

Village of Mukwonago
Notice of Meeting and Finance Committee Agenda

LIBRARY BOARD OF TRUSTEES MEETING
Monday, July 25, 2022

Time: **1:00 pm**

Place: **Mukwonago Community Library**

1. Call to Order

2. Roll Call and Introduction of Guests

3. Approval of Minutes

3.a Minutes from February 10, 2022

[Finance Committee Minutes 20220210_unapproved.pdf](#)

4. Discussion/Action Items

4.a Proposal to Update Expenditure Lines for FY2023

Discussion and possible action on Director's proposal to change the expenditure lines for FY2023.

[Proposal to Change Expenditure Lines 20220725.pdf](#)

4.b Preliminary Budget Planning

Discussion and possible action regarding preliminary budget planning for FY2023.

5. Referral Items

6. Confirm Next Meeting Date

7. Adjourn

It is possible that a quorum of, members of other governmental bodies of the municipality may be in attendance at the above stated meeting to gather information. No action will be taken by any governmental body at the above stated meeting other than the governmental body specifically referred to above in this notice. Please note, upon reasonable notice, efforts will be made to accommodate the needs of individuals with disabilities through appropriate aids and services. For additional information or to request this service, contact the Municipal Clerk's Office, (262) 363-6420.

**DRAFT MINUTES OF THE LIBRARY BOARD MEETING – FINANCE
COMMITTEE**

Thursday, February 10, 2022

Time: **5:30 pm**

Place: **via Zoom**

<https://us02web.zoom.us/j/86016306405pwd=NzdFUHdlSndxazd5ZmFxeTF2Y05qdz09>

Call to Order

Committee Chair S. Kaufmann called the meeting to order at 5:34pm via Zoom.

Roll Call and Introduction of Guests

Board Members Present

J. Gasser
S. Kaufman
H. Pringle

Also Present

A. Armour, Library Director

Approval of Minutes

3.a Minutes from August 5, 2021

H. Pringle moved to approve the minutes of August 5, 2021. J. Gasser seconded.
Unanimously carried.

Discussion/Action Items

4.a Accepting Credit Cards

H. Pringle motioned to recommend accepting the policy as drafted and return it to the policy committee for final approval and action by the Library Board at the March 10, 2022 meeting. S. Kaufmann seconded. Unanimously carried.

Referral Items

Finance Committee will revisit the convenience fee assessed in the Credit Card Use for Payment of Library Fines and Fees Policy in August during budget pre-planning.

Adjournment

J. Gasser motioned to adjourn. H. Pringle seconded. Adjourned at 5:51pm.

Minutes submitted by Abby Armour

For: Library Board Finance Committee

Date: July 25, 2022

Subject: Proposal for Updating Expenditure Line Accounts

Submitted: Abby Armour

Purpose: This document outlines the proposal to the Finance Committee to consider changing the expenditure line accounts for FY2023. As I have worked with the budget throughout FY2022 and listened closely to the advice of Administrative Assistant Cathryn Kim, who has many years of experience processing expenditures for the Library, it became apparent that the current expenditure lines could be updated to more accurately reflect the needs of the Library as well as help the Library Board and administration better understand costs.

Proposal: Adopt the following expenditure line accounts for FY 2023. The → is a proposed change to a current line and the * is a new line.

FY 2022		FY 2023
5110 Salaries & Wages		5110 Salaries & Wages
5112 Social Security		5112 Social Security
5152 Retirement		5152 Retirement
5154 Health		5154 Health
5158 OPEB Payout		5158 OPEB Payout
5159 Other Fringe Benefits		5159 Other Fringe Benefits
5219 Professional Services		5219 Professional Services
5220 Contracted Services		5220 Contracted Services
5221 Water-Sewer		5221 Water-Sewer
5222 Electric		5222 Electric
5224 Gas		5224 Gas
5225 Telephone		5225 Telephone
5226 Insurance Premiums		5226 Insurance Premiums
5310 Outside Services		5310 Outside Services
5311 Supplies	→	Operational Supplies
	*	Collection Maintenance & Repair
5312 Printing		5312 Printing
5314 MetaSpace 511 Equip-Supplies	→	MetaSpace Equipment & Fixtures
	*	MetaSpace Maintenance
5315 Postage		5315 Postage
5326 Periodicals		5326 Periodicals
5327 Newspapers		5327 Newspapers
5328 Books		5328 Books
5329 AV Material		5329 AV Material
5330 The Thingery	→	Thingery Collection
	*	Thingery Maintenance
5331 Programming		5331 Programming

5332 Mileage		5332 Mileage
5333 Outreach		5333 Outreach
5335 Training & Travel		5335 Training & Travel
5340 Digital Materials	→	Electronic Tools & Services
	*	Digital Collections
5341 Cafe		
5343 Data Lines		
5344 Shared County Databases		
5395 Repairs & Maintenance	→	Repairs
5399 Other		
	*	Furniture & Fixtures
581100 Equipment (under \$5000)		
581105 Equipment (over \$5000)		

Narrative explanation of Proposed Changes:

→ Operational Supplies

This line was formerly just “Supplies” which had an unhelpful variety of staff-oriented and collection-oriented costs jumbled together. In this proposed line, “Operational Supplies” would strictly be supplies needed to run the Library. It would be internally subdivided into four categories:

- Cleaning (consumables, cleaners, etc.)
- General Office (copy paper, pens, toner, etc.)
- Landscape (gloves, weed trimmer line, etc.)
- Building (furnace filters, softener salt, water bottle filler filter, etc.)

***Collection Maintenance & Repair**

Formerly lumped in with “Supplies,” this line would help clearly delineate the costs related to the processing and upkeep of the physical collections. Each item available for public circulation must be appropriately packaged, protected, labeled, and cataloged. Once an item is in circulation, there are often repairs to be made and parts to be replaced to keep it in usable condition. It would be internally subdivided into three categories:

- Thingery Maintenance (containers, replacement parts, specialty stickers, etc.)
- Book Maintenance (mylar coverings, book tape, RFID tags, barcodes, etc.)
- AV maintenance (cases, labels, etc.)

→ MetaSpace Equipment & Fixtures

This was formerly just “MetaSpace” but is now broken down to separate the permanent costs of the MetaSpace from the consumables and programming. This line would be considered the “growth” line as these items are all related to improving or expanding the MetaSpace. Common costs may include:

- replacing equipment at End of Life (EOL)
- purchasing more accessible furniture as programming needs evolve

- new/different software
- new/different hardware or tools

***MetaSpace Maintenance**

Formerly lumped in with “MetaSpace,” this line is now broken apart to show the costs inherent in running this space. This line would be considered the “maintain services” line as all the costs are geared at keeping the equipment and programs maintained at the same level there were last year. Common costs would include:

- professional maintenance services on the laser machine
- programming costs
- consumables (wood for engraving, filament for the 3D printers, etc.)

→Thingery Collection

Formerly just “Thingery,” this has been renamed to emphasis that items in this line are *additions* to the publicly available collection. This line would be considered the “growth” line as everything in this line is new items to expand our offerings.

***Thingery Maintenance**

Formerly in the “Thingery” line, this is broken out to reflect the costs inherent to “maintain” the wide variety of items already available in the Thingery. These costs aren’t about repair, replacement, or processing (see “Collection Maintenance”) but rather reflect the costs associated with providing an item. Common costs include:

- Kindle books for the loanable e-readers
- Hostpot wifi subscription plan
- Netflix, Acorn, and other streaming services for the Rokus
- Sewing machine service

→Electronic Tools & Services

Formerly under “Digital Materials,” this line now just shows the costs to maintain the digital tools necessary to run a 21st century library. Common costs include:

- Wifi, computer, or other IT labor costs (Taylor Computer Services)
- Online event and room registration (LibraryCalendar)
- Website development (Wowbrary)
- Email newsletters (MailChimp)

***Digital Collections**

Formerly part of “Digital Materials,” this line now clearly delineates purchases that are Library collections accessed by the public. Starting in FY 2023, the Waukesha County Library Services Plan will now use ebook circulation as well as physical item circulation in calculating the county funding reimbursement formula. Internally, we will have subdivisions:

- Reimbursable – These are costs for digital items that WILL count in the FY 2023 county funding formula.
 - OverDrive/Libby (Wisconsin’s Digital Library)

- Not Reimbursable – These are costs for digital items that will NOT count in the FY 2023 county funding formula. As of now, these vendors do not provide granular enough detail in their reporting to accurately allow the Bridges Library System to determine if a usage is by someone who is a True Non-Resident (TNR) or one who lives in a librated municipality.
 - hoopla
 - Flipster

→Repairs

Formerly “Repairs & Maintenance” this line has been renamed to accurately reflect that these are *unexpected* costs, as opposed to the *expected* costs in the “Contract Services” line which is clearly for maintenance contracts.

*Furniture & Fixtures

This new budget line would add a much-needed designation for the various non-consumable purchases for the good or maintenance of the Library that have been previously lumped into “Supplies.” Unlike supplies, though, the common expenditures in this account are items that we will retain for a long time, such as:

- Book carts
- Chairs, tables, desks
- Shelving for basement organization, closet organization, etc.
- Replacing light fixtures, bathroom door locks, wheels, etc.