

**Jefferson County Rural Library District
Board of Trustees 2024 Budget Workshop
Meeting Location: Hybrid — Shold Room and via Zoom
Minutes — Wednesday, September 27, 2023**

Call to Order: Chair Cheri Van Hoover called the meeting to order at 9:00 A.M. Present Trustees were Cheri Van Hoover, Vickie Norris, George Sibley, Michael Kubec, Joan Chapdelaine, and Director Tamara Meredith.

Reading of the Land Acknowledgement

Citizen Questions and/or Comments: none

Approve/Amend Agenda: Michael Kubec **moved to approve** the agenda as written. Vickie Norris **seconded the motion** and the **motion carried**.

Budget Workshop

Overview of projected revenue and expenditure change in 2024: Tamara Meredith led a review of expected changes from 2023 to 2024, projected revenue, and expenditure figures.

Review Expenditures:

- Salaries and Benefits - review spreadsheets by BARS category: Tamara Meredith and the Board reviewed the projected salaries, mandated benefits, and other benefits for 2024.
- Operating Expenditures - review spreadsheets by BARS category: Tamara Meredith and the Board reviewed the projected operating expenses for 2024.
- Materials - review spreadsheets by BARS category: Tamara Meredith and the Board reviewed the proposed budget for materials expenses for 2024.

Capital Expenditures - review spreadsheets by BARS category: Tamara Meredith and the Board reviewed the proposed draft budget for Capital expenditures in 2024.

[Jefferson County Assessor Jeff Chapman and Property Tech III Lauralee Kiesel arrived at 11:00 A.M.]

Review of property tax estimates for 2024 with Jeff Chapman, Assessor's Office: Jeff Chapman reviewed tax revenue projections for 2024. Chapman reported that property values continue to rise slowly, new construction continues to be strong, and anticipated TAV and DNR revenues will be similar to recent years. He also shared the library's current levy rate of \$.30 per \$1,000.00.

[Jeff Chapman and Lauralee Kiesel departed the meeting at 11:40 A.M.]

Review Revenue:

- Estimated 2024 Revenue by BARS Category: Tamara Meredith and the Board reviewed the estimated Revenue for 2024.

[A break occurred from 12:05 P.M. to 12:40 P.M.]

Review Revenue:

- Friends of the Library: Tamara Meredith and the Board reviewed the 2024 Wish List that will be presented to the Friends of the Library on October 12, 2023 for 2024 reimbursable expenses.

Final Review of 2024 Budget Spreadsheets: A final review of all spreadsheets was conducted and requested adjustments made to draft documents after Trustee discussion. Tamara Meredith will prepare a full draft for the October Board Meeting which can then be approved for public viewing and comment.

Meeting adjourned at 1:30 P.M.

DocuSigned by:
Cheri Van Hoover
E87050503CF0428... Cheri Van Hoover, Chair

DocuSigned by:
Vickie Norris
582B6D8F47B8449... Vickie K. Norris, Secretary