

**KINGSTON LIBRARY BOARD OF TRUSTEES
MINUTES OF REGULAR MEETING FEBRUARY 19, 2026, 6:00PM
AT THE TEMPORARY KINGSTON LIBRARY LOCATION
61 Crown Street, Kingston, NY 12401**

CALL TO ORDER at 6:32PM by Sarah Wenk, President

ROLL CALL

Board Members in Attendance (8):

Sarah Wenk, President
Laura Brown, Vice President
Andrea Gatzke, Treasurer
Lisa Lerner, Secretary
Gerry Harrington
Frances Cathryn
Hayley Downs
Ursula Inghem

Board Members Absent (1):

Joseph Braby

Others Present:

Margie Menard, Library Director
Suzanne Campise, Recording Secretary (attending remotely)
Justin Wood, Nugent & Haussler, CPA

DISTRIBUTION LIST

Agenda, Board of Trustees (BOT) Meeting of February 19, 2026
2024 Audit Report
Minutes, Regular Board of Trustees (BOT) Meeting of January 15, 2026
Financial Highlights Report – February 13, 2026
Balance Sheet – as of January 2026
Budget v Actual Summary – January 2026
Budget v Actual – January 2026
2025 Budget v Actual as of Feb 13, 2026
Budget Modification #2026-1
Voucher Report – for February 2026 Meeting
Pre-Audit Voucher Report – for February 2026 Meeting
Donation Activity – January 2026
Executive Committee Report – Meeting of February 17, 2026
Operations Committee Report – Meeting of February 12, 2026
President's Report – February 19, 2026
Director's Report – February 19, 2026
Capital Checking Account Transactions – as of January 31, 2026
Operating Checking Account Transactions – as of January 31, 2026

APPROVAL OF AGENDA FOR REGULAR BOARD MEETING - Motion: Ursula Inghem, seconded by Laura Brown, to approve the agenda for the Board of Trustees (BOT) meeting for February 19, 2026. Motion approved unanimously 8-0.

PRESENTATION OF 2024 AUDIT – JUSTIN B. WOOD, CPA, NUGENT & HAESSLER, P.C. – Justin thanked Margie and Eileen for providing the needed information. They have been in communication throughout the year, especially with the capital projects. Nugent and Haessler, P.C. have audited the financial statements of the Kingston Library District for the year ending December 31, 2024. This is Justin’s first year of the new three-year contract with the library (having been awarded a previous three-year contract from 2021-2024). Justin Wood highlighted key points of the **Audit Report**:

- **Independent Auditor’s Report** (1st page – no page number). The auditors gave an “unmodified opinion” of the Kingston Library’s financial statements, aka a “clean onion,” which is the highest rating.
- **Schedule of Revenues Compared to Budget – General Fund** (Page 36). The results came in overbudget by \$51,414 (4%). He encouraged the library to continue to find the best rate for interest, since the library earned \$30,015 in interest in 2024.
- **Schedule of Expenditures compared to Budget – General Fund** (Page 37). Expenditures came in under budget by \$246,652 (18%). The auditors examine the lines of Employee Benefits and Operational Maintenance to ensure there is enough “cushion” for unanticipated expenses, such as rising insurance, repairs, and/ or maintenance costs. Employee Benefits came in under budget at 8%, which is within the ideal cushion of 5-10%. Operational Maintenance of Building was under budget by 19%.
- **Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds** (Page 16). There are two funds: 1) the General Fund, and 2) Capital Projects. The General Fund had an excess of revenues by \$166,381 which resulted in the General Fund Balance of \$893,101 at the End of Year of 2024. The Capital Projects is beyond a 12-month timeframe, There was a deficit of \$4,818,236 of revenues over expenditures in Capital Projects, and will carry through 2025 and 2026, which represents just a snapshot. When the library converts the 11-year ban to long-term financing, this deficit will go away. The Capital Project Fund Balance of \$1,037,602 at End of Year 2024.
- **Balance Sheet – Governmental Funds** (Page 15). This reflects the Assets, Liabilities and Fund Balances. The Fund Balance has three categories: 1) Nonspendable, 2) Assigned, and 3) Unassigned. The Unassigned Fund balance is available for use. This amount is used as a measurement by the NY State Comptroller as to whether an organization is in “fiscal stress” (if it falls below 20% of following year’s budget). The Total Fund Balance of the General Fund (as a percentage of the 2025 budget) is 97%. The Unassigned/available fund is at 83%. This indicates that the library has a very healthy fund balance.

Justin shared that Margie had asked if it would be appropriate to transfer a portion of the General Fund into Capital Projects, if needed. Justin recommended this (without dropping below 25%) to avoid the need for additional financing and accruing debt from interest. If the library transferred \$300,000 from the General Fund to Capital Projects, the library would still have a 55% fund balance (of the following year's budget), which is still a healthy position.

- **Statement of New Position Governmental Activities** (Page 13). The Net Position combines the General and Capital Fund and includes all long-term assets and liabilities. The library has a Total Net Position of \$6,661,006.

Justin reviewed the **Management Letter**. There was sales tax on a Central Hudson bill, which should not have occurred (due to an error when Central Hudson updates their software). Margie has been communicating with Central Hudson and is in-process of receiving a credit. Justin reviews these bills to check for sales tax.

Justin discussed the **Internal Control Letter**. There was a finding on Internal Control Purposes (which is a very common for an organization of this size) that proposes a segregation of duties – having a different person do different tasks, such as writing checks, signing checks, recording disbursements, and reconciling bank statements. While it is recommended these tasks be assigned to different employees, due to the limited number of employees, it may be impractical for the Kingston Library to comply; however, there is enough checks and balances with Margie, Eileen and other staff.

PUBLIC COMMENT – None.

APPROVAL OF THE MINUTES OF REGULAR BOARD MEETING OF JANUARY 15, 2026. Motion: Andrea Gatzke, seconded by Laura Brown, to approve the minutes of the Regular BOT Meeting of January 15, 2026. Motion approved unanimously 8-0.

HIGHLIGHTS OF FINANCIAL DOCUMENTS

Andrea Gatzke, Treasurer, reviewed the Balance Sheet, Budget vs. Actual, Voucher Reports and Donations which were sent to the board members in advance. There is one budget modifications this month.

Motion: Andrea Gatzke, seconded by Gerry Harrington, to approve the budget modification #2026-1 which records a promised gift from FOKL for new computers and other expenses as described on the Budget Modification form. Motion approved unanimously 8-0.

Motion: Andrea Gatzke, seconded by Gerry Harrington, to approve the regular vouchers in the amount of \$479,280.20. Margie added that F.E. are furniture makers. Motion approved unanimously 8-0.

Motion: Andrea Gatzke, seconded by Laura Brown, to accept pre-audit vouchers in the amount of \$22,773.52. Motion approved unanimously 8-0.

Motion: Andrea Gatzke, seconded by Frances Cathryn, to accept January donations in the amount of \$10,007.40. The bulk of that is from the Carnegie Foundation (\$10,000) because it is a Carnegie Library. Motion approved unanimously 8-0.

FRIENDS OF THE KINGSTON LIBRARY (FOKL) – Gerry Harrington shared Ursula Inghem’s notes. There was a good turnout for Library Advocacy days but could have been better, which could have been due to the fact of not having a bus this year. There will be a bus next year. The Friends approved a transfer of fund from the Ferriday fund for a laptop lab. There was a blackout in uptown that cancelled the meeting of the Friends’ outreach committee.

COMMITTEE REPORTS – *Please see the distribution list and each committee report for more detailed information.*

EXECUTIVE COMMITTEE – Sarah Wenk reported that the Executive Committee met on Tuesday, February 17, 2026. They approved the agenda for this BOT meeting, approved and signed vouchers, Library Advocacy Days, and discussed the move of funds from Operating Reserve to Capital Reserve.

Motion: Sarah Wenk, seconded by Laura Brown, to move \$200,000 from Operating Reserve to Capital Reserve. Motion approved unanimously 8-0.

OPERATIONS COMMITTEE – Ursula Inghem reported that the Operations Committee met and discussed the CO and CCD.

Motion: Ursula Inghem, seconded by Hayley Downs, to ratify CO #2-003 with Southeast Mechanical Corporation for testing and certification of the backflow preventer on the temporary water service as required by the City of Kingston for \$550.00 Motion approved unanimously 8-0.

Motion: Ursula Inghem, seconded by Andrea Gatzke, to ratify Construction Change Directive #1-018 with Mid-Hudson Construction Management to patch and install floor leveling compound in the Community Room for \$6,297.48. Motion approved unanimously 8-0.

COMMUNITY ENGAGEMENT COMMITTEE – The Community Engagement Committee (CEC) did not meet in February.

STANDARDS AND DEVELOPMENT COMMITTEE – Frances Cathryn reported that the Standards and Development Committee met on February 19, 2026, prior to this meeting. They discussed the Personnel Policy Pt. 2 to go over last-minute changes. They discussed how evaluation of the Library Director has been completed. In the past, the initial evaluation was done by the officers (who also created the review) and then reported to the board for approval. The first step will still be for the whole board to complete an evaluation. The library does not have a personnel committee. A question was raised about handling human resource issues. Should a personnel committee be created, or should it be for the executive committee? If an employee had an issue with the library director directly, there needs to be an executive resource at the board level. The whistleblower policy states that the person with a complaint would go to the board president.

The board will do the review of the Library Director, and the President and the Vice President will present the results to the board.

Motion: Frances Cathryn, seconded by Ursula Inghem, to approve the Personnel Policy Pt. 2. Discussion ensued around the process of board approval around hiring and salary as it implicates fiscal responsibility. Motion approved unanimously 8-0.

The committee is working on creating the Executive Director evaluation as a google form with the option to be anonymous for staff. She encouraged board members to disclose their name.

PRESIDENT’S REPORT – Sarah Wenk reported that she attended weekly construction meetings, shared library advocacy opportunities with trustees, and checked in with WOH attorneys for updates on renovation project.

DIRECTOR’S REPORT – Margie Menard reported that nine MacBooks were purchased using grant money from the Ferriday fund for a laptop lab for youth and teen programming.

Margie completed a walkthrough of the temporary space with Steve and Nunzio from Clancy movers. She provided a rough estimate of moving back to Franklin Street by end of June.

The NYS construction grant for \$587,708 has been announced, and the library is in good shape financially to approach the completion of the renovation of 55 Franklin St.

The state mandated annual report has been delayed due to a change in the data collection software that we use (formerly Baker & Taylor). Margie will be trained on the new platform next week and completing the annual report in March.

ULSTER COUNTY LIBRARY ASSOCIATION (UCLA) – Ulster County Library Association Directors have met with Rebekkah Smith Aldrich and other Mid-Hudson Library System staff as part of a focus group to help craft the next MHLS plan of service. In New York State, library systems are required to have a written long-range plan of service. The system Plan of Service is a planning document which identifies, organizes, and provides an overview of the library system’s service program including intended changes in services or priorities. The Plan emphasizes what the library system proposes to accomplish and whom the library system serves. The Plan demonstrates how the library system anticipates it will fulfill the major roles expected of library systems. These are updated every five years.

Sarah Wenk asked Hayley Downs the status of the Community Conversations report. There is a draft report which can be shared at next meeting.

UNFINISHED/ OLD BUSINESS – None.

NEW BUSINESS – None.

PUBLIC COMMENT BY TRUSTEES

- Sarah attended Gerry's Movies with Spirit
- Gerry shared about a movie, *Carmen*, happening in early March at the library that had been cancelled in January due to snow. Saturday, March 7th at 7pm. He thanked Margie for enabling this to happen.
- Andrea thanked the library.

EXECUTIVE SESSION – None.

AJOURNMENT: Motion: Gerry Harrington, seconded by Frances Cathryn, to adjourn. Motion approved unanimously 8-0. There being no further business to conduct, the meeting adjourned at 7:29 PM.

If any patron wishes to review the audio of this meeting they should contact Executive Director, Margie Menard.

RESOLUTIONS

2-2026-1: Motion: Ursula Inghem, seconded by Laura Brown, to approve the agenda for the Board of Trustees (BOT) meeting for February 19, 2026. Motion approved unanimously 8-0.

2-2026-2: Motion: Andrea Gatzke, seconded by Laura Brown, to approve the minutes of the Regular BOT Meeting of January 15, 2026. Motion approved unanimously 8-0.

2-2026-3: Motion: Andrea Gatzke, seconded by Gerry Harrington, to approve the budget modification #2026-1 which records a promised gift from FOKL for new computers and other expenses as described on the Budget Modification form. Motion approved unanimously 8-0.

2-2026-4: Motion: Andrea Gatzke, seconded by Gerry Harrington, to approve the regular vouchers in the amount of \$479,280.20. Motion approved unanimously 8-0.

2-2026-5: Motion: Andrea Gatzke, seconded by Laura Brown, to accept pre-audit vouchers in the amount of \$22,773.52. Motion approved unanimously 8-0.

2-2026-6: Motion: Andrea Gatzke, seconded by Frances Cathryn, to accept January donations in the amount of \$10,007.40. Motion approved unanimously 8-0.

2-2026-7: Motion: Sarah Wenk, seconded by Laura Brown, to move \$200,000 from Operating Reserve to Capital Reserve. Motion approved unanimously 8-0

2-2026-8: Motion: Ursula Inghem, seconded by Hayley Downs, to ratify CO #2-003 with Southeast Mechanical Corporation for testing and certification of the backflow preventer on the temporary water service as required by the City of Kingston for \$550.00 Motion approved unanimously 8-0.

2-2026-9: Motion: Ursula Inghem, seconded by Andrea Gatzke, to ratify Construction Change Directive #1-018 with Mid-Hudson Construction Management to patch and install floor leveling compound in the Community Room for \$6,297.48. Motion approved unanimously 8-0.

2-2026-10: Motion: Frances Cathryn, seconded by Ursula Inghem, to approve the Personnel Policy Pt. 2. Motion approved unanimously 8-0.

2-2026-11: Motion: Gerry Harrington, seconded by Frances Cathryn, to adjourn. Motion approved unanimously 8-0.

Respectfully Submitted by
Suzanne Campise, Recording Secretary