

Village of Mukwonago
**MINUTES OF THE MUKWONAGO COMMUNITY LIBRARY BOARD'S
FINANCE COMMITTEE
Tuesday, July 21, 2026**

Time: **6:00 pm**

Place: **Mukwonago Community Library, 511 Division St., Mukwonago, WI 53149**

Call to Order

Meeting called to order at 6:00 pm by Chairperson Stienstra.

Roll Call and Introduction of Guests

Board Members Present

C. Stienstra
H. Pringle
K. Sperstad
J. Werner

Also Present

A. Armour, Library Director

Approval of Minutes

J. Werner/H. Pringle moved to approve the minutes of November 10, 2025, as presented. Unanimously carried.

Discussion/Action Items

4.1 Audit Results

Director Armour presented the 2025 audit. A timing mismatch in donation expenditures and revenues required \$1,948 from the general fund balance to balance the budget. All expenditures were accurately accounted for. The issue reflects the difference between the Village's annual reconciliation of the donation accounts and the internal tracking and donation timing of the Library. Staff are working with the Village Head of Finance on improving processes to avoid this in the future.

4.2 2026 Mid-Year Budget Amendment

Director Armour presented a mid-year 2026 budget amendment with the sole change adding in a \$26,208 OPEB retirement expenditure and accompanying revenue from the OPEB fund. This amendment ensures accurate accounting in time for the Annual Report in February before the Village audit. K. Sperstad/J. Werner motioned to recommend the 2026 Mid-Year Budget Adjustment with the OPEB retirement expenditure to the Library Board for approval and adoption. Unanimously carried.

4.3 Preliminary Budget Planning

The Committee gave Director Armour priorities for the 2027 budget including supporting leadership needs during the renovation, targeting digital and high-use collections, staff development, increased outreach and off-site programming during renovation, and furniture not covered by the renovation plan.

5. Referral Items - none

6. Confirm Next Meeting Date – The next Finance Committee meeting is scheduled for Tuesday, August 18, 2026 @ 6:00 pm.

7. Adjourn

K. Sperstad/J. Werner motioned to adjourn the meeting. Unanimously carried. Meeting adjourned at 7:08 pm.

Minutes submitted by Abby Armour