

*****ATTACHMENTS*****

Minutes
Mead Public Library
Finance Committee Meeting
Thursday, October 22, 2015
2:45 p.m.

The meeting of the Mead Public Library (MPL) Finance Committee was held on Thursday, September 24, 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 September 24, 2015 meeting. Quinn **moved** to approve the Finance Committee minutes for the September 24, 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). With no 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. Johnson **seconded** the motion. The motion **carried**.

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

2.3 RECEIVED 2015 BUDGET STATUS REPORT TO DATE: No questions were presented in regards to the Y-T-D Budget.

2.4 EVERHARD-FORRER INVESTMENT FUNDS - 3RD QUARTER REPORT. Zylman reported the investments were down for the 3rd quarter reporting period ending September 30, 2015. Johnson asked if he felt the investments would rebound, and Zylman felt it would rebound. Nelson asked if at a certain point the Board should look at the investments for re-allocation of funds. Quinn suggested the 850 investment should be looked at to where they are now vs. the beginning balance to see how the funds have done vs. the interest that was earned in the government pool investment.

2.5 DISCUSSION AND POSSIBLE ACTION ON ACCOUNTS PAYABLE CHANGE FROM BI-MONTHLY PAYMENTS TO WEEKLY PAYMENTS. Currently, MPL often cannot pay account payables on time based on Wisconsin State Statute 43.58 section (a) & (b) (library payments of accounts payables). The group discussed the desire to pay their bills in a timely manner and take advantage of payment discounts. Quinn requested that a motion be created in regards to how the Mead Public Library approves and pay's their accounts payables in accordance to the Wisconsin State Statue §43.58 (a) & (b). Erickson, Zylman and DeAmico will draft a motion that works within the state statute. Zylman will then have a discussion with City Attorney Chuck Adams for his opinion and endorsement of the motion. The motion will be brought back to the Finance Committee at its November 19, 2015 Finance Committee meeting.

2.6 DISCUSSION AND PLAN THE RESERVE FUND TARGET FOR THE END OF FISCAL YEAR. Zylman asked DeAmico what she felt was a good percent for a reserve fund. DeAmico stated that Jim Amodeo, Chief City Administrator had mentioned 25% would be a good target. Johnson suggested 10% of the operating budget. Erickson informed the committee that we are currently above \$400,000 in our current reserves. Committee members agree that if there are capital improvements that need to be done

reserves should be used to complete these capital improvements, repairs or replacements. Zylman will meet with Erickson and DeAmico and go over the current reserve fund balances and possible future reserve balances. Erickson will create a capital project priority list of items that need to be replaced, repaired, upgrades and/or additions.

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

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 November 19, 2015 @ 2:45 pm.

4. ADJOURN

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

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	

Vendor	Name	Invoice	Invoice Amt	Voucher	Check #	Check Date
900104	ALLIANT ENERGY	9/29/2015-10/26/2015	\$7,073.57	66888	318564	11/17/2015
900009	AT&T	920Z8302001010252015	\$136.71	66671	318565	11/17/2015
3252	CHARTER COMMUNICAT	11/1/15 - 11/30/15	\$272.99	66665	318566	11/17/2015
1341	EMBURY, LTD.	125433	\$7,838.61	66662	318567	11/17/2015
1597	ENVIRO-CLEAN, INC.	2604	\$4,972.00	66669	318568	11/17/2015
900045	KALLAS, DIANE	11/4/2015 WLA CONF	\$53.23	66764	318569	11/17/2015
900376	MARTENS TRILLING TRU	C757269	\$5.68	66670	318570	11/17/2015
13711	MODERN BUSINESS MACH	IN47900	\$246.51	66663	318571	11/17/2015
2311	PRENTICE, MELISSA S.	11/4/2015 CONFERENCE	\$208.19	66712	318572	11/17/2015
2626	RICOH USA, INC.	5038621966	\$15.91	66661	318573	11/17/2015
1710	WELLS FARGO FINANCIA	5002581071	\$592.82	66673	318577	11/17/2015
900044	WI PUBLIC SERVICE CO	9/20/15 - 10/20/15	\$807.11	66664	318578	11/17/2015

Vendor	Name	Invoice	PO	Invoice Amt
900661	ALDAG/HONOLD MECH	186810		\$150.00
1418	ART IN A SUITCASE	12-16-2015 ART FOR FOR FUN	250219	\$205.00
2716	BAKER & TAYLOR, LLC	5013847807		\$151.97
2716	BAKER & TAYLOR, LLC	M84844290		\$52.51
2716	BAKER & TAYLOR, LLC	M84169330		\$17.98
2716	BAKER & TAYLOR, LLC	M84865020		\$154.41
2716	BAKER & TAYLOR, LLC	5013866598	251137	\$824.22
2716	BAKER & TAYLOR, LLC	3020612827		\$231.91
2716	BAKER & TAYLOR, LLC	2031299580		\$232.02
2716	BAKER & TAYLOR, LLC	3020627736		\$225.71
2716	BAKER & TAYLOR, LLC	M84255750		\$330.99
2716	BAKER & TAYLOR, LLC	3020627775		\$49.80
2716	BAKER & TAYLOR, LLC	2031268066	251158	\$3,008.07
2716	BAKER & TAYLOR, LLC	inv #2031268054	251157	\$1,105.21
2716	BAKER & TAYLOR, LLC	2031299506	251156	\$4,941.60
2716	BAKER & TAYLOR, LLC	L03034379F	251144	\$7,083.45
2716	BAKER & TAYLOR, LLC	2031330424		\$99.63
2716	BAKER & TAYLOR, LLC	2031169333		\$180.00
2716	BAKER & TAYLOR, LLC	3020568864		\$186.43
2785	BARATELL, VIRGINIA J	162520		\$11.99
2930	CAMERA CORNER	0466175-IN		\$462.00
2068	CEDARBURG PUBLIC LIB	52718		\$32.50
900235	EASTERN SHORES LIBRA	10/2015/845	251154	\$5,913.09
239	ELDER, KARL	12-16-15 POETRY CIRC		\$150.00
1341	EMBURY, LTD.	15-1104-MEAD	251135	\$5,228.91
900196	HOBBY LOBBY CREATIVE	S-277		\$8.97
900164	JOHNSON CONTROLS INC	1-26593622995	251153	\$1,493.50
11899	LANGUAGE LINE SERVIC	3705800		\$14.99
900376	MARTENS TRILLING TRU	B656244		\$6.29
2783	MC MUNN, PATRICIA L.	162215		\$14.55
	MBM	IN53971		\$1,084.00
900181	MENARDS	84854		\$8.26
900181	MENARDS	86506		\$83.91
231	MIDWEST TAPE	93343845		\$114.97
231	MIDWEST TAPE	93343592		\$251.79
231	MIDWEST TAPE	93356763		\$119.97
231	MIDWEST TAPE	93060334	251127	\$890.48
231	MIDWEST TAPE	93368000		\$119.97
231	MIDWEST TAPE	93380857		\$81.98
231	MIDWEST TAPE	93391977		\$149.96
2621	OSCAR GRADY PUBLIC	403977		\$43.00
454	PIGGLY WIGGLY	S0015		\$29.04
900014	PITNEY BOWES CREDIT	759845		\$65.44
1585	PLYMOUTH PUBLIC LIB	963299		\$37.50
1585	PLYMOUTH PUBLIC LIB	950304		\$4.99
1585	PLYMOUTH PUBLIC LIB	54959		\$8.50
2758	QUALITY BOOKS, INC	189711		\$63.32
900007	SHEBOYGAN COUNTY CHA	11-4-2015		\$20.00
2617	SHEBOYGAN COUNTY RE*	2015/05/019 & 2015/05/020		\$436.00
1451	SHEBOYGAN MAIL HOUSE	1246		\$72.88
1451	SHEBOYGAN MAIL HOUSE	INV #1262		\$57.53
1451	SHEBOYGAN MAIL HOUSE	1245		\$65.02

Vendor	Name	Invoice	PO	Invoice Amt
20721	SHEBOYGAN SUN, THE	76188		\$91.50
491	STAPLES ADVANTAGE	8036664756		\$60.02
491	STAPLES ADVANTAGE	8036754777		\$34.94
900237	STEEN MACEK PAPER CO	762161		\$38.16
900237	STEEN MACEK PAPER CO	761915	251155	\$541.95
2643	TUCKER-RAYMOND, C	2015-58		\$75.00
900260	UNIQUE MANAGEMENT	315937		\$295.35
2046	VEOLIA ES TECHNICAL	EW989667		\$499.63
900103	WAL-MART COMMUNITY	531300675056		\$41.33
900103	WAL-MART COMMUNITY	5315011513643		\$10.56
231	MIDWEST TA	CUST #2000006438		\$3,084.48
231	MIDWEST TA	CUST #2000006438		\$2,908.05
231	MIDWEST TA	ACCT #2000006438		\$1,960.26
90018	SHEBOYGAN WATER UTILITY	CUST #391390000		\$984.96
20008	SPECIAL OP	INV #10016		\$2,093.00
18251	PRO-TEC PE	CONTRACT 11-12-2015		\$549.00
2758	QUALITY BOOKS, INC	INV #189663		\$1,932.00
2716	BAKER & TA	INV #2031169324		\$3,092.25
2716	BAKER & TA	INV #2031331789		\$1,278.69
2716	BAKER & TA	INV #2031235745		\$3,155.89
900291	PROFESSIONAL SUPPLY	INV #875286		\$534.55
2798	TOM J MELVILLE	16567		\$11.95
15225	O&W Communications	35029		\$80.00
900181	MENARDS	86915		\$68.15
216	EVANCED	5743288		\$1,819.00

Description of Expense
Test Valve on Boilers
Programing
Material Purchases
Material Purchases
Material Purchases
Material Purchases
Material Purchases
Material Purchases
Material Purchases
Material Purchases
Material Purchases
Material Purchases
Material Purchases
Material Purchases
Material Purchases
Material Purchases
Material Purchases
Material Purchases
Material Purchases
Material Purchases
Patron Refund
IT Maintenance Contract
Refund library for lost book
ILS Costs
Programing
1st Floor Remodel Expense
Programing
Elevator Maintenance Contract
Material Purchases
Janitorial Supply
Patron Refund
Copier/Printers Additional Memory/Print me
Mobile
Building Maintenance
Building Maintenance
Material Purchases
Material Purchases
Material Purchases
Material Purchases
Material Purchases
Material Purchases
Material Purchases
Material Purchases
Material Purchases
Refund library for lost book
Programing
Postage Meter Expense
Refund library for lost book
Refund library for lost book
Refund library for lost book
Material Purchases
Chamber Cash - Aniversaries
Refund to Childrens Book Festival
Newsletter Mailing
Newsletter Mailing
Newsletter Mailing

Description of Expense

Employment Advertising
Office Supplies
Office Supplies
Print Shop Supplies
Print Shop Supplies
Website Maintenance
Collection Services
Disposal of light bulbs
Programing
Programing
Material Purchases
Material Purchases
Material Purchases
Utility Expense
Security Gurards
Pest Control - Bldg Maint.
Material Purchases
Material Purchases
Material Purchases
Material Purchases
Janitorial Supply
Patron Refund
Move Fax Line
Janitorial Supply
Summer Reader Subscription

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	23	\$ 1,281,393.69
Budget appropriation per payroll period through payroll #23	\$ 1,281,393.69			
Actual payroll expense through payroll #23	\$ 1,197,058.78			
Difference in budget to date vs. payroll to date				
(-) under budget /+ over budget	\$ (84,334.91)			

Month to Month Comparison

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

MEAD PUBLIC LIBRARY - 2015 FINANCIAL REPORT - Administrative Services 25551100

November 201

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	213,572.88	53,821.12	79.87
	SUB TOTAL		267,394.00	213,572.88	53,821.12	79.87
510310	FICA		17,509.00	12,655.56	4,853.44	72.28
510311	MEDICARE		4,095.00	2,959.64	1,135.36	72.27
510320	WI RETIREMENT FUND		19,768.00	14,441.24	5,326.76	73.05
510340	HEALTH INSURANCE	0.00	53,333.00	38,836.16	14,496.84	72.82
510341	RETIREE HEALTH INS		10,673.00	4,112.36	6,560.64	38.53
510350	DENTAL INSURANCE		3,424.00	1,625.36	1,798.64	47.47
510351	UNFUNDED PENSION LIABILITY		29,650.00	24,708.30	4,941.70	83.33
510360	LIFE INSURANCE		1,200.00	557.43	642.57	46.45
510400	WORKERS COMP		132.00	110.00	22.00	83.33
510410	UNEMPLOYMENT		5,000.00	5,820.59	-820.59	116.41
	SUB TOTAL	0.00	144,784.00	105,826.64	38,957.36	73.09
	2015 Enc.					
521100	BANKING FEES		1,000.00	1,155.00	-155.00	115.50
521110	FINANCIAL SERVICE FEES	0.00	1,800.00	1,800.00	0.00	100.00
521400	ADVERTISING & MARKETING	0.00	10,000.00	2,400.67	7,599.33	24.01
521420	DUPLICATION SERVICES	592.82	6,100.00	5,474.65	32.53	99.47
521510	BILLING FEES	0.00	5,200.00	2,432.00	2,768.00	46.77
521800-10094	PROGRAM SERVICES		990.16	646.57	343.59	65.30
521900	CONTRACT SERVICES	5,913.09	13,650.00	7,282.06	454.85	96.67
523110	OFFICE EQUIPMENT MAINT.	0.00	4,900.00	2,395.78	2,504.22	48.89
	SUB TOTAL	6,505.91	43,640.16	23,586.73	13,547.52	68.96
527100	STAFF PARKING - CAR ALLOWANCE		15,000.00	9,966.71	5,033.29	
527110	TRAVEL	0.00	1,800.00	1,301.33	498.67	72.30
	SUB TOTAL	0.00	16,800.00	11,268.04	5,531.96	67.07
530100	OFF SUPPLIES	0.00	8,600.00	7,096.51	1,503.49	82.52
530115	COMPUTER PAPER	541.95	6,650.00		6,108.05	8.15
530130	POSTAGE & DELIVERY	0.00	7,800.00	7,459.08	340.92	95.63
530135	SHIPPING	0.00	170.00	91.35	78.65	53.74
530205	DISPLAYS	0.00	140.00		140.00	0.00
	SUB TOTAL	541.95	23,360.00	14,646.94	8,171.11	65.02
	2015 Enc.					
538001	DONATION PURCHASES	2,914.46	68,000.00	64,141.22	944.32	98.61
538001-10096	DONATION PURCHASES	0.00	14,207.24	13,028.44	1,178.80	91.70
538001-10097	DONATION PURCHASES	225.00	2,500.00	-205.00	2,705.00	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	3,139.46	84,967.24	77,091.50	4,736.28	94.43
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	10,187.32				
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		10,187.32	609,857.83	460,929.05	138,741.46	77.25

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	675,473.96	67,099.04	90.96
	SUB TOTAL		742,573.00	675,473.96	67,099.04	90.96
510310	FICA	0.00	46,040.00	40,479.41	5,560.59	87.92
510311	MEDICARE		10,767.00	9,466.79	1,300.21	87.92
510320	WI RETIREMENT FUND	0.00	51,980.00	42,341.05	9,638.95	81.46
510340	HEALTH INSURANCE		149,540.00	100,249.90	49,290.10	67.04
510350	DENTAL INSURANCE		12,828.00	7,462.69	5,365.31	58.18
510360	LIFE INSURANCE		1,731.00	1,133.87	597.13	65.50
510400	WORKERS COMP		350.00	291.70	58.30	83.34
	SUB TOTAL	0.00	273,236.00	201,425.41	71,810.59	73.72
523110	OFFICE EQUIPMENT MAINT.	0.00	4,400.00	0.00	4,400.00	0.00
530135	SHIPPING	0.00	874.00	305.00	569.00	34.90
530205	DISPLAYS	0.00	1,100.00	63.63	1,036.37	5.78
	SUB TOTAL	0.00	6,374.00	368.63	6,005.37	5.78
		2015 Enc.				
538001	ADULT PRINT	34,659.85	273,980.00	197,961.43	41,358.72	72.25
538001-10087	SHEBOYGAN READS	0.00	0.00	0.00	0.00	
538003-10095	YOUNG PEOPLE'S BOOKS	3,474.58	70,750.00	48,148.55	19,126.87	68.05
538004	JUVENILE PRINT	0.00	463.61		463.61	0.00
	SUB TOTAL	38,134.43	345,193.61	246,109.98	60,949.20	71.30
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	38,134.43			
538000	TOTAL MATRL'S ACCTS		363,293.61	262,922.36	62,236.82	72.37
	PUBLIC SERVICE COST CENTER TOTAL	38,134.43	1,385,476.61	1,140,190.36	207,151.82	85.05

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	354,382.91	84,182.09	80.81
510130	TEMP SALARIES - REG		159,424.00	128,629.25	30,794.75	80.68
510140	INTERDEPARTMENT LABOR - REG				0.00	
	SUB TOTAL		597,989.00	483,012.16	114,976.84	80.77
510310	FICA	0.00	37,076.00	28,637.66	8,438.34	77.24
510311	MEDICARE		8,671.00	6,698.55	1,972.45	77.25
510320	WI RETIREMENT FUND	0.00	35,138.00	27,454.70	7,683.30	78.13
510340	HEALTH INSURANCE		93,765.00	66,490.42	27,274.58	70.91
510350	DENTAL INSURANCE		5,160.00	4,519.57	640.43	87.59
510360	LIFE INSURANCE		2,001.00	1,080.86	920.14	54.02
510400	WORKERS COMP		278.00	231.70	46.30	83.35
	SUB TOTAL	0.00	182,089.00	135,113.46	46,975.54	74.20
	SECURITY SERVICES (FIRE ALARM-					
521700	SECURITY GUARDS)	0.00	16,400.00	11,909.11	4,490.89	72.62
521800	PROGRAM SERVICES		33,000.00	23,817.67	9,182.33	72.17
	SUB TOTAL	0.00	49,400.00	35,726.78	13,673.22	72.32
		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 CT	1,493.50	6,000.00	2,180.74	2,325.76	61.24
523110	OFFICE EQUIPMENT MAINTENANCE	0.00	3,400.00	702.29	2,697.71	20.66
524110	BUILDING EXTERIOR MAINT	0.00	19,600.00	6,470.13	13,129.87	33.01
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	9,031.12	168.88	98.16
	SUB TOTAL	1,493.50	40,700.00	18,703.77	20,502.73	49.62
524130	CUSTODIAL SUPPLIES (LIGHT BULBS	0.00	3,100.00	653.99	2,446.01	21.10
524135	JANITORIAL SUPPLIES	0.00	7,100.00	4,515.70	2,584.30	63.60
	SUB TOTAL	0.00	10,200.00	5,169.69	5,030.31	50.68
525100	ELECTRICITY	0.00	94,000.00	78,785.54	15,214.46	83.81
525105	WATER	0.00	1,400.00	788.38	611.62	56.31
525110	SEWER	0.00	1,450.00	777.49	672.51	53.62
525120	TELEPHONE	0.00	9,000.00	4,720.40	4,279.60	52.45
525140	GAS - UTILITY	0.00	26,000.00	14,076.30	11,923.70	54.14
	SUB TOTAL	0.00	131,850.00	99,148.11	32,701.89	75.20
530100	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	
530135	SHIPPING	0.00	1,100.00	319.62	780.38	29.06
530200	PROG SUPP (CAT & CIRC SUPPLIES)	2,614.45	28,500.00	19,434.48	6,451.07	77.36
530210	OPPERATING SUPPLIES (MENDING)	0.00	1,500.00	902.40	597.60	60.16
	SUB TOTAL	2,614.45	31,100.00	20,656.50	7,829.05	74.83
530255	TOOLS & SMALL EQUIPMENT	0.00	150.00	98.24	51.76	65.49
	SUB TOTAL	0.00	150.00	98.24	51.76	65.49
530500	FIRE FIGHTING SUPPLIES	0.00	300.00	135.05	164.95	45.02
540200	INSURANCE (FIRE)	0.00	7,500.00	7,984.65	-484.65	106.46
	SUB TOTAL	0.00	7,800.00	8,119.70	-319.70	104.10
641600	MECHANICAL EQUIPMENT	0.00	73,640.00	73,640.00	0.00	100.00
642200	IT EQUIPMENT	6,080.00	25,700.00	18,283.38	1,336.62	94.80
	SUB TOTAL	6,080.00	99,340.00	91,923.38	7,416.62	92.57
	SUPPORT SERVICES COST CENTER TOTAL	10,187.95	1,216,333.00	963,106.69	243,038.36	80.02
	LIBRARY TOTAL	58,509.70	3,211,667.44	2,564,226.10	588,931.64	79.84

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	10,187.32	609,857.83	460,929.05	138,741.46	77.25
25551110	PUBLIC SERVICES	38,134.43	1,385,476.61	1,140,190.36	207,151.82	85.05
25551150	SUPPORT SERVICES	10,187.95	1,216,333.00	963,106.69	243,038.36	80.02
	FUND EQUITY INCREASE					
	Total All Cost Centers	58,509.70	3,211,667.44	2,564,226.10	588,931.64	79.84

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	5,865.13	1,865.13	146.63
447606	PHOTOCOPIES	9,000.00	11,271.03	2,271.03	125.23
447626	DISCARDED BOOK SALES	900.00	4,207.63	3,307.63	467.51
	LATE BOOK CHARGES	58,000.00	43,648.58	-14,351.42	75.26
447641	LOST BOOKS	5,500.00	2,822.80	-2,677.20	51.32
447699	MISCELLANEOUS	500.00	46.40	-453.60	9.28
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	228,913.39	160,912.39	336.63
469501	CASH OVER/SHORT	0.00	-341.04	-341.04	100.00
469101	SALE OF EQUIPMENT	0.00	0.00	0.00	
468116	E-RATE DISCOUNT	0.00	0.00	0.00	
469950	PRIOR YEAR ADJUST	0.00	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	0.00	
810101	FUND EQUITY	0.00	0.00	0.00	
	Total Revenues	3,097,754.00	3,252,746.50	154,992.50	105.00

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	1,243,429.75	205,102.25	85.84
510130	TEMP SALARIES - REG		159,424.00	128,629.25	30,794.75	80.68
510140	INTERDEPARTMENT LABOR - REG		0.00	0.00	0.00	
510170	SEVERANCE PAY		0.00	0.00	0.00	
510310	FICA		100,625.00	81,772.63	18,852.37	81.26
510311	MEDICARE		23,533.00	19,124.98	4,408.02	81.27
510320	WI RETIREMENT FUND		106,886.00	84,236.99	22,649.01	78.81
510340	HEALTH INSURANCE		296,638.00	205,576.48	91,061.52	69.30
510341	RETIREE HEALTH INS		10,673.00	4,112.36	6,560.64	38.53
510350	DENTAL INSURANCE		21,412.00	13,607.62	7,804.38	63.55
510351	UNFUNDED PENSION LIABILITY		29,650.00	24,708.30	4,941.70	83.33
510360	LIFE INSURANCE		4,932.00	2,772.16	2,159.84	56.21
510400	WORKERS COMP		760.00	633.40	126.60	83.34
510410	UNEMPLOYMENT		5,000.00	5,820.59	-820.59	
521100	BANKING FEES		1,000.00	1,155.00	-155.00	115.50
521110	FINANCIAL SERVICES FEES		1,800.00	1,800.00	0.00	100.00
521400	ADVERTISING & MARKETING		10,000.00	2,400.67	7,599.33	24.01
521420	DUPLICATING SERVICES		6,100.00	5,474.65	625.35	89.75
521510	BILLING SERVICES		5,200.00	2,432.00	2,768.00	46.77
521700	SECURITY SERVICES		16,400.00	11,909.11	1,228.89	72.62
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	72,716.96	6,648.04	91.62
522130	HEAVY EQUIPT MAINT (JOHNSON CNTRLS)		6,000.00	2,180.74	3,819.26	36.35
523110	OFFICE EQUIPMENT MAINTENANCE		12,700.00	3,098.07	9,601.93	24.39
524110	BUILDING EXT MAINT		19,600.00	6,470.13	13,129.87	33.01
524124	HVAC MAINT + BOILER INS		2,500.00	319.49	2,180.51	12.78
524126	ELEVATOR MAINTENANCE		9,200.00	9,031.12	168.88	98.16
524130	CUSTODIAL SUPPLIES (LIGHT BULBS)		3,100.00	653.99	2,446.01	21.10
524135	JANITORIAL SUPPLIES		7,100.00	4,515.70	2,584.30	63.60
525100	ELECTRICITY		94,000.00	78,785.54	15,214.46	83.81
525105	WATER		1,400.00	788.38	611.62	56.31
525110	SEWER		1,450.00	777.49	672.51	53.62
525120	TELEPHONE		9,000.00	4,720.40	4,279.60	52.45
525140	GAS - UTILITY		26,000.00	14,076.30	11,923.70	54.14
527100	STAFF PARKING - CAR ALLOWANCE		15,000.00	9,966.71	5,033.29	66.44
527110	TRAVEL		1,800.00	1,301.33	498.67	72.30
530100	OFFICE SUPPLIES	0.00	8,600.00	7,096.51	1,503.49	82.52
530115	COMPUTER PAPER	0.00	6,650.00		6,650.00	0.00
530130	POSTAGE & DELIVERY		7,800.00	7,459.08	340.92	95.63
530135	SHIPPING		2,144.00	715.97	1,428.03	33.39
530200	PROG SUPP (CAT & CIRC SUPPLIES)		28,500.00	19,434.48	9,065.52	68.19
530205	DISPLAYS		1,240.00	63.63	1,176.37	5.13
530210	OPPERATING SUPPLIES (MENDING)		1,500.00	902.40	597.60	60.16
530255	TOOLS & SMALL EQUIPMENT		150.00	98.24	51.76	65.49
530500	FIRE FIGHTING SUPPLIES		300.00	135.05	164.95	45.02
538001	ADULT PRINT		273,980.00	197,961.43	41,358.72	72.25
538001	DONATION PURCHASES		68,000.00	64,141.22	944.32	94.33
538003-10095	YOUNG PEOPLE'S BOOKS		70,750.00	48,148.55	19,126.87	68.05
538001-10096	DONATION PURCHASES		14,207.24	13,028.44	1,178.80	91.70
538001-10097	DONATION PURCHASES		2,500.00	-205.00	2,705.00	-8.20
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	7,984.65	-484.65	106.46
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	18,283.38	7,416.62	71.14
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	
		58,509.70	3,211,667.44	2,564,226.10	588,931.64	79.84

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

Title: **Finance Policy**
Chapter: **Budgets and Finance**
Approved By: **Library Board of Trustees**

Document Type: **Policy**
Document Number: **13.01**
Original Effective Date:
Date of Last Revision: **3/20/2014**

Finance Policy

- I. The budget for each fiscal year shall be prepared by the Director and shall reflect, first, sources of income (other than significant gifts and bequests and the income and profits therefrom) and, second, anticipated expenditures. The budget shall be presented to the Library Board for its approval and then submitted to the City Finance Director for action by the Mayor and the Common Council.
- II. The Director shall make monthly financial reports to the Library Board, and annual financial reports to the Library Board, the Sheboygan Common Council and the State of Wisconsin.

III. ~~Invoices presented for payment by the Library Board shall be inspected and their payment recommended to the Board by the President or the President's designee, including the Finance Officer.~~ ~~may be made from the city treasury after the Business Manager audits, and approves each claim as a proper charge against the treasury, and after the Library Director endorses his/her approval on the claim after having determined that the following conditions have been complied with:~~

- (1) Funds are available therefor pursuant to the budget approved by the Mead Public Library Board.
- (2) The item, or service covered by such claim has been duly authorized by the Library Director, or Board of Trustees.
- (3) The item, or service has been actually supplied, or rendered in conformity with such authorization,
- (4) The Claim is just, and valid pursuant to law.

The City Finance Director/Treasurer may require the submission of such proof, and evidence to support the conditions as in his/her discretion he/she may deem necessary before giving final approval to pay each claim.

The Business Manager shall file with the Board of Trustee's Financial Officer, not less than monthly, a list of the claims approved, showing the date paid, the name of the claimant, the amount paid and the purpose of the amount.

- IV. The Director shall be responsible for the purchase of all library materials, supplies, and equipment within the limitations of the Library's annual budget.
- V. The Director is authorized to dispose of outdated, worn-out, damaged or superfluous library materials and equipment and such disposal may include the sale of such materials to the general public. Proceeds are to be placed in related Library accounts.
- VI. The Director shall continually study, evaluate and, when possible, institute such new techniques and procedures in the use of staff time, and purchasing practices, including those which might be regarded as innovative or experimental, as will enable the Library to be operated at the lowest possible cost consistent with the public's demands for service.
- VII. The Director is authorized to apply for such federal, state, and other grants which will provide or augment programs furthering the aims and policies of the Library.
- VIII. The Director is authorized to dispose of library records, such as invoices and billings, per "Record Retention Schedule for Wisconsin's Public Libraries and Public Library Systems" as adopted by the Library Board.
- A. Pursuant to Section 19.33 (4), Wisconsin Statutes, the Library Board has designated the Library Director as the legal custodian of the public records described, with the exception of the records received, created, and maintained by individual Library Trustees. The Director is vested with full legal authority to render decisions and carry out the duties enumerated in Subchapter 11, Chapter 19, Wisconsin Statutes, governing public records and property, except as related to the records received, created, and maintained by individual Library Trustees.
- B. Interested individuals may request access to or a copy of public records during the hours in which the Administrative Services office is open to the public. Information on requesting access to or obtaining copies of public records, the costs that may be charged, the period of time allowed for acting on a request, the notice that may be given subjects of the requested records, and the legal remedies available to an individual whose request is delayed or denied is available in the Administrative Office of the Library.
- IX. The Library Board has the right to receive, manage, invest and dispose of gifts and donations pursuant to Section 43.58(7), Wisconsin Statutes.
- A. Designated endowment funds shall be used only for their specific purpose, and if no restrictions are provided by the donor, the Library Board shall use only the investment income from invested funds for library purposes which are approved by the Library Board.
- B. The Library Board may pay or transfer gifts and donations, or any part thereof, to the Mead Public Library Foundation for investment, as long as the Foundation agrees to each of the following:
1. The Foundation must make disbursements from the gift, bequest, or endowment to the Library Board upon the written request of the Library Board;

2. The Library Board retains control over the manner in which any disbursement is made; and
3. The Library Board's use of any disbursement shall be consistent with the intent of the donor of the gift, bequest, or endowment, and with a written agreement between the Library Board and the Foundation regarding those specific funds.

Draft Motion: 3. (3.3) – Discussion and possible action to create library reserve fund for sick leave obligation.

_____ **moved** Resolution to authorized the City of Sheboygan Finance to transfer the \$119,546.00 for the payment of the Mead Public Library Employee accrued sick leave benefit payments from the City of Sheboygan’s General Fund to a “MPL Sick Leave Reserve Account” fund as per the City of Sheboygan’s “Res. No.15-16 Termination Agreement” terminating the January 28, 2010 agreement, and setup a MPL reserve account for future accrued employee sick leave obligation payouts. _____ **seconded** the motion. The motion _____.

_____ **moved** Resolution to authorized Mead Public Library (MPL) Business Manager, and City of Sheboygan Finance after an audit by the MPL Business Manager and based on availability of funds at fiscal year-end being December 31, 2015, to transfer the difference between the MPL’s total monetary sick leave payout obligation less the \$119,546.00 transferred by the City of Sheboygan to the newly created “Sick Leave Reserve Fund” to meet the total obligation by the MPL to the eligible employees covered under the sick leave benefit. To authorize MPL Business Manager to audit the employee accrued sick leave obligation reserve fund on an annual basis as of the fiscal year-end being December 31st of each year, and adjust the reserve account to maintain the actual total monetary obligation payable to the MPL eligible employees under the sick leave accrued benefit. Excessive funds in the Sick Leave Reserve Fund after fiscal year-end audit will be transferred to the Mead Public Library’s general reserve account, or if the fund does not meet the monetary obligations at fiscal year-end then based on availability of funds at fiscal year-end the shortfall of funds will be transferred to the “Sick Leave Reserve Fund” to meet the total sick leave liability obligation.

Draft Motion: 3. (3.3) – Discussion and possible action to create library reserve fund for sick leave obligation.

_____ **moved** Resolution to authorized the City of Sheboygan Finance to transfer the \$119,546.00 for the payment of the Mead Public Library Employee accrued sick leave benefit payments from the City of Sheboygan's General Fund to a "MPL Sick Leave Reserve Account" fund as per the City of Sheboygan's "Res. No.15-16 Termination Agreement" terminating the January 28, 2010 agreement, and setup a MPL reserve account for future accrued employee sick leave obligation payouts. _____ **seconded** the motion. The motion _____.

_____ **moved** Resolution to authorized Mead Public Library (MPL) Business Manager, and City of Sheboygan Finance after an audit by the MPL Business Manager and based on availability of funds at fiscal year-end being December 31, 2015, to transfer the difference between the MPL's total monetary sick leave payout obligation less the \$119,546.00 transferred by the City of Sheboygan to the newly created "Sick Leave Reserve Fund" to meet the total obligation by the MPL to the eligible employees covered under the sick leave benefit. To authorize MPL Business Manager to audit the employee accrued sick leave obligation reserve fund on an annual basis as of the fiscal year-end being December 31st of each year, and adjust the reserve account to maintain the actual total monetary obligation payable to the MPL eligible employees under the sick leave accrued benefit. Excessive funds in the Sick Leave Reserve Fund after fiscal year-end audit will be transferred to the Mead Public Library's general reserve account, or if the fund does not meet the monetary obligations at fiscal year-end then based on availability of funds at fiscal year-end the shortfall of funds will be transferred to the "Sick Leave Reserve Fund" to meet the total sick leave liability obligation.

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.		

