

**\*\*\*ATTACHMENTS\*\*\***

**Minutes**  
**Mead Public Library**  
**Finance Committee Meeting**  
**Monday, June 22, 2020**  
**12:00 p.m.**

The meeting of the Mead Public Library (MPL) Finance Committee was held on Monday, June 22, 2020 in the City Hall Common Council Chambers. Present Committee Members: MPL Board President Maeve Quinn Committee members attending remotely: Finance Officer Kyle Whelton, Alderperson Mary Lynne Donohue and Sherry Speth. Present staff members: Director Garrett Erickson Staff attending remotely: Business Manager Debbie DeAmico, and Administrative Assistant Sydney Mehn.

**1. OPENING OF MEETING**

- 1.1. CALL TO ORDER AND DETERMINATION OF QUORUM: Whelton called the meeting to order at 12:00 p.m. and determined there was a quorum present.
- 1.2. APPROVAL OF MINUTES. Speth **moved** to approve the minutes from the April 23, 2020 meeting. Donohue **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). Donohue **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 **passed**.
- 2.2. RECEIVE 2020 BUDGET STATUS REPORT TO DATE. DeAmico reported that the levy was still not posted, so it is not included in the financials.
- 2.3. DISCUSSION AND POSSIBLE ACTION - LATE FEE'S WAIVED FOR PATRONS UNDER THE AGE OF 18. Erickson began by discussing the 2019 reports on fines charged versus paid. Quinn commented on the fee structure and the challenges associated with underserved population. She further noted the changes to school structures and income levels due to Covid-19. Whelton asked what the financial impact would look like for the library, noting that the fee schedule will be down this year as the library was closed for almost a full quarter. Donohue suggested being more proactive with the education process of late returns and the impact that it has on others. Donohue **moved** to recommend approval of eliminating late fees for patrons under the age of 18. Speth **seconded**. The motion passed.
- 2.4. DISCUSSION AND POSSIBLE ACTION - MEAD PUBLIC LIBRARY INVESTMENT FUNDS Erickson spoke on the history of the fund and how it came about. He then discussed the current management of those funds by the Mead Public Library Foundation, with any disbursements controlled by the Library board of trustees. Erickson questioned whether the funds should be given to the Foundation instead of just investing the funds. Quinn discussed the challenge of these monies being on the City's balance sheet under the MPL trust account 850, and the confusion that arises over the fact that it is private money donated and not city funding. It seemed a better option to have the funds gifted to the Foundation. Donohue questioned what the fund amount was. DeAmico reported that the estimated current library investment account fund balance is at about \$1,400,000. Quinn requested funds to pay for a lawyer to draw up the agreement of funds being gifted to the Foundation. Donohue **moved** to recommend approval to the full board that we gift the balance of the Mead account to the Foundation and that funds are

approved to engage a lawyer to draw up the paperwork for the ownership transfer of the funds. Speth **seconded**. Motion **passed**.

2.5. DISCUSSION AND POSSIBLE ACTION - REVISIONS TO THE MEAD PUBLIC LIBRARY GIFT POLICY #13.05 Erickson discussed the change of the gift policy for all donations to go right to the Foundation. Donohue **moved** to recommend approval of revisions to the gift policy. Quinn **seconded**. The motion **passed**.

### **3. ITEMS FOR FUTURE DISCUSSION**

3.1. FUTURE ITEMS FOR DISCUSSION No items were noted.

3.2. 2021 BUDGET DISCUSSION AND POSSIBLE ACTION DeAmico reported that they are awaiting the final discussion on what the new administrator will implement with the 2021 budget.

### **4. UPCOMING MEETINGS**

4.1. MEAD PUBLIC LIBRARY FINANCE COMMITTEE MEETING ON THURSDAY, JULY 23,2020 @ 3:00 p.m.

### **5. ADJOURN**

5.1. MOTION TO ADJOURN Donohue **moved** to adjourn the meeting, Speth **seconded**. The motion **passed**.

Being no further business, the meeting adjourned at 12:37 p.m.

Generated by Sydney Mehn on Monday, June 22, 2020

## 2022 Mead Public Library Table of Organization

Citizens of the City of Sheboygan

Mayor and Common Council

Library Board of Trustees ( 10 )

<b>1.00</b>	<b>Library Director</b>
	<b>1.00</b> Administrative Services Manager
	<b>1.00</b> Communications Specialist
	<b>1.00</b> Administrative Assistant
	<b>1.00</b> Information Technology Specialist
	<b>1.00</b> Maintenance Supervisor
	<b>1.00</b> Maintenance Technician
	<b>1.00</b> Cleaners
	<b>1.00</b> Public Services Manager
	<b>10.00</b> Librarian
	<b>9.25</b> Library Assistant
	<b>1.00</b> Public Safety Specialist
	<b>1.00</b> Support Services Manager
	<b>3.00</b> Cataloger
	<b>10.50</b> Pages

### **FTE BY TEAM**

8.00	Administration
21.25	Public Services
14.50	Support Services
<b>43.75</b>	<b>Total</b>

### **FTE BY YEAR**

43.75	2022
40.25	2021
39.75	2020
39.75	2019
38.00	2018
39.50	2017
39.75	2016
35.44	2015
37.63	2014
43.19	2013

### **TOTAL NUMBER OF EMPLOYEES**

7.00	Full-time Administration
2.00	Part-time Administration
20.00	Full-time Public Services
2.00	Part-time Public Services
4.00	Full-time Support Services
11.00	Part-time Support Services
<b>46.00</b>	<b>2022 Total</b>

Revised Date: 8/12/2021

Board Approved Date:

## 2021 Mead Public Library Table of Organization

Citizens of the City of Sheboygan

Mayor and Common Council

Library Board of Trustees ( 10 )

<b>1.00</b>	<b>Library Director</b>
	<b>1.00</b> Administrative Services Manager
	<b>1.00</b> Communications Specialist
	<b>1.00</b> Administrative Assistant
	<b>1.00</b> Information Technology Specialist
	<b>1.00</b> Maintenance Supervisor
	<b>1.00</b> Maintenance Technician
	<b>1.00</b> Cleaners
	<b>1.00</b> Public Services Manager
	<b>9.00</b> Librarian
	<b>9.25</b> Library Assistant
	<b>1.00</b> Public Safety Specialist
	<b>1.00</b> Support Services Manager
	<b>3.00</b> Cataloger
	<b>8.00</b> Pages

### **FTE BY TEAM**

8.00	Administration
20.25	Public Services
12.00	Support Services
<b>40.25</b>	<b>Total</b>

### **FTE BY YEAR**

40.25	2021
39.75	2020
39.75	2019
38.00	2018
39.50	2017
39.75	2016
35.44	2015
37.63	2014
43.19	2013

### **TOTAL NUMBER OF EMPLOYEES**

7.00	Full-time Administration
2.00	Part-time Administration
18.00	Full-time Public Services
4.00	Part-time Public Services
4.00	Full-time Support Services
13.00	Part-time Support Services
<b>48.00</b>	<b>2020 Total</b>

Revised Date: 10/22/2020

Board Approved Date: 11/19/2020

## Mead Public Library - 2022 Operating Preliminary Budget

ORG	OBJ	DESCRIPTION	CY ADJ BUD 2021 Approved Budget	Option #1 2022 Frozen Budget	2022 Budget - Option #2 (Page & Cleaners Wages Increase)	2022 Budget - Option #3 (Teen Librarian & Page & Cleaners Wage Increase)	Comment:
25551100	411100	PROPERTY TAX LEVY	2,499,313.00	2,547,468.02	2,547,468.02	2,547,468.02	(#1) Additional ask in Levy Funds to cover the \$48,155.02 to cover the 2% wage increase, Fica and Medicare cost increases
25551100	431251	COVID - 19 GRANT	0.00				
25551100	431709	MONARCH - SHEBOYGAN COUNTY	669,835.00	776,391.03	776,391.03	776,391.03	
25551100	431710	MONARCH - OZAUKEE COUNTY	12,531.00	10,174.32	10,174.32	10,174.32	
25551100	431711	MONARCH - RESOURCE	100,000.00	100,000.00	100,000.00	100,000.00	
25551100	431712	MONARCH - ADJACENT COUNTIES	42,173.00	40,092.88	40,092.88	40,092.88	
25551100	447606	PHOTOCOPIES	5,000.00	5,000.00	5,000.00	5,000.00	
25551100	447636	LATE BOOK CHARGES	10,000.00	0.00	0.00	0.00	\$4,644.82 lost revenue by not charging adult patrons Late Book Charges
25551100	447641	LOST BOOK PENALTIES	5,000.00	4,500.00	4,500.00	4,500.00	
25551100	447699	MISCELLANEOUS REVENUE	0.00	1,000.00	1,000.00	1,000.00	
25551100	449901	VENDING MACHINE COMMISSION	500.00	0.00	0.00	0.00	
25551100	467101	CONTRIBUTIONS	175,339.20	112,000.00	112,000.00	112,000.00	
25551100	469997	MISC REVEUE FROM PARTNERS		1,000.00	1,000.00	1,000.00	New Account in 2020 - Reimbursement from others for item purchased for them (Example: Friends of MPL/MPL Foundation office supplies) These use to be a contra account Interim Finance Director changed them to this account.
		<b>TOTAL REVENUE</b>	<b>3,519,691.20</b>	<b>3,597,626.25</b>	<b>3,597,626.25</b>	<b>3,597,626.25</b>	
25551100	510110	FULL TIME SALARIES - REGULAR	507,366.00	511,833.50	511,833.50	511,833.50	(#2) Estimated the 2% wage increase that City H/R has not pulled into budget as of date.
25551100	510310	FICA	30,629.00	31,733.68	31,733.68	31,733.68	(#2) Estimated the 2% wage increase that City H/R has not pulled into budget as of date.
25551100	510311	MEDICARE	7,162.00	7,421.59	7,421.59	7,421.59	(#2) Estimated the 2% wage increase that City H/R has not pulled into budget as of date.
25551100	510320	WI RETIREMENT FUND	33,334.00	32,579.66	32,579.66	32,579.66	(#3) WRS lowered the rate from 6.75% in 2021 to 6.50% for 2022
25551100	510340	HEALTH INSURANCE	124,050.00	126,450.00	126,450.00	126,450.00	(#4) Estimated as H/R hasn't released the Health & Dental Insurance cost for 2022
25551100	510350	DENTAL INSURANCE	10,121.00	10,121.00	10,121.00	10,121.00	(#4) Estimated as H/R hasn't released the Health & Dental Insurance cost for 2022

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							Unfunded liabilities are debts that do not have the necessary funding. Pension plans are the most unfunded liability in the U.S.. Concerns for pension plans are generated from there being more people getting money from the plans than workers are paying into them.
25551100	510351	UNFUNDED PENSION LIABILITY	29,650.00	29,650.00	29,650.00	29,650.00	
25551100	510360	LIFE INSURANCE	649.00	954.96	954.96	954.96	
25551100	510400	WORKERS COMPENSATION	140.00	238.00	238.00	238.00	
25551100	510410	UNEMPLOYMENT COMPENSATION	0.00	0.00	0.00	0.00	
25551100	521100	BANKING FEES	1,350.00	1,350.00	1,350.00	1,350.00	
25551100	521110	FINANCIAL SERVICES FEES	2,800.00	2,800.00	2,800.00	2,800.00	
25551100	521400	ADVERTISING & MARKETING	9,400.00	9,400.00	9,400.00	9,400.00	OrangeBoy program for statistics & other advertising and promotions.
25551100	521900	CONTRACTED SERVICES	23,400.00	23,400.00	23,400.00	23,400.00	MBM - Wells Fargo - Copier/Printer leases
25551100	526125	TRAINING & CONFERENCES	4,000.00	4,000.00	4,000.00	4,000.00	
25551100	527100	CAR ALLOWANCE					City is allowing \$450.00 per employee, however MPL is showing accurate with the different level of parking permits and bus ticket rates.
			11,000.00	12,000.00	12,000.00	12,000.00	
25551100	527110	TRAVEL	0.00	0.00	0.00	0.00	Didn't have any travel in 2021
25551100	530100	OFFICE SUPPLIES	9,500.00	9,500.00	9,500.00	9,500.00	
25551100	530130	POSTAGE & DELIVERY	5,000.00	5,000.00	5,000.00	5,000.00	
25551100	538001	DONATION PURCHASES	2,000.00	2,000.00	2,000.00	2,000.00	
25551100	539997	MISC EXP FOR PARTNERS	0.00	1,000.00	1,000.00	1,000.00	This expense is offset with revenue account #25551100-469997
25551100	539999	MISCELLANEOUS EXP	0.00	0.00	0.00	0.00	
25551100	590255	SPECIAL ASSESSMENTS	6,800.00	6,800.00	6,800.00	6,800.00	City of Sheboygan - Billings (Parking lot districts)
<b>TOTAL ADMINISTRATIVE EXPENSES</b>			<b>818,351.00</b>	<b>828,232.39</b>	<b>828,232.39</b>	<b>828,232.39</b>	
25551110	510110	FULL TIME SALARIES - REGULAR					(#1) Estimated the 2% wage increase that City H/R has not pulled into budget as of date. Draft #3 includes additional teen Librarian.
			984,044.00	1,019,953.90	1,019,953.90	1,076,685.48	
25551110	510130	TEMPORARY SALARIES - REGULAR	0.00		0.00	0.00	
25551110	510170	SEVERENCE PAY	0.00		0.00	0.00	
25551110	510310	FICA	60,044.00	63,237.14	63,237.14	66,754.50	(#2) Estimated the 2% wage increase that City H/R has not pulled into budget as of date.
25551110	510311	MEDICARE	14,044.00	14,789.33	14,789.33	15,611.94	(#2) Estimated the 2% wage increase that City H/R has not pulled into budget as of date.

## Mead Public Library - 2022 Operating Preliminary Budget

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25551110	510320	WI RETIREMENT FUND	66,098.00	66,192.11	66,192.11	69,879.66	(#3) WRS lowered the rate from 6.75% in 2021 to 6.50% for 2022
25551110	510340	HEALTH INSURANCE	198,529.00	188,512.00	188,512.00	207,279.00	(#4) Estimated as H/R hasn't released the Health & Dental Insurance cost for 2022
25551110	510350	DENTAL INSURANCE	9,875.00	12,451.00	12,451.00	13,429.00	(#4) Estimated as H/R hasn't released the Health & Dental Insurance cost for 2022
25551110	510360	LIFE INSURANCE	867.00	1,497.80	1,497.80	1,523.66	
25551110	510400	WORKERS COMPENSATION	460.00	445.53	445.53	471.91	
25551110	510410	UNEMPLOYMENT COMPENSATION	0.00	0.00	0.00	0.00	
25551110	521800	PROGRAM SERVICES	10,000.00	10,000.00	10,000.00	10,000.00	Public Service department programs
25551110	521900	CONTRACTED SERVICES	40,200.00	40,200.00	40,200.00	40,200.00	Monarch Library System - Aurora EAP - Drug Testing
25551110	526125	TRAINING & CONFERENCES	6,000.00	6,000.00	6,000.00	6,000.00	Professional development
25551110	530205	DISPLAYS	1,000.00	1,000.00	1,000.00	1,000.00	
25551110	538001	DONATION PURCHASES	78,000.00	60,000.00	60,000.00	60,000.00	Foundation Wish List - Friends of MPL - Acuity - Others
25551110	538002	MATERIALS - ALL CATEGORIES	365,000.00	377,000.00	377,000.00	377,000.00	Transferred \$12,000.00 from Program Supplies to Materials - All Categories
25551110	538100	OTHER CONTENT	69,000.00	82,000.00	82,000.00	82,000.00	Bridgeall/Wisc Library Svs/Midwest Tape (Hoopla) Ingram contracts increased each year.
25551110	542100	REFUNDS	0.00	500.00	500.00	500.00	Refunds issued to patrons. Lost book revenue offsets this expense account
25551110	649200	EQUIPMENT REPLACEMENT	6,000.00	6,000.00	6,000.00	6,000.00	Public computer & accessories replacement
		<b>TOTAL PUBLIC SERVICES EXPENSE</b>	<b>1,909,161.00</b>	<b>1,949,778.81</b>	<b>1,949,778.81</b>	<b>2,034,335.15</b>	
25551120	621200	BUILDING IMPROVEMENTS	0.00	0.00	0.00	0.00	
		<b>TOTAL BUILDING IMPROVEMENTS EXPENSE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
25551150	510110	FULL TIME SALARIES - REGULAR	363,334.00	361,356.22	383,012.45	383,012.45	(#1) Estimated the 2% wage increase that City H/R has not pulled into budget as of date. Draft #3 includes additional teen Librarian.
25551150	510310	FICA	21,492.00	22,404.09	23,746.77	23,746.77	(#2) Estimated the 2% wage increase that City H/R has not pulled into budget as of date.
25551150	510311	MEDICARE	5,147.00	5,239.67	5,553.68	5,553.68	(#2) Estimated the 2% wage increase that City H/R has not pulled into budget as of date.
25551150	510320	WI RETIREMENT FUND	20,973.00	18,359.85	18,690.13	18,690.13	(#3) WRS lowered the rate from 6.75% in 2021 to 6.50% for 2022
25551150	510340	HEALTH INSURANCE	71,922.00	81,819.00	81,819.00	81,819.00	(#4) Estimated as H/R hasn't released the Health & Dental Insurance cost for 2022

## Mead Public Library - 2022 Operating Preliminary Budget

ORG	OBJ	DESCRIPTION	CY ADJ BUD 2021 Approved Budget	Option #1 2022 Frozen Budget	2022 Budget - Option #2 (Page & Cleaners Wages Increase)	2022 Budget - Option #3 (Teen Librarian & Page & Cleaners Wage Increase)	Comment:
25551150	510350	DENTAL INSURANCE	4,467.00	4,667.00	4,667.00	4,667.00	(#4) Estimated as H/R hasn't released the Health & Dental Insurance cost for 2022
25551150	510360	LIFE INSURANCE	309.00	1,028.80	1,028.80	1,028.80	
25551150	510400	WORKERS COMPENSATION	247.00	172.19	172.19	172.19	
25551150	510410	UNEMPLOYMENT COMPENSATION	0.00	0.00	0.00	0.00	
25551150	521900	CONTRACTED SERVICES	58,000.00	60,000.00	60,000.00	60,000.00	Contracts increased in 2022
25551150	523122	SOFTWARE MAINTENANCE	31,500.00	23,223.00	23,223.00	23,223.00	Moved \$8,277.00 to Account #25551150-523125 New Account - City IT Services - Previously in MPL Account
25551150	523125	IT SERVICES		8773.62	8773.62	8773.62	25551150-523122
25551150	524110	BUILDING MAINTENANCE	21,000.00	21,000.00	21,000.00	21,000.00	
25551150	524124	HEATING & VENTILATION MAINTENA	3,000.00	3,000.00	3,000.00	3,000.00	
25551150	524126	ELEVATOR MAINTENANCE & REPAIR	2,000.00	2,000.00	2,000.00	2,000.00	
25551150	525100	ELECTRIC	94,600.00	94,600.00	94,600.00	94,600.00	
25551150	525105	WATER	1,600.00	1,600.00	1,600.00	1,600.00	
25551150	525110	SEWER	1,400.00	1,400.00	1,400.00	1,400.00	
25551150	525120	TELEPHONE	4,000.00	4,000.00	4,000.00	4,000.00	
25551150	525140	GAS - UTILITY	33,567.00	33,567.00	33,567.00	33,567.00	
25551150	526125	TRAINING & CONFERENCES	500.00	500.00	500.00	500.00	Professional development
25551150	530200	PROGRAM SUPPLIES	12,000.00	0.00	0.00	0.00	Transferred to Materials All Categories
25551150	530222	JANITORIAL SUPPLIES	7,798.00	7,798.00	7,798.00	7,798.00	
25551150	530255	TOOLS & SMALL EQUIPMENT	200.00	200.00	200.00	200.00	
25551150	538001	DONATION PURCHASES	95,339.20	50,000.00	50,000.00	50,000.00	
25551150	540200	INSURANCE	10,000.00	10,000.00	10,000.00	10,000.00	
25551150	642200	IT EQUIPMENT	19,500.00	19,500.00	19,500.00	19,500.00	
<b>TOTAL SUPPORT SERVICES EXPENSES</b>			<b>883,895.20</b>	<b>836,208.44</b>	<b>859,851.64</b>	<b>859,851.64</b>	
<b>TOTAL EXPENSES</b>			<b>3,611,407.20</b>	<b>3,614,219.64</b>	<b>3,637,862.84</b>	<b>3,722,419.18</b>	
<b>TOTAL REVENUE</b>			<b>3,519,691.20</b>	<b>3,597,626.25</b>	<b>3,597,626.25</b>	<b>3,597,626.25</b>	
<b>UNBALANCED BUDGET TOTAL</b>			<b>91,716.00</b>	<b>16,593.39</b>	<b>40,236.59</b>	<b>124,792.93</b>	

**BUDGET ANALYSIS:**

#1 Additional ask in "Levy Funds" to cover the \$48,155.02 to cover the 2% wage increase, Fica, and Medicare cost increases.

#2 Payroll wages have not been pulled in by the City of Sheboygan (COS) Human Resource department, and therefore I have manually calculated the 2% wage increase and, the additional 2% increase on FICA and Medicare.

#3 WRS (Wisconsin Retirement Plan) - The 2022 Rate went down 6.75% in 2021 to 6.50% for fiscal year 2022.

## Mead Public Library - 2022 Operating Preliminary Budget

ORG	OBJ	DESCRIPTION	CY ADJ BUD 2021 Approved Budget	Option #1 2022 Frozen Budget	2022 Budget - Option #2 (Page & Cleaners Wages Increase)	2022 Budget - Option #3 (Teen Librarian & Page & Cleaners Wage Increase)	Comment:
		#4 Health Insurance, Dental Insurance, Life Insurance, Worker's Compensation I am showing the 2021 premiums as the 2022 premiums have not been announced to the Dept. Heads, or the individuals creating the department budgets. These rates will also be pulled in by COS Human Resource personnel.					
		<b>UNBALANCED BUDGET TOTAL :</b>					
		\$16,593.39 This unbalanced budget amount reflects an actual increase in cost in the "Other Content" account #25551110-538301 \$13,000.00 (rounded) additional cost in Life Insurance, reduction in cost of WRS.					
		\$40,236.59 This unbalanced budget amount reflects an actual increase in cost in the "Other Content" account #25551110-538301 \$13,000.00 (rounded) additional cost in Life Insurance, reduction in cost of WRS. Also includes the cost of increasing the Page and Cleaners wages to \$12.00 per hour.					
		\$124,792.93 This unbalanced budget amount reflects an actual increase in cost in the "Other Content" account #25551110-538301 \$13,000.00 (rounded) additional cost in Life Insurance, reduction in cost of WRS. Also includes the cost of increasing the Page and Cleaners wages to \$12.00 per hour, and re-instating the Teen Librarian position that was removed from the 2021 budget.					