

*****ATTACHMENTS*****

Minutes
Mead Public Library
Finance Committee Meeting
Thursday, November 19, 2015
2:45 p.m.

The meeting of the Mead Public Library (MPL) Finance Committee was held on Thursday, November 19, 2015 in the Library Board Room. Present Committee Members: Dirk Zylman presiding; Henry Nelson, Dolcye Johnson, and Maeve Quinn. Staff members present: Garrett Erickson and Debbie DeAmico.

1. OPENING OF MEETING

1.1 CALL TO ORDER AND DETERMINATION OF QUORUM: Zylman called the meeting to order at 2:45 pm. Zylman determined there was a quorum present.

1.2 APPROVAL OF MINUTES. Approval of the Finance Committee minutes for October 22, 2015 meeting. Quinn **moved** to approve the Finance Committee minutes for the October 22, 2015 meeting. Nelson **seconded**. The motion passed.

2. ITEMS FOR DISCUSSION AND POSSIBLE ACTION

2.1 REVIEW AND POSSIBLE ACTION ON PAYMENT OF CURRENT EXPENDITURES, INCLUDING PAYROLL AND SPECIAL REVENUES (GRANTS, GIFTS AND DONATIONS).

Johnson asked for explanations on a few of the accounts payables with Erickson and DeAmico providing answers for the expenses that were incurred. With no additional questions, Nelson **moved** to recommend to the full Board of Trustees to accept payment of current expenditures, including payroll, recurring expenditures, and special revenues including grants, gifts and donations. Quinn **seconded** the motion. The motion **carried**.

2.2 REVIEW OF METRICS: Zylman briefly discussed the personnel metrics for the end of October 2015 which currently shows MPL under budget.

2.3 LA VERNE CARTER LEGACY-ESTATE GIFT-DISCUSSION & POSSIBLE RECOMMENDATION TO BOARD OF TRUSTEES.

Erickson reported to the committee that the estate donation was given as a restricted donation to be used for Capital Improvements. After a short discussion Nelson **moved** to recommend to the full Board of Trustees to accept the \$153,505.33 donation from La Verne Carter and restrict it to capital improvements under the "The La Verne Carter Legacy". Johnson **seconded** the motion. The motion **carried**. Quinn **moved** to recommend to the full Board of Trustees to transfer the \$153,505.33 from the City of Sheboygan contribution account to the Mead Public Library Foundation to be invested in a separate account named "The La Verne Carter Legacy Funds". Nelson **seconded** the motion. The motion **carried**.

2.4 RECEIVED 2015 BUDGET STATUS REPORT TO DATE: No questions were presented in regards to the Y-T-D Budget. Zylman comments the November 2015 Y-T-D budget looked in line for the time frame presented.

2.5 DISCUSSION AND POSSIBLE ACTION ON ACCOUNTS PAYABLE PAYMENT SCHEDULE – POSSIBLE RECOMMENDATION TO CHANGE FINANCE POLICY TO BOARD OF TRUSTEES.

After review of the Mead Public Library By-Laws and Finance Policy changes created by City Attorney Chuck Adams and with little discussion Quinn **moved** to recommend to the full Board of Trustees to adopt the changes to the Mead Public Library By-Laws and Finance Policy to reflect the change in language as per City Attorney Chuck Adams recommendation. Nelson **seconded** the motion. The motion **passed**.

2.6 DISCUSSION & POSSIBLE RECOMMENDATION TO BOARD OF TRUSTEES TO TRANSFER SICK LEAVE FUNDS TO A MPL SICK LEAVE RESERVE ACCOUNT. Zylman asked Erickson to give the explanation into this reserve account purpose. Erickson explained to the committee that with the action that was taken by City Finance and approved by the Common Council under Res. No.15-16 on May 4, 2015 the MPL Library board needs to have a resolution authorizing the City Finance Director to transfer the \$119,546.00 to a Library Sick Leave Payout reserve account for the employee sick leave benefit liability payments. Johnson **moved** to recommend to the full Board of Trustees to make a resolution to transfer the City of Sheboygan's portion of the sick leave liability to a separate library reserve account for the payment of future liability payments to eligible employees. Quinn **seconded** the motion. The motion **passed**.

2.7 DISCUSSION & POSSIBLE RECOMMENDATION TO BOARD OF TRUSTEES TO AUDIT SICK LEAVE RESERVE FUNDS ON AN ANNUAL BASIS. Zylman asked Erickson and DeAmico to explain what is trying to be accomplished with this recommendation. Erickson said that with the surplus of revenue MPL will likely see in 2015 it would be beneficial to transfer the balance of the employee sick leave liability which will still have a short fall after the \$119,546.00 is transferred from the City of Sheboygan back to a Library "Sick Leave Liability Payout" reserve account. DeAmico explained that the current MPL liability to its eligible employees is at \$177,951.85 less the \$119,546.00 which if all would retire at end of December 31, 2015 and were eligible to go on the City's health insurance plan would leave a shortfall in funds of \$58,405.85 to payout to the eligible employees. Erickson and DeAmico both recommend to the finance committee to recommend to the full board to use the surplus of funds if available at the end of the 2015 fiscal year end to increase the "Sick Leave Liability Payout" reserve to its total liability of \$177,951.85 for future payment liability. Erickson cautioned that this year will only have available funds to make this transfer because of the administrative position that became available with an unexpected retirement at the end of the 2014 fiscal year. DeAmico also explained that the Business Manager should audit the reserve account at the end of each fiscal year until all of the eligible employees have been paid out, and adjust the reserve fund down to actual, and transfer the excess in funds to the general reserve account to reflect the actual, and total liability that has to be paid out when the employee either retires or leaves the employment of the MPL. Johnson commented that by transferring the \$58,000 difference that the council will think the library has extra money in a reserve account. Quinn commented that she felt it was the MPL Board of Trustees responsibilities to make sure they can pay their obligations of funds that are due the eligible library employees. With no further discussion Nelson **moved** to recommend to the full Board of Trustee to make a resolution to authorized Mead Public Library (MPL) Business Manager and City of Sheboygan Finance to transfer revenue at the end of fiscal year 2015 to the MPL "Sick Leave Liability Payout Reserve" account to cover the difference from the MPL newly created "Sick Leave Liability Payout Reserve" and do an audit on a yearly basis until at which time the reserve account has been paid out in full to all eligible employees. Johnson **seconded** the motion. The motion **passed**.

2.8 CIP – FUTURE CAPITAL EXPENDITURES PRIORITY LIST. Zylman went over the Capital Improvement request list and recommended the committee prioritize the list that Erickson, DeAmico and the MPL Public & Support managers created to address some of the CIP projects that needs to be done at the MPL Library. Zylman asked the committee members to look over the CIP projects and address the prioritizing of the projects at the January 2016 Finance Committee meeting.

2.9 DISCUSSION AND PLAN THE RESERVE FUND TARGET FOR THE END OF FISCAL YEAR. Zylman asked that Erickson and DeAmico go over a funding target, and either come back with a dollar figure, or a percent based off of the Y-T-D budget to be used as a reserve target guideline. Zylman asked that Erickson and DeAmico work on this and bring back to the Finance Committee at its December 2015 finance meeting.

2.7 FUTURE FINANCE COMMITTEE AGENDA ITEMS

Discussion and possible action on MPL Pay Scale Revision

Donor solicitation to pay for capital improvements and building upgrades/repairs

Capital project priority list for funding & reserve fund target (December 2015)

2.8 CONFIRM COMMITTEE REPORT TO MEAD PUBLIC LIBRARY BOARD OF TRUSTEES

Zylman confirmed the committee report to MPL Board of Trustees.

3. UPCOMING MEETINGS

3.1 Mead Public Library Finance Committee next meeting December 17, 2015 @ 2:45 pm.

4. ADJOURN

4.1 MOTION TO ADJOURN Johnson **moved** to adjourn the September 24, 2015 Finance Committee meeting; Nelson **seconded** the motion. The motion **passed**. Zylman concluded the Finance Committee at 3:35 p.m.

MPL Visa Credit Card Purchases
 11/5/2015 - 12/4/2015

Account #	Amount	Description
25551150-642200	\$ 9.95	Drop Cam Monthly Charge
25551150-524135	\$ 361.70	Janitorial supplies
25551150-524110	\$ 166.41	Office Equipment Maintenance
25551110-530205	\$ 15.00	Materials purchase
25551150-530200	\$ 84.29	Technical support supplies
25551150-530135	\$ 12.72	Technical support supplies
		Credit refund for printer never
25551100-538001	\$ 453.56	received/Facebook advertising/JoAnn
25551110-538001	\$ 108.86	Fabrics/Constant contact
Total Charges for 9/4/2015 - 10/5/2015	\$ 1,212.49	

MPL Visa Credit Card Purchases
 10/6/2015 - 11/4/2015

Account #	Amount	Description
25551150-642200	\$ 9.95	Drop Cam Monthly Charge
25551150-524110	\$ 1,523.04	Building Maintenance
25551100-527110	\$ 586.34	G. Erickson - Six Sigma Class Reg Fees
25551150-523110	\$ 149.85	Technical Supplies
25551100-521400	\$ 616.69	Employment Ads
25551100-527100	\$ 911.24	WLA Conference Fees
25551150-530255	\$ 19.75	Janitorial Supplies
25551150-530200	\$ 13.90	Technical Supplies
25551150-530135	\$ 5.99	Technical Supplies
25551110-530205	\$ 293.63	1st Floor message board
25551150-530210	\$ 127.50	Magnetic Photo Pockets
25551100-538001	\$ 12.82	Donated Advertising Expense
25551100-530100	\$ 112.80	Fax Cards
25551100-530135	\$ 2.60	Freight on Fax Cards
Total Charges for 9/4/2015 - 10/5/2015	\$ 4,386.10	

Mead Public Library

Accounts Payables through December 10, 2015

Vendor	Name	Document	Invoice	PO	Invoice Amt	Check #
900104	ALLIANT ENERGY	2010053448	10/26/15-11/24/15	251271	\$6,330.24	318963
900009	AT&T	2010053381	920Z83020011 - 10-26		\$136.71	318964
2716	BAKER & TAYLOR, LLC	2010053367	5013884741		\$261.87	318966
2716	BAKER & TAYLOR, LLC	2010053368	M86689950		\$152.92	318966
2716	BAKER & TAYLOR, LLC	2010053369	M86986770		\$14.39	318966
2716	BAKER & TAYLOR, LLC	2010053435	5013900597	251260	\$516.20	318966
2142	BATTERIES PLUS LLC	2010053385	506-292977		\$172.60	318967
6400	C.A. FLIPSE SONS CO.	2010053388	73196		\$174.30	318968
3200	CDWG	2010053377	BJH5088		\$10.40	318969
3200	CDWG	2010053378	BKB2522		\$66.20	318969
3252	CHARTER COMMUNICATION	2010053356	12/1/15 - 12/31/15		\$272.99	318970
900081	DEMCO, INC.	2010053436	5747194	251270	\$776.07	318971
900235	EASTERN SHORES LIBRA	2010053359	10/2015/852		\$401.20	318972
900235	EASTERN SHORES LIBRA	2010053437	10/2015/829	251274	\$11,322.16	318972
2085	EDGEWATER PLUMBING	2010053442	6145	251259	\$525.00	318973
1597	ENVIRO-CLEAN, INC.	2010053445	2610	251256	\$4,972.00	318974
216	EVANCED SOLUTIONS,	2010053349	5743288	251201	\$1,819.00	318975
203	FRANK L. WEYENBERG	2010053384	513859		\$9.99	318976
900201	GE MONEY BANK/AMAZON	2010053446	177952610579	251273	\$513.30	318977
6761	GT GRAPHICS LLC	2010053379	15823		\$114.00	318978
900196	HOBBY LOBBY CREATIVE	2010053382	52636670		\$55.22	318979
900045	KALLAS, DIANE	2010053373	11/19/15 ESLS MEETING		\$46.82	318980
900226	KAPCO	2010053380	1283127		\$117.11	318981
900376	MARTENS TRILLING TRU	2010053433	C763929		\$31.57	318982
900376	MARTENS TRILLING TRU	2010053434	C763933		\$4.40	318982
12374	MBM LEASING	2010053357	IN55957		\$262.11	318983
900181	MENARDS	2010053370	87769		\$3.29	318984
900181	MENARDS	2010053371	INV #87457		\$23.56	318984
900181	MENARDS	2010053372	88734		\$217.09	318984
231	MIDWEST TAPE	2010053390	93419042		\$209.94	318985
231	MIDWEST TAPE	2010053391	93437250		\$269.94	318985
231	MIDWEST TAPE	2010053392	93403690		\$74.98	318985
231	MIDWEST TAPE	2010053394	93427569		\$460.88	318985
231	MIDWEST TAPE	2010053395	93457249		\$29.99	318985
231	MIDWEST TAPE	2010053396	93460767		\$243.93	318985
231	MIDWEST TAPE	2010053397	93449764		\$169.95	318985
231	MIDWEST TAPE	2010053439	93479095	251254	\$779.02	318985
231	MIDWEST TAPE	2010053440	93460794	251253	\$982.71	318985
231	MIDWEST TAPE	2010053441	93437693	251252	\$1,510.84	318985
13711	MODERN BUSINESS MACH	2010053354	IN53971	251205	\$1,084.00	318986
2248	PLATINUM TECHNOLOGIE	2010053386	1278		\$138.00	318987
491	STAPLES ADVANTAGE	2010053358	8036845835		\$291.68	318990
900260	UNIQUE MANAGEMENT	2010053389	625 MKS		\$331.15	318991
233	UPSTART	2010053444	53270060	251255	\$668.72	318992
1176	USS LIBERTY MEMORIAL	2010053383	464786		\$8.99	318993

Mead Public Library

Accounts Payables through December 10, 2015

Vendor	Name	Document	Invoice	PO	Invoice Amt	Check #
2823	VANG, MAI L.	2010053410	254609		\$20.00	318994
900158	VOSS, DEBBRA	2010053376	22119		\$39.00	318995
2822	VUE, NATALIE	2010053411	176540		\$13.96	318996
1710	WELLS FARGO FINANCIAL	2010053355	5002656606	251018	\$592.82	318997
22444	WI DEPT OF ADMINISTR	2010053447	505-0000001703	251267	\$1,500.00	318998
22449	WI DEPT OF AGRICULTURE	2010053374	20-202650		\$25.00	318999
900044	WI PUBLIC SERVICE CO	2010053438	10/20/15-11/18/15	251269	\$1,083.82	319000
900431	WI TAXPAYERS ALLIANCE	2010053375	WTA113015		\$48.00	319001
900187	WORLD BOOK INC	2010053443	0001522029	251272	\$899.00	319002
Total Accounts Payable through December 10, 2015					\$40,799.03	

Description
Electric utility - Electric expense
Telephone expense
Materials purchase
Materials purchase
Materials purchase
Materials purchase
Janitorial supplies
Janitorial supplies
IT supplies
IT supplies
Internet service
Support services supplies
Juniper Network software/licensing
OverDrive services
Waterline installed for vending machine
Outsourced janitorial cleaning
Summer Reader renewal January 2016 - December 2016
Refund of patron charge
IT supplies - donated purchase items childrens library
Business cards - Erickson-Rothman-DeVrou
Maker Space supplies
ESLS Acquisitions meeting expense
Technical Services supplies
Building Maintenance supplies
Building Maintenance supplies
Photocopier/Printer expense
Building Maintenance supplies
Building Maintenance supplies
Building Maintenance supplies
Materials purchase
Materials purchase
Materials purchase
Materials purchase
Materials purchase
Materials purchase
Materials purchase
Materials purchase
Materials purchase
Materials purchase
Materials purchase
Photocopier/Printer monthly expense
Qtrly Elevator Monitoring renewal 1/1/2016 - 3/31/2016
Office supplies
Fines & Fees collection expense
Materials purchase
Refund of patron charge

Description
Refund of lost item
Refund of lost item
Refund of lost item
Photocopier/Printer lease pymt
Teach Services Qtrly Fee7/1/2015 - 12/31/2015
Renewal of Seed program license
Gas Utilities - heating expense
Materials purchase
Materials purchase

Mead Public Library Personnel Cost Metric

Payroll Period Ending October, 2015

Description	Amount		# of Payroll Periods	Per Payroll Period
2015 Budget appropriation for wages (less page wages)	\$ 1,448,532.00	÷	26	\$ 55,712.77
Total Budget appropriation per payroll period	\$ 55,712.77	x	24	\$ 1,337,106.46
Budget appropriation per payroll period through payroll #24	\$ 1,337,106.46			
Actual payroll expense through payroll #24	\$ 1,271,662.73			
Difference in budget to date vs. payroll to date				
(-) under budget /+ over budget	\$ (65,443.73)			

Month to Month Comparison

August 2015	-\$92,876.69
September 2015	-\$107,691.50
October 2015	-\$84,334.91
November 2015	-\$65,443.73

MEAD PUBLIC LIBRARY - 2015 FINANCIAL REPORT - Administrative Services 25551100

December 2014 Account Balances as of: February 22, 2022 3:43 PM

ACCT	DESCRIPTION	Y APPROP	APPROP 15	SPENT 15	BALANCE 15	% SPENT
510110	FULL TIME SALARIES - REG		267,394.00	223,590.09	43,803.91	83.62
	SUB TOTAL		267,394.00	223,590.09	43,803.91	83.62
510310	FICA		17,509.00	13,245.60	4,263.40	75.65
510311	MEDICARE		4,095.00	3,097.63	997.37	75.64
510320	WI RETIREMENT FUND		19,768.00	15,122.40	4,645.60	76.50
510340	HEALTH INSURANCE	0.00	53,333.00	40,601.44	12,731.56	76.13
510341	RETIREE HEALTH INS		10,673.00	4,276.59	6,396.41	40.07
510350	DENTAL INSURANCE		3,424.00	1,882.43	1,541.57	54.98
510351	UNFUNDED PENSION LIABILITY		29,650.00	27,179.13	2,470.87	91.67
510360	LIFE INSURANCE		1,200.00	557.43	642.57	46.45
510400	WORKERS COMP		132.00	121.00	11.00	91.67
510410	UNEMPLOYMENT		5,000.00	6,492.21	-1,492.21	129.84
	SUB TOTAL	0.00	144,784.00	112,575.86	32,208.14	77.75
	2015 Enc.					
521100	BANKING FEES		1,000.00	1,276.56	-276.56	127.66
521110	FINANCIAL SERVICE FEES	0.00	1,800.00	1,800.00	0.00	100.00
521400	ADVERTISING & MARKETING	0.00	10,000.00	3,108.86	6,891.14	31.09
521420	DUPLICATION SERVICES	0.00	6,100.00	6,067.47	32.53	99.47
521510	BILLING FEES	0.00	5,200.00	2,763.15	2,436.85	53.14
521800-10094	PROGRAM SERVICES		990.16	646.57	343.59	65.30
521900	CONTRACT SERVICES	0.00	13,650.00	13,599.50	50.50	99.63
523110	OFFICE EQUIPMENT MAINT.	0.00	4,900.00	2,395.78	2,504.22	48.89
	SUB TOTAL	0.00	43,640.16	31,657.89	11,982.27	72.54
527100	STAFF PARKING - CAR ALLOWANCE		15,000.00	10,924.77	4,075.23	
527110	TRAVEL	0.00	1,800.00	1,887.67	-87.67	104.87
	SUB TOTAL	0.00	16,800.00	12,812.44	3,987.56	76.26
530100	OFF SUPPLIES	0.00	8,600.00	7,612.26	987.74	88.51
530115	COMPUTER PAPER	0.00	6,650.00	580.11	6,069.89	8.72
530130	POSTAGE & DELIVERY	0.00	7,800.00	7,607.55	192.45	97.53
530135	SHIPPING	0.00	170.00	93.95	76.05	55.26
530205	DISPLAYS	0.00	140.00	293.63	-153.63	209.74
	SUB TOTAL	0.00	23,360.00	16,187.50	7,172.50	69.30
	2015 Enc.					
538001	DONATION PURCHASES	300.00	68,000.00	67,753.00	-53.00	100.08
538001-10096	DONATION PURCHASES	0.00	14,207.24	13,028.44	1,178.80	91.70
538001-10097	DONATION PURCHASES	0.00	2,500.00		2,500.00	595.00
538007	PROFESSIONAL		160.00		160.00	0.00
538009	BOOK RENTALS	0.00	0.00		0.00	
538099	SHIPPING		0.00		0.00	
539999	MISC EXP (LATE FEES)		100.00	126.84	-26.84	126.84
	SUB TOTAL	300.00	84,967.24	80,908.28	3,758.96	95.58
540215	GEN PUB OFFICIAL		3,800.00		3,800.00	0.00
	SUB TOTAL		3,800.00	0.00	3,800.00	0.00
590255	PARKING ASSESSMENT		3,000.00	1,353.89	1,646.11	45.13
642100-10094	OFFICE EQUIPMENT				0.00	
642200-10094	IT EQUIPMENTPROGRAMMING	0.00	1,205.39	1,205.39	0.00	100.00
642400-10094	AUDIO VISUAL EQUIPMENT		286.93	286.93	0.00	100.00
642500-10094	OFFICE FURNITURE/FURNISHINGS	0.00	8,120.11	7,490.11	630.00	92.24
649100-10094	OTHER EQUIPMENT	0.00	12,500.00	4,600.00	7,900.00	36.80
	SUB TOTAL	0.00	25,112.43	14,936.32	10,176.11	
	2015 Enc		300.00			
810101	FUND EQUITY	0.00	0.00	0.00	0.00	
810111	SALARY & FRINGE TRUST RESERV	0.00	0.00	0.00	0.00	
ADMINISTRATIVE COST CENTER TOTAL		300.00	609,857.83	492,668.38	116,889.45	80.83

MEAD PUBLIC LIBRARY - 2015 FINANCIAL REPORT - Public Services 25551110

Account Balances as of:

February 22, 2022

ACCT	DESCRIPTION	Y APPROP	APPROP 15	SPENT 15	BALANCE 15	% SPENT
510110	FULL TIME SALARIES - REG		742,573.00	706,206.72	36,366.28	95.10
	SUB TOTAL		742,573.00	706,206.72	36,366.28	95.10
510310	FICA	0.00	46,040.00	42,314.28	3,725.72	91.91
510311	MEDICARE		10,767.00	9,895.91	871.09	91.91
510320	WI RETIREMENT FUND	0.00	51,980.00	44,276.05	7,703.95	85.18
510340	HEALTH INSURANCE		149,540.00	104,751.05	44,788.95	70.05
510350	DENTAL INSURANCE		12,828.00	8,239.94	4,588.06	64.23
510360	LIFE INSURANCE		1,731.00	1,133.87	597.13	65.50
510400	WORKERS COMP		350.00	320.87	29.13	91.68
	SUB TOTAL	0.00	273,236.00	210,931.97	62,304.03	77.20
523110	OFFICE EQUIPMENT MAINT.	0.00	4,400.00	262.11	4,137.89	5.96
530135	SHIPPING	0.00	874.00	305.00	569.00	34.90
530205	DISPLAYS	0.00	1,100.00	357.35	742.65	32.49
	SUB TOTAL	0.00	6,374.00	924.46	5,449.54	14.50
		2015 Enc.				
538001	ADULT PRINT	8,626.17	273,980.00	250,252.19	15,101.64	91.34
538001-10087	SHEBOYGAN READS	0.00	0.00	0.00	0.00	
538003-10095	YOUNG PEOPLE'S BOOKS	0.00	70,750.00	56,281.52	14,468.48	79.55
538004	JUVENILE PRINT	0.00	463.61	463.61	463.61	0.00
	SUB TOTAL	8,626.17	345,193.61	306,533.71	30,033.73	88.80
538301	PERD'LS & MICROFILM	0.00	18,100.00	16,812.38	1,287.62	92.89
	SUB TOTAL		18,100.00	16,812.38	1,287.62	92.89
		2015 Enc	8,626.17			
538000	TOTAL MATRL'S ACCTS		363,293.61	323,346.09	31,321.35	89.00
PUBLIC SERVICE COST CENTER TOTAL		8,626.17	1,385,476.61	1,241,409.24	135,441.20	90.22

MEAD PUBLIC LIBRARY - 2015 FINANCIAL REPORT - Support Services 25551150

Account Balances as of:

February 22, 2022

ACCT	DESCRIPTION	Y APPROP	APPROP 15	SPENT 15	BALANCE 15	% SPENT
510110	FULL TIME SALARIES - REG		438,565.00	370,528.92	68,036.08	84.49
510130	TEMP SALARIES - REG		159,424.00	134,474.95	24,949.05	84.35
510140	INTERDEPARTMENT LABOR - REG				0.00	
	SUB TOTAL		597,989.00	505,003.87	92,985.13	84.45
510310	FICA	0.00	37,076.00	29,928.51	7,147.49	80.72
510311	MEDICARE		8,671.00	7,000.49	1,670.51	80.73
510320	WI RETIREMENT FUND	0.00	35,138.00	28,711.10	6,426.90	81.71
510340	HEALTH INSURANCE		93,765.00	69,483.89	24,281.11	74.10
510350	DENTAL INSURANCE		5,160.00	4,930.44	229.56	95.55
510360	LIFE INSURANCE		2,001.00	1,080.86	920.14	54.02
510400	WORKERS COMP		278.00	254.87	23.13	91.68
	SUB TOTAL	0.00	182,089.00	141,390.16	40,698.84	77.65
	SECURITY SERVICES (FIRE ALARM-					
521700	SECURITY GUARDS)	0.00	16,400.00	14,002.11	2,397.89	85.38
521800	PROGRAM SERVICES		33,000.00	23,817.67	9,182.33	72.17
	SUB TOTAL	0.00	49,400.00	37,819.78	11,580.22	76.56
		2015 Enc.				
521900	CONTRACTED SVCS	0.00	65,715.00	65,434.90	280.10	99.57
	SUB TOTAL	0.00	65,715.00	65,434.90	280.10	99.57
522130	HEAVY EQUIPT MAINT (JOHNSON CN	0.00	6,000.00	3,824.24	2,175.76	63.74
523110	OFFICE EQUIPMENT MAINTENANCE	0.00	3,400.00	870.27	2,529.73	25.60
524110	BUILDING EXTERIOR MAINT	0.00	19,600.00	14,466.13	5,133.87	73.81
524124	HVAC MAINT & BOILER INS	0.00	2,500.00	319.49	2,180.51	12.78
524126	ELEVATOR MAINTENANCE	0.00	9,200.00	9,169.12	30.88	99.66
	SUB TOTAL	0.00	40,700.00	28,649.25	12,050.75	70.39
524130	CUSTODIAL SUPPLIES (LIGHT BULBS)	0.00	3,100.00	758.07	2,341.93	24.45
524135	JANITORIAL SUPPLIES	0.00	7,100.00	5,794.13	1,305.87	81.61
	SUB TOTAL	0.00	10,200.00	6,552.20	3,647.80	64.24
525100	ELECTRICITY	0.00	94,000.00	85,115.78	8,884.22	90.55
525105	WATER	0.00	1,400.00	1,188.38	211.62	84.88
525110	SEWER	0.00	1,450.00	1,362.45	87.55	93.96
525120	TELEPHONE	0.00	9,000.00	6,017.86	2,982.14	66.87
525140	GAS - UTILITY	0.00	26,000.00	15,160.12	10,839.88	58.31
	SUB TOTAL	0.00	131,850.00	108,844.59	23,005.41	82.55
530100	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	
530135	SHIPPING	0.00	1,100.00	331.72	768.28	30.16
530200	PROG SUPP (CAT & CIRC SUPPLIES)	0.00	28,500.00	23,222.89	5,277.11	81.48
530210	OPPERATING SUPPLIES (MENDING)	0.00	1,500.00	1,040.46	459.54	69.36
	SUB TOTAL	0.00	31,100.00	24,595.07	6,504.93	79.08
530255	TOOLS & SMALL EQUIPMENT	0.00	150.00	117.99	32.01	78.66
	SUB TOTAL	0.00	150.00	117.99	32.01	78.66
530500	FIRE FIGHTING SUPPLIES	0.00	300.00	135.05	164.95	45.02
540200	INSURANCE (FIRE)	0.00	7,500.00	8,738.00	-1,238.00	116.51
	SUB TOTAL	0.00	7,800.00	8,873.05	-1,073.05	113.76
641600	MECHANICAL EQUIPMENT	0.00	73,640.00	73,640.00	0.00	100.00
642200	IT EQUIPMENT	6,080.00	25,700.00	19,408.10	211.90	99.18
	SUB TOTAL	6,080.00	99,340.00		211.90	
	SUPPORT SERVICES COST CENTER TOTAL	6,080.00	1,216,333.00	1,020,328.96	189,924.04	84.39
	LIBRARY TOTAL	15,006.17	3,211,667.44	2,754,406.58	442,254.69	85.76

MEAD PUBLIC LIBRARY - 2015 FINANCIAL REPORT Version7

GENERAL OPERATIONS 255 FUND

Summary of Expenditures and Revenues

Account Balances as of:

February 22, 2022

APPROPRIATIONS AND EXPENDITURES BY COST CENTER

CC	DESCRIPTION	ENCMB 15	APPROP 15	SPENT 15	BALANCE 15	% SPENT
25551100	ADMINISTRATION	300.00	609,857.83	492,668.38	116,889.45	80.83
25551110	PUBLIC SERVICES	8,626.17	1,385,476.61	1,241,409.24	135,441.20	90.22
25551150	SUPPORT SERVICES	6,080.00	1,216,333.00	1,020,328.96	189,924.04	84.39
	FUND EQUITY INCREASE					
	Total All Cost Centers	15,006.17	3,211,667.44	2,754,406.58	442,254.69	85.76

REVENUES APPROPRIATIONS AND RECEIPTS

ACCT	DESCRIPTION	APPROP 15	RECEIVED 15	BALANCE 15	% REC
411100	REAL ESTATE TAXES	2,305,741.00	2,305,741.00	0.00	100.00
431709	ESLS SHEBOYGAN COUNTY	533,093.00	538,888.00	5,795.00	101.09
431710	ESLS OZAUKEE COUNTY	9,230.00	9,230.00	0.00	100.00
431711	ESLS BACK UP REF	52,854.00	53,114.00	260.00	100.49
431712	ADJ COUNTY RMBRSMNT	42,285.00	42,288.30	3.30	100.01
431722	ESLS LSTA GRANT	4,000.00	16,465.13	12,465.13	411.63
447606	PHOTOCOPIES	9,000.00	11,783.83	2,783.83	130.93
447626	DISCARDED BOOK SALES	900.00	4,207.63	3,307.63	467.51
	LATE BOOK CHARGES	58,000.00	47,109.39	-10,890.61	81.22
447641	LOST BOOKS	5,500.00	3,296.57	-2,203.43	59.94
447699	MISCELLANEOUS	500.00	84.05	-415.95	16.81
449901	VENDING COMMISSIONS	650.00	653.33	3.33	100.51
461101	INTEREST	0.00	0.00	0.00	
462105	BOOK RENTALS	8,000.00	411.20	-7,588.80	5.14
467101	CONTRIBUTIONS	68,001.00	233,531.80	165,530.80	343.42
469501	CASH OVER/SHORT	0.00	-341.19	-341.19	100.00
469101	SALE OF EQUIPMENT	0.00		0.00	
468116	E-RATE DISCOUNT	0.00		0.00	
469950	PRIOR YEAR ADJUST	0.00		0.00	
46999	OTHER MISCELLANEOUS REVENUE	0.00	5,986.75	5,986.75	100.00
492101	INTER TRANSFER-GENERAL FUND	0.00		0.00	
810101	FUND EQUITY	0.00		0.00	
	Total Revenues	3,097,754.00	3,272,449.79	174,695.79	105.64

MEAD PUBLIC LIBRARY BALANCE OF 2015 COMBINED ACCOUNTS

Account Balances as of:

February 22, 2022

	DESCRIPTION		APPROP 15	SPENT 15	BALANCE 15	% SPENT
510110	FULL TIME SALARIES - REG		1,448,532.00	1,300,325.73	148,206.27	89.77
510130	TEMP SALARIES - REG		159,424.00	134,474.95	24,949.05	84.35
510140	INTERDEPARTMENT LABOR - REG		0.00	0.00	0.00	
510170	SEVERANCE PAY		0.00	0.00	0.00	
510310	FICA		100,625.00	85,488.39	15,136.61	84.96
510311	MEDICARE		23,533.00	19,994.03	3,538.97	84.96
510320	WI RETIREMENT FUND		106,886.00	88,109.55	18,776.45	82.43
510340	HEALTH INSURANCE		296,638.00	214,836.38	81,801.62	72.42
510341	RETIREE HEALTH INS		10,673.00	4,276.59	6,396.41	40.07
510350	DENTAL INSURANCE		21,412.00	15,052.81	6,359.19	70.30
510351	UNFUNDED PENSION LIABILITY		29,650.00	27,179.13	2,470.87	91.67
510360	LIFE INSURANCE		4,932.00	2,772.16	2,159.84	56.21
510400	WORKERS COMP		760.00	696.74	63.26	91.68
510410	UNEMPLOYMENT		5,000.00	6,492.21	-1,492.21	
521100	BANKING FEES		1,000.00	1,276.56	-276.56	127.66
521110	FINANCIAL SERVICES FEES		1,800.00	1,800.00	0.00	100.00
521400	ADVERTISING & MARKETING		10,000.00	3,108.86	6,891.14	31.09
521420	DUPLICATING SERVICES		6,100.00	6,067.47	32.53	99.47
521510	BILLING SERVICES		5,200.00	2,763.15	2,436.85	53.14
521700	SECURITY SERVICES		16,400.00	14,002.11	-864.11	85.38
521800	PROGRAM SERVICES		33,000.00	23,817.67	9,182.33	72.17
521800-10094	PROGRAM SERVICES		990.16	646.57	343.59	65.30
521900	CONTRACT SVCS		79,365.00	79,034.40	330.60	99.58
522130	HEAVY EQUIPT MAINT (JOHNSON CNTRLS)		6,000.00	3,824.24	2,175.76	63.74
523110	OFFICE EQUIPMENT MAINTENANCE		12,700.00	3,528.16	9,171.84	27.78
524110	BUILDING EXT MAINT		19,600.00	14,466.13	5,133.87	73.81
524124	HVAC MAINT + BOILER INS		2,500.00	319.49	2,180.51	12.78
524126	ELEVATOR MAINTENANCE		9,200.00	9,169.12	30.88	99.66
524130	CUSTODIAL SUPPLIES (LIGHT BULBS)		3,100.00	758.07	2,341.93	24.45
524135	JANITORIAL SUPPLIES		7,100.00	5,794.13	1,305.87	81.61
525100	ELECTRICITY		94,000.00	85,115.78	8,884.22	90.55
525105	WATER		1,400.00	1,188.38	211.62	84.88
525110	SEWER		1,450.00	1,362.45	87.55	93.96
525120	TELEPHONE		9,000.00	6,017.86	2,982.14	66.87
525140	GAS - UTILITY		26,000.00	15,160.12	10,839.88	58.31
527100	STAFF PARKING - CAR ALLOWANCE		15,000.00	10,924.77	4,075.23	72.83
527110	TRAVEL		1,800.00	1,887.67	-87.67	104.87
530100	OFFICE SUPPLIES	0.00	8,600.00	7,612.26	987.74	88.51
530115	COMPUTER PAPER	0.00	6,650.00	580.11	6,069.89	8.72
530130	POSTAGE & DELIVERY		7,800.00	7,607.55	192.45	97.53
530135	SHIPPING		2,144.00	730.67	1,413.33	34.08
530200	PROG SUPP (CAT & CIRC SUPPLIES)		28,500.00	23,222.89	5,277.11	81.48
530205	DISPLAYS		1,240.00	650.98	589.02	52.50
530210	OPPERATING SUPPLIES (MENDING)		1,500.00	1,040.46	459.54	69.36
530255	TOOLS & SMALL EQUIPMENT		150.00	117.99	32.01	78.66
530500	FIRE FIGHTING SUPPLIES		300.00	135.05	164.95	45.02
538001	ADULT PRINT		273,980.00	250,252.19	15,101.64	91.34
538001	DONATION PURCHASES		68,000.00	67,753.00	-53.00	99.64
538003-10095	YOUNG PEOPLE'S BOOKS		70,750.00	56,281.52	14,468.48	79.55
538001-10096	DONATION PURCHASES		14,207.24	13,028.44	1,178.80	91.70
538001-10097	DONATION PURCHASES		2,500.00	0.00	2,500.00	0.00
538004	JUVENILE PRINT		463.61	0.00	463.61	0.00
538007	PROFESSIONAL		160.00	0.00	160.00	0.00
538009	BOOK RENTALS		0.00	0.00	0.00	
538099	SHIPPING		0.00	0.00	0.00	
538100	ADULT DIGITAL (E-CONTENT)		0.00	0.00	0.00	
538106	JUVENILE DIGITAL		0.00	0.00	0.00	
538301	PERD'LS & MICROFILM		18,100.00	16,812.38	1,287.62	92.89
539999	MISC EXP (LATE FEES)		100.00	126.84	-26.84	126.84
540200	INSURANCE (FIRE)		7,500.00	8,738.00	-1,238.00	116.51
540215	GEN Pub Official		3,800.00	0.00	3,800.00	0.00
590255	PARKING ASSESSMENT		3,000.00	1,353.89	1,646.11	45.13
621200	10089 BUILDING IMPROVEMENTS		0.00	0.00	0.00	
641600	MECHANICAL EQUIPMENT	0.00	73640.00	73640.00	0.00	1.00
642100-10094	OFFICE EQUIPMENT		0.00	0.00	0.00	

642200	IT EQUIPMENT		25,700.00	19,408.10	6,291.90	75.52
642200-10094	PROGRAMMING		1,205.39	1,205.39	0.00	100.00
642400-10094	AUDIO VISUAL EQUIPMENT		286.93	286.93	0.00	100.00
642500-10094	OFFICE FURNITURE/FURNISHINGS		8,120.11	7,490.11	630.00	92.24
649100-10094	OTHER EQUIPMENT		12,500.00	4,600.00	7,900.00	36.80
949999	FUND EQUITY INCREASE		0.00	0.00	0.00	
810101	FUND EQUITY	0.00	0.00	0.00	0.00	
810111	SALARY & FRINGE TRUST RESERVE	0.00	0.00	0.00	0.00	
	2015 Enc.				0.00	
	15,006.17		3,211,667.44	2,754,406.58	442,254.69	85.76

MEAD PUBLIC LIBRARY - 2015 FINANCIAL REPORT

EVERHARD/FORRER 85051100 FUND

Summary of Expenditures and Revenues

Account Balances as of:

February 22, 2022

85051100 APPROPRIATIONS AND EXPENDITURES

ACCT	DESCRIPTION		APPROP 15	SPENT 15	BALANCE 15	% SPENT
521800	PROGRAM Services	0.00	20,000.00	255.14	19,744.86	1.28
521900	Contracted Services	0.00	0.00		0.00	
526130	Training & Education	0.00	5,000.00	1,744.16	3,255.84	34.88
538100	E-Content		17,500.00		17,500.00	0.00
590100	Contributions		0.00		0.00	
811255	Interfund Exp - Mead Library		20,000.00		20,000.00	0.00
	Carry overs		0.00	0.00	0.00	
		14 Enc. 0.00				
	Total Expenditures		62,500.00	1,999.30	60,500.70	0.03

REVENUES APPROPRIATIONS AND RECEIPTS

ACCT	DESCRIPTION		APPROP 15	RECEIVED 15	BALANCE 15	% REC
		2015 Enc.				
104000	INVESTMENTS	0.00	0.00		0.00	
447622	BOOK BAG SALES	0.00	0.00		0.00	
461101	LOCAL FUNDS INTEREST	0.00	0.00		0.00	
461141	INTEREST ON NOTES		0.00		0.00	
467101	DONATIONS	0.00	62,500.00	1,810.14	60,689.86	2.90
Memo Entry	City Transfer of MPL Invested Funds				0.00	
	Total Revenues	0.00	62,500.00	1,810.14	60,689.86	2.90
	Total Everhard/Forrer 85051100 Funds		62,500.00	189.16	-189.16	0.30

Mead Public Library

CIP Request for 2017 - 2021

<u>Department</u>	<u>Project</u>	<u>Fund</u>	<u>Estimated Total Project</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Mead	Phase 3 Boiler Replacement	General	285,000	285,000			
Mead	Emergency Generator - Replacement	General	25,000	25,000			
Mead	Carpet Replacement	General	Waiting for Estimate to arrive				

<u>2021</u>	<u>Debt/Levy</u>	<u>Comments</u>	<u>Federal</u>	<u>Other</u>
	285,000	To complete phase III of the HVAC upgrades - Boiler replacements		
	25,000	To upgrade the emergency generator that has been at the library since it was built. The current generator doesn't always start and parts are obsolete for repairs. Carpet is getting very worn and is a potential safety hazard for injuries for the public & staff.		

