

**Library Board of Trustees:
Finance Committee Meeting
Meeting Agenda
April 18, 2023 at 6:15 p.m.
Hudson Area Public Library
700 1st Street, Hudson WI 54016**

LBOT Finance Committee and Regular Board Meeting

Time: Apr 18, 2023 06:15 PM Central Time

Join Zoom Meeting

<https://us02web.zoom.us/j/85216864980?pwd=UlpZVWlzl0VZUDBPaHplelppRkxFQT09>

Meeting ID: 852 1686 4980

Passcode: 287772

Find your local number:

<https://us02web.zoom.us/j/k4f5RBWpW>

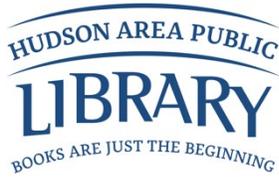
1. Call to order, roll call, certification of compliance with open meeting laws and public records laws, introduction of visitors and staff
2. **ACTION ITEM:** Approve Agenda
3. **ACTION ITEM:** Disposition of the prior committee meeting minutes
4. **ACTION ITEM:** Discussion and recommendation to approve financial reports and recommend bill payment.
 - a. Discussion and possible action on invoices that are not recurring expenditures or are not within the approved 2023 Budget, if any
 - b. Discussion and possible action on regularly recurring expenditures that are within the approved 2023 Budget
 - c. Discussion and possible action on the financial report
 - d. Discussion and possible action on recommendation to pay monthly invoices, as presented on the Library Claims Form
5. **DISCUSSION:** Preliminary 2024 budget proposal to city
6. **ADJOURN**

NEXT MEETING DATE: May 16, 2023

Finance Committee Members: Paul Berning, Bryan Wells, vacant seat. Emailed to Committee Members, Joint Municipalities, Board Members, and Media the week of April 10, 2023.

NOTES: Some agenda items may be taken up earlier in the meeting, or in a different order than listed. Notice is hereby given that a majority of the Hudson Area Joint Library Board of Trustees may be present at the foregoing meeting. This may constitute a meeting of the Library Board of Trustees pursuant to State ex. Rel. Badke v. Greendale Village Board, 174 Wisc. 2d 553, 494 N.W. 2d 408 (1993), although the Board of Trustees will not take any formal action at this meeting. Upon reasonable notice, an interpreter or other auxiliary aids will be provided at the meeting to accommodate the needs of the public. Please contact the Library Director at 715-386-3101 for accommodation.

Hudson Area Public Library ... books are just the beginning



**Library Board of Trustees:
Finance Committee
Meeting Minutes
March 21, 2023 at 6:15 p.m.**

1. Call to order by Berning at 6:15 p.m. Roll call, certification of compliance with open meeting laws and public records laws, introduction of visitors and staff
Board members present: Berning, Wells
Absent: Whiteley
Staff: Shelley Tougas, Jamie Saifullah
2. **ACTION ITEM:** Approve Agenda
Motion by Wells to approve agenda
Second by Berning
Discussion: None
Motion carried – 2 Ayes/0 Nays
3. **ACTION ITEM:** Disposition of the prior committee meeting minutes
Motion by Wells to approve the minutes
Second by Berning
Discussion: None
Motion carried – 2 Ayes/0 Nays
4. **ACTION ITEM:** Recommendation to approve financial reports and recommend bill payment
Motion by Wells to approve items 4a - d
Second by Berning
Discussion: None
Motion carried – 2 Ayes/0 Nays
5. **DISCUSSION:** Financial report format
Board members requested the format include prior year's numbers.
6. **ADJOURN**
Motion by Wells to adjourn at 6:22 p.m.
Second by Berning
Discussion: None
Motion carried – 2 Ayes/0 Nays

Respectfully submitted,
Shelley Tougas

Monthly Expenditure Statement
March 31, 2023
Hudson Area Public Library

Acct Code	Object Description	Budget w/ grants	MTD	YTD	Balance	%YTD
240-55111	Library					
Personnel						
121	Full-Time	\$ 278,439	\$ 21,419	\$ 61,263	\$ 217,176	22%
125	Part-Time	\$ 268,316	\$ 19,248	\$ 57,310	\$ 211,006	21%
151	FICA	\$ 41,827	\$ 3,045	\$ 8,873	\$ 32,954	21%
152	WRS	\$ 28,633	\$ 2,049	\$ 6,099	\$ 22,534	21%
154	Health Insurance	\$ 71,203	\$ 4,350	\$ 12,945	\$ 58,258	18%
Personnel Total:		\$ 688,418	\$ 50,112	\$ 146,491	\$ 541,927	21%
Contractual Services						
212	Legal Services	\$ 5,000.00	\$ -	\$ -	\$ 5,000	0%
213	Professional Services	\$ 15,500.00	\$ 1,250.00	\$ 3,750.00	\$ 11,750	24%
216	IFLS Ops	\$ 47,500.00	\$ -	\$ 47,527.00	\$ (27)	100%
217	IFLS Courier	\$ 3,500.00	\$ -	\$ 2,400.00	\$ 1,100	69%
225	Telephone	\$ 4,600.00	\$ 338.88	\$ 677.76	\$ 3,922	15%
249	Contract Maint.	\$ 750.00	\$ -	\$ -	\$ 750	0%
294	Programming: Adults	\$ 5,000.00	\$ 435.23	\$ 1,480.44	\$ 3,520	30%
295	Programming: Children	\$ 23,000.00	\$ 357.40	\$ 2,019.40	\$ 20,981	9%
298	Maint. Agmts / Leases	\$ 10,500.00	\$ 1,537.62	\$ 2,147.28	\$ 8,353	20%
299	Other Contract Services	\$ -	\$ -	\$ -	\$ -	
Contractual Services Total:		\$ 110,350.00	\$ 3,919.13	\$ 60,001.88	\$ 50,348.12	54%
Supplies & Expenses						
311	Postage	\$ 800	\$ 7.78	\$ 159	\$ 641	20%
312	Office Supplies	\$ 10,000	\$ 113.65	\$ 263	\$ 9,737	3%
324	Memberships	\$ 1,500	\$ -	\$ 115	\$ 1,385	8%
326	Advertising	\$ 500	\$ -	\$ -	\$ 500	0%
338	Staff Development	\$ 2,000	\$ 43.22	\$ 194	\$ 1,806	10%
339	Travel / Conferences	\$ 1,100	\$ 467.50	\$ 468	\$ 633	43%
396	Technology	\$ 9,000	\$ 164.09	\$ 1,224	\$ 7,776	14%
399	Activity Supplies/Tech renew	\$ 4,000	\$ -	\$ 307	\$ 3,693	8%
Supplies & Expenses Total:		\$ 28,900	\$ 796	\$ 2,729	\$ 26,171	9%
Collection						
395	Books	\$ 60,000	\$ 4,176	\$ 11,123	\$ 48,877	19%
397	Periodicals	\$ 4,100	\$ 391	\$ 1,374	\$ 2,726	34%
398	Audio-Visual/Dig/books comb	\$ 21,000	\$ 36	\$ 1,874	\$ 19,126	9%
Collection Total:		\$ 85,100	\$ 4,603	\$ 14,372	\$ 70,729	17%
Fixed Charges						
510	Workers Comp	\$ 850	\$ -	\$ 832	\$ 18	98%
511	Public Liability	\$ 2,400	\$ -	\$ 1,334	\$ 1,066	56%
513	Public Officials	\$ 2,800	\$ -	\$ 1,668	\$ 1,132	60%
517	Property Insurance	\$ 3,000	\$ -	\$ -	\$ 3,000	0%
519	Unemployment	\$ -	\$ -	\$ -	\$ -	
532	Occupancy Agreement	\$ 99,535	\$ 8,295	\$ 24,884	\$ 74,651	25%
Fixed Charges Total:		\$ 108,585	\$ 8,295	\$ 28,718	\$ 79,867	26%
812	Furniture and Furnishings	\$ -	\$ -	\$ -	\$ -	
829	Other Repair and Improver	\$ -	\$ -	\$ -	\$ -	
Capital Expenses Total:		\$ -	\$ -	\$ -	\$ -	
Total Expenditures		\$ 1,021,353	\$ 67,780	\$ 252,311	\$ 769,042	75%
%of Year Completed						100%

PRELIMINARY REVIEW: 2024 BUDGET REQUEST

The Hudson Common Council is likely to begin discussions on the library transition and budget soon.

The City Administrator would like an official budget request from the Board of Trustees as a starting point for discussion.

This budget:

- Re-opens the library on Sundays except for summer months
- Assumes full capacity transfer
- Implements market-rate adjustments
- Reinstates municipal dollars for the collection
- Assumes all programming will be funded with grants

2024 Budget: Revenue	
Library Revenues	\$ 13,000
City of Hudson	\$ 745,000
St. Croix County - 150	\$ 415,000
Counties - 420	\$ 8,817
Misc.	\$ 1,500
Interest	\$ -
Net Change in Market Value	\$ -
Total Revenue	\$1,183,317

PERSONNEL	
Full-Time	\$ 323,960
Part-Time	\$ 353,990
FICA	\$ 51,863
WRS	\$ 30,842
Health Insurance	\$ 147,500
Personnel Totals:	\$ 908,155
CONTRACTUAL SERVICES	
Legal Services	\$ 4,000
Professional Services	\$ 15,500
IFLS Ops	\$ 48,500
IFLS Courier / Self Check	\$ 3,500
IFLS Catalog	\$ -
Telephone	\$ 4,500
Contract Maintenance	\$ 750
Programming Adults	\$ -
Programming Youth/Community	\$ -
Maintenance / Lease Agmts	\$ 10,500
Other Contract Services	\$ -
Contractual Services Total	\$ 87,250
SUPPLIES & EXPENSES	
Postage	\$ 800
Office Supplies	\$ 9,500
Memberships	\$ 1,100
Advertising	\$ 300
Staff Development	\$ 1,000
Travel / Conferences	\$ 1,100
Furnishing	\$ -
Technology	\$ 8,000
Activity Supplies	\$ 3,000
Supplies & Expenses Total	\$ 24,800
COLLECTION MATERIALS	
Books	\$ 65,000
Periodicals	\$ 4,100
Audio Visual	\$ 11,000
Digital Resources	\$ 500
Collection Total	\$ 80,600
FIXED CHARGES	
Workers' Compensation	\$ 850
Public Liability	\$ 1,700
Public Officials	\$ 1,700
Property Insurance	\$ 3,000
Unemployment	\$ -
Operating agreement	\$ 75,000
Fixed Charges Total	\$ 82,250
Total expenditures	\$ 1,183,055
Total revenue	\$ 1,183,317