

Meeting: Library Board of Trustees

**MEETING DATE CHANGE: THURSDAY, March 14, 2024, at 6:00 PM**

Butler Public Library, 12808 W. Hampton Avenue

**THIS MEETING IS SCHEDULED TO TAKE PLACE IN PERSON AND VIRTUALLY**

To join via Zoom:

<https://us06web.zoom.us/j/82058182459?pwd=bmw0bVJCN0dXRGp4YjZESDAzcTRFQT09>

Meeting ID: 820 5818 2459

Passcode: 884477

**TAKE NOTICE** that the Library Board will meet on the **14<sup>th</sup> day of March 2024 (Thursday)** at 6:00 PM, at which time and place the following items of business will be considered and possibly acted upon:

1. Roll call
  2. Persons Desiring to be Heard (3-minute limit per person)
  3. Consideration of minutes from previous meeting(s)
  4. Trustee Education
    - 4.1. Fine Free Discussion continued – Local Data and more [Goal #3: Community]
  5. Communications
    - 5.1. Director’s Report
    - 5.2. Tiny Art Show Gallery Night: March 26<sup>th</sup> [Goal #3: Community]
    - 5.3. 60<sup>th</sup> Birthday Celebration [Goal #1: Resource & Goal #3: Community]
    - 5.4. OAK Box Follow-Up [Goal #1: Resource & Goal #3: Community]
    - 5.5. Quarterly Budget Review
    - 5.6. Possible New Policy: Library Financial Policy
    - 5.7. Director’s Annual Evaluation in April; *Goals Walkthrough*
    - 5.8. Board Member Term renewals for Liz, Charlene
    - 5.9. Other communications
  6. Consent Agenda Note: *Prior to voting on the Consent Agenda, items may be removed at the request of any Board Member and placed on the agenda under New Business.*
    - 6.1. Current Financial Report
    - 6.2. Current Circulation and Use & Hoopla Costs [Goal #1: Resource]
    - 6.3. Current Program & Activity Report [Goal #3: Community]
  7. Unfinished Business
  8. New Business
    - 8.1. Discussion and Possible Approval of Allowable Cost Worksheet (Dept of Public Instruction)
  9. Next meeting: April 9, 2024
  10. Adjournment
- Dated: March 8, 2024  
Genavieve Danes  
Director
- Charlene M Benjamin  
President

**List of documents**

<b>Agenda Item</b>	<b>Meeting Packet Page Number</b>	<b>Relevant Document(s)</b>
	1	Agenda
	2	List of Documents
3	3-5	Last Month's Meeting Minutes
4.1	6-9	Local "Fines" Impact Data
5.1	10	Director's Report
5.5	<i>See 6.1</i>	Budget Review – <i>see Current Financials</i>
5.6	11-23	Sample Financial Policies (13)
5.6	24-26	Foundation information (3)
5.7	27-29	Genavieve's 2023 Goals
6.1	30-31	Current Financials
6.2	33	Current Circulation & Use; Hoopla Report
6.3	33	Current Program & Activity Report
8.1	34	Allowable Cost Worksheet (DPI)

## **DRAFT February 13 Meeting Minutes**

### **1. Roll call**

- Present: Charlene Benjamin, Michael Bates, Laura Meyer, Karl DeBelack, Robert L. Kraus, Genavieve Danes, Liz Glaser
- Excused: Bob Gundrum
- Guest: Carol Zuba

### **2. Persons Desiring to be Heard (3-minute limit per person)**

n/a

### **3. Consideration of minutes from previous meeting(s)**

Corrections noted:

- Bob was excused from last meeting—not absent
- UW Grant is \$1000
- Hoopla--not Hoople

Laura Meyer made motion to approve minutes with corrections above noted, Michael Bates seconded. No discussion. Motion carried.

### **4. Trustee Education**

#### ***4.1. Going Fine Free Pros and Cons [Goal #3: Community]***

This was a conservation and discussion of the document from Canadian Library Association about the possibility of the library going fine-free. Fine notes: Butler collected \$700 in fines in 2023. Childrens' card using childrens' materials are fine-free; fines are accrued for "adult" material. Data coming to next meeting with what communities around us have waived fees, and how many people have hit \$10 cumulative fees that would prohibit a patron from using the library.

### **5. Communications**

#### ***5.1. Fired Up To Read program [Goal #3: Community]***

Genavieve is working through connecting a "Smokey the Bear" program to the reading program to increase participation.

#### ***5.2. Tiny Art Show Gallery Night: March 26th [Goal #3: Community]***

- Kits distributed 3/1, with canvas and instructions provided but paint is provided ala carte.
- Art due 3/16.
- Event will be held 3/26 from 5:30-7pm.
- Request for refreshment donations.

### ***5.3. 60th Birthday Celebration [Goal #1: Resource & Goal #3: Community]***

April 4 is day of celebration. “Book Bingo” to be held at 5:30pm.

### ***5.4. OAK Box Installation [Goal #1: Resource & Goal #3: Community]***

The OAK box is installed in the lobby. Board received flyer with information about fentanyl, signs of opioid poisoning, and contact info from Waukesha County Health and Human Services. Board members who attended last month’s meeting with HHS gave positive feedback about the listening session and the community benefits of the OAK box.

### ***5.5. Quarterly Technology Review [Goal #4: TechPlanning]***

PC usage numbers will roll into Quarterly Technology Review. Staff computer has been replaced. New anti-virus software is now up and running, and machines are running better. Should be able to replace one PC this year (1 and 2 are still regularly crashing). High-contrast keyboards and larger monitors are on Genavieve’s plan for Bridges grant.

### ***5.6. 2023 Preliminary Final Budget Review [Goal #1: Resource]***

Overperformance in revenue—all good news! Should have monies to add to the Reserve Fund. Reserve Fund policy will be reviewed as a future item.

### ***5.7. Updated 2024 Business Meeting Plan***

### ***5.8. Social Media Archiving***

Village holds our social media archive. Up and running, and handling archiving. Price will go up next year, and Library will not be able to cover costs next year.

### ***5.9. Capital Projects Discussion with Village [Goal #2: Staff]***

good meeting with Genavieve and Charlene

### ***5.10. Director’s Report – Questions?***

Tagging all done within one year, with no excessive overtime and within budget.

**5.11. Other communications**

**6. Consent Agenda Note: Prior to voting on the Consent Agenda, items may be removed at the request of any Board Member and placed on the agenda under New Business.**

Robert Kraus made motion to approve consent agenda. Karl Debelack seconded. No further discussion. Approved unanimously.

**6.1. Current Financial Report**

**6.2. Current Circulation and Use & Hoopla Costs [Goal #1: Resource]**

**6.3. Current Program & Activity Report [Goal #3: Community]**

**7. Unfinished Business**

n/a

**8. New Business**

n/a

**8.1. Discussion and Possible Approval of Annual Report to DPI (Dept of Public Instruction)**

Michael Bates made motion to approve annual report. Liz Glazer seconded. No further discussion. Approved unanimously.

**9. Next meeting: March 14, 2024 (note: meeting moved from Tuesday 3/12 to Thursday 3/14)**

**10. Adjournment**

Michael Bates made motion to approve annual report. Laura Meyer seconded. No further discussion. Approved unanimously.

## Butler Public Library Fines Data: 2024

	Overdue Fines	Percent of ...		Replacement Costs	Percent of ...		Collection Agency	Percent of ...
<b>Total Owed</b>	<b>\$1,023.03</b>	<b>0.78%</b>	<b>Total Owed</b>	<b>\$3,032.99</b>	<b>2.32%</b>	<b>Total Owed</b>	<b>\$137.80</b>	<b>0.11%</b>
<b>Total Patrons</b>	<b>108</b>	<b>8.5%</b>	<b>Total Patrons</b>	<b>44</b>	<b>3.38%</b>	<b>Total Patrons</b>	<b>8</b>	<b>0.62%</b>
<b>Total Barred</b>	<b>32</b>		<b>Total Barred</b>	<b>40</b>	<b>3.08%</b>	<b>Total Barred</b>	<b>8</b>	<b>0.62%</b>
	\$ 84.90			\$320.00			\$25.00	
	\$ 43.55			\$319.90			\$20.00	
	\$ 37.78			\$286.95			\$20.00	
	\$ 23.20			\$248.84			\$20.00	
	\$ 60.00			\$179.00			\$10.80	
	\$ 60.00			\$153.00			\$10.00	
	\$ 50.00			\$120.00			\$10.00	
	\$ 40.00			\$110.58			\$10.00	
	\$ 40.00			\$101.00				
	\$ 37.05			\$99.00		<b>Missing Part</b>		
	\$ 35.00			\$90.00		<b>Total Owed \$0.00</b>		
	\$ 35.00			\$87.00		<b>Total Patrons 1</b>		
	\$ 32.00			\$72.00		<b>Total Barred 1</b>		
	\$ 31.05			\$68.00			\$10.00	
	\$ 25.20			\$66.45				
	\$ 24.50			\$60.00				
	\$ 23.00			\$47.00				
	\$ 22.80			\$44.55		<b>Total Records 161</b>		
	\$ 20.55			\$44.00		<b>Total Barred 81</b>		
	\$ 20.20			\$40.00		<b>Record Overlap 22</b>		
	\$ 20.00			\$37.11		<b>% card holders 1.69%</b>		
	\$ 20.00			\$37.00				
	\$ 20.00			\$36.00				
	\$ 14.70			\$30.00				
	\$ 13.95			\$30.00				
	\$ 12.00			\$30.00				
	\$ 11.10			\$29.90				
	\$ 10.80			\$25.00				
	\$ 10.60			\$24.00				
	\$ 10.20			\$20.71				
	\$ 10.00			\$20.00				
	\$ 10.00			\$20.00				
	\$ 9.90			\$17.00				
	\$ 9.80			\$15.00				

## Butler Public Library Fines Data: 2024

Overdue Fines			Replacement Costs			Collection Agency		
Total Owed	Percent of ...	Total Patrons	Total Owed	Percent of ...	Total Patrons	Total Owed	Percent of ...	Total Patrons
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<b>32</b>	<b>8.5%</b>	<b>32</b>	<b>40</b>	<b>3.08%</b>	<b>40</b>	<b>8</b>	<b>0.62%</b>	<b>8</b>
\$ 9.80			\$15.00					
\$ 9.75			\$15.00					
\$ 9.40			\$15.00					
\$ 9.30			\$14.00					
\$ 9.00			\$14.00					
\$ 8.00			\$10.00					
\$ 8.00			\$6.00					
\$ 7.20			\$5.00					
\$ 6.60			\$5.00					
\$ 6.50			\$5.00					
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\$ 2.50								
\$ 2.40								

## Butler Public Library Fines Data: 2024

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	\$ 2.10						
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Overdue Fines			Replacement Costs			Collection Agency		
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Total Barred	32		Total Barred	40	3.08%	Total Barred	8	0.62%
	\$ 0.15							
	\$ 0.15							
	\$ 0.15							
	\$ 0.15							

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## March Director's Report

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### Tech Updates

Taylor computer's invoice came in right at the estimate. I anticipate having enough left over to install the first public PC in late spring.

The new phones are in and working great. The installation cost was significantly higher than I expected but I'm working with the Village to manage that budget line. (Late update: The Village will absorb the entire cost of installation in its capital projects budget, so our installation cost goes from \$300+ to zero.)

### Tiny Art Show

Don't forget to pick up your tiny canvases! We're already almost halfway through the supply and it's only been a week. If you aren't artistically inclined, please consider coming to the Gallery Night (and wearing your fancy name tag!) to see the amazing talent of our patrons! We would also appreciate any snacks you'd like to share with the public as the treats are almost as big a draw as the art. Gallery Night will be March 26<sup>th</sup> from 5:30-7pm.

### 60<sup>th</sup> Birthday Updates

Library Friends Marilyn & Greg came in to do a Story Corp conversation for us and I can't wait for you all to hear it, it was delightful!

Ben is going to make an official Village proclamation.

Hope everyone is able to swing by and see the pictures, articles and artifacts while enjoying some cake (and BINGO!) on April 4<sup>th</sup>.

### Other Programming Updates

We are continuing to offer a mix of in-person & take & make projects. The tiny frogs were a big hit and we sent home 84 of the 120! The leftovers will be repurposed for our Enchanted Garden event in the summer.

Speaking of summer, Summer Reading planning is going very well and almost everything is solidified.

We did get a grant from Bridges to allow for some adult programming so look forward to a mushroom foraging talk, a murder mystery night & a paint & sip in addition to all the family and kid friendly events.

## **Financial Policy Overview**

- Board Discussion: Developing a Financial Policy for Butler Public Library, incorporating our current Reserve Fund policy.
- We currently manage our finances by “tradition” and “village input.” A policy would allow for more consistent transitions in Board members, Library staff, and Village administration.
- Sample policies included: Mukwonago and Jefferson public libraries. Some of their items do not apply, but the basics of either policy can give us a head start on one of our own.
- Please review both (attached).

*Charlene*



## Fiscal Policy

### Purpose Statement

Sound financial reporting is an essential element of public-sector accountability to the citizens they serve. This policy defines basic accounting and cash control policies. It is designed to protect and enhance the security of Jefferson Public Library’s financial functions, promote the maintenance of accurate records of financial activities, and facilitate compliance with the Wisconsin Statutes section 43.58 - Powers and duties, government, and private funding source reporting requirements.

### Fiscal Authority

#### Library Board of Trustees

The financial resources of the Jefferson Public Library are the responsibility of the Jefferson Public Library Board of Trustees (The Board). The Board members are appointed by the City of Jefferson and serve without compensation. The Board is responsible for:

- Providing guidelines for management and allocation of financial resources which seek to produce optimum benefit for those we serve.
- Monitoring and evaluating the financial plans of the Library and maintaining the financial integrity of the Library.

#### Library Director

The Library Director is the primary purchasing agent for the Library and is responsible for all Library contracts, orders, and purchases. The Director shall select products, services and vendors that best meet the needs and goals of the Library. In making decisions regarding selection of products and services for the Library, the Director will consider relevant factors which include, but are not limited to: suitability, sustainability, availability, quality, workmanship, price, and delivery. The Director may delegate the responsibility for ordering selected products and services to other employees as the Director deems appropriate or necessary to accomplish the goals of the Library. To help reduce the risk of financial loss to the Library, the Director will implement procedures to:

- Prevent embezzlement.
- Ensure against liability losses (to Board members, the Library, or to Library funds).
- Properly maintain facilities and equipment.
- Limit exposure of the Library, the Board, and the staff to liability claims by properly maintaining facilities and equipment.
- Ensure funds are disbursed only in compliance with Board authorization and applicable municipal and state laws.

### **Records Management**

The Director records Library revenue and expense transactions to accurately reflect Library operations. The Director will act as a liaison with the City Finance Department and will coordinate the creation of monthly reports for Library Board review. As required by State law, an independent audit will be performed annually for all Library funds as part of the general City audit. The Director will be responsible for providing the requested documentation necessary to conduct the audit.

### **Library Staff**

All Library staff will be familiar with this policy and the purchasing guidelines and procedures set forth by the Director. As public servants, library staff will exercise fiscal responsibility in regards to their use of Library funds. Employees who make unauthorized purchases will be subject to disciplinary action including possible termination.

### **Approval of Library Expenditures**

At each regular monthly meeting the Library Director will present for ratification by the Board a list of the most recent bills.

### **Budgeted and Recurring Charges**

The Library Director is authorized to make payment for budgeted expenses for recurring bills such as utilities, lease fees, and maintenance contracts in advance of Board approval to ensure payment is received by the due date. The library board shall audit and approve any such payment at its next regular meeting.

Routine expenditures, such as insurance and payroll will automatically be charged by the Finance Director. Ongoing utility expenditures such as electricity, natural gas, and phone services will be paid in a timely manner and reported to the Library Board at the monthly meeting.

### **Non-Budgeted Charges**

Expenses which do not fall within the planned operating budget must be approved by the Library Board as a budget amendment. Invoices under \$2,000 submitted for payment by the Library must be approved by the Library Director, who shall indicate which account the invoice is to be paid from. Any purchases over \$2,000 shall be approved by the Library Board before the purchase is made.

In cases of emergency or to secure the protection of the Library property or staff, the Library Board of Trustees authorizes the Director to secure goods and services without prior Board approval.

### **Purchases Over \$25,000**

The Library Director will follow the Wisconsin Statutes Chapter 66.0901 - Public works, contracts, bids regarding purchases over \$25,000.

## **Reporting**

The Library Director reports monthly to the Library Board on the year-to-date status of revenues and expenditures as compared to the budget. The Library Director also presents an annual review of all the funds held by the Library.

## **Annual Operating Budget**

The Library's annual operating budget is prepared by the Library Director. The budget is presented to the Library Board for approval utilizing the corresponding requirements of public notice and public hearing. After approval by the Library Board the proposed budget is presented to City Finance for inclusion in the City Operating Budget and presented to the City Board for approval. The budget reflects the anticipated revenues of the Library to be used for planned expenditures of carrying out the programs and services for the next fiscal year.

The Library strives to maintain its physical assets at a level adequate to protect the City's capital investment and to minimize future maintenance and replacement costs. The budget will provide for the adequate maintenance and the orderly replacement of the capital plant and equipment from current revenues whenever possible.

Budget adjustments between accounts may be made with approval of the Library Board. Unspent funds at the end of the year are transferred to the library fund balance. Likewise, any deficits reduce the fund balance. The Library may utilize its fund balances to fund capital projects whenever available and feasible.

## **Sources of Funding**

Jefferson Public Library strives to meet the Wisconsin Public Library Standards to encourage the ongoing development of quality library services. The standards are based on population of the Library municipality and include but are not limited to minimum materials expenditures, collection size, expenditures/per capita, full-time equivalent staff members, hours open, and available computer terminals.

### **Local Tax Revenue**

The Library operating budget is funded in whole or in part by a general property tax in accordance with State of Wisconsin Statute 65.90. Annually as part of the Library budget process, the Library Board shall request from the City of Jefferson sufficient funds to provide qualified staff, proper physical facilities and equipment, and a comprehensive collection of materials to meet the essential needs of its population.

### **Grants and Donations**

Library staff will apply for grants and donations from outside sources whenever possible as a way of maintaining a stable tax rate.

### **Fines and Fees**

The Library will establish all user charges and fees at a level related to the full cost (operating, direct and indirect) of providing the services, whenever practical. Charges and fees will be reviewed annually by Library administrative staff. Additions and subtractions to patron fees shall be approved by the Library Board.

## **Cash Management**

### **Cash Receipts**

Monies collected are reconciled to daily collection logs. Overages of cash are considered donations and are deposited as monetary donations.

A deposit will be made at least twice a month with the City Clerk's office.

### **Cash Drawer Change Reserve Fund**

A cash drawer change reserve fund will be maintained to keep a supply of small bills and coins on hand.

### **Petty Cash**

A petty cash fund shall be maintained by the Director to reimburse employees for small dollar amount purchases.

All disbursements shall be documented with receipts and reconciled monthly according to the Petty Cash Procedure.

## **Other Funds Held by the Library Board**

### **Special Reserves**

Donations, grants, or other revenues given to the Library by an outside individual or agency for a designated purpose and are unable to be spent in the same fiscal year will be deposited into the fund balance until such time as it can be spent for its designated purpose.

### **Fund Balance**

Library operating funds not spent at the end of the fiscal year are rolled into the fund balance.

Operating Reserves – The Library Board intends to maintain operating reserves equal to ninety days of the operating budget to provide for reasonable cash flow needs. The balance after subtracting the ninety days reserves is considered unrestricted funds.

Designated funds – The Library Board may choose to designate portions of the unrestricted funds for certain purposes such as building improvements or large purchases.

### **Fixed Assets**

Fixed Assets are property, plant, and equipment according to the limit set by the City's Finance Department and with a useful life of two years or more. An inventory of fixed assets will be maintained by the Director.

An asset retirement plan will be maintained as items are withdrawn and retired. The fixed asset inventory will be reviewed on an annual basis as part of the creation of the annual budget.

### **Investment Policy**

The securing and maintenance of the Library's investments have been delegated to the City's Finance Department as part of the City's investment program. Authority to manage the Library's investment program is derived from State of Wisconsin Statutes and City ordinances. Management responsibility is assigned to the Finance Director/Treasurer.

Library administrative staff will consult with the City Manager and/or the City Director of Financial Services on an annual basis to discuss investment opportunities to the Library. Recommendations will be prepared for Library Board approval if required.

### **Purchasing and Disbursement of Funds**

#### **Accounts Payable**

During the month, the Director processes the invoices and submits them to the City Finance Department for payment and processing.

All requests for checks must be submitted with the appropriate documentation. Checks are processed once a month. Checks will not be processed on demand, unless an emergency situation is determined.

#### **Sales Tax**

Sales to public libraries are exempt from sales tax. Whenever possible staff members should attempt to make purchases as a tax-exempt sale.

Sales by public libraries are not exempt from sales taxes. Sales tax is charged according to the Wisconsin Administrative Code Section Tax 11.05.

#### **Credit Cards**

The City Finance Department has authorized the use of a City credit card for departmental expenses. Purchases made on the City credit card will follow the Credit Card Policy as outlined in the City's Purchasing Policy.

Through the Bridges Library System, the Library accepts credit cards for payment of overdue fines and library fees. The patron is charged a convenience fee set by the System for using this payment source.

The Director is authorized to apply for lines of credit with vendors as needed.

### **Monetary Gifts**

The Library accepts monetary gifts to support library programs and resources. The Director will maintain a log of purchases made with designated gifts.

### **Insurance Coverage**

Responsibility of securing and maintaining adequate insurance coverage for property damage, boiler and machinery, liability, and workers compensation insurance is delegated to the City Finance Department or their designee.

### **Miscellaneous**

#### **Sale of Surplus Property**

When personal property owned by the Jefferson Public Library no longer serves any useful purpose, the Library Director shall first determine whether any other City department needs such property.

In the event such property can no longer be used by any department of the City, the Library Director shall offer such property for sale if the estimated revenue does not exceed \$5,000. The Library Director shall determine a plan of sale for each item with the object of obtaining the highest revenue. If the anticipated revenue from the surplus property exceeds \$5,000, the Library Director shall first present the matter to the Library Board and shall obtain authority for the sale.

#### **Other**

For circumstances that are not covered by this policy, the Library Director will refer to the City's Purchasing Policy.

References:

#### **Wisconsin Administrative Code Section Tax 11.05**

[https://docs.legis.wisconsin.gov/code/admin\\_code/tax/11/ii/05](https://docs.legis.wisconsin.gov/code/admin_code/tax/11/ii/05)

#### **Wisconsin Statutes Chapter 43.58 - Powers and duties**

<https://docs.legis.wisconsin.gov/statutes/statutes/43/58>

#### **Wisconsin Statutes Chapter 66.0901 - Public works, contracts, bids**

<https://docs.legis.wisconsin.gov/statutes/statutes/66/ix/0901>

Jefferson Public Library Board  
321 S. Main Street  
Jefferson, WI 53549

Adopted November 9, 2022

**Mukwonago Community Library  
Finance Policy  
Approved June 9, 2022 - Last reviewed June 9, 2022**

The purpose of this policy is to describe and document how the financial management activities of the Library are to be carried out and to remain accountable to stakeholders including taxpayers, employees, and the community. Sections include:

- I. Authority
- II. Guidelines
- III. Available Funds
- IV. Invoicing and Payment Procedures

**I. Authority**

Per Wis. Stat. § 43.58, the “Library Board shall have exclusive control of the expenditure of all moneys collected, donated or appropriated for the library fund.”

- A. It is the responsibility and exclusive right of the Library Board to audit and approve all expenditures of the Library before payment is made.
- B. Approval of expenditures occurs monthly during the regular Library Board meeting.
- C. All expenditures must be clearly documented, including the name of each payee, the amount of each expenditure, and the expenditure account from which payment will be made.
- D. The Library Board authorizes the Village of Mukwonago to pay routine expenses without requiring pre-approval. These necessary and predictable expenses include, but are not limited to, payroll, utilities, administrative costs, and insurance. The Village of Mukwonago must summarize and submit these expenditures including chargebacks, journal entries, and any other documentation to be included with the monthly approval of expenditures.
- E. The Library Board recognizes the Village of Mukwonago as its fiscal agent, per Wis. Stat. § 43.58(2)(a) and immediately upon approval of expenditures will provide the Village administrative offices all invoices and information needed to complete payment. All approved Library expenditures and payroll will be paid as other municipal invoices are paid.
- F. The Library Director is delegated authority to make purchases within the Annual Budget and according to board-approved purchasing policies.
- G. Any expenses that exceed the line item approved budgeted amount need approval by the Library Board before the expenses are incurred.
- H. The Library Board recognizes that occasionally equipment will require emergency repairs or other circumstances will necessitate emergency corrective action for the safety and security of the Library and its occupants. If necessary, the Library Director may make purchases outside the compliance of this policy in order to address the

situation in a timely manner. The Library Board must be notified of these actions and all documentation must be included in the monthly approval of expenditures.

**II. Guidelines**

The Library Board has established guidelines to ensure the expenditure of public funds is consistent and transparent.

- A. The overall plan for purchasing begins with the Annual Budget.
- B. Proper planning minimizes the amount of clerical and supervisory time spent. All efforts should be made to purchase goods and services in quantities for the foreseeable future and to ensure the Library is paying a fair and reasonable price.
- C. Quality of goods and services are just as important as price. The Library staff will make all efforts to purchase items and services that meet, but do not exceed, the requirements for which they are intended.
- D. The Library is exempt from paying all local and state sales tax. All purchases and invoices must exclude sales tax before payment is made.
- E. The Library Board and all Library employees must comply with all federal, state, and village ethics laws regarding conflicts of interest as well as ethics regarding purchasing decisions.
- F. Petty cash may be used to avoid the time and expense of issuing payment authorization for items totaling less than \$50. Receipts are to be maintained by the person responsible for the petty cash fund and shall be summarized and included in the monthly approval of expenditures. The Library may not maintain more than \$200 of petty cash.
- G. Credit cards may be issued to Library staff to use when obtaining an invoice for a purchase is not feasible or impossible, such as some online purchases. The Library Director may authorize, deny, or revoke Village-issued credit cards for Library staff. Credit card limits cannot exceed \$5,000. Credit card holders are required to maintain all receipts and submit them to be included in the monthly approval of expenditures.

**III. Available Funds**

The Library Board maintains several funds in order to ensure the stability of and security for the future of the Library.

- A. General Fund Balance and Designated Fund Balance  
 The General Fund Balance is the accumulation of operational revenues minus operational expenditures as calculated at the end of each fiscal year. The Designated Fund Balance is a separate account specifying these post-operational funds for special purposes. The Village of Mukwonago’s annual audit will provide verified expenditure and revenue information for the closeout of the previous year.
  - i. The “General Fund Balance” fund is held by the Village of Mukwonago and is referred to as “440-0000-343441: Fund Balance.” These funds are not specifically designated and are maintained to provide a “safety net” to allow the Library to

handle emergency situations. The recommended amount to keep in this account is two (2) months of operating expenses.

- ii. The “Designated Fund Balance” fund is held by the Village of Mukwonago and is referred to as “440-0000-343442: Fund Balance Designated.” These are funds that are designated for a specific purpose such as, but not limited to, building projects, End of Life (EOL) equipment replacement cycles, strategic planning initiatives, and building maintenance.
- iii. The principal and interest earned from these funds may be used for any expenses, including operational expenses. A majority vote of the full membership of the Library Board is required for a resolution authorizing expenditures from these funds.
- iv. If the Library has a surplus of revenue, the Library Board will determine whether to assign it to the “Designated Fund Balance,” “General Fund Balance,” or the “Other Post-Employment Benefits (OPEB)” account. A majority vote of the full membership of the Library Board is required for a resolution authorizing the allocation of these funds with actual disbursements made by the Village of Mukwonago administrative offices.
- v. If the Library has a revenue shortfall, the Library Board can decide to use funds from the “Designated Fund Balance,” the “General Fund Balance,” or a combination of the two funds to pay for expenditures. A majority vote of the full membership of the Library Board is required for a resolution authorizing the expenditure of these funds with actual disbursements made by the Village of Mukwonago administrative offices.

**B. Other Post-Employment Benefits (OPEB)**

The OPEB account contains funds designated to pay the benefits, other than pension distributions, that employees may begin to receive once they retire. See the “Personnel Policy” for more information on retirement benefits.

- i. This fund is held by the Village of Mukwonago and is referred to as “440-0000-343443: Sick Leave Payout Reserve.”
- ii. Funds must be available for the sum total of an employee’s post-employment expenses before that employee retires.
- iii. The Library Board may choose to add to this fund at any time by using operating revenue, assigning a line item in the Annual Budget, reallocating monies from the “Designated Fund Balance,” or reallocating monies from the “General Fund Balance.”
- iv. When not a line item in the Annual Budget, a majority vote of the full membership of the Library Board is required for a resolution authorizing the allocation of monies to this fund with actual disbursements made by the Village of Mukwonago administrative offices.
- v. The Village of Mukwonago is authorized to draw from this fund to pay for post-employment expenses for Library employees.

- vi. An annual report must be provided by the Village of Mukwonago to the Library Board prior to the Annual Budget planning detailing the balance of the fund, expected changes to post-employment costs, and suggested adjustments.

C. Operational Donation Account

The Operational Donation Account contains all funds donated directly to the Library during the current fiscal year. Under Wis. Stat. § 43.58(7), the Library Board has the authority to receive, manage, and dispose of gifts and donations as it sees fit. However, the Library Board will make every effort to honor any special requests or designations that accompany the donation. See the “Donation of Materials Policy” for more information.

- i. This fund is held by the Village of Mukwonago and is referred to as “440-4800-489000: Donations Received”
- ii. The Library maintains internal subaccounts of this fund:
  - i. Designated Donations – These are donations that are designated for a specific purpose such as, but not limited to, grant monies, building projects, the Summer Library Program, and special collections.
  - ii. Undesignated Donations – These donations are not specifically designated and may be used at the Library Director’s discretion for unique nonbudgeted costs which would enhance and improve the Library and its position in the community.
- iii. This fund is offset by an expenditure account referred to as “440-5890-580600: Donated Fund Expenditures.” The expenditure account has the same internally maintained subaccounts to offset the forementioned revenue subaccounts.
- iv. Receipts for expenditures must be summarized and included in the monthly approval of expenditures.
- v. At the end of the fiscal year, all remaining funds are automatically transferred to the “General Donated Funds Balance.”

D. General Donated Funds Balance

The General Donated Funds Balance contains the accumulation of donated revenues minus expenditures of donated funds as calculated at the end of each fiscal year.

- i. This fund is held by the Village of Mukwonago and is referred to as “440-0000-344418: General Donated Funds FB”
- ii. The principal and interest earned from the Donation Fund may be used for any expenses, including operational expenses.
- iii. Receipts for expenditures must be summarized and included in the monthly approval of expenditures.

E. Mukwonago Community Library Capital Endowment Fund (MCLCEF)

Formerly referred to as the “Dorothy Gollmar Fund,” the MCLCEF was originally established by the Library Board with money donated to the Library by the Gollmar family for the improvement and enhancement of the Mukwonago Community Library.

- i. This fund is held by the Waukesha County Community Foundation.

- ii. The principal and interest earned from the MCLCEF must be used on capital improvements (as defined by the Wisconsin Accounting Manual Section 06-04) which would enhance and improve the Library and its position in the community.
- iii. A majority vote of the full membership of the Library Board is required for a resolution authorizing expenditures from this fund.
- iv. Donations earmarked for a particular project will be used for that purpose pending the Library Board's approval. Earmarked funds that exceed the cost of a particular project will be returned to the MCLCEF.

F. Mukwonago Community Library Endowment Fund (MCLEF)

The MCLEF was originally established by the Library Board from money remaining from donations given for the building expansion project completed in 2011. The fund balance is to be used to help the Mukwonago Community Library go beyond day-to-day operations and provide excellence in library service.

- i. This fund is held by the Waukesha County Community Foundation.
- ii. The principal and interest earned from the MCLEF will be used for unique nonbudgeted costs which would enhance and improve the Library and its position in the community.
- iii. A majority vote of the full membership of the Library Board is required for a resolution authorizing expenditures from this fund.
- iv. Donations earmarked for a particular project will be used for that purpose pending the Library Board's approval. Earmarked funds that exceed the cost of particular project will be returned to the MCLEF.

**IV. Invoicing and Payment Procedures**

In order to maintain consistency and ensure transparency to stakeholders, this section outlines the procedure on how to authorize payment for expenditures.

A. Order of Operations for Payment of Invoices

- i. Invoices submitted for payment by the Library, including allocated expenses posted by the Village of Mukwonago, credit card receipts, and petty cash receipts, must be examined by the Library Director who shall indicate which account the invoice is to be paid from.
- ii. All submitted invoices, allocated expenses posted by the Village of Mukwonago, credit card receipts, and petty cash receipts shall be then be examined and initialed by the Library Director and Library Board Treasurer.
- iii. A list of active invoices listing those invoices to be paid and which have been initialed/validated as per the preceding step must be included with the monthly Library Board packet as an agenda item for approval of expenditures.
- iv. Any invoices without an approval initial from the Library Director and Library Board Treasurer will not be paid and will be submitted at a later Library Board meeting after going through the above validation procedure.
- v. Any invoices received after the Library Board packet has been published will be included in the next month's approval of expenditures. If an invoice is a special

circumstance or requires immediate payment, the invoice may be added to the expenditures for approval and the Library Director must point it out and explain the circumstances to the Library Board.

- vi. After approval by the Library Board, the list of invoices and expenditures shall be signed by the Library Director and the Library Board Treasurer. In the case of the unavailability of one of the aforementioned officials, the Board President will sign to permit the payment of the invoices. In the case of the absence of the Library Board President, the person acting as President will sign the invoice list.
- vii. The Library Director or their designee will forward the signed copy of the invoice list and the actual invoices to the Village administrative offices for payment. The Village will provide monthly statements showing the accounting of all expenditures.

**Revision History**

<b>June 9, 2022</b>	Combined “Finance Policy,” “Finance Procedures/Invoicing and Payment Procedures,” and “Fund Disbursement Policy.” Significant additions for clarity, alignment with State Statute, and consistency with Village policies and procedures.
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**Waukesha County Community Foundation (WCCF)** is an accredited non-profit organization who can help us create a revenue stream for the Butler Public Library, which is under the control of the Library Board and still meets non-profit status requirements.

**Our Current Funding Model:**

(1) **Tax Revenues:** Approximately 75% of the annual budget is funded by the Village of Butler's tax dollars. Butler has a limited tax-payer base, having no open land for new buildings and new businesses. Therefore, possible increases in any tax-supported budget are limited.

(2) **Other Revenue Sources:**

- a. Revenue sharing from Bridges. Varies year to year.
- b. Fees for lost items, overdue items (about 1% of 2024 budget)
- c. Public or Department of Instruction (DPI) grants, when available (\$2,000 – 5,000; but must be spent on specific types of programs or services.)
- d. Donations (2023: \$949.00<sup>1</sup>); about 0.8% of 2024 budget)
- e. Generous Friends of the Library support (2023: \$2,800; about 2% of 2024 budget)
- f. Public fund-raising efforts (via the Friends, about \$1,000; about 0.8% of 2024 budget)

Items **a.** through **d.** are not under our control. The funds that the Friends have will not last indefinitely, and membership in the group is small. Fund-raising events, while fun, can be time-consuming and require tapping into our small supply of volunteers.

The Butler Public Library would benefit greatly from developing another revenue source!

**Foundation Rationale:**

We have funds in the bank that currently produce 0% in returns. Investing a portion of that in an income-producing fund will reap longer term benefits and will begin “giving back” revenue to the budget in the future. See *Investment Growth Chart*.

**Foundation Funds:**

The WCCF provides investment services to small organizations (like us) who cannot afford to develop their own Foundation. The WCCF currently has relationships with at least two Bridged libraries. We can learn through their experiences. I already have an offer from the Director of the Waukesha Public Library to speak with us. We can also grill (question) David Salmo, one of the Directors from the WCCF.

**Bottom line:**

As a Board, we should be planning for the future *as well as* for next year. A Foundation will help us ensure this library is still able to provide its services to generations to come!

(See attached information about a WCCF Fund that is right for the Library.)

<sup>1</sup> Does not include the \$2,000 Optimist Club Donation

# Artesian Fund

Start building your philanthropic legacy today

## OUR PARTNERSHIP

The Waukesha County Community Foundation (WCCF) is committed to practices that honor donor intent and connect to community needs. We work with donors of all types to make philanthropic impact and understand that incremental giving toward a goal can have a big impact.

## OVERVIEW

An Artesian Fund allows donors to start small and grow a charitable fund until it reaches granting level. During growth, this type of fund will not have a spendable.

## HOW IT WORKS

- 1 Donor gives a minimum of \$1,000 to the WCCF.
- 2 Make continued contributions for growth over an agreed upon timeframe by:
  - Scheduling regular contributions
  - Making larger or more frequent contributions if opportunities arise, such as bonuses, commissions, or sales of property or businesses
  - Giving escalated contributions to reflect changing income or assets
- 3 When the Fund has grown to the required minimum (depending on goal fund type), a Donor Designated, Scholarship, Donor Advised, or Field of Interest will be created.

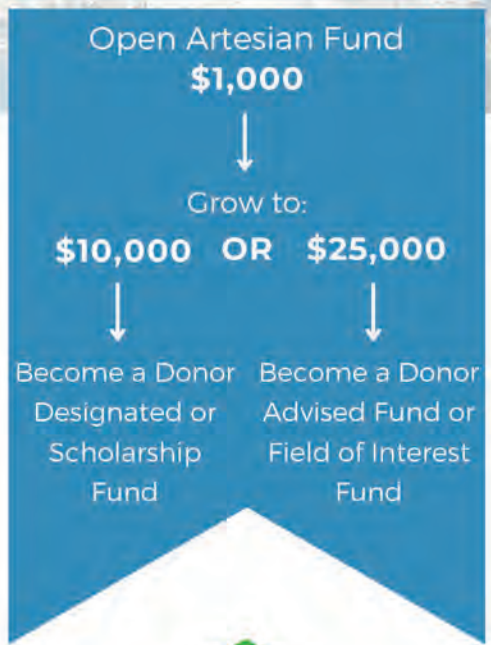
## MINIMUMS & FEES

The minimum to establish an Artesian Fund is \$1,000. Administrative fees are 1% annually, assessed quarterly. Investment management and consulting fees related to the Foundation's investment pools are charged separately.

### IMPORTANT LEGAL DISCLOSURE

The information provided is general and educational in nature. It is not intended to be, and should not be construed as, legal or tax advice. The Waukesha County Community Foundation does not provide legal or tax advice. You should consult with your tax advisor to properly determine the tax consequences of making a charitable gift to the Waukesha County Community Foundation.

Contributions to the Waukesha County Community Foundation represent your irrevocable gifts subject to the legal and fiduciary control of the WCCF's Board of Directors.



## BENEFITS

- Receive the maximum tax deduction
- Ability to give complex assets
- Low initial investment to begin
- Flexibility in contributions



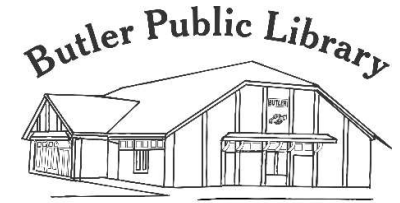
## CONTACT US

[www.waukeshafoundation.org](http://www.waukeshafoundation.org)  
(262) 513-1861



**Investment Growth Chart: Hypothetical!**

<b>Investment</b>	<b>Interest</b>	<b>Principal</b>
\$ 20,000.00	(4.5%)	
2024	\$ 900.00	\$ 20,000.00
2025	\$ 942.32	\$ 20,940.50
2026	\$ 986.64	\$ 21,925.23
2027	\$ 1,033.03	\$ 22,956.26
2028	\$ 1,081.61	\$ 24,035.78
2029	\$ 1,132.47	\$ 25,166.06
2030	\$ 1,185.73	\$ 26,349.50
2031	\$ 1,241.49	\$ 27,588.58
2032	\$ 1,299.87	\$ 28,885.93
2033	\$ 1,360.99	\$ 30,244.29
2034	\$ 1,424.99	\$ 31,666.53



## Director Goals 2023-2024

Reviewed and accepted by:

Date Signed: 05 / 02 / 2023

\_\_\_\_\_  
Genavieve Danes (signature)

\_\_\_\_\_  
Charlene M Benjamin (signature)

Goal	Strategic Goals Link	Timeline / Deadlines	Measures of Success	Notes
Goal 1: Collection Maintenance. Schedule regular rotation for weeding, checking for & processing Lost items, & reviewing never been checked out items.	<b>Goal #1: Knowledge, Resources, Activities, Fun!</b>	At conclusion of RFID tagging or Dec 2023	Printed schedule of maintenance with scheduled staff check-ins to ensure it is working	My goal was to set up a regular maintenance schedule so that the library wouldn't have to do such an intense weeding process ever again! I have a schedule set up for weeding, reviewing Lost Items, and reviewing items that have never been checked out. I am running reports on specific areas monthly and circulation staff is pulling the items for me to assess. The schedule began in Jan 2024 so I don't know if it'll need to be altered but so far it's helping us form routines to keep our collection fresh and attractive.

Goal	Strategic Goals Link	Timeline / Deadlines	Measures of Success	Notes
<p>Goal 2: Audit Collection and potentially breakdown internal budgets in narrower categories based on turnover and patron interest in topic.</p>	<p><b>Goal #1: Knowledge, Resources, Activities, Fun!</b></p>	<p>Deadline of April 2024 Board Meeting</p>	<p>Report to the board on section turnover rates, circulation numbers and recommendations for improvements</p>	<p>McKenzie &amp; I looked over our purchases from 2023 and our current categories for budgeting and decided to alter it slightly. We are now breaking out Adult Books, Children’s Books, DVDs &amp; Library of Things (previously Adult Books, Adult DVDs, Children’s Books, Children’s DVDs). The new breakdown is much easier for us to use and will give better clarity on the non-traditional items we purchase for the collection. We will continue to check in and keep DPI reporting in mind as the budget changes over time.</p>
<p>Goal 3: Strengthen &amp; Grow Community engagement. Continue to reach out to Butler residents, expand business connections, grow partnerships with other village organizations to better serve our patrons.</p>	<p><b>Goal #3: Community Alignment</b></p>	<p>Check in Nov 2023 &amp; Apr 2024</p>	<p>Businesses contacted, positive collaboration on events with community members and/or Village departments, local support for programming</p>	<p>As I’ve gotten to know our community better I think we are hitting our stride with event planning. A mix of in-person and take &amp; make project seems to be giving us more predictable attendance/participation. My community outreach has gathered us so many volunteers that we are turning new requests away! Our relationship with the Optimist Club garnered us a huge donation and the relationship with the Village helped the Friends with one of our most successful fundraisers. I am so proud of the roots we are nurturing here at the library.</p>

Goal	Strategic Goals Link	Timeline / Deadlines	Measures of Success	Notes
Goal 4: Successfully complete Collection Maintenance class and begin Advanced Public Library Administration class.	<b>Goal #2: Professional Staff</b>	Fall 2023	Passing grade in Collection Maintenance in May 2023, enrollment in APLA by Sept 2023	Unfortunately, I was not able to accomplish this goal in 2023. One of the classes I intended to take this year is only offered in the Spring semester and the other class was missed due to a miscommunication with the school. I plan to take both classes in 2024 to keep my long term goal of completing my certification in 2024 despite a setback in 2023.

**2024 Library Budget Tracking Sheet**

<b>Projected Revenue</b>	
General Property Taxes	\$ 99,000.00
Planned Lib. Revenue	\$ 32,723.00
<b>Total</b>	<b>\$ 131,723.00</b>

Print Date  
3/6/2024

Current Balance (Actual Revenue - Actual Expenses)	\$ 75,657.69
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<b>Actual Revenue</b>	
General Property Taxes	\$ 99,000.00
Library Revenue	\$ 4,952.95
<b>Total</b>	<b>\$ 103,952.95</b>

Total of Actual Expenses	\$ 28,295.26
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**Actual Expenses**

Library Salaries & Wages	Projected	Planned	Actual	Balance
55100-50110 Library Salaries & Wages	\$ 73,912.00		\$ 10,297.56	\$ 63,614.44
55100-50120 FICA	\$ 5,300.00		\$ 787.78	\$ 4,512.22
55100-50123 Retirement Contribution	\$ 2,893.00		\$ 442.34	\$ 2,450.66
55100-50124 Group Life Insurance Premium	\$ 50.00		\$ 3.04	\$ 46.96
<b>Subtotal</b>	<b>\$ 82,155.00</b>		<b>\$ 11,530.72</b>	<b>\$ 70,624.28</b>

Library Administration	Projected	Planned	Actual	Balance
55200-50126 Travel/ Training	\$ 400.00		\$ -	\$ 400.00
55200-50127 Membership Dues	\$ 56.00		\$ 56.00	\$ -
55200-50134 Utilities	\$ 8,000.00	\$6,200.00	\$ 596.34	\$ 7,403.66
55200-50135 Telephone/ Internet	\$ 2,350.00	\$1,446.00	\$ 790.85	\$ 1,559.15
55200-50136 Office Supplies	\$ 900.00		\$ 125.35	\$ 774.65
55200-50137 Postage	\$ 75.00		\$ 13.13	\$ 61.87
<b>Subtotal</b>	<b>\$ 11,781.00</b>		<b>\$ 1,581.67</b>	<b>\$ 10,199.33</b>

Library Eq & Maint.	Projected	Planned	Actual	Balance
55300-50162 Contracted Service	\$ 9,200.00	\$7,501.00	\$ 1,625.22	\$ 7,574.78
55300-50163 Technology Maintenance	\$ 2,200.00	\$ 850.00	\$ 1,368.77	\$ 831.23

**Library Revenue**

Source	Projected	Over/(Under)	Actual	Used
40320 Donations & Book Sales	\$ 800.00	\$ (685.17)	\$ 114.83	14%
40320 Friends Reimbursement	\$ 3,000.00	\$ (1,200.00)	\$ 1,800.00	15%
48910 Printing/Copies	\$ 2,000.00	\$ (1,572.20)	\$ 427.80	15%
48910 Replacement Cards	\$ 20.00	\$ (18.00)	\$ 2.00	6%
48910 MKE Cards	\$ 330.00	\$ (290.00)	\$ 40.00	14%
48920 Fines/ Replacement Costs	\$ 1,000.00	\$ (853.85)	\$ 146.15	15%
49000 Intergov'tal Revenue	\$ 18,937.00	\$ (18,874.00)	\$ 63.00	0%
49000 Grants Awarded	\$ -	\$ 2,359.17	\$ 2,359.17	100%
Capital Fund Surplus Applied	\$ 6,636.00	\$ (6,636.00)	\$ -	7%
<b>Subtotal</b>	<b>\$ 32,723.00</b>		<b>\$ 4,952.95</b>	34%

55300-50164 Computer/ Equipment Maintenance	\$ 4,000.00		\$ 2,730.70	\$ 1,269.30	68%
55300-50165 Copier Maintenance	\$ 400.00		\$ -	\$ 400.00	0%
55300-50166 Material Processing/ Repair	\$ 1,000.00		\$ 226.43	\$ 773.57	23%
55300-50167 Housekeeping supplies	\$ 150.00		\$ -	\$ 150.00	0%
<b>Subtotal</b>	<b>\$ 16,950.00</b>		<b>\$ 5,951.12</b>	<b>\$ 10,998.88</b>	
<b>Library Prgms &amp; Svcs</b>	Projected	Planned	Actual	Balance	
55400-50168 E-Book Contribution	\$ 700.00		\$ 726.35	\$ (26.35)	104%
55400-50169 Shared Databases/ Licenses	\$ 800.00	\$ 180.00	\$ 134.00	\$ 666.00	17%
55400-50172 Patron Programs	\$ 3,000.00		\$ 373.90	\$ 2,626.10	
55400-50179 Café Member Charges	\$ 5,358.00		\$ 4,533.00	\$ 825.00	85%
<b>Subtotal</b>	<b>\$ 9,858.00</b>		<b>\$ 5,767.25</b>	<b>\$ 4,090.75</b>	59%
<b>Library Collection</b>	Projected	Planned	Actual	Balance	
55500-50171 Magazines/ Newspaper	\$ 650.00	\$ 533.00	\$ 60.00	\$ 590.00	9%
55500-50173 Adult Collection	\$ 4,900.00		\$ 2,168.20	\$ 2,731.80	44%
55500-50174 Youth Collection	\$ 4,900.00		\$ 1,236.30	\$ 3,663.70	25%
<b>Subtotal</b>	<b>\$ 10,450.00</b>		<b>\$ 3,464.50</b>	<b>\$ 6,985.50</b>	33%
<b>Contingency</b>	Projected	Planned	Actual	Balance	
80100-50130 Contingency	\$ -		\$ -	\$ -	
<b>Subtotal</b>			<b>\$ -</b>	<b>\$ -</b>	



## 2024 Program States

Event	Audience	Type	Totals					
			January	February	March	April	May	June
Coffee Cart	General Interest (all ages)	Self-directed	56	30				
Door Mural	Young Child (0-5)	Self-directed	60	13				
Dungeons & Dragons	Young Adult (12-18)	In-person (Group)		2				
Hide & Find	Young Child (0-5)	Self-directed	28	12				
Homeschool Book Group	Child (6-11)	In-person (Group)	13	4				
Leap Frog Adoption	General Interest (all ages)	Self-directed		84				
Lego Club	Child (6-11)	In-person (Group)	11					
Lionel Trains	General Interest (all ages)	Self-directed	36					
Paws & Pages	General Interest (all ages)	In-person (Group)		2				
Pixel Art	General Interest (all ages)	In-person (Group)		6				
Storytime	Young Child (0-5)	In-person (Group)	55	72				
Table Craft	Young Adult (12-18)	Self-directed	3	20				
Take & Make	General Interest (all ages)	Self-directed	26	2				
Taste Test	General Interest (all ages)	In-person (Group)	9	14				
The Butler Did It Book Group	Adult (19+)	In-person (Group)	3					

Allowable Costs Worksheet for Waukesha County Libraries - in Bridges Library System

Instructions: Fill out the following financial information as they pertain to prior year actuals and the current year budget. For prior year actual information, please verify that all applicable information matches the reference fields certified in the annual report. For current year adopted budget information, please reflect the numbers adopted by your municipal entity, effective January 1.

Library Name:	Butler			
Description	Annual Report Reference	2023 Actuals (Per Annual Report)	2024 Municipal Adopted Budget	Library Notes or Comments
<b>Revenues</b>				
Local Municipal Library Operating Revenue	Section V, 1 (for 2023) and Section V, 9 (for 2024)	\$96,347	\$99,000	
Home County Operating Revenue	Section V, 2(a)	\$14,570	\$18,150	
Other County Payments for Library Services	Section V, 2(b)	\$269	\$0	
State Funds (e.g. Innovation & Hoopla Grants)	Section V, 3	\$3,204	\$0	
Federal Funds	Section V, 4	\$0	\$0	
Contract Income	Section V, 5	\$0	\$0	
Funds Carried Forward for Operations	Section V, 6	\$0	\$0	
All Other Operating Income	Section V, 7	\$9,984	\$14,044	planned reserve fund usage
Indirect Cost Funding (If applicable and if not already counted in Municipal Operating Revenue)	N/A - Field should match Indirect Cost field in Expenditures listed below			
<b>Total Revenues</b>		<b>\$124,374</b>	<b>\$131,194</b>	
<b>Expenditures</b>				
Operating Expenditures	Section VI, 6	\$122,475	\$131,194	
Indirect Costs (If applicable and if not already counted in another field)	N/A - Field should match Indirect Cost Funding in Revenues listed above			
<b>Total Operating Expenditures</b>		<b>\$122,475</b>	<b>\$131,194</b>	
Library Capital and Debt	Section VII (1 & 2)	\$0	\$0	
<b>Total Expenditures</b>		<b>\$122,475</b>	<b>\$131,194</b>	

The information listed above is a correct statement of the Library's spending for 2023 actuals and 2024 budget. Please provide any additional comments in the box below.

\_\_\_\_\_  
Board President

\_\_\_\_\_  
Date

\_\_\_\_\_  
Library Director

\_\_\_\_\_  
Date