

DECATUR PUBLIC LIBRARY

Decatur, Illinois

FINANCIAL STATEMENTS

April 30, 1966

SLEEPER, NALEFSKI & CATLIN
CERTIFIED PUBLIC ACCOUNTANTS
322 CITIZENS BUILDING
DECATUR, ILLINOIS 62523

SLEEPER, NALEFSKI & CATLIN

CERTIFIED PUBLIC ACCOUNTANTS

322 CITIZENS BUILDING

DECATUR, ILLINOIS

TELEPHONE 423-3431

MEMBERS

ILLINOIS SOCIETY OF
CERTIFIED PUBLIC ACCOUNTANTS

AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

ROBERT W. SLEEPER, C. P. A.
NORMAN P. NALEFSKI, C. P. A.
DONALD E. CATLIN, C. P. A.

June 2, 1966

The Board of Directors
Decatur Public Library
Decatur, Illinois

Gentlemen:

We have prepared from records available both at the Decatur Public Library and from the City Treasurer's Office the following statements of the DECATUR PUBLIC LIBRARY:

STATEMENT of CHANGES of FUND BALANCE - CASH BASIS

_____ For the Fiscal Year ended April 30, 1966 _____

STATEMENT of REVENUE

_____ For the Fiscal Year ended April 30, 1966 _____

STATEMENT of BUDGET APPROPRIATIONS and EXPENDITURES

_____ For the Fiscal Year ended April 30, 1966 _____

SCHEDULE of TAXES LEVIED and COLLECTED

_____ Tax Levy years 1961 through 1964 _____

The library records are maintained on a cash basis; recognizing no accrued income or expense. The Statement of Revenue reflects all income as deposited either in the Library Bank Account or with the Treasurer - City of Decatur. The Statement of Budget Appropriations and Expenditures matches the Expenditures as approved by the Board of Directors with the Budget Appropriations.

Property control records are not maintained and the attached statements do not include a report of investment in property and equipment. Equipment acquisitions and capital expenditures of the current year have been charged to operations in accordance with established policy.

During this fiscal year the Decatur Public Library was working under an agreement with the Secretary of State and the Illinois State Library whereby the Decatur Public Library was to make available material, equipment and personnel for the Rolling Prairie Libraries. The Illinois State Library did reimburse for such expenses upon submission of properly authenticated invoice-vouchers until approximately September 1, 1965. On August 17, 1965 Rolling Prairie Libraries-System 17 was incorporated as a non-profit corporation. The Decatur Public Librarian was the director of the Rolling Prairie Libraries until approximately April 15, 1966.

It would appear that the expenditures made on behalf of Rolling Prairie as outlined above would be expenditures made in error, having not been specifically covered by an appropriation. Since the expenditures have been completely reimbursed, it would seem the error has been corrected without a loss of funds.

After Rolling Prairie Libraries became a separate legal entity, no written agreement is mentioned in the minutes of the meetings indicating the charges or method of payment by Rolling Prairie Libraries to Decatur Public Library for services rendered to the system. Some services were billed to Rolling Prairie Libraries and payment received. Starting in September and continuing through the end of the fiscal year some invoices bearing the name of Decatur Public Library were paid partially by Decatur Public Library and partially by Rolling Prairie Libraries. Information available to us in the Decatur Public Library office indicates some invoices billed to the Decatur Public Library were paid in their entirety by the Rolling Prairie Libraries. Board approval of the above mentioned invoices by both Library Boards is indicated by minutes of meetings and correspondence with the Rolling Prairie Libraries System. These payments by Rolling Prairie Libraries are not included in this report since this report is prepared on a cash receipts and disbursements basis.

Our examination was conducted in accordance with generally accepted auditing standards and included all tests of the accounting records and other procedures which we considered necessary in the circumstances; however, in the absence of internal control (because of common directorship of both libraries) and the absence of any written agreements regarding the basis of billing or method of payment of services by Rolling Prairie Libraries after September 1, 1965, we are not in a position to express an opinion on the relative value of services performed by Decatur Public Library in comparison to Decatur Public Library invoices paid by Rolling Prairie Libraries.

Because of the limitations mentioned above, we are not in a position to render an opinion that the enclosed statements reflect the proper revenue or expenditures of the Decatur Public Library for the fiscal year ended April 30, 1966.

Very truly yours,

Sleeper, Nalefski + Catlin

Certified Public Accountants.

DECATUR PUBLIC LIBRARY

Decatur, Illinois

STATEMENT of CHANGES of FUND BALANCE - CASH BASIS For the Fiscal Year ended April 30, 1966

CASH BALANCE - May 1, 1965 -

Cash on Deposit -	
The National Bank of Decatur	\$ 7,799.70
Treasurer - City of Decatur, Illinois	139.62
First Federal Savings and Loan Association	
of Macon County (designated for Building Fund)	11.73

Cash on Hand -	51.84
Undeposited Receipts	100.00
Undeposited Receipts - Used as Petty Cash Fund	34.60
Change Funds	

\$ 8,137.49

REVENUE - Separate Schedule

Total

318,833.85

\$ 326,971.34

EXPENDITURES - Separate Schedule

CASH BALANCE - April 30, 1966

305,188.35

\$ 21,782.99

Composition of April 30, 1966 Cash Balance -

Cash on Deposit -	\$ 10,409.73
The National Bank of Decatur	11,226.58
Treasurer - City of Decatur, Illinois	
First Federal Savings and Loan Association	12.08
of Macon County (designated for Building Fund)	

Cash on Hand -	100.00
Undeposited Receipts - Used as Petty Cash Fund	34.60
Change Funds	

\$ 21,782.99

Total

DECATUR PUBLIC LIBRARY

Decatur, Illinois

BUDGET APPROPRIATIONS and EXPENDITURES For the Fiscal Year ended April 30, 1966

DECATUR PUBLIC LIBRARY

Decatur, Illinois

STATEMENT of REVENUE

For the Fiscal Year ended April 30, 1966

	Budget Appropriations	Actual Expenditures	Expenditures Over(-) or Under Budget
Taxes, City of Decatur	9,600.00	8,439.58	\$ 287,225.36
Interest on Investments	3,196.01	3,801.88	624.81
Fines	1,350.00	1,321.39	12,273.39
Non-Resident Fees	500.00	428.50	704.00
Lost and Damaged Books	1,024.00	1,031.43	674.55
Miscellaneous Fees:	672.00	\$ 112.71	
Reserving Books	0	501.91	
Books Sold	1,500.00	32.40	
Memorial Books Sold		106.36	
Film Rental	870.00	351.24	
Verifax Income		9.86	
Supplies Sold	22,742.01	348.91	\$ 1,463.39
Postage Reimbursed			
Reimbursements:	1,476.00	\$ 440.82	
Vendors and Suppliers	10,195.00	383.75	
Employees - Travel Advances, etc.	787.00	570.55	
Other Libraries	4,500.00		
State of Illinois - Rolling Prairie Bills Paid	2,142.00	10,234.03	
Directly by Decatur Public Library	550.00		
State of Illinois - Rolling Prairie Services	1,193.00	1,432.60	
Rendered by Decatur Public Library	318.00		
Rolling Prairie Libraries - Bills Paid		1,303.57	
Directly by Decatur Public Library			
Rolling Prairie Libraries - Services	22,901.00	694.41	\$ 15,059.73
Rendered by Decatur Public Library			
Other Miscellaneous Receipts	20,885.00	408.62	
Sale of Land to State of Illinois	2,000.00	400.00	
TOTAL REVENUE	4,350.00	4,336.95	\$ 318,833.85

DECATUR PUBLIC LIBRARY

—Decatur, Illinois—

STATEMENT of BUDGET APPROPRIATIONS and EXPENDITURES

For the Fiscal Year ended April 30, 1966

	Budget Appropriations	Actual Expenditures	Expenditures Over(-) or Under Budget
Salaries	\$ 212,500.00	\$ 203,733.44	\$ 8,766.56
Library Supplies and Administrative Expense:			
Binding Supplies	\$ 1,000.00	\$ 1,016.45	\$ 16.45-
Catalog Material	460.00	1,167.65	707.65-
Freight, Express and Drayage	170.00	123.08	46.92
IBM Rental and Supplies	9,600.00	8,439.58	1,160.42
Office Supplies and Stationery	3,196.01	3,801.88	605.87-
Postage	1,350.00	1,521.59	171.59-
Printing	500.00	428.50	71.50
Equipment Repairs and Service Contracts	1,024.00	1,031.43	7.43-
Telephone Service	2,400.00	2,475.83	75.83-
Office Machine Rental	672.00	800.14	128.14-
Service Contracts - Personnel	0	721.42	721.42-
Professional Development	1,500.00	2,033.97	533.97-
Community, Special Services and Other Expense	870.00	966.24	96.24-
Total Library Supplies and Administrative Expense	\$ 22,742.01	\$ 24,527.76	\$ 1,785.75-
Building and Bookmobile Maintenance:			
Building Supplies	\$ 1,276.00	\$ 873.04	\$ 402.96
Cleaning Services and Supplies	10,195.00	10,190.56	4.44
Repairs and Lawn Maintenance	727.00	1,219.98	492.98-
Insurance	4,500.00	4,360.27	139.73
Light and Power	2,142.00	3,143.84	1,001.84-
Travel	550.00	468.90	81.10
Repairs to Automotive Equipment	1,193.00	3,228.09	2,035.09-
Miscellaneous	318.00	333.30	15.30-
Total Building and Bookmobile Maintenance	\$ 20,901.00	\$ 23,817.98	\$ 2,916.98-
Books, Periodicals, Records, etc:			
Books	\$ 39,885.00	\$ 31,694.79	\$ 8,190.21
Binding	2,000.00	1,660.85	339.15
Films and Records	2,300.00	1,451.83	848.17
Pamphlets, Periodicals and Services	4,350.00	4,556.95	206.95-
Total Books, Periodicals, Records, etc.	\$ 48,535.00	\$ 39,364.42	\$ 9,170.58
Other:			
Equipment Purchases	\$ 113.99	\$ 113.99	\$ 0
Rent - Dill Branch	2,084.00	2,093.16	9.16-
Total Other	\$ 2,197.99	\$ 2,207.15	\$ 9.16-
Items Paid Directly for			
Rolling Prairie Libraries	\$ 0	\$ 11,537.60	\$ 11,537.60-
Grand Totals	\$ 306,876.00	\$ 305,188.35	\$ 1,687.65

DECATUR PUBLIC LIBRARY
Decatur, Illinois

SCHEDULE of TAXES LEVIED and COLLECTED
Tax Levy years 1961 through 1964

	<u>1964</u>	<u>1963</u>	<u>1962</u>	<u>1961</u>
Property Taxes, Current Year Levy, (includes payment by Decatur Housing Authority)	\$ 301,123.39	\$ 292,462.17	\$ 284,496.28	\$ 259,232.67
Back Taxes Collected, Prior Years	<u>4,282.23</u>	<u>7,707.26</u>	<u>6,492.96</u>	<u>6,849.91</u>
Total for Which to Account	<u>\$ 305,405.62</u>	<u>\$ 300,169.43</u>	<u>\$ 290,989.24</u>	<u>\$ 266,082.58</u>
Deductions -	\$ 682.77	\$ 1,404.16	\$ 1,409.36	\$ 484.67
Errors and Abatements				
Real Estate Tax Objections	1,759.96	5,359.56	7,629.32	4,747.58
Pending	9,795.50	9,401.79	9,055.95	8,344.71
Collection and Extension Fees				
Personal Property Taxes	<u>5,942.03</u>	<u>5,352.59</u>	<u>6,074.40</u>	<u>6,558.80</u>
Unpaid	<u>\$ 18,180.26</u>	<u>\$ 21,518.10</u>	<u>\$ 24,169.03</u>	<u>\$ 20,135.76</u>
Total Deductions				
Net Taxes Available for Decatur Public Library	\$ 287,225.36	\$ 278,651.33	\$ 266,820.21	\$ 245,946.82
Prior Year's Tax in Custody of City Treasurer	<u>0</u>	<u>0</u>	<u>0</u>	<u>201.31</u>
Total Taxes Available	<u>\$ 287,225.36</u>	<u>\$ 278,651.33</u>	<u>\$ 266,820.21</u>	<u>\$ 246,148.13</u>

Statement of Receipts & Disbursements Fiscal 1965-1966

Beginning Bank Balance	\$ 7,799.70
Undeposited Receipts	51.70
On Deposit - City Treasurer	139.62
On Deposit - First Federal Savings	<u>11.73</u>
	8,002.89
Income	<u>318,833.85</u>

\$326,836.74

Expenditures

305,188.35

Balance

\$ 21,648.39*

*Balance in National Bank	\$ 10,409.73
Balance at City Treasurer's	11,226.58
Balance at First Federal Savings	<u>12.08</u>
	\$ 21,648.39

SUBMITTED BY:

W.A. Sappington
President
Board of Directors

May 13, 1966

Nov Deposits

123.75 (Nov 15, 16, 17)

Nov. 20

197.47 " 18, 19, 20

" 24

RECOMMENDATIONS:

1. TO AUTHORIZE THE CITY MANAGER, THE COMPTROLLER, AND THE CITY FINANCE DIRECTOR TO SIGN THE CHECKS FOR PAYMENT OF LIBRARY BILLS AFTER THE BILL LIST AND INVOICES HAVE BEEN APPROVED BY THE DECATUR PUBLIC LIBRARY BOARD OF DIRECTORS.
2. TO REQUEST THE CITY PURCHASING AGENT TO WRITE SPECIFICATIONS AND ADVERTISE FOR BIDS FOR THE PURCHASE OF PUBLIC LIBRARY INSURANCE AND JANITORIAL SERVICES.
3. TO REQUEST THE CITY PURCHASING AGENT TO ADVERTISE FOR BIDS FOR THE PURCHASE OF PUBLIC LIBRARY BOOKS, PERIODICALS, AND BINDING, AS PER SPECIFICATIONS WRITTEN BY THE LIBRARY ADMINISTRATIVE STAFF.
4. TO AUTHORIZE THE CITY FINANCE DIRECTOR TO INVEST UNUSED MONIES IN THE DECATUR PUBLIC LIBRARY FUND; THE PROCEEDS OF INVESTED FUNDS TO BE PLACED IN THE LIBRARY FUND ACCOUNT.
5. TO ADOPT THE NEW PAYROLL FOR LIBRARY EMPLOYEES.
6. TO EMPOWER THE FINANCE COMMITTEE TO MEET APRIL 30, 1966 AND APPROVE ANY PUBLIC LIBRARY BILLS THAT ARE RECEIVED APRIL 29, 1966 TO THE END OF THE 1965/1966 FISCAL YEAR, APRIL 30, 1966.
7. TO EMPOWER THE FINANCE COMMITTEE TO MEET AND APPROVE PUBLIC LIBRARY BILLS FOR PAYMENT EVERY TWO WEEKS FOR THE COMING FISCAL YEAR.
8. TO EMPOWER THE CITY TREASURER'S OFFICE TO COLLECT ^{fee} PUBLIC LIBRARY FINES AND FEES INCURRED BY BORROWERS FOR OVERDUE BOOKS AND/OR LOST AND DAMAGED BOOKS, MAGAZINES, ^{up} PAMPHLETS, OR ANY LIBRARY MATERIALS - UPON RECEIPT OF BILLS FROM THE PUBLIC LIBRARY. THESE FINES AND FEES COLLECTED SHALL BE DEPOSITED IN THE DECATUR PUBLIC LIBRARY FUND.

Statement of Receipts & Disbursements Fiscal 1965-1966

Beginning Bank Balance	\$ 7,799.70
Undeposited Receipts	51.70
On Deposit - City Treasurer	139.62
On Deposit - First Federal Savings	<u>11.73</u>
	8,002.89
Income	<u>318,833.85</u>

\$326,836.74

Expenditures

305,188.35

Balance

\$ 21,648.39*

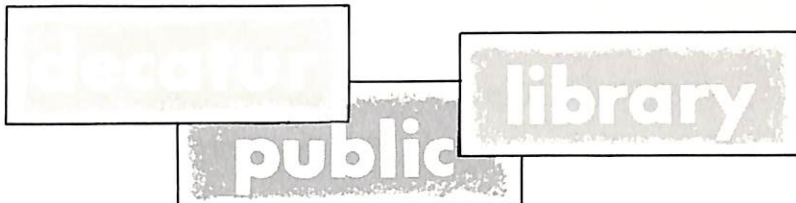
*Balance in National Bank	\$ 10,409.73
Balance at City Treasurer's	11,226.58
Balance at First Federal Savings	<u>12.08</u>
	\$ 21,648.39

SUBMITTED BY:

W.A. Sappington
President
Board of Directors

May 13, 1966

COPY



MARY T. HOWE, Librarian

457 NORTH MAIN STREET DECATUR, ILLINOIS

MINUTES OF THE BOARD OF DIRECTORS' SPECIAL MEETING
APRIL 5, 1966

A special meeting of the Board of Directors of the Decatur Public Library was held on April 5, 1966 in the Board Room of the Main Library, 457 North Main Street, Decatur, Illinois

MEMBERS PRESENT:

Mr. W.A. Sappington, President
Mr. R.A. Grohne
Mr. W.L. Olsen
Mr. David Pilcher
Mrs. Roger Pogue
Mrs. Jos. Russell
Mrs. Erich Stern
Mr. W.L. Tebussek
Mr. Robert West

OTHERS PRESENT:

Mrs. Mary T. Howe, Librarian
Mrs. Marilyn Byrd
Mr. Allan Keith, Reporter

The special board meeting was called for the purpose of approving the certification to set up an accumulated building fund, to approve the designation of an auditing firm, and to hold a personnel committee meeting. The meeting was called to order at 4:10 p.m. by Mr. Sappington, president.

Mr. Sappington presented the certification in the form of a resolution to call for an accumulation of a building fund. After discussion of the amount to be requested each year and the number of years over which the accumulation should be spread, Mr. Grohne moved the amount be set at \$81,000 for three years with \$27,000 to be set aside each year. Mr. Pilcher seconded the motion. Mr. Sappington read the certification (Attached). Mr. Grohne moved the certificate be transmitted as read. Mr. Olsen seconded the motion. All present voted aye. Motion carried.

Mr. West moved the firm of Sleeper, Nalefski, & Catlin be retained as the auditors for the 1965/66 fiscal accounts of the Decatur Public Library. Mr. Grohne seconded the motion. All members present voted aye. Motion carried.

Mr. Sappington called an executive session to consider the Personnel Committee report. The Board agreed to wait for the classification study before changing the salaries of the professional librarians, both the present staff and those to be recruited. Mrs. Howe agreed to ask the University of Illinois for the salaries being offered the 1966 graduates.

The meeting adjourned at 5:55 p.m.

Respectfully submitted,

Mary T. Howe
Mary T. Howe
City Librarian

CITY OF DECATUR

MUNICIPAL BUILDING

DECATUR, ILLINOIS



April 5, 1966

Board of Directors
Decatur Public Library
456 North Main Street
Decatur, Illinois

Gentlemen:

In their regular meeting on the 4th day of April, 1966, the City Council took action on requests presented to them on March 28th by the Board of Directors of the Decatur Public Library.

A certified copy of the motions made by the Council is enclosed.

Yours very truly,

Phyllis E. Grotjan
Mrs. Phyllis E. Grotjan
City Clerk

MONDAY, APRIL 4, 1966

The City Council of the City of Decatur met in regular meeting at 7:30 P. M. Mayor Ellis B. Arnold presiding, together with him being Councilmen Henry H. Bolz, Frank J. Grossman, Leland H. Henderson, Robert W. Kopetz, and Elmer W. Walton. Councilman Edmond J. Arseneault was absent. Six members of the Council were present.

* * * * *

44007 Councilman Bolz moved that the request of the Decatur Public Library that the City provide fiscal accounting, payroll processing, and purchasing services, be approved effective May 1, 1966, on the condition that the cost of providing the services enumerated will be paid by the Library and the Library will conform to City standards of accounting, record keeping and procedures; seconded by Councilman Kopetz, and on call of the roll, Councilmen Bolz, Grossman, Henderson, Kopetz, Walton, and Mayor Arnold voted aye, motion carried.

44008 Councilman Grossman moved that the request of the Board of Directors of the Decatur Public Library to issue bonds for a South Shores branch library be denied; seconded by Councilman Henderson, and on call of the roll, Councilmen Bolz, Grossman, Henderson, Kopetz, Walton, and Mayor Arnold voted aye, motion carried.

* * * * *

There being no further business to come before the Council, Councilman Bolz moved that the meeting be adjourned; seconded by Councilman Walton, and on call of the roll, Councilmen Bolz, Grossman, Henderson, Kopetz, Walton, and Mayor Arnold voted aye, motion carried. Meeting adjourned at 8:56 P. M.

/s/ Phyllis E. Grotjan
City Clerk

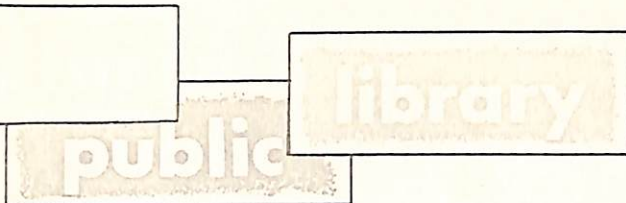
STATE OF ILLINOIS)
)
COUNTY OF MACON) SS.
)
CITY OF DECATUR)

I, PHYLLIS E. GROTJAN, City Clerk of the City of Decatur, Illinois, DO HEREBY CERTIFY that the foregoing is a true and correct copy of motions adopted and passed by the Council of the City of Decatur at a regular meeting of said Council, held on the 4th day of April, 1966.

I DO FURTHER CERTIFY that the original of which the foregoing is a true and correct copy is entrusted to me as Clerk of said City for my safekeeping, and that I am the lawful keeper and custodian of the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal of said Corporation this 4th day of April, 1966.

Phyllis E. Grotjan
City Clerk of Decatur, Illinois



MARY T. HOWE, Librarian

457 NORTH MAIN STREET DECATUR, ILLINOIS

CERTIFICATION

WHEREAS, the Decatur Public Library is a "public library", under "An Act in relation to free public libraries for cities, villages, incorporated towns and townships and to repeal Acts and parts of Acts therein named," approved July 12, 1965, and

WHEREAS, the Board of Directors of the Decatur Public Library (hereinafter referred to as the Board) has determined to accumulate a fund for the purpose of accomplishing one or more of the following: to wit; to erect a building to be used as a library, or to purchase a site for the same, or to furnish necessary equipment therefor, or to do any or all of these things, and

WHEREAS, the Board has caused a plan of such building to be prepared, and, in addition, estimates of the cost of such site and building to be made, and

WHEREAS, the Board has determined that the term over which the collection of the cost of erecting a building to be used as a library, or the cost of purchasing a site for the same, or the cost of furnishing necessary equipment therefor, or the cost of any or all of these things, shall be three (3) years, and

WHEREAS, the Board reaffirmed the foregoing statements at its regular meeting, March 25, 1966, and

WHEREAS, the Board directed the Secretary to transmit the aforesaid records to the corporate authorities, and

WHEREAS, the corporate authorities of the City of Decatur did not provide that bonds of the City of Decatur be issued for the purposes aforesaid, and

WHEREAS, the corporate authorities otherwise approved the action of the Board,
NOW THEREFORE BE IT RESOLVED,

FIRST: That the Board divide the total cost of such purpose into three parts
to spread the collection thereof over three years, to wit:

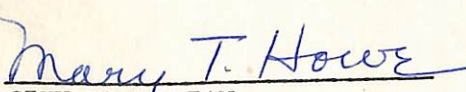
1966-1967 - \$27,000.00
1967-1968 - \$27,000.00
1968-1969 - \$27,000.00

SECOND: That the Board certify the amount of \$27,000.00 to the corporate
authorities to be included in the annual appropriation for the Decatur Public
Library, Decatur, Illinois, for the fiscal year 1966 to 1967 as provided in Sections
5-1, 5-2, and 5-3 of an Act in relation to free public libraries for cities,
villages, incorporated towns and townships and to repeal Acts and parts of Acts
therein named, approved July 12, 1965.


PRESIDENT OF THE BOARD OF DIRECTORS

Dated this 5th day of April, 1966

ATTEST:


CITY LIBRARIAN

DECATUR PUBLIC LIBRARY
Decatur, Illinois

MINUTES OF BOARD OF DIRECTORS' SPECIAL MEETING - APRIL 13, 1966

A special meeting of the Board of Directors of the Decatur Public Library was held on April 13, 1966 in the Board Room of the Main Library, 457 North Main Street, Decatur, Illinois.

MEMBERS PRESENT:

Mr. W. A. Sappington, President
Mr. R. A. Grohne
Mr. W. L. Olsen
Mr. David Pilcher
Mrs. Roger Pogue
Mrs. Jos. Russell
Mrs. Erich Stern
Mr. W. L. Tebussek

MEMBERS ABSENT:

Mr. Robert West

OTHERS PRESENT:

Mrs. Mary T. Howe
Mrs. Marilyn Byrd
Miss Mary Anne Johnson
(Herald newspaper)
Mr. Jim Gray (WSOY)

The meeting was called to order at 4:35 p.m. by Mr. Sappington, President.

Mr. Sappington read Mrs. Howe's letter of resignation. (Copy of letter attached.)

Mr. Sappington read Mrs. Edith McNabb's letter of resignation. (Copy attached.)

Mr. Sappington called an Executive Session of the Board of Directors and Mrs. Howe, Mrs. Byrd, and the reporter left the room. (4:40 p.m.)

The meeting resumed at 5:10 p.m. Mr. Sappington asked if there was any discussion concerning Mrs. McNabb's letter of resignation. It was brought to the attention of the board that Mrs. McNabb joined the Rolling Prairie Libraries staff on February 1, 1966 to alleviate the financial situation at Decatur Public Library and had elected to remain with that association. Mr. Grohne moved that Mrs. McNabb's resignation be accepted. Mrs. Russell seconded the motion. All present voted aye. Motion carried.

Mr. Sappington asked if there was any discussion with respect to the resignation of Mrs. Howe. Mr. Grohne moved that Mrs. Howe's resignation be accepted effective May 1, 1966 with two weeks severance pay. Mrs. Howe said that she had not taken a vacation (other than two weeks) since 1962. Mr. Grohne asked what Mrs. Howe thought was owed to her. Mrs. Howe said she would settle for two months. Mr. Olsen said that if this was customary it should be given to her. Mr. Grohne amended his motion that Mrs. Howe's resignation be accepted effective May 1, 1966 with four weeks severance pay. Mr. Olsen seconded the motion. All present voted aye. Motion carried.

Mr. Sappington asked if there were any other matters to be brought before the board. Mr. Pilcher moved that the President form a committee to seek a replacement for the librarian. Mrs. Stern seconded the motion. All present voted aye. Motion carried.

The meeting adjourned at 5:20 p.m.

Respectfully submitted,

Mary T. Howe
Mary T. Howe
City Librarian

April 12, 1966

Mr. W.A.Sappington, President
Board of Directors
Decatur Public Library
Decatur, Illinois

Dear Mr. Sappington:

This is my letter of resignation from the position of City Librarian.

I came here November 16, 1954 and have seen this library grow into an international library of considerable and justifiable reputation. Through the years you have had a staff of dedicated and qualified librarians to give the best public library service possible. They have worked well with each other and with the library boards, a source of pride to all of us.

Decatur wants more library services than the library can give currently. It has reached a peak of excellence however and I have every reason to think it will continue to grow, if you proceed slowly and steadily towards higher goals of achievement.

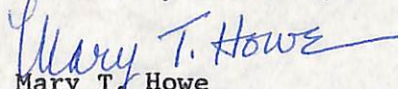
The tax dollar although tangible, is of secondary importance; education for each citizen of Decatur from childhood, when he first learns to read to his aging years is the primary function of the public library. Tied with this is the responsibility to provide re-creation and inspiration through the library collection.

The climate of intellectual freedom must be maintained. The Board of Directors must create this climate and protect it. Again Decatur should be proud that the Board of Directors have affirmed the Library Bill of Rights and the Right to Read.

May the honors accruing in the future to the Decatur Public Library be as great as they have been in the past.

In order to complete my work for the fiscal year, I should like my resignation to become effective not earlier than May 15th or later than June 1, 1966.

Yours very sincerely,


Mary T. Howe
City Librarian

746 West Harrison
Decatur, Illinois 62522
April 9, 1966

Mr. W. A. Sappington, President
Board of Trustees
Decatur Public Library
328 South Westlawn
Decatur, Illinois 62522

Dear Mr. Sappington:

It is with regret that I tender my resignation, because working for the Decatur Public Library has been a distinct pleasure.

I am grateful for the opportunity of helping to "bring books and people together" (to quote Mrs. Howe), not only within the narrow confines of the city limits but throughout central Illinois, via the media of radio and television. Incidentally, the commercial value of time and services given us by the four stations this past year exceeds \$38,000.00. You have made possible this outstanding contribution to education, and I am grateful to have had a part.

Without being presumptuous, may I congratulate you upon your farsightedness in seeking closer relationship with The Friends. I can assure you of my continued interest in this organization.

Your resolution of commendation of the work of this department is deeply appreciated.

To you, personally, to the other members of the Board, and to Mrs. Howe, my very best wishes.

Yours sincerely,

Edith M. McNabb

Edith M. McNabb (Mrs.)
Head, Community Information

DECATUR PUBLIC LIBRARY
Decatur, Illinois

COMBINED BUDGET AND BILL LIST - APRIL 1966

CODE	ALLOCATION	AMT. ALLOC. FOR YEAR	AMT. FOR APRIL	YEAR TO DATE	BALANCE IN ALLOC.
100	SALARIES	21250000		18920058	2329942
			1123366		
	BL CR AND		16536		
	DEC CITY C		25500		
	NATL BK DE		106524		
	TREAS CITY		179310		
	UNITED FUN		2050		
100		21250000	1453286	20373344	876656*
		21250000	1453286	20373344	876656*
201	BINDING SU	100000		101645	1645
201		100000		101645	1645*CR
202	CAT MATER I	46000		116339	70339
	LIB OF CON		426		
202		46000	426	116765	70765*CR
203	FREIGHT EX	17000		12308	4692
203		17000		12308	4692*
204	IBM SUPPL I	960000		843958	116042
204		960000		843958	116042*
205	OFFICE SUP	319601		379138	59537
	ALLIED OFF		1050		
205		319601	1050	380188	60587*CR
206	POSTAGE	135000		152101	17101
	POSTMASTER		13		
	POSTMASTER		35		
	POSTMASTER		10		
206		135000	58	152159	17159*CR
207	PRINTING	50000		42850	7150
207		50000		42850	7150*
208	REP TO EQU	50000		26265	23735
208		50000		26265	23735*
209	TEL TOLLS			9170	9170
	ILLINOIS B		151		
	ILLINOIS B		234		
209			385	9555	9555*CR
210	TEL SERVIC	240000		197084	42916
	ILLINOIS B		1111		
	ILLINOIS B		17074		
	ILLINOIS B		17074		
	ILLINOIS B		1278		

210	ILLINOIS B	240000	1111 37648	234732	5268*
211	TEL ALARM			2996	2996
	ILLINOIS B		300		
211			300	3296	3296*CR
212	RENT OF MA	67200		80014	12814
212		67200		80014	12814*CR
213	SERV CONTR	52400		53910	1510
	ADDRESSOGR		22968		
213		52400	22968	76878	24478*CR
214	SERV CONTR			72142	72142
214				72142	72142*CR
220	PROF DEVEL	150000		203397	53397
220		150000		203397	53397*CR
221	COMM SERVI	10000		2395	7605
221		10000		2395	7605*
222	EXHIBIT EX	2500			2500
222		2500			2500*
223	HANDLING E	1500		342	1158
223		1500		342	1158*
224	ADVERTISIN	10000			10000
	DEC HERLD		7560		
224		10000	7560	7560	2440*
225	AUDITING	60000		52315	7685
225		60000		52315	7685*
299	MISC	3000		34012	31012
299		3000		34012	31012*CR
		2274201	70395	2452776	178575*CR
301	BLDG SUPPL	127600		87304	40296
301		127600		87304	40296*
302	CLEANING S	2000		3028	1028
302		2000		3028	1028*CR
303	CONTRACT R			53500	53500
303				53500	53500*CR

304	GARBAGE & DASH OTTO H & H DISP	16300	400 500	13050	3250
304		16300	900	13950	2350*
305	HEAT & FUE			CR	
305				CR	*CR
306	INSURANCE	450000		436027	13973
306		450000		436027	13973*
307	LIGHT & PO ILL POWER	214200	29458	300408	86208
307		214200	29458	329866	115666*CR
308	BLDG REPAI F HUBBARD	52700	800	58973	6273
308		52700	800	59773	7073*CR
309	TRAVEL	55000		46440	8560
	CITY OF DE		649		
	CITY OF DE		708		
	CITY OF DE		485		
	CITY OF DE		600		
	CITY OF DE		194		
309		55000	2636	49076	5924*
310	HEALTH & S	500		338	162
310		500		338	162*
311	CONTRACT C DEC WINDOW DEC WINDOW DEC WINDOW	1000000	57500 4300 11500	920300	79700
311		1000000	73300	993600	6400*
313	REP AUTO E EL BAUER EL BAUER EL BAUER NATL CITY NATL CITY	119300	250 250 250 138 1009	320912	201612
313		119300	1897	322809	203509*CR
314	CLEANING S DEC INDUST NORMANS	17500	2350 185	19893	2393
314		17500	2535	22428	4928*CR

315	APPRAISAL	15000		15000	
315		15000		15000	*CR
320	LAWN CARE	20000		8725	11275
320		20000		8725	11275*
399	MISC			4042	4042
399				4042	4042*CR
		2090100	111526	2399466	309366*CR
401	BINDING	200000		166085	33915
401		200000		166085	33915*
402	BOOKS	3988500		3159129	829371
	BAKER & TA		1747		
	ILLINOIS B		350		
	ILLINOIS B		5920		
	MCCLURG A		765		
	NEW METHOD		840CR		
	NEW METHOD		312CR		
	NEW METHOD		350CR		
	NEW METHOD		1030CR		
402		3988500	6250	3165379	823121*
405	FILMS 16MM	25000		725	24275
405		25000		725	24275*
406	FILMS SLID	5000		1125	3875
406		5000		1125	3875*
408	FILMS MICR	110000		81730	28270
	UNIV OF IL		150		
408		110000	150	81880	28120*
409	FILMS RENT			1000	1000
409				1000	1000*CR
410	PAMPHLETS	5000		7197	2197
410		5000		7197	2197*CR
412	PICTURES			140	140
412				140	140*CR
414	RECORDS LP	90000		60313	29687
414		90000		60313	29687*
419	PERIODICAL	160000		195010	35010
	DEC HERLD		325		
	DEC HERLD		140		

	DEC HERLD		510		
	DEC HERLD		210		
419		160000	1185	196195	36195*CR
420	MAPS			2763	2763
420				2763	2763*CR
421	MEMBERSHIP	70000		76050	6050
421		70000		76050	6050*CR
422	SERVICES	200000		173490	26510
422		200000		173490	26510*
		4853500	7585	3932342	921158*
502	ADD TO EQU	11399		11399	
502		11399		11399	*CR
		11399		11399	*CR
603	RENTALS	208400		191727	16673
	SWARTZ HOM		17589		
603		208400	17589	209316	916*CR
		208400	17589	209316	916*CR
		30687600	1660381	29378643	13089,57*

Bills presented for payment:

Approved for payment:

700	BAL LAST M	399638
	TAX INCOME	2385000
	NATIONAL B	2588777 CR
	NATIONAL B	2588777
	NATIONAL B	11223
	NATIONAL B	20
	CITY BILLS	7425
	CHECK VOID	2532
	COLLIER MC	2113
	BILL LIST	1660381 CR
	CITY BILLS	39654
700		1187224

Finance Committee

STATEMENT OF INCOME FOR APRIL 1966

Code	Vendor	Amount Received	
700	BAL LAST M	399638	✓
	TAX INCOME	2385000	✓
	NATIONAL B	2588777 CR	✓
	NATIONAL B	2588777	✓
	NATIONAL B	11223	
	NATIONAL B	20	✓
	CITY BILLS	7425	✓
	CHECK VOID	2532	✓
	COLLIER MC	2113	✓
	FINES	106637	✓
	NON RES FE	7700	✓
	L & D	3511	✓
	RESERVES	1110	✓
	STAFF BOOK	750	✓
	FILMS	310	✓
	VERIFAX	3860	✓
	PLASTIC BA	95	✓
	POSTAGE	1094	✓
	ILLINOIS B	775	✓
	MCNAUGHTON	105	✓
	MCNAUGHTON	140	✓
	MCNAUGHTON	133	✓
	GENERAL PA	1610	✓
	GENERAL PA	196	✓
	ROLLING PR	3765	✓
	BILL LIST	1660381 CR	
	CITY BILLS	39654	
700		1319015	✓

Vendor List

April 27, 1966

Vendor	Invoice Number	Agency Code	Allocation	Amount Pd April 1966	Date Paid
ADDRESSOGRAPH MU	00276	21	213	22968 ✓	466
ADDRESSOGRAPH MU				22968 *	
ALLIED OFFICE		22	205	1050 ✓	466
ALLIED OFFICE				1050 *	
BAKER & TAYLOR M	B124775		402	1747 ✓	466
BAKER & TAYLOR M				1747 *	
DASH OTTO DISPOS		22	304	400 ✓	466
DASH OTTO DISPOS				400 *	
DEC INDUST TOWEL		22	314	2350 ✓	466
DEC INDUST TOWEL				2350 *	
DEC WINDOW CLNG		22	311	57500 ✓	466
DEC WINDOW CLNG		32	311	4300 ✓	466
DEC WINDOW CLNG		13	311	11500 ✓	466
DEC WINDOW CLNG				73300 *	
EL BAUER		11	313	250 ✓	466
EL BAUER		12	313	250	466
EL BAUER		20	313	250 ✓	466
EL BAUER				750 *	
H & H DISPOSAL		32	304	500 ✓	466
H & H DISPOSAL				500 *	
F HUBBARD ELEC		07	308	800 ✓	466
F HUBBARD ELEC				800 *	
ILLINOIS BELL		32	210	1111 ✓	466
ILLINOIS BELL		22	210	17074 ✓	466
ILLINOIS BELL			210	17074 ✓	466
ILLINOIS BELL		13	210	1278 ✓	466
ILLINOIS BELL		32	210	1111 ✓	466
ILLINOIS BELL		22	211	300 ✓	466
ILLINOIS BELL		22	402	350 ✓	466
ILLINOIS BELL			402	5920 ✓	466
ILLINOIS BELL		22	209	151 ✓	466
ILLINOIS BELL			209	234 ✓	466

ILLINOIS BELL

44603 *

LIB OF CONGRESS
LIB OF CONGRESS

21 202

426 ✓

466

McClurg, AC

402

426
7.65 *NATL CITY TRUCK 7117
NATL CITY TRUCK 7157
NATL CITY TRUCK12 313
12 313138 ✓
1009 ✓466
466

1147 *

NORMANS
NORMANS

22 314

185 ✓

466

185 *

SWARTZ HOMES
SWARTZ HOMES

32 603

17589 ✓

466

17589 *

UNIV OF ILLINOIS 207404 04 406
UNIV OF ILLINOIS

150 ✓

466

150 *

*City Bills no ck.*CITY OF DECATUR
CITY OF DECATUR
CITY OF DECATUR
CITY OF DECATUR
CITY OF DECATUR
ILL POWER CO11 309
12 309
11 309
12 309
20 309
22 307649 ✓
708 ✓
485 ✓
600 ✓
194 ✓
29458 ✓466
466
466
466
466
466

32094 *

*drawer acct.*DEC HERLD & REVW
DEC HERLD & REVW
DEC HERLD & REVW
DEC HERLD & REVW
POSTMASTER
POSTMASTER
POSTMASTER01 419
13 419
01 419
13 419
206
04 206
01 206325
140
510
210
13
35
10466
466
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1243 *

*Payroll*BL CR AND SHIELD
BL CR AND SHIELD
DEC CITY CU
DEC CITY CU
NATL BK DECATUR100
100
10016536
25500
106524466
466
466

NATL BK DECATUR

TREAS CITY DEC

1 0 0

1 7 9 3 1 0

4 6 6

TREAS CITY DEC

UNITED FUND

1 0 0

2 0 5 0

4 6 6

UNITED FUND

1 0 0

1 1 2 3 3 6 6

4 6 6

1 4 5 3 2 8 6

*

1 6 5 4 5 8 8

McClurg

7.65

16553.53

Payroll - April 1966

37	37450-	3165-	5320-	500		8985	2846
94	33092-	2465-	3870-			6335	2675
42	33092-	2796-	3980-			6776	2631
29	20541-	1530-	2110-			3640	1690
31	31062-	2314-	3650-		780	6744	2431
80	40092-	2987-	4960-	3000	780	11727	2836
56	32077-	2390-	4540-	4000		10930	2114
20	43846-	3267-	6300-			9567	342
93	47566-	3534	6080-		780	10394	371
26	39480-	2941-	5540-			8481	3099
1	91674-	6830-	11600-	1000	780 - 500	20710	7096
34	32077-	2390-	3870-	5000	780	12040	2003
16	51362-	3826-	6640-		780	11246	4011
50	50242-	4245-	5580-			9825	4041
30	33092-	2465-	3980-		780	7225	2586
7	68915-	5134-	10360-			15494	5342
39	38465-	3250-	1540-			4790	3367
45	28845-	2149-	4090-		780	7019	2182
23	33092-	2465-	4760-		1922	9147	2394
63	28845-	2149-	4090-			6239	2260
15	45473-	3388-	5800-		780	9968	3550
68	23490-	1750-	3330-		1922	7002	1648
19	47092-	3508-	6080-			9588	3750
49	32077-	2390-	3870-		780	7040	2503
2	60828-	4532-	8460-		630	13622	4720
64	43846-	3267-	6020-			9287	3455
28	33092-	2465-	2310-			4775	2831
35	31062-	2314-	4310-	3000		9624	2143
25	52377-	3902-	5370-	7000	1922 1400	19594	3278
22	35323-	2632-	4320-	1000	780 150	8882	2644
18	32325-	2408-	3760-			6168	2615
32	31062-	2314-	3760-		780	6854	2420
5	67900-	5059-	11580-	1000	780	18419	4948

1350854102221 171830 25500 16536 2050 318137103271

44	11787-	495-	870-			1365	1042
40	13600-	571-	1100-			1671	1192
11	11645-	489-	870-			1359	1028
77	21400-	899-	1490-			2389	1901
70	15761-	662-	1430-			2092	1366
43	4875-	206-				206	468
59	23364-	981-	1720-			2701	2066

102432 4303 7480 11783 9064

1453286106524 179310 25500 16536 2050 32992011233

DECATUR PUBLIC LIBRARY
Decatur, Illinois

PAYROLL - APRIL 1966

NAME		ANNUAL	CODE	MONTHLY	RET. & S.S.	INC. TAX	CU	BC & BS	UF	TOT. DED	NET SALARY
ATCHISON	R	\$ 4,649.	37	37450	3165	5320	500			8985	28465
BYRD	M	4,108.	94	33092	2465	3870				6335	26757
CHEEVER	B	4,108.	42	33092	2796	3980				6776	26316
DOBRINICK	M	4,108. (3/5)	29	20541	1530	2110				3640	16901
ENSIGN	E	3,856.	31	31062	2314	3650		780		6744	24318
FRYXELL	C	4,977.	80	40092	2987	4960	3000	780		11727	28365
HATHORNE	R	3,982.	58	32077	2390	4540	4000			10930	21147
HONNOLD	O	5,443.	20	43846	3267	6300				9567	34279
HOTZE	A	5,708.	93	47566	3534	6080		780		10394	37172
HOUCK	H	4,901.	26	39480	2941	5540				8481	30999
HOWE	M	11,000.	1	91674	6830	11600	1000	780	500	20710	70964
HUNK	C	3,982.	34	32077	2390	3870	5000	780		12040	20037
JONES	E	6,376.	16	51362	3826	6640		780		11246	40116
KIDD	G	6,237.	50	50242	4245	5580				9825	40417
LARMON	M	4,108.	30	33092	2465	3980		780		7225	25867
LEONARD	M	8,555.	7	68915	5134	10360				15494	53421
MCMILLAN	H	4,775.	39	38465	3250	1540				4790	33675
MC VEY	S	3,578.	45	28845	2149	4090		780		7019	21826
MITCHELL	F	4,108.	23	33092	2465	4760		1922		9147	23945
PAYNE	M	3,578.	63	28845	2149	4090				6239	22606
READ	M	5,645.	15	45473	3388	5800		780		9968	35505
REDDEN	I	2,916.	68	23490	1750	3330		1922		7002	16488
RUEDGER	O	5,846.	19	47092	3508	6080				9588	37504
SPITTLER	H	3,982.	49	32077	2390	3870		780		7040	25037
* STAFFORD	M	8,883.	2	60828	4532	8460		630		13622	47206
STUKE	S	5,443.	64	43846	3267	6020				9287	34559
TURNBO	D	4,108.	28	33092	2465	2310				4775	28317
VOGLER	O	3,856.	35	31062	2314	4310	3000			9624	21438
WEIDNER	M	6,502.	25	52377	3902	5370	7000	1922	1400	19594	32783
WHITE	C	4,385.	22	35323	2632	4320	1000	780	150	8882	26441
WILLIAMS	C	5,645.	18	32325	2408	3760				6168	26157
WILLIAMS	N	3,856.	32	31062	2314	3760		780		6854	24208
YAMAMOTO	M	8,429.	5	67900	5059	11580	1000	780		18419	49481

TOTAL FULL TIME EMPLOYEES

1350854102221

171830

25500

16536

2050

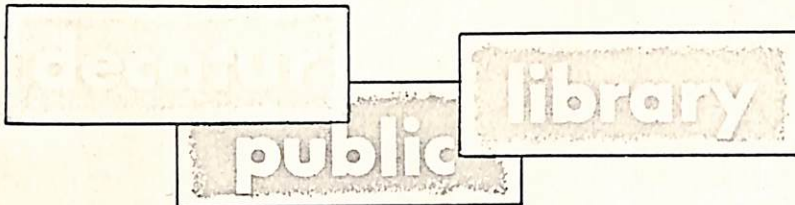
3181371032717

PAYROLL - APRIL 1966

DECATUR PUBLIC LIBRARY Decatur, Illinois

NAME		ANNUAL	CODE	MONTHLY	RET. & S.S.	INC. TAX	CU	BC & BS	UF	TOT. DED.	NET SALARY
ALEXANDER	M	138-40' @ .85	44	11787	495	870				1365	10422
CHAPMAN	G	136 h @ 1.00	40	13600	571	1100				1671	11929
DILLS	S	137 h @ .85	11	11645	489	870				1359	10286 M
HANSEN	J	100 h @ 2.14	77	21400	899	1490				2389	19011 M
MCBRIDE	J	116-3/4 @ 1.35	70	15761	662	1430				2092	13669 M
MULLEN	D	19-1/2 @ 2.50	43	4875	206					206	4669
NEWCOME	W	132 h @ 1.77	59	23364	981	1720				2701	20663 M
TOTAL PART-TIME EMPLOYEES				102432	4303	7480				11783	90649
GRAND TOTAL				1453286	106524	179310	25500	16536	2050	329920	1123366

* Stafford - Terminal pay



MARY T. HOWE, Librarian

457 NORTH MAIN STREET DECATUR, ILLINOIS

NOTICE TO ALL STAFF MEMBERS:

YOUR APRIL CHECK WILL BE MADE OUT FOR 29 DAYS, THEREFORE, IS LESS THAN USUAL BY ONE DAY.

YOUR MAY CHECKS WILL BE PAID MAY 13TH AND 27TH. THE MAY 13TH CHECK WILL COVER APRIL 30TH - MAY 13TH, THUS GIVING YOU THE ADVANTAGE OF THE HIGHER PAY RATE ONE DAY EARLIER - BEGINNING APRIL 30TH INSTEAD OF MAY 1ST.

ALL CHECKS WILL BE ISSUED BI-WEEKLY DURING THE 1966/67 FISCAL YEAR.

DECATUR PUBLIC LIBRARY

FINANCE COMMITTEE

BUDGET ANALYSIS

1966 - 1967

(1)

RECOMMENDED CHANGES IN ACCOUNTING PROCEDURES
FOR DECATUR PUBLIC LIBRARY

1. PETTY CASH

All Petty Cash disbursements should be approved by one designated person, with each item supported by a paid receipt. At the present time, Petty Cash is being used to pay what appears to be personal expenditures: lunches, etc. for the City Librarian and all Petty Cash slips are not supported by paid bills.

2. TRAVEL EXPENSES

Travel Expenses should not be paid unless the two following requirements are met: written authority to travel must be secured from a person or committee so empowered before the trip is taken; secondly, paid bills covering all expenses claimed must be presented with a detailed reimbursement request. All expenses incurred should be charged to one account in order to insure full disclosure of travel. At the present time, travel is paid in advance and registration fees, hotel bills, air fares, etc. are charged to different accounts. Also, it was noted on one trip that extra gasoline was paid for in addition to 8 cents per mile traveled.

3. LONG DISTANCE TELEPHONE CHARGES

Slips should be prepared at the time a call is made showing date, number called, person making call, person called, location, reason for call. These slips are to be used as a basis for payment of telephone bills. At the present time no evidence is attached to voucher to substantiate calls made.

4. CASH RECEIPTS AND DISBURSEMENT PROCEDURES

Although it is difficult in a small organization to establish an elaborate system of checks and balances, we feel that more strict control for checking accuracy and propriety of bills paid must be established. At the present time the City Librarian states that the Finance Committee feels this is a clerical job and thus bills are not scrutinized thoroughly. It is also noted that the City Librarian orders merchandise, receives merchandise, and signs checks to pay for merchandise which constitutes a grave departure from what is normally considered good internal control.

Spelling

5. Although a comprehensive study of the IBM System would be needed to correctly evaluate the productivity of the Department, we do not feel that the large amount of money spent can be justified by the current volume of work. In addition, we do not feel that a data processing supervisor is needed to supervise one key punch operator.

6. We feel that the Decatur Public Library should completely separate itself from Rolling Prairies, as service to the City is the Library's only function and not surrounding Counties. It does not, for example, make sense that Rolling Prairies, located on West Eldorado Street, should pay rent on a Xerox Machine located in the Decatur Public Library.

CITY OF DECATUR

ANNUAL DATA PROCESSING COSTS

25,000 water customers--meters read, billed, collected, delinquent accounts notified, shut-off lists prepared-- four (4) times per year (average \$1,037.78 per month)	\$ 12,453.36
75,000 parking tickets--recorded, collected, delinquent accounts notified, warrants prepared (Average \$673.22 per month)	8,078.64
Payroll (average of 282 employees)--bi-weekly paychecks computed, written, detailed listings prepared on deductions, I.M.R.F. Report prepared (Average \$106.23 per month)	1,274.76
Special assessment and watermain records--preparation of bills and control of accounts (annual cost)	150.00
Personnel records--control of sick leave, vacations, earned time, etc. (Average \$26.23 per month)	314.76
TOTAL	\$ 22,271.52

The above figures indicate that the Decatur Public Library is spending more annually to control book circulation than the City of Decatur is in all of its data processing programs.

Furthermore, the above unit cost of 5.2 cents per volume circulated, or 15.5 cents per volume in the Library, greatly exceeds the established norm for analyzing data processing values. We have been informed that, in any program, should the cost of key punching and processing exceed 10 cents per 100 units, there is a cheaper way of doing the work.

DECATUR PUBLIC LIBRARY

ANALYSIS OF DATA PROCESSING COSTS

IBM Rental and Supplies

\$ 9,600.00

Salaries:

Mary K. Weidner
Roberta Hathorne
Gayle Chapman

\$ 6,935.43
4,257.72
1,000.00

12,193.15

Cost of space in Decatur Public Library:

10% of Building Costs:

Repairs to Equipment	\$ 4.00.00
Telephone Tolls	90.00
Telephone Service	2,320.00
Telephone Alarm	36.36
Rental of Machines	800.00
Service Contracts	524.00
Advertising	100.00
Auditing	600.00
Building Supplies	1,300.00
Cleaning Supplies	25.00
Contractual Repairs	600.00
Garbage	150.00
Insurance	4,500.00
Light and Power	3,000.00
Building Repairs	700.00
Contractural Cleaning	9,200.00
Cleaning Services	250.00
Lawn Care	150.00

TOTAL 24,745.36 x 10% = \$ 2,474.50

Supervision (10% Librarian's Salary)

1,100.00

Overhead Expense - 20% of Salaries

2,658.63

Insurance, Pensions, etc.)

SUB-TOTAL

28,026.28

Deduct: (Estimated value of work performed
on accounting, payroll, etc.)

2,500.00

TOTAL (cost of processing books)

\$ 25,526.28

\$25,526.28 ÷ 495,000 volumes (165,000 volumes 3 times per year)
circulated per year = 5.2 cents per volume circulated.
\$25,526.28 ÷ 165,000 volumes = 15.5 cents per volume

This compares to the City cost of control of parking tickets of 5.9 cents per
ticket. (Complete control from issuance of ticket to preparation of warrant).

DECATUR PUBLIC LIBRARY

ESTIMATED REVENUE - 1966-1967

Receipts

Taxes	\$ 308,400.00
Fund Balance May 1st	18,849.52
Fines to be collected	13,000.00
Non-resident fees	600.00
Lost and Damaged Books	750.00
Investments	750.00
Miscellaneous Credits:	
Reserves:	\$ 100.00
Supplies:	9.00
Postage:	392.00
Personal Books:	630.00
Memorial Book:	43.00
Films:	90.00
Verifax:	300.00
Miscellaneous:	2,000.00
	\$ 3,564.00

Rolling Prairies Library	\$ 1,500.00 (does not reflect true cost of services provided to Rolling Prairies)
--------------------------	---

TOTAL	\$ 347,413.52
-------	---------------

Note: Revenue must be deposited daily with City Treasurer.

Taxes

1964 Levy	--	\$ 285,810.00	
1964 Spread	--	300,124.58	= 105.0084% of Levy
1964 Collections	--	287,225.36	= 95.7020% of Spread
1965 Levy	--	\$ 306,876.00	(Actual)
1965 Spread	--	322,245.57	(Estimated)
1965 Collections	--	308,395.45	(Estimated)

Fund Balance May 1st

Total Receipts	--	\$ 324,472.88	(Estimated)
Total Disbursements	--	305,623.36	(Estimated)
Balance		\$ 18,849.52	(Estimated)

Non-Resident Fees

\$ 466.00 (9 mos.)	--	\$ 51.78	per month
51.78 X 12	=	621.36	per year

Lost and Damaged Books

\$ 565.65 (9 mos.)	--	\$ 62.85	per month
62.85 X 12	=	754.20	per year

Reserves

\$ 75.96 (9 mos.)	--	\$ 8.44	per month
8.44 X 12	=	101.28	per year

Supplies

\$ 6.79 $\div$ 9	=	\$.75	per month
.75 X 12	=	9.00	per year

Postage

\$ 294.19 $\div$ 9	=	\$ 32.68	per month
32.68 X 12	=	392.16	per year

Personal Books

\$ 472.41 $\div$ 9	=	\$ 52.49	per month
52.49 X 12	=	629.88	per year

Memorial Book

\$ 32.40 $\div$ 9 = \$ 3.60 per month
3.60 X 12 = 43.20 per year

Films

\$ 67.44 $\div$ 9 = \$ 7.49 per month
7.49 X 12 = 89.88 per year

Verifax

\$ 226.14 $\div$ 9 = \$ 25.13 per month
25.13 X 12 = 301.56 per year

Miscellaneous

\$ 1,521.58 $\div$ 9 = \$ 169.06 per month
169.06 X 12 = 2,028.72 per year

Fines to be collected

Sept.-Jan. -- \$ 5,192.63 $\div$ 5 = \$ 1,038.52 per month
1,038.52 X 12 = 12,462.24 per year

PERSONNEL SERVICES

In analyzing the personnel services section of the budget we were authorized by the Finance Committee of the Decatur Public Library to base our computations on the recommended Plan "A" of the new pay plan as the City Staff did in their budget presentations.

We have computed each employee's salary (52 positions) for the next fiscal year based on Plan "A" and find the cost to be, as shown below, as compared with the request submitted by the Librarian.

PLAN A

\$214,448.00

SUBMITTED REQUEST

\$224,023

The submitted request represents a 4.5% increase over Plan "A". As reported in the pay plan survey, Plan "A" represents a 3% increase over existing salaries.

In addition to the above the following points must be brought to the attention of the Committee:

- 1) The present salary of the Librarian is \$11,000. The submitted request of \$13,500 is 22.7% above existing;
- 2) With one or two exceptions the eight professional positions have been stepped up one grade higher than recommended in the plan. Using Plan "A" as recommended, the request was reduced by \$3,500;
- 3) With regard to temporary personnel no salary increases were submitted except for one employee who would receive a 12% hourly increase.
- 4) Two other temporary positions, those of Community Information and Staff Display Artist represent \$8,732 in salaries.

CITY OF DECATUR, ILLINOIS
BUDGET FORM #2

Department:

Submitted by:

Activity: Decatur Public Library

Activity No:

Summary of Operating Budget
Request for 1966-1967

Date:

NOTE: Please fill out separate form for each activity of your Department. Do not show Capital Outlay requests on this form. Enter only totals by Objects of Expenditure.

(1) Object Code	Object of Expenditure	(3) 1965-1966 Appropriation (January 15th Finance Report)	(4) 1965-1966 Exp.to Jan.1st (January 15th Finance Report)	(5) 1965-1966 Total Exp.for Entire year (Estimated)	(6) 1966-1967 Appropriation Request For Entire Year	(7) For Budget Staff Use
101	Regular Salaries	212,500.00	159,038.57	204,363.56	223,711.74	214,448.00
201	Binding Supplies	1,000.00	1,016.45	1,016.45	1,800.00	1,200.00
202	Cataloging Materials	460.00	1,045.45	1,045.45	1,000.00	1,000.00
203	Freight, Express and Drayage	170.00	122.48	122.48	200.00	200.00
204	IBM Supplies and Rentals	9,600.00	6,711.43	8,445.88	9,600.00	8,500.00
205	Office Supplies and Stationery	3,196.01	3,746.91	3,898.93	3,600.00	3,400.00
206	Postage	1,350.00	1,514.91	1,814.91	1,400.00	1,400.00
207	Printing	500.00	401.75	421.75	1,800.00	500.00
208	Repair to Equipment	500.00	262.65	262.65	400.00	400.00
209	Telephone & Telegraph	--	91.70	91.70	90.00	90.00
210	Telephone Service	2,400.00	1,746.11	2,332.02	2,320.00	2,320.00
TOTALS						

CITY OF DECATUR, ILLINOIS
BUDGET FORM #2

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211	Telephone Alarm Serv.	--	24.15	33.24	36.36	36.36
212	Rental of Machines	672.00	782.14	800.14	800.00	800.00
213	Service Contracts (Manpower)	524.00	474.10	539.10	524.00	524.00
214	Service Contracts	--	721.42	721.42	1,000.00	--
220	Professional Develop.	1,500.00	1,867.47	2,033.97	2,252.00	--
221	Community Services	100.00	23.95	66.00	100.00	--
222	Exhibit Expense	25.00	--	--	25.00	--
223	Handling Charges	15.00	3.42	5.00	15.00	--
224	Advertising	100.00	--	--	100.00	100.00
225	Auditing Services	600.00	523.15	523.15	600.00	600.00
290	Miscellaneous	30.00	39.18	39.18	75.00	--
TOTALS						

CITY OF DECATUR, ILLINOIS
BUDGET FORM #2

Department:

Submitted by:

Activity: Decatur Public Library

Activity No:

Summary of Operating Budget
Request for 1966-1967

Date:

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(1) Object Code	Object of Expenditure	(3) 1965-1966 Appropriation (January 15th Finance Report)	(4) 1965-1966 Exp.to Jan.1st (January 15th Finance Report)	(5) 1965-1966 Total Exp.for Entire year (Estimated)	(6) 1966-1967 Appropriation Request For Entire Year	(7) For Budget Staff Use
301	Building Supplies	1,276.00	673.09	833.58	1,107.00	1,300.00
302	Cleaning Supplies	20.00	30.28	35.00	25.00	25.00
303	Contractual Repairs	---	535.00	565.50	600.00	600.00
304	Garbage & Hauling	163.00	107.50	112.50	198.00	150.00
305	Boiler Insurance	---	21.26	21.26	--	--
306	Insurance	4,500.00	4,306.51	4,348.51	5,000.00	4,500.00
307	Light & Power	2,142.00	2,262.27	3,016.35	2,600.00	3,000.00
308	Building Repairs	527.00	589.73	689.73	1,000.00	700.00
309	Travel	550.00	411.36	429.59	600.00	610.00
310	Health & Safety Supplies	5.00	3.38	3.50	15.00	15.00
311	Contractual Cleaning	10,000.00	6,704.00	9,203.00	10,000.00	9,200.00
312	Architectural Fees	--	--	--	2,400.00	--
TOTALS						

CITY OF DECATUR, ILLINOIS
BUDGET FORM #2

Department:

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Activity No:

Summary of Operating Budget
Request for 1966-1967

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(1) Object Code	Object of Expenditure	(3) 1965-1966 Appropriation (January 15th Finance Report)	(4) 1965-1966 Exp. to Jan. 1st (January 15th Finance Report)	(5) 1965-1966 Total Exp. for Entire year (Estimated)	(6) 1966-1967 Appropriation Request For Entire Year	(7) For Budget Staff Use
313	Repairs to Auto Equipment	1,193.00	3,006.39	3,204.66	1,200.00	1,200.00
314	Cleaning Services	175.00	162.43	222.43	300.00	250.00
315	Appraisal Services	150.00	--	150.00	150.00	--
316	Gas, Oil, Anti-freeze	--	--	--	--	303.00
320	Lawn Care	200.00	87.25	100.00	150.00	150.00
399	Miscellaneous	--	40.42	40.42	50.00	--
401	Binding	2,000.00	1,660.85	1,660.85	3,000.00	2,000.00
402	Books	39,885.00	30,160.14	31,769.28	54,000.00	35,000.00
405	Films	250.00	7.25	7.25	1,000.00	750.00
406	Films-Slides	50.00	11.25	11.25	500.00	50.00
408	Films-Microfilm	1,100.00	422.50	829.80	2,000.00	--
TOTALS						

12

CITY OF DECATUR, ILLINOIS
BUDGET FORM #2

Department:

Submitted by:

Activity: Decatur Public Library

Activity No:

Summary of Operating Budget
Request for 1966-1967

Date:

NOTE: Please fill out separate form for each activity of your Department. Do not show Capital Outlay requests on this form. Enter only totals by Objects of Expenditure.

(1) Object Code	Object of Expenditure	(3) 1965-1966 Appropriation (January 15th Finance Report)	(4) 1965-1966 Exp. to Jan. 1st (January 15th Finance Report)	(5) 1965-1966 Total Exp. for Entire year (Estimated)	(6) 1966-1967 Appropriation Request For Entire Year	(7) For Budget Staff Use
400	Film Rental	--	10.00	--	--	--
410	Pamphlets	50.00	62.47	71.97	200.00	100.00
412	Pictures	--	--	1.40	100.00	--
414	Records-Longplaying	900.00	603.13	603.13	1,500.00	600.00
419	Periodicals	1,600.00	1,794.80	1,908.99	5,100.00	1,600.00
420	Maps	--	27.63	27.63	100.00	--
421	Memberships in Associations	700.00	745.50	990.50	794.01	342.50
422	Services, Indexes, Tax	2,000.00	1,625.00	2,000.00	1,740.00	1,740.00
502	Equipment	113.99	113.99	113.99	2,711.00	2,516.50
603	Rent (Dill Branch)	2,084.00	1,389.60	2,093.16	4,221.36	2,100.00
TOTALS		306,876.00	237,732.37	306,612.41	353,802.70	304,320.36

(14)

DECATUR PUBLIC LIBRARY

BUDGET STUDY

1966 - 1967

REASONS FOR CHANGES IN REQUESTS:

- | | | | |
|-----|--------------------------------|---|---|
| 201 | Binding Supplies | - | Original request 80% higher than amount spent in 1965-1966; 252.4% over 1964-1965. |
| 204 | IBM Supplies & Rentals | - | Request 13.66% higher than amount spent in 1965-1966. Increase, if due to Rolling Prairies, not reflected in off-setting revenue. |
| 205 | Office Supplies and Stationery | - | Less money will be needed if more strict purchasing rules are applied and competitive bidding utilized as recommended. |
| 207 | Printing | - | Request 427% higher than amount spent in 1965-1966; 154% over 1964-1965. Reduced to same amount as appropriated previous year. |
| 214 | Service Contracts (Manpower) | - | Really a temporary personnel item. Seemed unnecessary to budget staff. |
| 220 | Professional Development | - | Request 50% higher than last year. Certain items seemed unnecessary and not proper. This is really Travel Expense item; deleted and placed in Travel Expense. |
| 221 | Community Services) | - | Not necessary |
| 222 | Exhibit Expense) | - | Appeared unnecessary to budget staff |
| 223 | Handling Charges) | - | Account set up in 203-Freight, Express, Drayage |
| 299 | Miscellaneous) | - | Not necessary |
| 301 | Building Supplies | - | Budget staff thought request too low; based upon previous year experience. |
| 304 | Garbage Hauling | - | Request too high compared to previous year's expenses. |
| 306 | Insurance | - | Request too high compared to previous year's expenses. |
| 307 | Light and Power | - | Request seemed too low compared to previous year's expenses. Increased. |
| 308 | Building Repairs | - | Request too high compared to previous year's expenses. |
| 309 | Travel | - | Approved items of travel shown later. |
| 311 | Contractual Cleaning | - | Savings should be realized if competitive bids are taken. |

312	Architectural Fees	- Should not be included in operating budget.
314	Cleaning Services	- Too high compared to previous year's expenses.
315	Appraisal Services	- Seemed unnecessary to Budget staff.
399	Miscellaneous	- Unnecessary.
401	Binding	- Request too high--80.60% higher than previous year's expenses.
402	Books	- Request 69.97% higher than previous year's expenses. Competitive bidding should allow more books to be bought for less money.
405	Films	- Request too high compared to previous year's expenditures.
406	Films-slides	- Request ten times last year's appropriation.
408	Films-Microfilm	- Request deleted; seemed to be an expense rightfully chargeable to the Book Account.
410	Pamphlets	- Request four times last year's appropriation.
412	Pictures	- Seemed unnecessary expense. Deleted.
414	Records (longplaying)	- Request 66.66% higher than previous appropriation and 248.7% higher than last year's expenses.
419	Periodicals	- Request 318.75% higher than last year's appropriation and 267.15% higher than last year's expenses.
420	Maps	- No appropriation last year; seemed unnecessary now.
421	Membership in Associations	- Membership in certain Associations seemed unwarranted. Deleted items on following pages.
502	Equipment	- Request for electric typewriter seemed too high; should be reduced thru competitive bidding.
603	Rent (Dill Branch)	- No reason seen for rent to be increased 100%. Present lease questionable as to legality. Not a recommended location for library according to City surveys and studies.

ITEM 309 - TRAVEL

New York City	- American Library Assoc.	
	Summer Conference	\$ 375.00
Chicago, Illinois	- Summer Conference	60.00
Rockford, Illinois	- Illinois Library Assoc.	25.00
District Meetings	- Illinois State Library	50.00
Miscellaneous Meetings	-	<u>100.00</u>
	TOTAL	\$ 610.00

ITEM 421 - MEMBERSHIPS IN ASSOCIATIONS

Adult Education Association	\$ 15.00
American Library Association	258.50
Data Processing	20.00
Educational Film Library Association	15.00
Illinois Library Association	<u>34.00</u>
	TOTAL \$ 342.50

ITEM 316 - GAS, OIL, ANTI-FREEZE and LICENSE PLATES

Gasoline	\$ 250.00
Anti-freeze, oil and grease	35.00
State Inspection	10.00
License Plates	<u>8.00</u>
	TOTAL \$ 303.00

DECATUR PUBLIC LIBRARYBUDGET STAFF REVIEWRecommendations

1. Continuation of City policy of no deficit financing.
2. Budget (with changes made by staff) be adopted for 1966-1967 in the amount of \$304,320.36.
3. Revenue Estimate (as adjusted by staff) be adopted for 1966-1967 in the amount of \$347,413.52.
4. That same purchasing procedures followed by City Purchasing Agent be adopted and used by Library Board.
5. That Budget be adopted by Library Board and followed strictly--line by line--throughout the year. No item to be over-ex-pended. Transfer from one item to another item to be made only on written resolution adopted by Board.
6. Controls be adopted -- same person is doing purchasing, writing orders, signing vouchers and checks. Poor procedure being followed, e.g., petty cash used for office supplies; luncheon tickets purchased.
7. Definite costs of services to Rolling Prairies be established and off-setting revenue be realized and shown as revenue item.
8. Projected surplus of revenue over expenditure (approximately \$50,000.) be saved and, together with a similar amount next year, provide funds for a new branch library building .
9. Purchasing and accounting function be delegated to City staff with proper costs re-imbursed to City.

Note: Proposed budget of:

\$304,320.36 ÷ 86,228 = \$3.53 per capita

Compared to: typical city of 100,000 of \$2.93 per capita

typical county of 100,000 of 3.01 per capita

Equal to or above surrounding cities in Illinois.

PURCHASING PROCEDURES

There is a definite lack of a sound purchasing procedure. One individual should be in charge of all purchases and any items to be purchased should be submitted on a proper request with adequate time allowed for consolidation of several requests into one large order. This procedure could bring about better prices and save money on the cost involved in vouchering and drawing checks.

Competitive bids will bring the lowest possible prices and put all vendors on even terms.

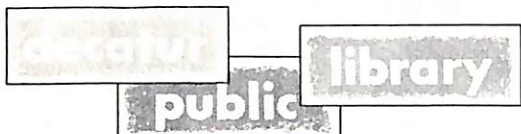
The same individual should be responsible for receipt and inspection of the material. Approval of all invoices or cash receipts should be made by the same responsible party to insure proper charges by the vendor.

Any contract for service or purchase order for material amounting to \$500.00 or more should be approved by the Finance Committee. A summary of the bids received and a recommendation from the staff should be presented to the Finance Committee for their study in giving final approval.

To sum up, if one individual took complete charge of all expenditures this person would check the budgeted account to see if funds were available to purchase any material before any commitments were made and the practise of over-spending accounts would be eliminated. There would be no need for continual shifting of funds from one account to another.

421 Professional Development -- This account has several memberships that do not seem feasible.

American Management Association	\$ 60.00
American Management Society (NOMA)	40.00
Association of Commerce	48.00
Downtown Council	25.00
National Municipal League	10.00
✓ N E A	257.00
National Council Teachers of English	5.00
People to People	6.50



MARY T. HOWE, Librarian

457 NORTH MAIN STREET DECATUR, ILLINOIS 62523

TO THE STAFF OF THE DECATUR PUBLIC LIBRARY:

IT IS EXPECTED THAT THE BOARD OF DIRECTORS OF THE DECATUR PUBLIC LIBRARY WILL APPOINT MISS EDNA F. JONES AS ACTING LIBRARIAN AT ITS REGULAR BOARD MEETING ON FRIDAY, APRIL 29, 1966, AT 4 O'CLOCK.

IT IS THE WISH OF THE BOARD THAT YOU LEARN OF THIS BEFORE YOU READ IT IN THE NEWSPAPERS.

IT IS ALSO THE DESIRE OF THE BOARD THAT EACH OF YOU GIVE MISS JONES YOUR FULL COOPERATION AND SUPPORT. A COMMITTEE HAS BEEN CREATED TO INTERVIEW PROSPECTIVE CANDIDATES FOR THE POSITION OF CITY LIBRARIAN.

IF YOU HAVE ANY QUESTIONS OR INQUIRIES, PLEASE TAKE THEM TO THE HEAD OF YOUR DEPARTMENT.

MAY I THANK YOU FOR YOUR COOPERATION.

A large, stylized handwritten signature in blue ink, which appears to read "W. A. Sappington", is written over the typed name and title.

W. A. SAPPINGTON, PRESIDENT
BOARD OF DIRECTORS

DEPARTMENT OF PUBLIC WORKS AND BUILDINGS

FRANCIS S. LORENZ, DIRECTOR

VIRDEN E. STAFF
CHIEF HIGHWAY ENGINEERDIVISION OF HIGHWAYS
OFFICE OF DISTRICT ENGINEER
STATE HIGHWAY BUILDING
PARISIN YOUR REPLY PLEASE
REFER TO FILE:

April 22, 1966

SUBJECT: RIGHT OF WAY - F.A. Route 2
Section 48 Z-3 RS
Job No. R-95-023-65
Macon County

Re: Parcel No. 4

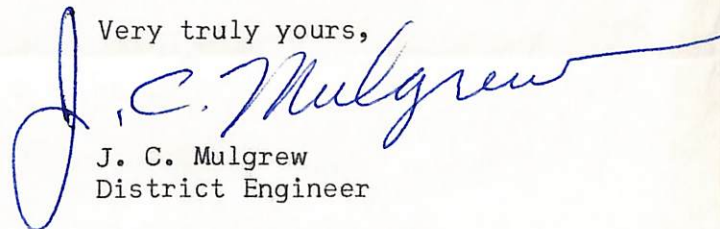
Mr. Warren A. Sappington, President
The Board of Library Directors of the
City of Decatur, Illinois
250 N. Water Street
Decatur, Illinois

Dear Mr. Sappington:

Enclosed herewith is State Warrant No. C728119F in the amount of \$400.00 payable to the Board of Library Directors of the City of Decatur, Illinois, representing payment for .001 of an acre of right of way deeded to the State of Illinois and .001 of an acre of temporary easement being a part of Lot 11 of County Clerk's Subdivision of the NE 1/4 of the NE 1/4 of Section 15, T. 16 N., R. 2 E., of the 3rd P.M., Macon County, Illinois, including payment for special land improvements.

I wish to thank you and the rest of the Board of Library Directors for your cooperation with this Department in this transaction.

Very truly yours,


J. C. Mulgrew
District Engineer

WMW:ikr

Encl.