

BOARD OF DIRECTORS MEETING

AGENDA

AUGUST 20, 1981

- I. CALL TO ORDER
SHIRLEY MOORE, PRESIDENT
- II. APPROVAL OF MINUTES:
REGULAR BOARD MEETING JULY 16, 1981
- III. CITY LIBRARIAN'S REPORT
- IV. REPORTS OF COMMITTEES:
 - A. FINANCE AND PROPERTIES
 1. Approval of Bills
 2. Acknowledgement of receipt of 1980/81 Audit Report
 - B. PERSONNEL AND PUBLIC RELATIONS
 1. Amendment to Policy Code
 2. Report on tabled motion in re cancellation of free borrowing privileges for non-resident school-aged students
- V. OLD BUSINESS
Approval of ICMA-RC Resolution
- VI. NEW BUSINESS
- VII. ADJOURNMENT

MEMBERS EXPECTED TO BE PRESENT:

Mr. Grieve
Mr. Marshall (little late)
Mrs. Moore
Mr. Mueller
Mrs. Rossiter
Mr. Seidman (little late)
Mr. Susler
Ms. Taylor

DECATUR PUBLIC LIBRARY
DECATUR, ILLINOIS

Minutes of Board of Directors Meeting - August 20, 1981

The regular meeting of the Board of Directors of the Decatur Public Library was held August 20, 1981 in the board room of the main library.

Members Present:

Mr. Grieve
Mr. Marshall
Mrs. Moore
Mr. Mueller
Mrs. Rossiter
Mr. Seidman
Mr. Susler
Ms. Taylor

Members Absent:

Mrs. Jackson

Others Present:

Mark Bright
(Herald & Review)
Mr. Dumas
Mrs. Hicks
Miss Schwegman

The meeting was called to order at 4:30 p.m. by the President, Shirley Moore.

The minutes of the regular meeting of July 16, 1981 were approved as printed and mailed.

Mrs. Moore welcomed new board member, Edith Rossiter, stating she hoped Mrs. Rossiter would enjoy the association with other members of the Board as much as she had, as there is very good rapport among the group.

In his monthly report to the Board, Mr. Dumas stated last month we were unable to make a comparison with the year before as June and July circulation had been averaged, but this month we can compare the year-to-date figure which shows an increase in circulation of 8% - a 6 $\frac{1}{2}$ % gain in printed materials and a 30% gain in audio-visual.

In the July meeting we discussed the continuing problems we are having with CLSI maintenance of equipment, and since that time Mr. Dumas stated he had made some 15 or 20 calls with little or no success. We have now received the terminal sent back in June, but we do not as yet have the light pen sent in for repairs; the problem is they haven't been able to get necessary parts for the light pen. And now we must return two more faulty terminals to Newtonville for repair as the regional office tells us they are not able to send a field engineer to Decatur as they currently have three vacancies for the three slots allocated to them. In some ways this epitomizes the problem, Mr. Dumas stated, as CLSI seems unable to keep field engineers. However, there is a definite shortage of computer engineers nation-wide, Mr. Dumas reported, as the three other vendors in the country are experiencing the same problems. RPL is currently working on a new maintenance contract with CLSI, but it

is doubtful this will solve the matter. Mr. Grieve suggested we scream a little louder, as every time we turn around, they are coming up with a different excuse. Would it help to consult with Ed Booth, Mr. Grieve asked, and Mr. Dumas stated he had talked to him previously and there is very little he feels he can do as long as CLSI is doing the best they can. We could write them and we could threaten action, but he would advise against threatening action that we could not follow through on, as we are more or less a captive of the CLSI system. Certainly in the short term we must stay with CLSI; in the long term there is always a possibility of converting our data base and going to another company, but I do not believe for one minute that is the way to solve our problems, Mr. Dumas stated, as it would be extremely expensive and other companies have no better performance records. I think we just have to hope things get better, or hope they get another Bud Keating as there was a radical improvement the short time he was employed.

As Chairman of the Personnel and Public Relations Committee, Mr. Grieve moved that Article II, "Circulation of Library Materials" of the Code of Library Policy be amended in Paragraph D, Section 5 (p. 14), by the addition of the following subsection:

- (d) The City Librarian may, at his discretion, cancel fines and charges for materials declared delinquent by the Library but which a patron claims he never borrowed, provided such claims are not made on more than three occasions and are not made for more than a total of six items.

Ms. Taylor seconded the motion, and it was approved.

Mr. Grieve stated the tabled motion regarding free non-resident cards for students had been discussed by his Committee and reiterated his motion: That we end the provision for free non-resident cards for students. Ms. Taylor stated she has some reservations about this new policy, but did second the motion and it was approved. It was the consensus of the Board that this policy become effective immediately. Mr. Marshall suggested a letter to school principals and/or superintendents be written explaining the policy and the need for it; Mr. Mueller concurred. Mr. Grieve stated he plans to re-open in his Committee the discussion of fees charged non-resident families.

As Chairman of the Finance and Properties Committee, Mr. Marshall gave an informational report on the summary of income and expenditures through July 31, 1981 and bills approved through that date. The motion for approval of the expenditures by Mr. Marshall was seconded by Mr.

Mueller and was approved by a roll-call vote, Mr. Susler voting yes "with reservations". Mr. Susler expressed again his dissatisfaction stating he does not feel the Board has sufficient control over its funds and cannot make its own decisions regarding budgets and tax levies.

Mr. Marshall acknowledged for the record that a copy of the yearly audit report of the Library for fiscal 1980/1981 has been received by all members.

Mr. Marshall stated Mr. Seidman, Mr. Mueller, Mr. Dumas and he had met with the City Council in a study session last Monday night to talk to them about the Library's tax levy. The presentation, Mr. Marshall said, explained to Council that the Board had prepared a preliminary budget in order to come up with the figure it had requested for the tax levy. All told our expenditures are up 7%; the levy increase would be 11% because in the current year the budget provides for using some of our fund balance carryover, which is the amount of money we have in our checking account as of April 30 to pay bills with for the next two or three months. The City Manager feels we can probably get by with less of a carryover on April 30 and recommended a reduction in the amount of the levy from \$1,345,300, which is what we requested, to \$1,310,300, not in expectation of curtailing our budget expenditures but rather in expectation we will use some of our carryover of the fund balance. The Council agreed with the \$35,000 reduction proposed.

The second issue had to do with the bonded interest fund, Mr. Marshall stated. We had passed a Resolution to the Council suggesting that they consider an amount comparable to the present bond levy be added to the Library levy by \$100,000 a year, to be saved by the Library and used for some general expansion down the road. The fact that this involved levying for funds not to be spent currently and that such a levy would have to go in the general fund was a major concern on the part of the Council. The Council was also concerned about the lack of specificity of use with respect to that money. They were uncomfortable setting aside the money to do something not clearly spelled out. The final decision of the Council was not to increase the general levy by the \$100,000. My feeling is, Mr. Marshall continued, that if we do come up with specifics and documented facts - and I think our Committee should continue to operate - the Council will give us a full, fair and complete hearing. I am pleased to report, Mr. Marshall stated, that the Council expressed its confidence in the Library Board, and I think the climate between the Council and the Library is good, Mr. Marshall concluded. Mrs. Moore thanked Mr. Marshall for making his presentation to the Council and expressed the Board's appreciation for his expertise in such matters.

Under Old Business, Mr. Marshall moved the approval of the ICMA-RC Resolution as previously distributed to members, Mr. Seidman seconded, and the motion carried. A copy of this Resolution becomes a part of these Minutes.

Mr. Marshall asked about any progress being made on the Evans Branch sale. Mr. Dumas stated he had called an appraiser and found the cost of an appraisal on the building would be between \$600 and \$800, and recommended that the Board forego this expense. The Board agreed with this recommendation. Moreover, Mr. Dumas continued, Ed Booth has suggested there would be no great advantage to the Library to sell the building as any such proceeds would only go into the unappropriated general fund, and we might just as easily turn the property over to the City. Mr. Marshall stated he did not think the Library should do this, but should find some way in which the money could be retained by the Library, and asked Mr. Dumas to explore possibilities. Mrs. Moore requested the matter be further considered by the Finance and Properties Committee.

Under New Business, Mrs. Moore appointed Mrs. Rossiter to serve on the Finance and Properties Committee.

There being no further business to come before the Board, the meeting was adjourned at 6:05 p.m.



Robert H. Dumas, City Librarian

For Secretary of the Board

STATISTICAL REPORT

July, 1981

CIRCULATION

	<u>Adult</u>	<u>Youth</u>	<u>Juvenile</u>	<u>Total</u>	<u>Y-Date</u>
Total Books, 1981 -	29,280	3,194	23,017	55,491	153,848
1980*	--	--	--	--	143,819
A-V Materials, 1981 -	2,246	--	217	2,463	7,298
1980 -	--	--	--	--	4,657
Total Circulation, 1981 -	31,526	3,194	23,234	57,954	161,146
1980 -	--	--	--	--	148,476

TECHNICAL PROCESSING

Cataloging

New books added	1,445
New titles added	505
Books withdrawn	1,088
Books mended	1,297

Acquisitions

Books checked in	1,743
Telephone Directories	42
Pamphlets	1,197
Gifts	246

Materials in the State of Processing

Materials (physical items) -	725
Titles -	265

FINANCIAL REPORT

	<u>Budgeted</u>	<u>YTD Expended</u> <u>1980/81</u>	<u>YTD Expended</u> <u>1981/82</u>	<u>P.O.'s</u> <u>Out</u>	<u>Unencumbered</u>
Personal Services	890,099	217,874	242,289	00	647,810
Operating	245,940	41,212	35,111	00	210,829
Capital and Books	191,428	44,806	36,803	00	154,625

STAFF STRENGTH

	<u>Strength</u> <u>Previous Month</u>	<u>Terminations</u>	<u>New Staff</u>	<u>Present</u> <u>Strength</u>
Professional	7	1	--	6
Library Assistants	8 + 2 (160 hrs)	--	1/2	8 + 3 (240 hrs)
Clerical	21 + 15 (1076 hrs)	--	--	21 + 15 (1024 hrs)
Maintenance	3	--	--	3

Current Vacancies: 2 Technical Services Clerks I, 1/2 Library Asst. I,
1 Supervisor, Technical Services

Computer Down-time for Month - Light pen and CRT returned for repairs in mid June
not received as yet.

* July, 1980 circulation for Main was combined with June.

INTERNATIONAL CITY MANAGEMENT ASSOCIATION
RETIREMENT CORPORATION
DEFERRED COMPENSATION PLAN

Amended as of June 28, 1974 and March 23, 1979

It is hereby agreed that this DEFERRED COMPENSATION PLAN shall be in effect on the date upon which the Employer has caused it to be executed by an official affixing his signature on behalf of the Governing Body in the space provided below. However, the DEFERRED COMPENSATION PLAN will not be legally binding upon the International City Management Association Retirement Corporation until a Notice of Plan Acceptance has been supplied by it.

Decatur Public Library, Decatur, Illinois

Legal Name of the Employer

Attest for the Employer:

David H. Marshall
Signature of Authorized Official

For the Employer:

By: Shirley M. Moore
Signature of Authorized Official

8/20/81

Date of Signature

Shirley M. Moore
President, Library Board of Directors

Print Name and Title

SEE INSTRUCTIONS FOR IMPLEMENTATION PRIOR TO COMPLETING THIS SECTION

Complete the following prior to mailing this Agreement to the Retirement Corporation.

Full Name (City of, County of, etc.) Decatur Public Library

Title of Official to whom correspondence and reports are to be mailed:

(not name) City Librarian

Address: (include zipcode) 247 East North Street, Decatur, Illinois 62522

Employers' Federal Tax Identification Number: 37-6001-308

How often will you make contributions? weekly

What is the date of your first contribution? 9/4/81

Total Number of Employees: 49 Number of employees eligible to participate: 49

PRELIMINARY STATEMENT
ESTABLISHMENT OF THE PLAN
AMENDMENTS

The International City Management Association Retirement Corporation, hereinafter the Retirement Corporation or ICMA-RC, is a nonprofit Delaware Corporation. It has been classified as a tax-exempt organization under the provisions of Section 501(c)(3) of the Internal Revenue Code. As an aid in the improvement of state and municipal administration in general, the Retirement Corporation is organized for the purpose of receiving and investing deferred compensation funds of state and local governments and their related and controlled public interest organizations which are tax-exempt under Section 501 of the Internal Revenue Code, hereinafter referred to as "Employers"; to act as trustee and/or agent for the collection and reinvestment of the income therefrom; and to act as agent for such Employers and at their explicit direction for the distribution of the funds and assets of their accounts to their participating Employees (including independent contractors) in accordance with options provided in this International City Management Association Retirement Corporation Deferred Compensation Plan, hereinafter referred to as the "Plan," or the "ICMA-RC Plan."

The ICMA-RC Plan is set out below in two parts: I. The Deferred Compensation Employment Agreement; and II. The Master Trust Agreement. As set out below, the Employer adopts this Plan as its Agreement with the participating Employees and ICMA-RC, and the Employees shall participate in the Plan through the execution of a Joinder Agreement, which by its terms incorporates all of the provisions of the Plan. A copy of the Plan shall be supplied to each Employee for his study and understanding prior to his execution of the Joinder Agreement. The Employers, through their participation in the Plan, express their desire to have the benefit of the continued loyalty, service and counsel of their Employees and to assist them in providing for the contingencies of old age dependency, disability, and death.

This Plan may be amended from time to time for purposes of assuring its conformance to the requirements of any applicable law or rule or regulation pursuant thereto, and to preserve the tax-exempt status of the Plan and the Retirement Corporation. No amendment may either directly or indirectly operate to derive any participating Employer of its beneficial interest in the Trust as it is then constituted. The Retirement Corporation will notify the participating Employers of any amendment to this Plan no later than sixty days prior to its effective date. Any such amendment will become effective after the expiration of that period of time, except as to those Employers as may file an objection. No amendment proposed by participating Employers shall be effective unless agreed to by the ICMA Retirement Corporation over the signature of an Officer.

PART I. DEFERRED COMPENSATION
EMPLOYMENT AGREEMENT

1. Deferred Compensation—Initial Decision—Future Changes—Limits

- 1.1 For the purpose of this Plan the following definitions apply:
- a. "Total compensation" is the total of compensation to be paid by the Employer for the services of the Employee, regardless of the terms used for its components, as, for example, "base pay," "in addition to base pay," "employer's contributions," etc.;
 - b. "Deferred compensation" is that amount or percentage of the total compensation of the Employee which the Employer currently defers from the payment to the Employee, and, instead, deposits same into a Deferred Compensation Account with the Retirement Corporation under the terms of this Plan. Deferred compensation may include amounts from or percentages of both "base pay" and "employer's contributions" or it may include amounts from or percentages of only one of these components;
 - c. "Current compensation" is that portion of the Employee's total compensation which is not deferred compensation as deferred compensation is defined herein; and
 - d. "Base pay" is the stated salary of the Employee.

1.2 Compensation may be deferred for any calendar month only if a Joinder Agreement for such deferral has been entered into before the beginning of such month. The determination of the initial amount or percentage and of any future change in amount or percentage of deferred compensation must be made before the beginning of the calendar month for which the compensation is payable. Such future changes may be made more frequently than once per calendar year only at the express direction of the Employer.

1.3 The amount of total compensation may be adjusted from time to time without altering the terms of this Plan. However, the percentage or amount of deferred compensation may be adjusted only in accordance with 1.2 above. Any such adjustment of the percentage or amount of deferred compensation shall be communicated to the Employer's agent, the Retirement Corporation, and the deposits in the adjusted percentages or amounts, if changed from the prior existing percentages or amounts, shall thereafter be made by the Employer into its Retirement Corporation Account.

1.4 Compensation deferred under the Plan for any Employee's taxable year beginning after December 31, 1978, shall not exceed the lesser of (1) \$7,500, or (2) 33-1/3 percent of the difference between an Employee's total compensation and his deferred compensation, except as provided in 1.5 below.

1.5 For one or more of the Employee's last three taxable years ending before he attains normal retirement age under the Plan, the ceiling set forth in Paragraph 1.4 above shall be the lesser of —

- a. \$15,000, or
- b. the sum of —

(1) the Plan ceiling established for purposes of Paragraph 1.4 for the taxable year (determined without regard to this Paragraph), plus

(2) so much of the Plan ceiling established for purposes of Paragraph 1.4 for taxable years before the taxable year as has not theretofore been used under Paragraph 1.4 or this Paragraph.

The amount of compensation deferred under this Paragraph shall not exceed an Employee's total compensation. The words "normal retirement age," as used in this Paragraph, shall mean the "designated age," as defined in Paragraph 6 below.

2. Deferred Compensation Account. Under this Plan, deferred compensation shall be credited and paid into the Trust established and maintained with the International City Management Association Retirement Corporation as Trustee. The Retirement Corporation is a nonprofit corporation formed for the specific purpose of investing and otherwise administering the funds of said Trust. The Trust may be revoked at any time by the Employer, and upon revocation of said Trust, all of the assets thereof shall return to and revert to the Employer. The Employer shall keep accurate books and records with respect to the Employee's total compensation or other earned income and with respect to amounts paid into said Trust.

3. Ownership of Funds. Neither the Employee nor any beneficiary thereof shall have any interest whatsoever in the funds paid into the Deferred Compensation Account, in the property or rights purchased with such funds, or in the income attributable to such funds, property, or rights, which shall at all times remain as assets of the Employer, subject to its absolute dominion, control, and right of withdrawal until such time as the funds or assets of the Account are distributed to the Employee in accordance with the provisions of this Plan. The obligation of the Employer to pay deferred compensation is contractual only, the Employee having no preferred or special interest or claim, by way of trust, annuity, or otherwise, in and to the specific funds and assets held in the Deferred Compensation Account. The contractual obligation of the Employer to pay the funds and assets in its Deferred Compensation Account to the Employee or his beneficiary on the applicable distribution

date shall be a continuing obligation upon the Employer, and shall not be relieved by any agreement between the Employer and any other party, except as provided in Section 2 of Paragraph 13 of this Plan, and shall not be affected in any manner by amendment or revocation of the Trust referred to in Paragraph 2 herein or by reversion of the Trust Funds to the Employer. The provisions of this Paragraph shall supersede and control any other provision of this Plan which could be interpreted to be in conflict therewith.

4. Administration of Funds. The funds deposited in the Deferred Compensation Account shall be invested and reinvested by the Retirement Corporation, as provided for in the Trust Fund described in Part II of this Plan, in any manner which in its sole discretion it deems desirable, without regard at any time to any legal limitation governing the investment of such funds. The Account shall also reflect the gain or loss resulting from the investment and reinvestment thereof. This Trust Fund may be commingled with others established by the Trustee with other Employers under this Plan.

5. Designation of Investments. Each participating Employer, being advised of the preferences of, and for the benefit of each of its participating Employees, shall designate the percentage of the deferred compensation involved which shall be invested in the respective types of investment funds (accounts) of the Retirement Corporation, such as the Equity (Variable) Fund or the Fixed-Income Fund, unless the laws of the applicable state or local government require otherwise, in which case those laws shall govern. Future elections to change the percentage to be invested in each type of Fund may only be made prior to and for the next succeeding annual period of service for which the compensation is payable by filing written notice thereof with the Retirement Corporation. Such notice will not be effective until received by the Retirement Corporation.

6. Payment of Deferred Compensation. The words "designated age," as used in this Paragraph and in Paragraph 10 of this Plan, shall mean the designated age which appears in the Joinder Agreement executed by the participating Employee. These words, as used in this Paragraph, in Paragraph 10, and in the Joinder Agreement, shall also include the following, without repetition therein: "or later, in the sole discretion of the Employer, at the end of his employment agreement, if Employee continues in the employ of the Employer after he attains the designated age." Except as provided in Paragraph 9 (unforeseeable emergency), no payments of deferred compensation shall be made prior to an Employee's separation from service with the Employer. At such time as the Employee reaches the designated age, becomes permanently disabled, or dies, whichever occurs first, he, or his beneficiary or beneficiaries, nominee or estate is/are entitled to receive payment from the Deferred Compensation Account outstanding on the date on which one of the foregoing occurs. Payments occasioned by the Employee having reached the designated age, becoming permanently disabled, or by his death shall be made in accordance with the provisions of Paragraph 7 hereof as follows:

a. Payments in monthly, quarterly, semi-annual, or annual payments over the period of life expectancy of the Employee in accordance with the following procedure:

Upon reaching the designated age, or becoming permanently disabled from permanent full-time employment, whichever first occurs, the Employee's life expectancy shall be determined by reference to Standard U.S. Mortality Tables; the amounts of assets and accumulations in the Deferred Compensation Account shall be computed together with a reasonable rate of return on said assets, less the amount of expected monthly distribution, over the life expectancy of the Employee; and a monthly amount shall then be mathematically determined, the payment of which, in equal monthly installments over the period of the life expectancy of the Employee, shall completely deplete the said Account at the end of the last year of life expectancy; or

b. Payments in monthly, quarterly, semi-annual, or annual payments in accordance with the following procedure:

Unless the Employee's employment terminates prior to the time he

attains the designated age, amounts equal to the benefits received by the Employer, under retirement annuity policies, shall be paid to the Employee, at such time as he attains the designated age; or, in the case of death, payment to his beneficiary or beneficiaries, nominee or estate pursuant to the procedures provided in said policies and Paragraphs 7 and 8 of this Plan; or

c. Payments in monthly, quarterly, semi-annual, or annual installments over a period of not exceeding ten (10) years, said payments to include a reasonable return on the funds, assets and accumulations in the Deferred Compensation Account, less the amount of expected monthly, quarterly, semi-annual, or annual distribution, over the said ten (10) year period; or

d. One lump-sum payment.

7. Selection of Method of Payment. The method of payment shall be selected by the Employer, acting through the Retirement Corporation, as its duly authorized agent, due consideration being given to health, financial circumstances and family obligations of the Employee. In this regard, the Employee may be consulted; however, he shall have no voice in the decision reached.

8. Payments in the Event of Death.

a. During the Period of Distribution. In the event of the Employee's death during the period of distribution, the Employee's beneficiary shall be entitled to receive payments in accordance with the payment method being employed at the time of the Employee's death. With the consent of the Employer, acting through the Retirement Corporation as its duly authorized agent, said beneficiary may elect to receive a lump sum in lieu of installment payments.

b. Prior to Distribution. In the event of the death of the Employee prior to the distribution, the funds and assets of the Deferred Compensation Account shall be paid in accordance with one of the methods described in Subparagraphs a, b, c, or d of Paragraph 6 hereof. The selection of said method shall be made by the Employer acting through the Retirement Corporation as its duly authorized agent.

9. Payments in the Event of Unforeseeable Emergency. In the event that a participating Employee is faced with an unforeseeable emergency (determined in the manner prescribed by Federal regulation), the Employer may direct the Retirement Corporation as agent to make disbursements from the Deferred Compensation Account of amounts reasonably necessary to satisfy the emergency needs of the Employee.

10. Payment Dates. Payments shall commence on the first day of the month, following the attainment of the designated age, or later, on the first day of the month after the end of his employment agreement, if Employee continues in the employ of the Employer after he attains the designated age, or likewise following permanent disability, or death; and, in the case of installment payments, shall be made continuously thereafter on the first day of each succeeding month, or, in the event quarterly, semi-annual, or annual payment installment periods are applied, then continuously thereafter on the first day of each succeeding month which begins the time period (quarterly, etc.) involved until such time as the Deferred Compensation Account is depleted in its entirety.

11. Disbursing Agent. The Retirement Corporation shall act as agent of the Employer for purposes of disbursing payments. The ultimate obligation for making such payments, however, shall remain with the Employer.

12. Accumulation During the Distribution Period. During the period of distribution, the Employee or his beneficiary or beneficiaries, nominee or estate, as the case may be, shall continue to be credited with all the interest, accumulations, and increments on the undistributed funds and assets in the Deferred Compensation Account, until such Account is depleted in its entirety.

13. Section 1. Termination of Employment. Upon termination of the Employee's services, for any reason other than death, the funds, assets, and accumulations in the Deferred Compensation Account shall not be transferred to an account with a new employer of the Employee, and, instead, they shall remain in the original Account as assets of the old

Employer until such time as they are distributed in accordance with the provisions of this Plan, except as provided in Section 2 of this Paragraph.

Section 2. Transfer of Employment with Consideration Between Employers—Tripartite Agreement. In the event the Employee accepts employment with a new employer participating in the ICMA-RC Deferred Compensation Plan, then, if the past Employer finds that it has no present or future need of the funds, assets, and accumulations in the said Account for the payment of its general creditors or for any other purpose whatsoever, in consideration of its desire to avoid the continuing expense of maintaining records, and receiving, examining, verifying and filing annual reports of the Retirement Corporation, and in consideration of avoiding the possible future expenses of litigation of Employee's continuing contractual rights to payment of deferred compensation on his retirement as herein provided in the event of any possible future revocation and withdrawal by the past Employer of the funds, assets, and accumulations in the said Account, the past Employer may, at its discretion, authorize the Retirement Corporation, as its agent, to propose to the new Employer that the funds, assets, and accumulations of the said Account be transferred to the ownership, control, and right of withdrawal of the new Employer, and to do so in the event the new Employer, in consideration of the increased value of the Employee's services by reason of the experience gained while in past employment, agrees to accept same, and the respective Employers and the Employee sign an appropriate form of Agreement in which the new Employer also agrees to assume the continuing contractual liability to pay deferred compensation so transferred upon retirement of the Employee and the Employee releases the past Employer from said continuing obligation to do same.

Section 3. Payment of Deferred Compensation after Termination of Employment. In the event a participating Employee separates from service with the Employer prior to the designated age which appears in the Joinder Agreement, the Employer may direct the Retirement Corporation, as agent, to distribute the funds and assets of the Deferred Compensation Account to the Employee in one lump-sum payment.

14. **Losses.** The Employer shall not be responsible for any loss due to investment or failure of investment of funds and assets in said Deferred Compensation Account nor shall the Employer be required to replace any loss whatsoever which may result from said investments.

15. **Nonassignability of Deferred Compensation.** The Employee during his lifetime shall not be entitled to commute, encumber, sell or otherwise dispose of his rights to receive deferred compensation payments provided for herein, and the right thereto shall be nonassignable and nontransferable. In the event of any attempted assignment or transfer thereof, the Employer shall have no further liability under this Agreement.

16. **Participation in Other Employee Benefit Plans.** Nothing herein contained shall in any manner modify, impair, or affect the existing or future rights or interest of the Employee (a) to receive any employee benefits to which he would otherwise be entitled, or (b) as a participant in any future pension plan, it being understood that the rights and interests of the Employee to any employee benefits or as a participant or beneficiary in or under any or all such plans respectively shall continue in full force and effect unimpaired, and the Employee shall have the right at any time hereafter to become a beneficiary under or pursuant to any and all such plans.

17. **Definitions.** The meaning of any term or terms, phrase, clause, or sentence used in this Agreement, which is also used in the By-Laws of the Retirement Corporation, shall be defined as these are defined in ARTICLE II, Section 2 of the By-Laws. Masculine pronouns, whenever used herein, include the feminine pronouns, and the singular includes the plural unless the context requires another meaning.

18. **Validity of Agreement.** This Agreement shall not be valid or enforceable unless signed by an officer of Employer, authorized by the governing body of the Employer, as, for example, the City Council, and unless this Agreement is implemented by the execution of the Joinder Agreement.

PART II. MASTER TRUST AGREEMENT

AGREEMENT made by and between the aforementioned Employer and the International City Management Association Retirement Corporation (hereinafter the "Trustee" or "Retirement Corporation"), a nonprofit corporation organized and existing under the laws of the State of Delaware, for the purpose of investing and otherwise administering the funds set aside by Employers in connection with Deferred Compensation Agreements with Employees.

WHEREAS, the Employer desires to enter into agreements with its Employees whereby its Employees agree to defer payments of specified percentages of or amounts from their total compensation as "deferred compensation" is defined in said agreements until the occurrence of certain events;

WHEREAS, in order that there will be sufficient funds available to discharge the foregoing contractual obligations, the Employer desires to set aside periodically amounts equal to the amount of compensation deferred;

WHEREAS, the funds set aside, together with any and all investments thereto, are to be exclusively within the dominion, control, and ownership of the Employer, and subject to the Employer's absolute right of withdrawal, the Employee having no interest whatsoever therein;

NOW, THEREFORE, this Agreement witnesseth that (a) the Employer will pay monies to the Trustee to be placed in Deferred Compensation Accounts for the Employer; (b) the Trustee covenants that it will hold said sums, and any other funds which it may receive hereunder, in trust for the uses and purposes and upon the terms and conditions hereinafter stated; and (c) the parties hereto agree as follows:

ARTICLE I. General Duties of the Parties.

Section 1.1. **General Duty of the Employer.** The Employer shall make regular periodic payments equal to the amounts of its Employees' compensation which are deferred in accordance with the terms and conditions of Deferred Compensation Employment Agreements with such Employees, or with any subsequent modification thereof.

Section 1.2. **General Duties of the Trustee.** The Trustee shall hold all funds received by it hereunder, which, together with the income therefrom, shall constitute the Trust Funds. It shall administer the Trust Funds, collect the income thereof, and make payments therefrom, all as hereinafter provided. The Trustee shall also hold all Trust Funds which are transferred to it as successor Trustee by the Employer from existing deferred compensation arrangements with its Employees which meet the same Internal Revenue Code requirements which govern the ICMA-RC Deferred Compensation Plan. Such Trust Funds shall be subject to all of the terms and provisions of this Agreement.

ARTICLE II. Powers and Duties of the Trustee in Investment, Administration, and Disbursement of the Trust Funds.

Section 2.1. **Investment Powers and Duties of the Trustee.** The Trustee shall have the power in its discretion to invest and reinvest the principal and income of the Trust Funds and keep the Trust Funds invested, without distinction between principal and income, in such securities or in other property, real or personal, wherever situated, as the Trustee shall deem advisable, including, but not limited to, stocks, common or preferred, bonds, retirement annuity and insurance policies, mortgages, and other evidences of indebtedness or ownership, and in common trust funds of approved financial or investment institutions, with such institutions acting as Trustee of such common trust funds, or separate and different types of funds (accounts) including equity, fixed-income, and those which fulfill requirements of state and local governmental laws, established with such approved financial or investment institutions. For these purposes, these Trust Funds may be commingled with others established by the Trustee under this form of agreement with other Employers. In making such investments, the Trustee shall not be subject at any time to any legal limitation governing the investment of such funds. Investment powers and investment discretion vested in the Trustee

by this Section may be delegated by the Trustee to any bank, insurance or trust company, or any investment advisor, manager or agent selected by it.

Section 2.2. Administrative Powers of the Trustee. The Trustee shall have the power in its discretion:

- (a) To purchase, or subscribe for, any securities or other property and to retain the same in trust.
- (b) To sell, exchange, convey, transfer or otherwise dispose of any securities or other property held by it, by private contract, or at public auction. No person dealing with the Trustee shall be bound to see the application of the purchase money or to inquire into the validity, expediency, or propriety of any such sale or other disposition.
- (c) To vote upon any stocks, bonds, or other securities; to give general or special proxies or powers of attorney with or without power of substitution; to exercise any conversion privileges, subscription rights, or other options, and to make any payments incidental thereto; to oppose, or to consent to, or otherwise participate in, corporate reorganizations or other changes effecting corporate securities, and to delegate discretionary powers, and to pay any assessments or charges in connection therewith; and generally to exercise any of the powers of an owner with respect to stocks, bonds, securities or other property held as part of the Trust Funds.
- (d) To cause any securities or other property held as part of the Trust Funds to be registered in its own name, and to hold any investments in bearer form, but the books and records of the Trustee shall at all times show that all such investments are a part of the Trust Funds.
- (e) To borrow or raise money for the purpose of the Trust in such amount, and upon such terms and conditions, as the Trustee shall deem advisable; and, for any sum so borrowed, to issue its promissory note as Trustee, and to secure the repayment thereof by pledging all, or any part, of the Trust Funds. No person lending money to the Trustee shall be bound to see the application of the money lent or to inquire into its validity, expediency or propriety of any such borrowing.
- (f) To keep such portion of the Trust Funds in cash or cash balances as the Trustee, from time to time, may deem to be in the best interest of the Trust created hereby, without liability for interest thereon.
- (g) To accept and retain for such time as it may deem advisable any securities or other property received or acquired by it as Trustee hereunder, whether or not such securities or other property would normally be purchased as investments hereunder.
- (h) To make, execute, acknowledge, and deliver any and all documents of transfer and conveyance and any and all other instruments that may be necessary or appropriate to carry out the powers herein granted.
- (i) To settle, compromise, or submit to arbitration any claims, debts, or damages due or owing to or from the Trust Funds; to commence or defend suits or legal or administrative proceedings; and to represent the Trust Funds in all suits and legal and administrative proceedings.
- (j) To do all such acts, take all such proceedings, and exercise all such rights and privileges, although not specifically mentioned herein, as the Trustee may deem necessary to administer the Trust Funds and to carry out the purposes of this Trust.

Section 2.3. Distributions from the Trust Funds. The Employer hereby appoints the Trustee as its agent for purposes of selecting the method by which distributions from the Trust Funds are to be made, as well as for purposes of making such distributions. In this regard the terms and conditions set forth in the Agreements to be executed between the Employer and its Employees, and any subsequent modifications thereof,

are to guide and control the Trustee's power.

Section 2.4. Valuation of Trust Funds. At least once a year as of Valuation Dates designated by the Trustee, the Trustee shall determine the value of the Trust Funds. Assets of the Trust Funds shall be valued at their market values at the close of business on the Valuation Date, or, in the absence of readily ascertainable market values as the Trustee shall determine, in accordance with methods consistently followed and uniformly applied.

ARTICLE III. For Protection of Trustee.

Section 3.1. Evidence of Action by Employer. The Trustee may rely upon any certificate, notice or direction purporting to have been signed on behalf of the Employer which the Trustee believes to have been signed by a duly designated official of the Employer. No communication shall be binding upon any of the Trust Funds or Trustee until they are received by the Trustee.

Section 3.2. Advice of Counsel. The Trustee may consult with any legal counsel with respect to the construction of this Agreement, its duties hereunder, or any act, which it proposes to take or omit, and shall not be liable for any action taken or omitted in good faith pursuant to such advice.

Section 3.3. Miscellaneous. The Trustee shall use ordinary care and reasonable diligence, but shall not be liable for any mistake of judgment or other action taken in good faith. The Trustee shall not be liable for any loss sustained by the Trust Funds by reason of any investment made in good faith and in accordance with the provisions of this Agreement.

The Trustee's duties and obligations shall be limited to those expressly imposed upon it by this Agreement, notwithstanding any reference of the Plan.

ARTICLE IV. Taxes, Expenses and Compensation of Trustee.

Section 4.1. Taxes. The Trustee shall deduct from and charge against the Trust Funds any taxes on the Trust Funds or the income thereof or which the Trustee is required to pay with respect to the interest of any person therein.

Section 4.2. Expenses. The Trustee shall deduct from and charge against the Trust Funds all reasonable expenses incurred by the Trustee in the administration of the Trust Funds, including counsel, agency and other necessary fees.

ARTICLE V. Settlement of Accounts. The Trustee shall keep accurate and detailed accounts of all investments, receipts, disbursements, and other transactions hereunder.

Within ninety (90) days after the close of each fiscal year, the Trustee shall render in duplicate to the Employer an account of its acts and transactions as Trustee hereunder. If any part of the Trust Fund shall be invested through the medium of any common, collective or commingled Trust Funds, the last annual report of such Trust Funds shall be submitted with and incorporated in the account.

If within ninety (90) days after the mailing of the account or any amended account the Employer has not filed with the Trustee notice of any objection to any act or transaction of the Trustee, the account or amended account shall become an account stated. If any objection has been filed, and if the Employer is satisfied that it should be withdrawn or if the account is adjusted to the Employer's satisfaction, the Employer shall in writing filed with the Trustee signify approval of the account and it shall become an account stated.

When an account becomes an account stated, such account shall be finally settled, and the Trustee shall be completely discharged and released, as if such account had been settled and allowed by a judgment or decree of a court of competent jurisdiction in an action or proceeding in which the Trustee and the Employer were parties.

The Trustee shall have the right to apply at any time to a court of competent jurisdiction for the judicial settlement of its account.

ARTICLE VI. Resignation and Removal of Trustee.

Section 6.1. Resignation of Trustee. The Trustee may resign at any

time by filing with the Employer its written resignation. Such resignation shall take effect sixty (60) days from the date of such filing and upon appointment of a successor pursuant to Section 6.3., whichever shall first occur.

Section 6.2. Removal of Trustee. The Employer may remove the Trustee at any time by delivering to the Trustee a written notice of its removal and an appointment of a successor pursuant to Section 6.3. Such removal shall not take effect prior to sixty (60) days from such delivery unless the Trustee agrees to an earlier effective date.

Section 6.3. Appointment of Successor Trustee. The appointment of a successor to the Trustee shall take effect upon the delivery to the Trustee of (a) an instrument in writing executed by the Employer appointing such successor, and exonerating such successor from liability for the acts and omissions of its predecessor, and (b) an acceptance in writing, executed by such successor.

All of the provisions set forth herein with respect to the Trustee shall relate to each successor with the same force and effect as if such successor had been originally named as Trustee hereunder.

If a successor is not appointed within sixty (60) days after the Trustee gives notice of its resignation pursuant to Section 6.1., the Trustee may apply to any court of competent jurisdiction for appointment of a successor.

Section 6.4. Transfer of Funds to Successor. Upon the resignation or removal of the Trustee and appointment of a successor, and after the final account of the Trustee has been properly settled, the Trustee shall transfer and deliver any of the Trust Funds involved to such successor.

ARTICLE VII. Duration and Revocation of Trust Agreement.

Section 7.1. Duration and Revocation. This Trust shall continue for such time as may be necessary to accomplish the purpose for which it was

created but may be terminated or revoked at any time by the Employer as it relates to any and/or all related participating Employees. Written notice of such termination or revocation shall be given to the Trustee by the Employer. Upon termination or revocation of this Trust, all of the assets thereof shall return to and revert to the Employer. Termination of this Trust shall not, however, relieve the Employer of the Employer's continuing obligation to pay deferred compensation upon the applicable distribution date to any and/or each Employee with whom the Employer has entered into a Deferred Compensation Employment Agreement.

Section 7.2. Amendment. The Employer shall have the right to amend this Agreement in whole and in part but only with the Trustee's written consent. Any such amendment shall become effective upon (a) delivery to the Trustee of a written instrument of amendment, and (b) the endorsement by the Trustee on such instrument of its consent thereto.

ARTICLE VIII. Miscellaneous.

Section 8.1. Laws of the State of Delaware to Govern. This Agreement and the Trust hereby created shall be construed and regulated by the laws of the State of Delaware.

Section 8.2. Successor Employers. The term "Employer" shall include any person who succeeds the Employer and who adopts the Deferred Compensation Plan of the Retirement Corporation and becomes a party to this Agreement with the consent of the Trustee.

Section 8.3. Withdrawals. The Employer may, at any time, and from time to time, withdraw a portion or all of the Trust Funds created by this Agreement and related Deferred Compensation Employment Agreements.

Section 8.4. Definitions. Definitions in the By-Laws of terms, phrases, etc., used herein apply to the same herein. The masculine includes the feminine and the singular includes the plural unless the context requires another meaning.

RESOLUTION OF THE BOARD OF LIBRARY DIRECTORS

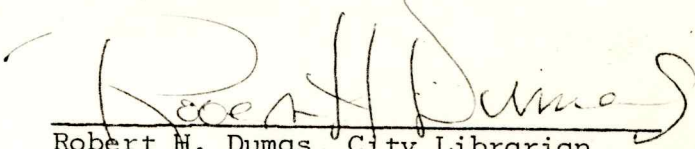
DECATUR PUBLIC LIBRARY, DECATUR, ILLINOIS

In the Matter of ESTABLISHING A DEFERRED COMPENSATION PLAN
I, Robert H. Dumas, City Librarian of the Decatur Public
Library, Decatur, Illinois, do hereby certify that the following
resolution, proposed by David H. Marshall, Director,
and seconded by Martin Seidman, Director, was duly
passed and adopted by the Board of the Decatur Public Library,
Decatur, Illinois, at a regular meeting thereof assembled this
20th day of August, 1981 by the following vote:

AYES: 7

NAYS: 0

ABSENT: 2


Robert H. Dumas, City Librarian
Decatur Public Library, Decatur, Illinois

WHEREAS, the Decatur Public Library, Decatur, Illinois has in its
employ certain personnel, and

WHEREAS, said employees are and will be rendering valuable services
to the Decatur Public Library, Decatur, Illinois, and

WHEREAS, the Decatur Public Library, Decatur, Illinois has considered
the establishment of a Deferred Compensation Plan for the said
employees made available to the Decatur Public Library, Decatur,
Illinois, and to said employees by the International City
Management Association Retirement Corporation and

WHEREAS, said employees often are unable to acquire retirement security
under other existing and available retirement plans due to the
contingencies of employment mobility, and

WHEREAS, the Decatur Public Library, Decatur, Illinois receives benefits
under said plans by being able to assure reasonable retirement
security to said employees, by being more able to attract compe-
tent personnel to its service, and by increasing its flexibility
in personnel management through elimination of the need for con-
tinued employment for the sole purpose of allowing an employee to
qualify for retirement benefits,

NOW, THEREFORE BE IT RESOLVED that the Decatur Public Library, Decatur,
Illinois, establish said Deferred Compensation Plan for said
employees and hereby authorizes its President to execute
the Deferred Compensation Plan with the International City
Management Association Retirement Corporation, attached hereto
as Appendix 1, and


IT IS FURTHER RESOLVED that the City Librarian may, on behalf of the
Decatur Public Library, Decatur, Illinois, execute all Joinder Agreements
with said employees and other eligible officials and officers, which are

and seconded by _____
passed and adopted by the Board of the Decatur Public Library,
Decatur, Illinois, at a regular meeting thereof assembled this
20th day of August, 19 81 by the following vote:

AYES: 7

NAYS: 0

ABSENT: 2


Robert H. Dumas, City Librarian
Decatur Public Library, Decatur, Illinois

WHEREAS, the Decatur Public Library, Decatur, Illinois has in its
employ certain personnel, and

WHEREAS, said employees are and will be rendering valuable services
to the Decatur Public Library, Decatur, Illinois, and

WHEREAS, the Decatur Public Library, Decatur, Illinois has considered
the establishment of a Deferred Compensation Plan for the said
employees made available to the Decatur Public Library, Decatur,
Illinois, and to said employees by the International City
Management Association Retirement Corporation and

WHEREAS, said employees often are unable to acquire retirement security
under other existing and available retirement plans due to the
contingencies of employment mobility, and

WHEREAS, the Decatur Public Library, Decatur, Illinois receives benefits
under said plans by being able to assure reasonable retirement
security to said employees, by being more able to attract compe-
tent personnel to its service, and by increasing its flexibility
in personnel management through elimination of the need for con-
tinued employment for the sole purpose of allowing an employee to
qualify for retirement benefits,

NOW, THEREFORE BE IT RESOLVED that the Decatur Public Library, Decatur,
Illinois, establish said Deferred Compensation Plan for said
employees and hereby authorizes its President _____ to execute
the Deferred Compensation Plan with the International City
Management Association Retirement Corporation, attached hereto
as Appendix 1, and

IT IS FURTHER RESOLVED that the City Librarian may, on behalf of the
Decatur Public Library, Decatur, Illinois, execute all Joinder Agreements
with said employees and other eligible officials and officers, which are
necessary for said persons participation in the Plan, an example of
which appears at Appendix 3, except that any Joinder Agreement for said
designated official shall be executed by the President of the Library
Board of Directors of the Decatur Public Library, Decatur, Illinois.

CITY OF DECATUR, ILLINOIS

Decatur Public Library

July, 1981

<u>VOU.NO.</u>	<u>PAYMENTS MADE TO:</u>	<u>FOR:</u>	<u>AMOUNT</u>
85381	Treas-% Payroll Fund	Pd ending 6-30-81	28,672.21
85416	Jacques Cattell Press	Books	54.95
85432	Treas-% DPL Fund	Bank transfer	11.45
85439	Treas-% Payroll Fund	Pd ending 7-8-81	1,815.81
85446	Ill Power Co.	Power for month	2,893.50
85464	Treas-% Employee's Ins Fund	Life & hosp ins	1,594.80
85470	Postmaster	Postage	12.10
85503	Ill Power Co.	Gas bill	384.69
85510	Postmaster	Postage	300.00
85511	Robert H Dumas	Travel reimbursement	558.05
85635	Intl Medicine Associates	Professional services	95.00
85639	Irish Behnke & Co.	Fire insurance premium	3,006.00
85768	Treas-% Payroll Fund	Pd ending 7-15-81	28,584.14
85780	Treas-% Central Service Fund	Gasoline	138.19
85787	Manpower	Temporary employee	23.80
85791	American Bindery	Book binding	140.18
85792	American Council on Education	Books	11.95
85793	American Library Trustee Assn.	"	3.60
85794	" Specialty & Promotional Products	Office supplies	327.60
85795	Badorek's Garage	Repair to station wagon	118.97
85796	Black & Co.	Hardware supplies	50.11
85797	Careers	Books	14.70
85798	Canfield Lucas Lumber Co.	Dowell	5.16
85799	Consumer Info Center	Books	19.80
85800	Chronicle Guidance Publ	"	9.00
85081	Dash Disposal	Service for month	16.50

<u>VOU. NO.</u>	<u>PAYMENTS MADE TO:</u>	<u>FOR:</u>	<u>AMOUNT</u>
85802	Decatur Herald & Review	Books	64.31
85803	Demco Educational Corp.	Office supplies	93.36
85804	Downtown Decatur Council	Parking for July	400.00
85805	Greanias & Booth	Professional services	155.00
85806	Haines & Essick	Maintenance contract	180.00
85807	"	Office supplies	13.76
85808	Highsmith Co., Inc.	"	7.90
85809	Ill Bell Telephone Co.	Telephone charges	807.56
85810	Intl Reading Assn.	Books	2.00
85811	Merrimack Book Service	"	9.66
85812	Midstate Office Machine Service	Typewriter repair	88.70
85813	Moon Over the Mountain Publ Co.	Books	5.95
85814	Natl Committee of Catholic Laymen, Inc.	"	4.
85815	Natl Science Teachers Assn.	"	4.00
85816	Norman's Cleaners	Laundry service	115.32
85817	Otis Elevator	Service for month	280.48
85818	Photo & Sound Co.	Repair service	242.17
85819	Public Documents Dist Center	Books	176.35
85820	Public Documents Dist Center	"	2.35
85821	Regent Book Co., Inc.	"	138.87
85822	Rolling Prairie Libraries	Control system payment	875.00
85823	Sears, Roebuck & Co.	Car mat for station wagon	8.99
85824	Standard Farms, Inc.	Insect spray	11.79
85825	Tica, Inc.	Repair to air conditioner	177.25
85826	West Publ Co.	Books	229.50
85836	Treas-% General Operating Fund	Administration expense	1,342.
85864	Archeaology	Books	27.00

<u>VOU. NO.</u>	<u>PAYMENTS MADE TO:</u>	<u>FOR:</u>	<u>AMOUNT</u>
65	A M Best Co.	Books	155.44
85866	Black & Co.	Hardware supplies	18.00
85867	C L S I	Tab cards	55.48
85868	Decatur Tribune	Books	15.00
85869	Eastin Phelan Corp.	Audio visual materials	330.44
85870	Good Housekeeping	Books	21.97
85871	G H Hall	"	19.22
85872	Hot Rod	"	99.70
85873	Ill Bell Telephone Co.	Telephone charges	111.90
85874	Natl Geographic Society	Books	90.35
85875	"	"	23.85
85876	OMNI	"	32.00
85877	Redbook	"	74.85
85878	West Publ Co.	"	125.00
85991	Treas-% Payroll Fund	Pd ending 7-22-81	1,992.84
85996	Postmaster	Postage	1.60
36023	"	"	300.00
86037	Treas-% Payroll Fund	Service recog pay	45.00
86042	American Antiques	Books	20.00
86043	Black & Co.	Hardware supplies	16.93
86044	R R Bowker	Books	99.00
86045	Callaghan & Co.	"	55.00
86046	Gaylord Brothers, Inc.	Office supplies	30.17
86047	Merry-Randolph Motor Supply	Automotive parts	17.62
86048	Modern Business Systems, Inc.	Service agreement -Savin copier	334.27
86052	Director of Labor	Unemployment comp ins	986.17
86113	Treas-% General Operating Fund	Administrative costs	1,342.00
86134	Decatur Herald & Review	Advertising expense	47.55

<u>VOU.NO.</u>	<u>PAYMENTS MADE TO:</u>	<u>FOR:</u>	<u>AMOUNT</u>
35167	Astro Media Corp.	Books	16.00
36168	Audio Buff Co.	Audio Visual materials	920.37
36169	Baker & Taylor Co.	Books - New York	245.61
36170	Baker & Taylor Co.	" Chicago	8,717.67
36171	Business Week	Books	34.95
36172	Connoisseur	"	48.00
36173	Decatur Herald & Review	"	65.18
36174	Doubleday & Co.	"	886.34
36175	Ill Bell Telephone Co.	Telephone charges	122.49
36176	Ladies Home Journal	Books	9.97
96177	Library Cards Ltd.	Catalog cards	212.48
96178	Natl Science Teachers Assn.	Books	2.00
86179	Barbara K Paine	Travel reimbursement	526.00
36180	Readers Digest	Books	9.95
36181	Seventeen	"	9.95
36236	Treas-% Payroll Fund	Pd ending 7-29-81	30,206.21
36245	Treas-% IMR Fund	July retirement	12,199.65

TOTAL

\$135,019.68

ACTIVITY 940 DECATUR PUBLIC LIBRARY FUND

MAY 1, 1981 THRU JUL 31, 1981

REVENUE ITEMS	ESTIMATED REVENUE	CURRENT MONTH RECEIPTS	YEAR TO DATE RECEIPTS	UNCOLLECTED REVENUE	% OF EST.
101 FUND BALANCE MAY 1, 1981	312,662.00	0.00	322,839.17	10,177.17-	
101A CURRENT YEAR TAXES	1,211,500.00	0.00	480,200.65	731,299.35	
524 PRIOR YEARS TAXES	0.00	0.00	0.00	0.00	
728 INTEREST ON INVESTMENTS	24,000.00	2,602.17	5,872.26	18,127.74	
728A LIBRARY FINES & FEES	22,500.00	2,412.32	7,044.42	15,455.58	
729 NON-RESIDENT FEES	1,200.00	272.00	455.00	745.00	
730 LOST & DAMAGED BOOKS	2,400.00	294.19	568.03	1,831.97	
733 PRINTS MADE ON COPY MACHINE	800.00	0.30	127.06	672.94	
799 ILL ST PER CAPITA GRANT	20,000.00	0.00	0.00	20,000.00	
	7,500.00	1,340.41	2,714.54	4,785.46	
TOTAL REVENUE	1,602,562.00	6,921.39	819,821.13	782,740.87	51.16

OBJECT CODE	OBJECT OF EXPENDITURE	BUDGET AND APPROPRIATION	PURCHASE ORDERS OUTSTANDING	CURRENT MONTH EXPENDITURES	YEAR TO DATE EXPENDITURES	UNENCUMBERED BALANCE	% OF EST.
101	REGULAR SALARIES	750,120.00	0.00	89,491.20	202,395.35	547,724.65	
102 A	STRAIGHT OVERTIME	150.00	0.00	0.00	0.00	150.00	
103	RETIREMENT FUND	102,923.00	0.00	12,199.65	27,733.53	75,189.47	
106	EMPLOYMENT COMPENSATION	3,435.00	0.00	986.17	986.17	2,448.83	
107	HOSPITALIZATION MEDICAL & LIFE INSURANCE	16,977.00	0.00	1,594.80	4,396.32	12,580.68	
109	TEMPORARY SALARIES	16,494.00	0.00	1,780.01	6,777.41	9,716.59	
201	ADVERTISING	650.00	0.00	47.55	182.10	467.90	
202	PRINTING & BINDING	5,000.00	0.00	352.66	986.28	4,013.72	
211	SERVICE TO MAINTAIN BUILDINGS	10,000.00	0.00	308.98	869.94	9,130.06	
212	SERVICE MAINTAIN IMPROV OTHR THAN BLDGS	1,000.00	0.00	131.82	179.57	820.43	
214	SERVICE TO MAINTAIN OFFICE EQUIPMENT	12,000.00	0.00	826.44	1,512.84	10,487.16	
215	SERVICE TO MAINTAIN AUTOMOTIVE EQUIPMENT	1,200.00	0.00	88.40	187.40	1,012.60	
221	AUDITING SERVICES	650.00	0.00	0.00	900.00	250.00-	
229	OTHER PROFESSIONAL SERVICES	1,000.00	0.00	250.00	310.00	690.00	
231	ELECTRICITY	43,000.00	0.00	3,278.19	9,260.95	33,739.05	
233	TELEPHONE	13,000.00	0.00	1,041.95	3,480.45	9,519.55	
234	WATER	500.00	0.00	0.00	102.47	397.53	
241	CONFERENCE AND OTHER TRAVEL EXPENSE	4,476.00	0.00	1,084.05	1,800.92	2,675.08	
245	POSTAGE	4,000.00	0.00	613.70	1,578.46	2,421.54	
284	PROFESSIONAL ASSOCIATION MEMBERSHIP FEES	1,185.00	0.00	0.00	20.00	1,165.00	
288	RENTALS	5,138.00	0.00	400.00	1,259.50	3,878.50	
310	GAS OIL & ANTIFREEZE	1,800.00	0.00	147.89	505.80	1,294.20	
312	JANITORIAL SUPPLIES	2,500.00	0.00	0.00	285.13	2,214.87	
320	MATERIALS TO MAINTAIN BLDNGS & IMPROVMNT	9,000.00	0.00	229.30	539.27	8,460.73	
324	MATERIALS TO MAINTAIN AUTOMOTIVE EQUIP	1,500.00	0.00	92.72	434.43	1,065.57	
330	MEDICAL & LABORATORY SUPPLIES	5.00	0.00	0.00	5.00	0.00	
345	OFFICE SUPPLIES	16,000.00	0.00	546.97	1,895.88	14,104.12	
402	CONTINGENCIES	83,272.00	0.00	0.00	0.00	83,272.00	
403	TRANSIT & F (ADMIN SERV)	16,104.00	0.00	2,684.00	5,368.00	10,736.00	
415	SERVICE RECOGNITION PAYROLL	1,460.00	0.00	45.00	200.00	1,260.00	
423	INSURANCE	11,500.00	0.00	3,006.00	3,252.00	8,248.00	
	TOTAL OPERATING EXPENDITURES	1,136,039.00	0.00	121,227.45	277,400.17	858,638.83	24.42

OBJECT CODE	OBJECT OF EXPENDITURE	BUDGET AND APPROPRIATION	PURCHASE ORDERS OUTSTANDING	CURRENT MONTH EXPENDITURES	YEAR TO DATE EXPENDITURES	UNENCUMBERED BALANCE	% OF EST.
515	OFFICE MACHINERY & EQUIPMENT	40,928.00	0.00	875.00	1,750.00	39,178.00	
520	OTHER MACHINERY & EQUIPMENT	500.00	0.00	0.00	1,286.70	786.70-	
525	LIBRARY BOOKS RECORDS & EXHIBITS	140,000.00	0.00	11,546.30	30,470.20	109,529.80	
525 A	AUDIO VISUAL MATERIALS	10,000.00	0.00	1,250.81	3,296.07	6,703.93	
	TOTAL CAPITAL OUTLAY	191,428.00	0.00	13,672.11	36,802.97	154,625.03	19.23
	TOTAL EXPENDITURES	1,327,467.00	0.00	134,899.56	314,203.14	1,013,263.86	23.67

ACTIVITY 941A DECATUR PUBLIC LIBRARY BOND & INTEREST FUND

MAY 1, 1981 THRU JUL 31, 1981

REVENUE ITEMS	ESTIMATED REVENUE	CURRENT MONTH RECEIPTS	YEAR TO DATE RECEIPTS	UNCOLLECTED REVENUE	% OF EST.
101 FUND BALANCE MAY 1, 1981	59,481.00	0.00	59,151.71	329.29	
101A CURRENT YEAR TAXES	88,365.00	0.00	35,538.06	52,826.94	
106 PRIOR YEARS TAXES	0.00	0.00	0.00	0.00	
524 REPLACEMENT TAX	11,698.00	5,206.00	6,869.00	4,829.00	
INTEREST ON INVESTMENTS	5,000.00	2.89	1,380.63	3,619.37	
TOTAL REVENUE	164,544.00	5,208.89	102,939.40	61,604.60	62.56

OBJECT CODE	OBJECT OF EXPENDITURE	BUDGET AND APPROPRIATION	PURCHASE ORDERS OUTSTANDING	CURRENT MONTH EXPENDITURES	YEAR TO DATE EXPENDITURES	UNENCUMBERED BALANCE	% OF EST.
58	UNALLOCATED EXPENSES	100.00	0.00	0.00	196.44	96.44-196.44	
410	PRINCIPAL & INTEREST	99,370.00	0.00	0.00	2,185.00	97,185.00	2.20
	TOTAL EXPENDITURES	99,470.00	0.00	0.00	2,381.44	97,088.56	2.39

ACTIVITY 942 DECATUR PUBLIC LIBRARY TRUST FUND

MAY 1, 1981 THRU JUL 31, 1981

REVENUE ITEMS		ESTIMATED REVENUE	CURRENT MONTH RECEIPTS	YEAR TO DATE RECEIPTS	UNCOLLECTED REVENUE	% OF EST.
56	FUND BALANCE MAY 1, 1981	68,689.00	0.00	68,809.35	120.35-	
	INCOME	0.00	200.00	200.00	200.00-	
524	INTEREST ON INVESTMENTS	8,000.00	0.00	0.00	8,000.00	
799	MISC INCOME	0.00	0.00	0.00	0.00	
	TOTAL REVENUE	76,689.00	200.00	69,009.35	7,679.65	89.99

OBJECT CODE	OBJECT OF EXPENDITURE	BUDGET AND APPROPRIATION	PURCHASE ORDERS OUTSTANDING	CURRENT MONTH EXPENDITURES	YEAR TO DATE EXPENDITURES	UNENCUMBERED BALANCE	% OF EST.
58	EXPENDITURES	76,689.00	0.00	0.00	0.00	76,689.00	0.00
	TOTAL EXPENDITURES	76,689.00	0.00	0.00	0.00	76,689.00	0.00

ACTIVITY 944 DECATUR PUBLIC TRUST FUND (BRIDGES)

MAY 1, 1981 THRU JUL 31, 1981

REVENUE ITEMS

		ESTIMATED REVENUE	CURRENT MONTH RECEIPTS	YEAR TO DATE RECEIPTS	UNCOLLECTED REVENUE	% OF EST.
56	FUND BALANCE MAY 1, 1981	3,461.00	0.00	3,777.82	316.82-	
524	REVENUE	0.00	0.00	0.00	0.00	
799	INTEREST ON INVESTMENTS	400.00	0.00	0.00	400.00	
	MISC INCOME	900.00	0.00	0.00	900.00	
	TOTAL REVENUE	4,761.00	0.00	3,777.82	983.18	79.35

OBJECT
CODE

OBJECT OF EXPENDITURE

58

EXPENDITURES
TOTAL EXPENDITURES

	BUDGET AND APPROPRIATION	PURCHASE ORDERS OUTSTANDING	CURRENT MONTH EXPENDITURES	YEAR TO DATE EXPENDITURES	UNENCUMBERED BALANCE	% OF EST.
	2,000.00	0.00	54.00	489.33	1,510.67	24.47
	2,000.00	0.00	54.00	489.33	1,510.67	24.47