West Baton Rouge Parish
Library Board of Control

Special Meeting: Proposed Budget
Tuesday, October 1, 2019

Minutes

The West Baton Rouge Parish Library Board of Control held a Special Meeting on Tuesday, October 1, 2019 in the Library Meeting Room at 830 N. Alexander Ave., Port Allen. Board President, Joanne Bourgeois, called the meeting to order at 4:00 p.m. and asked all to rise for the Pledge of Allegiance, led by Ms. Andrea Kent. Ms. Bourgeois asked Library Director Tamie Martin to call the roll.

Roll Call showed that those present were Joanne Bourgeois, President; Scarlet Callicoatte, Vice-President; Brenda Morgan, Treasurer; Andrea Kent; Kelson Swancy. Absent was Chris Kershaw, ex officio, and Gina Lemoine. One position is vacant. Ms. Bourgeois declared that a quorum was present.

Also in attendance were Dannie Garrett, Legal Counsel to the Board; in the public section, Mr. Henry Henderson; Ms. Cadie Russo, Administrative Assistant to the Director; and Luis Interiano, Adult Services Librarian, taking Meeting minutes.

Ms. Bourgeois introduced the new Library Director, Ms. Tamie Martin, whose work experience has been in St. Tammany Parish, and welcomed her.

Ms. Bourgeois asked for Public Comments, and there were none.

Proposed Budget: Ms. Bourgeois stated that the main purpose of the meeting was to consider the proposed budget. She asked the Board to review it and ask all pertinent questions so it could be delivered to the Parish Council by October 4th. If the Board made any changes, there would have to be a special meeting before October 29th when the Parish Council holds a Public Hearing. Ms. Bourgeois stated the budget was prepared by Lauren Stanley Jung, then Interim Executive Director, and Cadie Russo, Administrative Assistant to the Director. When new Library Director arrived, she also worked on the final draft and would now review it for the Board.

Summary of Proposed Budget by Library Director Tamie Martin: Under the revenue column and the far-right column requested for 2020 - the ad-valorem tax – the Parish administration has informed the Library that they are basing the projection on $437,000 per
4.1 mils, the library’s authorized tax, would net the Library $1,791,700. In State [of Louisiana] grants, the Library assumes $15,000; in State shared revenue, $45,000; photocopies, $10,000; fines and lost books, $3,000; interest earnings combined from the LAMP account is $65,000; gifts estimated at $100; interest from the Landry fund is $4,200 which would bring the Library’s total revenue to $1,934,000.

**Landry fund purpose:** Ms. Bourgeois reminded the Board that the Landry interest money can only be used to purchase Louisiana-themed books. Ms. Martin added that the Landry money can also be used to collect Louisiana-themed materials that are not books, such as audiobooks, art, and music.

**Proposed Budget Summary continued:** Ms. Martin stated that the total above would be a net increase over last year’s actual and this year’s projected budget. The projected revenue is expected to be higher. Salaries include all staff members: $920,336; employee benefits including retirement and insurance: $272,970; operating services, the largest amount of the regular budget: $374,675 – that includes buying all materials, operating the bookmobile, utilities, phone lines, internet - the bulk of what the Library does. Materials and supplies are materials for programming: art supplies, performers, totals $49,000 for 2020. Books: $131,600. Travel and training for the staff: budgeted $12,000 and includes a couple of national conferences, conferences at the State Library, the Louisiana library Association which will in Lafayette next year so the Library will not have to pay hotel rooms so several staff can go. Ms. Bourgeois asked if the Director felt comfortable with the proposed travel and training amount since in 2019 the same amount was proposed but only $8,100 was spent, whereas in 2018 the travel & training budget was exceeded. Ms. Bourgeois asked if this amount would allow the professional employees to attend their national conferences as well as allow other staff to have training and in-service training. Ms. Martin answered yes.

Intergovernmental expenditures is what the Library pays the tax assessor and the sheriff for collecting parish money for the Library: $65,000; capital projects includes the generator the Library would like to add for a non-interruptible power source in case, for instance, of water damage from a hurricane when the Library would have to be able to de-humidify and have power in the Library: total $154,000. Total disbursements would be $1,979,581. That is not a balanced budget; it represents larger disbursements than revenues because it includes that capital improvement of the generator. The ending fund balance in savings is $4,474,224. Ms. Bourgeois stated that the purpose of the generator is also to provide power during outages; during Hurricane Gustav, there was no power in Brusly for seven days and the past June there was a power outage in Port Allen for a couple of hours that required Mr. Jerry Durden, the Library’s Network Administrator, one-and-a-half days to get all the computers back up, so the Library loses manpower in addition to [other things.] Ms. Martin explained that when the Library loses its computer servers it seriously disrupts Library
business including circulation and paying bills.

Ms. Bourgeois asked of there are any other questions. Ms. Martin stated that the worksheets in the Board packets showed the budget for 2019, total spent to date in 2019 not including the last quarter, and what was being requested for 2020. Most lines remain the same; there are a few increases that are normally balanced by decreases within the same section. Ms. Bourgeois pointed out to the Board that the proposed budget includes a 5% cost of living increase under the Salaries and Benefits section.

**Landry trust investment sources:** Ms. Bourgeois asked for questions. Mr. Dannie Garrett, legal counsel for the Board, asked about the Landry account, stating that it is essentially a trust with about a million dollars in funding, but the Library is only allowed to use the interest each year, and it’s restricted. Mr. Garrett thought the amount of earned interest reported is lower than what he would expect so he wanted to know where the money was invested. Ms. Martin answered that it is in LAMP – the Louisiana Asset Management Program, and that the Library averages 2.14% interest. Mr. Garrett said he represents many public bodies and many of his clients use LAMP, but that the $4,200 interest comes out to something like 0.3%. Ms. Bourgeois asked if some of the Landry money is in CDs and Ms. Cadie Russo answered yes. Ms Martin said they are renewable CDs at two years, and the next one comes up in 2020.

Mr. Garret said that his point was that since the Library does not rely on the principal, it does not have to be as risk-averse, so the principal can be invested in another entity that makes more money. Ms. Bourgeois stated that since she knew Judge Landry, she knows he would want the money to be used for the people of West Baton Rouge Parish. Ms. Bourgeois stated that the capital improvements sheet included not only the generators previously discussed, but also some computer hardware that is replaced every year and asked for the figure for Technology- Software & Online Services. Ms. Martin answered that the figure is $70,000 for 2020 and was $65,000 for 2019. That figure reflects payment for the Polaris ILS (Integrated Library Service) that provides public service, as well as virus protection because payroll and similar matters are all done via software like QuickBooks and must be protected. Ms. Bourgeois asked whether Network Administrator Jerry Durden was comfortable with this figure, Ms. Martin replied yes. Ms. Cadie Russo added that Mr. Durden wanted the hardware line decreased this year and the software line increased. Ms. Bourgeois said she wanted to be sure that this figure reflected Mr. Durden’s concerns. Ms. Martin stated that in 2019, the hardware line was at $31,000. For 2020, that was reduced by $5,000 to $26,000 and raised the software line from $65,000 to $70,000. Ms. Bourgeois asked for questions or concerns, and there were none.

Ms. Bourgeois asked what had been discussed with Ms. Beard, the public accountant.
Board Vice-President Ms. Callicoate replied that the budget proposal can be voted on provisionally as long as Ms. Beard finds it acceptable if that’s what the Board agrees.

Ms. Bourgeois asked for a motion to recommend this budget to the Parish Council for their review and approval. The Council will have their public hearing on October 29. Ms. Kelson Swancy made the motion and Ms. Callicoate seconded. Ms. Bourgeois stated that any one in the Parish can attend the Council’s meeting on October 29 to ask questions about the budget proposals for various agencies.

**Motion:** Ms. Bourgeois called for a voice vote on the motion to send the budget proposal to the Parish Council and asked for comments. Hearing none, the vote showed all in favor and none opposed. The motion passed.

**New CPA:** Ms. Bourgeois introduced the next item which was consideration of engaging a CPA who would not work in the building, but be an independent person hired to perform certain tasks as needed such as: look at the records journal, the general ledger, bank statements, earnings, but will not do payroll nor W-2s nor 1099s because those tasks are done by Ms. Cadie Russo. But the new CPA will help with any accounting situation and help prepare the budget as needed. Her fee would be based on a rate of $150 per hour billed monthly. This person is W. Kathleen Beard of Bueche, Louisiana, (in-parish). Ms. Bourgeois and other Board members spoke with her before the meeting to discuss details of the work she would do. If Ms. Russo has an accounting question, she can call Ms. Beard anytime. Ms. Lauren Jung and Ms. Russo asked the WBR Museum who they used for accounting and Ms. Beard is that person. In the past she has worked with the Town of Addis and with the Pointe Coupee Parish Library, so she is familiar with the Library budget process and municipal budgets. Ms. Callicoate said Ms. Beard specialized in government audits for over 20 years; that she keeps abreast of legislative changes and the testing required to be compliant with those laws. Ms. Bourgeois said what prompted her concern to hire a CPA were the findings in the last audit, which may seem insignificant, but the Board does not want to have any findings. Ms. Callicoate said that Board officers discussed the findings with CPA. Director. Ms. Bourgeois asked for questions or comments, and there were none.

**Motion:** Ms. Bourgeois asked for a motion to consider hiring Ms. Kathleen Beard as CPA for consulting in library financial matters. Ms. Scarlett Callicoate made the motion; seconded by Ms. Kelson Swancy. Ms. Bourgeois asked for any other comments; there were none so she called for a voice vote. Voice vote showed that all were in favor and none opposed to the motion passed to hire Ms Kathleen Beard as the Library’s consulting CPA.

Ms. Bourgeois said the next item on the agenda was adjournment, but first she wanted to
thank the Library staff for pitching in to keep things running well behind the scenes, especially Ms. Cadie Russo, Luis Interiano, Ms. Cyndi Jones, and Ms. Judy Boyce. Ms. Bourgeois also informed the Board that on September 20th, new Library Director Ms. Tamie Martin took and passed the exam required by the State Board of Library Examiners to qualify her to be a library administrator; which was part of the contract under which Ms. Martin was hired. The Board congratulates her on that.

Ms. Callicoate also thanked Library staff for keeping the Library running, and for the recent Heroes Day program, organized in the field next door by Ms. Cadie Russo that had a great turnout. She said some patrons told her it was the first Library program they had attended, then they came into the building to cool down and picked up information on other upcoming programs. The Board congratulated Ms. Russo for an excellent job.

Ms. Callicoate asked Ms. Tamie Martin, the new Library Director, if she had any comments to make to the Board. Ms. Martin thanked the Board for their vote of confidence, adding that she has built a relationship with the Executive Board, and thanked the Library staff for being so welcoming. She said it feels like she is in the right place.

Motion: Ms. Bourgeois called for a motion to adjourn the meeting. Ms. Andrea Kent motioned, seconded by Ms. Swancy. Ms. Bourgeois said all in favor could leave, and there were no objections.

The meeting ended at 4:25 pm.

/s/ Joanne Bourgeois
Library Board of Control, President

/s/ Luis Interiano
Submitted by Luis Interiano