



**Library Board of Trustees:
Finance Committee Meeting
Meeting Agenda
May 20, 2025 at 6:45 p.m.
700 1st Street, Hudson WI**

Finance Committee and regular LBOT meeting
May 20, 2025 06:45 PM Central Time

Join Zoom Meeting
<https://us02web.zoom.us/j/82784729276?pwd=doEYRNXHxfI5tbUUe6eLkZi9DxyJ6H.1>

Meeting ID: 827 8472 9276
Passcode: 750369

Find your local number:
<https://us02web.zoom.us/j/82784729276?pwd=doEYRNXHxfI5tbUUe6eLkZi9DxyJ6H.1>

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:** Approve minutes of the prior meeting(s)
4. **ACTION ITEM:** Recommendation to accept financial reports and approve bill payment
 - a. Discussion and possible action on invoices that are not recurring expenditures or are not within the approved 2025 Budget, if any
 - b. Discussion and possible action on expenditure report
 - c. Discussion and possible action on recommendation to pay monthly bills, as presented on the Library Claims Form
5. **DISCUSSION:** Revenue report
6. **Adjourn**

NEXT MEETING DATE: June 17, 2025

Finance Committee Members: Gerry Klecker, Bryan Wells, Chad Wiertzema.

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.



**Library Board of Trustees:
Finance Committee
Meeting Minutes
April 15, 2025 at 6:45 p.m.**

1. Call to order by Wells at 6:45 p.m. Roll call, certification of compliance with open meeting laws and public records laws, introduction of visitors and staff
Board members present: Bryan Wells, Gerry Klecker
Board members absent: Chad Wiertzema
Staff: Jamie Smith, Shelley Tougas
2. **ACTION ITEM: Approve agenda**
Motion by Wells to approve agenda
Second by Klecker
Discussion: None
MOTION CARRIED –2 Ayes/0 Nays
3. **ACTION ITEM: Approve minutes of prior meeting (s)**
Motion by Klecker to approve minutes
Second by Wells
Discussion: None
MOTION CARRIED –2 Ayes/0 Nays
4. **ACTION ITEM: Recommendation to accept financial reports and recommend bill payment**
Motion by Klecker to approve items 4 a-c
Second by Wells
Discussion: Tougas mentioned that some payables for this year are missing but staffing changes at the city have influenced what payables we have received. This is being corrected.
MOTION CARRIED – 2 Ayes/0 Nays
5. **ADJOURN:**
Motion by Klecker to adjourn at 6:49 p.m.
Second by Wells
MOTION CARRIED – 2 Ayes/0 Nays

Respectfully submitted, Jamie Smith

Monthly Expenditure Statement
April 30, 2025
Hudson Area Public Library

Acct Code	Object Description	Budget w/ grants	MTD	YTD	Balance	%YTD
240-55111	Library					
Personnel						
121	Full-Time	\$ 482,916	\$ 37,163	\$ 162,122	\$ 320,793	34%
125	Part-Time	\$ 376,225	\$ 27,968	\$ 127,280	\$ 248,945	34%
151	FICA	\$ 65,724	\$ 4,894	\$ 21,884	\$ 43,841	33%
152	WRS	\$ 48,365	\$ 3,693	\$ 16,513	\$ 31,852	34%
154	Health Insurance	\$ 92,000	\$ 7,520	\$ 30,080	\$ 61,920	33%
Personnel Total:		\$ 1,065,230	\$ 81,239	\$ 357,879	\$ 707,351	34%
Contractual Services						
212	Legal Services	\$ -	\$ -	\$ -	\$ -	
213	Professional Services	\$ 15,500	\$ 1,250	\$ 5,000	\$ 10,500	32%
216	IFLS Ops	\$ 54,421	\$ -	\$ 54,421	\$ -	100%
217	IFLS Courier	\$ 2,700	\$ -	\$ 2,700	\$ -	100%
225	Telephone	\$ 4,200	\$ -	\$ -	\$ 4,200	0%
249	Contract Maint.	\$ -	\$ -	\$ -	\$ -	
294	Programming: Adults	\$ 5,000	\$ 570	\$ 2,486	\$ 2,514	50%
295	Programming: Children	\$ 25,000	\$ 3,360	\$ 6,226	\$ 18,774	25%
298	Maint. Agmts / Leases	\$ 9,000	\$ -	\$ 36	\$ 8,964	0%
299	Other Contract Services	\$ 14,748	\$ 5,393	\$ 6,315	\$ 8,433	43%
Contractual Services Total:		\$ 130,569	\$ 10,573	\$ 77,184	\$ 53,385	59%
Supplies & Expenses						
311	Postage	\$ 950	\$ 9.78	\$ 63.17	\$ 887	7%
312	Office Supplies	\$ 10,000	\$ 236.64	\$ 2,400.91	\$ 7,599	24%
324	Memberships	\$ 2,000	\$ 30.00	\$ 175.00	\$ 1,825	9%
326	Advertising	\$ 600	\$ -	\$ -	\$ 600	0%
338	Staff Development	\$ 3,600	\$ -	\$ 2,920.71	\$ 679	81%
	Furnishing	\$ -	\$ -	\$ -	\$ -	
339	Travel / Conferences	\$ 1,500	\$ 376.32	\$ -	\$ 1,500	0%
396	Technology	\$ 9,000	\$ 81.93	\$ 1,661.12	\$ 7,339	18%
399	Activity Supplies	\$ 3,000	\$ 734.67	\$ 457.63	\$ 2,542	15%
Supplies & Expenses Total:		\$ 30,650	\$ 1,469	\$ 7,679	\$ 22,971	25%
Collection						
395	Books	\$ 70,500	\$ 6,378	\$ 24,893	\$ 45,607	35%
397	Periodicals	\$ 4,900	\$ 656	\$ 1,402	\$ 3,498	29%
398	Audio-Visual	\$ 8,000	\$ 175	\$ 2,166	\$ 5,834	27%
	Digital Resources	\$ 1,300	\$ -	\$ -	\$ -	
Collection Total:		\$ 84,700	\$ 7,209	\$ 28,461	\$ 56,239	34%
Fixed Charges						
510	Workers Comp	\$ 1,600	\$ -	\$ -	\$ 1,600	0%
511	Public Liability	\$ 1,400	\$ -	\$ -	\$ 1,400	0%
513	Public Officials	\$ 1,800	\$ -	\$ -	\$ 1,800	0%
517	Property Insurance	\$ 3,000	\$ -	\$ -	\$ 3,000	0%
519	Unemployment	\$ -	\$ -	\$ -	\$ -	
532	Occupancy Agreement	\$ 90,000	\$ 7,500	\$ 30,000	\$ 60,000	33%
Fixed Charges Total:		\$ 97,800	\$ 7,500	\$ 30,000	\$ 67,800	31%
812	Furniture and Furnishings	\$ -	\$ -	\$ -	\$ -	
829	Other Repair and Improvements	\$ -	\$ -	\$ -	\$ -	
Capital Expenses Total:				\$ -		Remaining
Total Expenditures		\$ 1,408,949	\$ 107,990	\$ 501,202	\$ 907,747	64%
%of Year Completed						33%

Library Revenues 2025								
Account Number	Account	2025 Approved Budget	YTD Actual	Current Month	% Actual to Budget	Over / (Under) Budget	% of Year Completed	
46710	Library Revenues	\$ 14,000	\$ 5,578	\$ 2,217.54	40%	\$ 8,421.80	40%	
47301	City of Hudson	\$ 778,266	\$ 778,266	\$ 778,266.00	100%	\$ -	100%	
47311	County Levy ACT 150	\$ 513,736	\$ 513,736	\$ -	100%	\$ -	100%	
	County Levy ACT 420	\$ 7,000	\$ 7,896	\$ -	113%	\$ (895.76)	113%	
48100	Interest	\$ 1,100	\$ -	\$ -	0%	\$ 1,100.00	0%	
48120	Net Change	\$ 1,000	\$ -	\$ -	0%	\$ 1,000.00	0%	
48500	Grants	\$ 79,000	\$ 37,619	\$ 2,010.00	48%	\$ 41,381.10	48%	
	Donation	\$ 500	\$ 151	\$ 52.00	30%	\$ 349.50	30%	
48600	Misc. Revenues	\$ 1,500	\$ 664	\$ 210.70	44%	\$ 835.70	44%	
	Unrestricted Funds	\$ 19,500		\$ -		\$ 19,500.00	0%	
Total Revenues		\$ 1,415,602	\$ 1,343,910	\$ 782,756.24	95%	\$ 71,692.34		