

PUBLIC NOTICE

Meeting: Library Board of Trustees
Tuesday, January 14, at 6:00 PM
 Butler Public Library, Virtual Meeting via Zoom

THIS MEETING IS SCHEDULED TO TAKE PLACE ONLY VIA ZOOM:

Join Zoom Meeting

<https://us02web.zoom.us/j/81648798512?pwd=SCbgZrKwA6K60YTq0zcwEbHlrrhYh0.1>

Meeting ID: 816 4879 8512 Passcode: 857484

TAKE NOTICE that the Library Board will meet the **14th** day of January 2025 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
5. Communications
 - 5.1. Director’s Report
 - 5.2. Gift Card Reimbursement [Goal#2: Staff]
 - 5.3. Policy Previews – policies needing to be updated or confirmed as functional:

Policy Name	Last Review Date	Review Cycle – Yrs
Circulation Policy	Revised 04/11/2023	1
Collection Development Policy	Oct-2023	1

- 1.1. 2024 Budget Review
- 1.2. 2025 Budget Update – 2025 Wage Adjustments
- 1.3. Board Member Search [Goal #1: Resource]
- 1.4. Friends of the Library Update [Goal #3: Community]
- 1.5. (New) Financial Policy Update
- 1.6. Other communications
2. 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.*
 - 2.1. Current Financial Report
 - 2.2. Current Circulation and Use & Hoopla Costs [Goal #1: Resource]
 - 2.3. Current Program & Activity Report [Goal #3: Community]
3. Unfinished Business
4. New Business
 - 4.1. Discussion and possible approval of the 2025 Business Meeting Plan [Goals #1-4]
 - 4.2. Discussion and possible approval of the Agreement with Waukesha County Community Foundation to establish the Butler Public Library Endowment Fund [Goals #1,3]
 - 4.3. Discussion and possible approval for the Village Administration, to move \$10,000 of the Library’s Reserve Fund into the Butler Public Library Endowment Fund [Goals #1,3]
5. Next meeting: February 11, 2025
6. Adjournment

Dated: 1/9/2025 10:07:00 AM

Beth Stavros
 Director

Charlene M Benjamin
 President

List of documents

Agenda Item	Meeting Packet Page Number	Relevant Document(s)
	1	Agenda
	2	List of Documents in this packet (to find them easier!)
3	3-4	Meeting Minutes from last meeting
5.1	5, 6	Director's Reports from December and January
5.3	7-10	Circulation Policy
5.3	11-14	Collection Development Policy
5.4	15-16	2024 Budget Review
5.5	17-18	2025 Budget Update
6.1	See 15-16	Current Financial Report
6.2	19	Current Circulation and Use & Hoople Costs
6.3	20	Current Program & Activity Report
8.1	21-22	2025 Business Meeting Plan draft
8.2	23-24	Agency Fund Agreement (with Waukesha County Community Foundation)
8.3	See pg. 33	Source of funds for Endowment: Library Reserve Fund History on page 31. (See pages 25-33 for the presentation given to the Village Board.)

Meeting Minutes: Tuesday, November 12, 2024, at 6:00 PM

[TIME06:00]

1. Roll call; Robert, Tom, Beth, Laura, Liz (via Zoom);
Excused: Charlene;
Guests: Pat Tiarks and Ashley Jameson
2. Persons Desiring to be Heard - None
3. Consideration of minutes from previous meeting(s) Tom motion, Liz seconded. Motion approved.
4. Trustee Education (*sign appreciation cards for staff*);
5. Communications
 - 5.1. Director's Report -- *Beth. October we hit 2000 patrons – first October since pandemic. We have to lessen Journal subscription due to costs (triple costs in 2025). Yarnivores knitting club kicks off 11/16—all skill levels welcome*
 - 5.2. Waukesha County Community Foundation: Agency Fund Update on discussions with Village – *there is question from Ben about how the funds get tracked, Ben and Charlene are meeting with Melissa at WCCF next week—last hoop before Ben he can write resolution for the Village to pass*
 - 5.3. Fiscal Policy Update – *still need to determine how the fund with WCCF will work to finish this – so tabled*
 - 5.4. Clark House – *blue light shows in one of the windows – it indicates a problem with the temperature. Community Foundation asked if noticed, contact the Village 262-783-2525.*
 - 5.5. 2025 Budget Update; *The following cuts were made at the October 15th Village Board meeting:*
 - *\$5k Fire Dept Capital Exp fund,*
 - *\$5k from the PD Bike Patrol project;*
 - *\$2,500 from DPW;*
 - *\$9K from our tree replacement project;*
 - *\$1,500 from the Hampton Ave follower baskets,*
 - *\$5,500 from the Fireworks fund, and*
 - *\$2,853 from the library budget...for us, that means the Village is funding us at \$99k for 2025, the same as last year.*
 - *We have enough Reserve Fund to cover the \$2800 should we decide we need to spend it on technology. Our wages plan – working towards pay equity for the stall – is intact.*
 - *In other news – Ben added an account line for Miscellaneous Exp. So we do not have to put everything that does not fit elsewhere into Office Supplies. And a line for Grant Revenue, so that we can keep track of that money separately from other revenue from the county and from our own “misc” revenues (where the Friends money is recorded).*
 - 5.6. Board Member Search Report [Goal #1: Resource] *two feelers out, unsure of the response ... Ashley considering, will attend future meetings and consider*
 - 5.7. Friends of the Library Update [Goal #3: Community];
Tom? Trivia Night, Santa? Santa letters? Decorating for Santa 11/30, early setup 12/5 for Santa. Trivia Night brought in \$400
 - 5.8. Other communications
6. Consent Agenda Note: *Prior to voting on the Consent Agenda,*
 - 6.1. Current Financial Report – *looks like we will hit revenue. Beth hoping revenue is available for Taylor in-person tech help.*
 - 6.2. Current Circulation and Use & Hoopla Costs – *Hoopla costs down, circulation slightly lower but children's numbers are up. 21 new library cards. Computer use down due to tech issues.*

- 6.3. Current Program & Activity Report – 61 take-and-make ghosts.
Laura motion, Tom seconded, approved
7. Unfinished Business *None*
8. New Business
 - 8.1. Discussion and possible approval of Thank You Letter [Goal #3: Community]; *eventually we could use this as a fund raising effort; but what are your thoughts about sending this out in 2024? A thank you to patrons in the newsletter, on the sign, on the monitor in the reading area, handouts in the lobby -- or do we want to mail something? Idea: Beth to pull patron numbers, and what costs would be to mail. Numbers to come in December meeting. Maybe we can add WCCF QR code once it's created?*
Further discussion at December meeting.
 - 8.2. Discussion and possible approval of 2025 Holiday Schedule [Goal #2: Staff]; *draft in packet. Robert approved, motion seconded and carried.*
 - 8.3. Discussion and possible approval of 2024 Staff Recognition [Goal #2: Staff]; *Options; we have funds available, what does the staff want? Beth? Beth will confer with Genavieve to see what was done last year and do the same. Beth will find out by week's end and make decision. Motion to allow Beth to proceed with her decision to recognize staff as such made by Laura; motion seconded and carried*
 - 8.4. Discussion and possible approval of Annual Addendum (Bridges) *Copy in packet Laura made motion to approve; motion seconded and carried.*
9. Next meeting: December 10, 2024
– *IS VIRTUAL MEETING OKAY? YES*
10. Adjournment Robert made motion to adjourn, Laura seconded, motion carries; [TIME_06:45]



Director's Report

From Butler Library Director <director@butler.lib.wi.us>

Date Mon 02-Dec-24 17:35

To Butler Library Board President <BoardPresident@butler.lib.wi.us>

First and foremost, by the time we meet, Taylor will have come by to look at our problematic PCs and the Gaming Table. Hopefully, I have good news for everyone.

Upon careful consideration, I have decided to pursue librarian certification through the state of Wisconsin, rather than continue attending graduate school. This gives my husband and I considerably less financial strain and allows me more time and mental energy to direct toward Butler and its programs. I have spoken to Karol at Bridges. She is aware and supportive of this decision.

Our programs for the month of November saw a slight dip in attendance, but this was expected, due to the holidays. A huge shoutout to Melissa, who's Candle Painting/Transfers was a smashing success. Also, by the time we meet, the Santa/Mrs. Clause visit will be behind us and I will be praising our team, and the Friends of the Butler Library with a full throat.

Regarding end of the year Thank-Yous to our patrons and the possibility of doing a mailing, I would like to do a book mark with a QR code that takes people to a website to give donations instead. I will be bringing a prototype of said bookmark to our board meeting.

I would like to continue the tradition of giving gift cards to the pet parents of Paws and Pages. I spoke with Genavieve about the amount. (We are unsure as to whether it was \$75 total [\$25 per person] or \$75 per person. Does anyone remember?)

Beth

January 2025 Directors Report

I'm thrilled to announce that we have completed our interviews for the Library Assistant position, and have extended an offer to Peggy Ferch, a former educator at Butler's own St Agnes School with a love for libraries and a heart for people. Peggy has accepted our offer and is completing her onboarding paperwork.

Our patron count for the year of 2024 came out to 21,751, which is the highest annual patron count we have had since 2020. We also issued a total of 167 new library cards, and our total book checkout for 2024 saw an 8% increase compared to 2023.

In less cool news, our computer use sessions have declined by 18% compared to last year, due to tech issues. I am in communication with both Taylor and Bridges regarding PCs 1 & 2, which have been offline for most of my time here.

Our How Much Have You Saved programs kicked off January 2nd and continues through the end of February. Results will be shared soon after.

In other news, I will be enrolling in my first course with the DPI next week, and my class will begin on January 27th.

Circulation Policy

Approved 08/14/2018; Revised 05/12/2020; Revised 09/14/2021; Revised 04/11/2023; *proposed [11/29/2023]*

Registration

Any resident of the State of Wisconsin who does not currently have a library card in the System libraries may apply for a library card at the Library. The Library will honor cards from any library in the System, located in Waukesha and Jefferson counties.

To register for a library card, the applicant must present a valid photo ID and proof of current address. If an applicant's photo ID does not have the current address, a utility bill or lease agreement may be presented as proof.

Children under 18 years of age must be accompanied by a parent or legal guardian presenting a valid photo ID and proof of current address. Items checked out on a minor's card are the responsibility of the parent or custodial guardian. The Library's selection of materials will not be influenced by the possibility that they may come into the hands of children or young adults. See the *Collection Development Policy* for specific details.

Card Types

All applicants agree to abide by the rules of the Library and must assume financial responsibility for all materials borrowed from the Library.

Out-of-System Cards

Individuals living outside the System (outside Waukesha and Jefferson counties) can obtain a library card for a fee of \$40 per year. This is true for Milwaukee County residents as well, despite the nearness of the county line.

Employee Cards

Individuals who work in Butler are eligible for a library card at no charge after presenting valid photo ID with proof of current address, **and** proof of employment (e.g., check stub, work identification card, business card, letter from company on letterhead). The card will be renewed annually with proof of employment.

Student Cards

Students attending St. Agnes Catholic School in Butler or Immanuel Lutheran School in Brookfield may be issued a library card at no charge with current verification of enrollment. To register for a card, a parent or legal guardian must present a valid photo ID with proof of current address along with school enrollment verification. The card will expire July 31st of each year. The card can be renewed annually with verification of enrollment at either of the schools for the upcoming school year.

Teacher Cards

Teachers at St. Agnes Catholic School in Butler or Immanuel Lutheran School in Brookfield may be issued a library card at no charge with current verification of employment. To register for a library card, the applicant must present a valid photo ID and proof of current address along with employment verification. The card will expire July 31st of each year. The card can be renewed annually with verification of employment at either of the schools for the upcoming school year.

Volunteer Cards

Volunteers or members of the Friends who do not live in Waukesha or Jefferson counties, but who actively support the Library through donations of goods, money, or time, are eligible for a library card free of charge. Volunteers should request their free card from the Director.

Internet-Only Card

Individuals who only wish to access the computers at the Library may request an internet-only card from staff. A photo ID with proof of current address is required. There is no fee for an internet-only card.

Expired Cards

To ensure the accuracy and integrity of the database, library cards expire every 18 months. Patron information will be verified before renewal.

Out-of-System cards will expire after 12 months. Patron information will be verified and \$40 collected before renewing for another 12 months.

Courtesy notices are sent (to email only, or email and text) 14 days before a card expires.

Inactive patron accounts are deleted from the database three years after expiration.

Patrons must reapply for a card if their previous card was deleted. A valid photo ID and proof of current address are required.

Lost or Stolen Cards

Please notify the Library immediately if a card is lost or stolen, or if there is unauthorized use of the card. Upon notification, the card will be barred from further usage.

Replacement of a lost/stolen library card is \$1.00.

Library Loans

The loan period for books, audio books, magazines, and CDs is three weeks (21 days).

The loan period for DVDs is one week (seven days).

The loan period for Book Club Kits is 42 days.

Loan Limits

The total number of checkouts allowed per card (adult or child) at any given time is 250.

DVDs and Blu-Rays are limited to the following out at one time:

- 15 Adult DVDs and Blu-Rays, AND
- 15 Children's DVDs and Blu-Rays

Renewals

All items may be renewed up to three times for the original loan period *if* there are no holds on the item.

Blocked Cards

The maximum fine/fee allowed on a library card before it is blocked is \$10.00. If a card is blocked, it cannot be used to check out materials until the fines/fees are paid.

Hold

Patrons may place their own holds using the catalog, either at the Library or online. Or they may request, either in person or over the telephone, that Library staff place holds for them. No more than 100 holds may be attached to a patron's library account at any given time.

A patron who puts a hold on an item will receive notification as soon as a copy is available. If an item is not claimed before the hold expires, it will be offered to the next person on the hold list or, if no one else is waiting, returned to the circulating collection.

Fines

Fines may be paid at the Library with cash or check.

- Adult DVDs and Blu-Rays: \$1.00 a day with a \$10 maximum.
- All other adult materials: \$.15 a day with a \$10 maximum.
- No fines will be charged on Children's materials checked out on cards belonging to patrons under the age of 18.

Fines may also be paid using a credit or debit card through a patron's account in the CAFÉ system. A service fee will be charged.

Replacement Costs

Damaged or lost Library materials will be charged the list price as the replacement cost.

All cards (adult and child) are charged replacement costs.

Collection of Monies Owed

Patrons are responsible for returning items promptly and to pay any outstanding fines or fees promptly. Library staff contact patrons via email, US postal mail, and/or phone calls to attempt to collect outstanding fines or to recover lost item costs.

Interlibrary Loans

The Library participates in a statewide interlibrary loan service. Through this service we may obtain items for patrons from libraries throughout Wisconsin and the rest of the U.S. which are not available at the Library or at any other library in the System.

An interlibrary loan (ILL) is the process whereby library materials, or copies of materials, are requested, received, or provided by one autonomous library to another. The libraries involved in ILL are not under the same administration. For the purposes of this policy, ILL is the transfer of materials between the Library and any library outside of the System.

Patrons are required to conform to the rules and regulations of the library from which the materials are borrowed. Due dates are determined by the owning library. Any ILL material checked out from the Library to an individual patron should be returned directly to the Library.

Confidentiality

See **Privacy Policy**.

Collection Development Policy

Approved: 09/14/2021; Revised: 07/12/2022

Objective

The purpose of the Library is to provide all individuals in the community with carefully selected books and other materials to aid in the pursuit of education, information, research, pleasure, and the creative use of leisure time.

Selection of materials is based solely on the principles stated in this policy. Responsibility for choosing what an individual will read rests with the individual. Responsibility for the use of library materials by children and youth rests with their parents or legal guardians.

This Policy serves as a guide for the selection and retention of materials for the Library. The policy is designed to support the Library's Mission Statement.

Mission Statement

The mission of the Library is to provide quality materials and services that fulfill lifelong educational, informational, cultural, and recreational needs of the entire community in an atmosphere that is welcoming, respectful, and businesslike.

Responsibility for Selection

The ultimate responsibility for selection of library materials rests with the Director who operates within the framework of the policies determined by the Board.

Staff who are qualified by education, training, or experience share this responsibility. However, because the Director is accountable to the Board and the public for the selections that are made, the Director has the authority to reject or select any item contrary to the recommendations of the staff.

Criteria for Selection

All acquisitions, whether purchased or donated, are considered in terms of the following standards. An item need not meet all criteria to be acceptable.

- Appeal to the interests of the community
- Artistic excellence
- Literary merit
- Local interest
- Technical quality
- Quality of presentation
- Reputation and significance of the author, generally and in the local community

- Accurate, authoritative, and objective
- Originality of thought
- Permanent value
- Popular demand
- Relation to existing collections and other material on the subject
- Inclusion of title in standard or special bibliographies or indexes
- Skill, competence, and purpose of the author
- Price, format, and ease of use
- Contemporary significance and current usefulness
- Availability of materials at other libraries
- Availability of materials online

Selection of library materials will not be influenced by:

- The possibility that children or young adults may acquire them.
- The possibility that materials may be subject to theft or mutilation.

Tools used in selection include professional journals, trade journals, subject bibliographies, publishers' promotional materials, and reviews from reputable sources.

Selection of Video/DVDs

The Library selects titles based on the content as a whole and without regard to the personal history of the people involved in making the video.

In no case is any item included or excluded merely because of the race, nationality, political or religious views, or philosophical stance of the content creator(s).

The Library recognizes that some materials are controversial and that any given item may offend some patrons, but selections of titles will not be made based on anticipated approval or disapproval, but solely based on established professional standards and principles stated in this policy.

Materials will not be marked or identified by the library to show approval, disapproval, or any other evaluation of their contents by the Library. Parents or legal guardians have sole responsibility for the use of materials by their minor children. Selection of materials for Library collections will not be inhibited by the possibility that materials may come into the possession of children.

Interlibrary Loan

The Library is a member of the Bridges Library System (the System) and as such provides its patrons with access to materials from other libraries. In return, the Library agrees to lend materials to other libraries in the System. The Library also participates in an interlibrary loan network through the state of Wisconsin.

Gifts and Donations

Materials

Donations of materials are gratefully accepted with the understanding that the Library may add them to the collection if they meet the established standards for purchased materials, with emphasis on currency, physical condition, and need. All gifts added to the collection must be donated without restrictions and be available for public use. Materials not added to the collection will be made available at no cost to the public or disposed of by other means. The Library cannot place a monetary value on materials for tax purposes, but receipts are available upon request.

Money

Monetary gifts are always welcome and may be designated as memorials. When monetary gifts are intended for the purchase of materials, Library staff will make the determination of what titles to buy, using the same criteria as for all other purchases. Gifts of non-library items ordinarily will not be accepted.

Withdrawal of Materials

An attractive and up-to-date collection is maintained through a continual discarding and replacing process. Materials may be withdrawn from the collection after careful consideration of these factors:

- Physical condition
- Currency of information
- Lack of use
- Space needs

Although every effort will be made to replace needed materials which are withdrawn, the Library takes the position that it is better to have no information on a subject than to have materials that are inaccurate or in poor physical condition. Materials withdrawn from the collection may be made available at no cost to the public or disposed of by other means.

Requests for Reconsideration

The Library understands that community members have diverse points of view and that some patrons may find some materials offensive or controversial. The choice of library materials by library users is an individual matter. While individuals may reject materials for themselves, they cannot exercise censorship to restrict access to the materials by others. Selection of materials will not be made based on anticipated approval or disapproval, but solely based on the principles stated in this policy.

Procedure

Recognizing that a diversity of materials may result in some requests for reconsideration, the following procedure will be followed to ensure that objections or complaints are handled in an attentive and consistent manner. Once an item has been

approved for purchase, based on the selection policy of the Board and the criteria for selection, it will not be automatically removed upon request.

Patrons requesting that material be withdrawn from or restricted within the collection may complete a Request for Reconsideration form. Request form from staff or retrieve from the Library's website.

Staff Responsibilities

This request form must be completed and returned to a staff member. Within 30 days of filing the request, the Director and staff will review the request and send a written response including a copy of this *Collection Development Policy* to the complainant explaining their decision regarding the request. The response will also inform the complainant that, if desired, the request will be forwarded to the Board.

Within 30 days following the written response, if it is the desire of the complainant, the request for reconsideration along with the Director recommendation will be forwarded to the Board.

Board Responsibilities

If so desired by the complainant, the item will be placed on the agenda of a future Board meeting. Any complainants will be notified of when they may address the Board. The Board reserves the right to limit the length of a presentation and the number of speakers at the hearing.

The Board will determine whether the request for reconsideration has been handled in accordance with stated policies and procedures of the Library, including the Intellectual Freedom statements from the American Library Association referenced in the next section. Based on these factors, the Board may vote to uphold or override the decision of the Director.

The Board has final authority in determining the retention or removal of challenged library materials. The complainant will be notified in writing of the Board's decision.

Request for reconsideration about a particular item will not be considered by the Library more than once within a 12-month period.

During the process of reconsideration, challenged materials remain in the active collection until an official decision is made.

Intellectual Freedom

The Library supports the individual's right to have access to ideas and information representing all points of view. The Board has adopted the American Library Association's *Library Bill of Rights*, *The Freedom to Read*, and *The Freedom to View* statements. These have been adopted and are endorsed by the Board. They can be found on our Library website. For a hard copy, inquire at the front desk.

2024 Library Budget Tracking Sheet

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

Print Date
12/4/2024

Current Balance (Actual Revenue - Actual Expenses)	\$ 25,742.81
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Actual Revenue	
General Property Taxes	\$ 99,000.00
Library Revenue	\$ 31,587.09
Total	\$ 130,587.09

Total of Actual Expenses	\$ 104,844.28
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Actual Expenses

Library Salaries & Wages	Projected	Planned	Actual	Balance
55100-50110 Library Salaries & Wages	\$ 73,912.00		\$ 58,175.63	\$ 15,736.37
55100-50120 FICA	\$ 5,300.00		\$ 4,450.47	\$ 849.53
55100-50123 Retirement Contribution	\$ 2,893.00		\$ 2,332.52	\$ 560.48
55100-50124 Group Life Insurance Premium	\$ 50.00		\$ 29.36	\$ 20.64
Subtotal	\$ 82,155.00		\$ 64,987.98	\$ 17,167.02

Library Administration	Projected	Planned	Actual	Balance
55200-50126 Travel/ Training	\$ 400.00		\$ (752.53)	\$ 1,152.53
55200-50127 Membership Dues	\$ 56.00		\$ 342.62	\$ (286.62)
55200-50134 Utilities	\$ 8,000.00	\$1,800.00	\$ 4,489.22	\$ 3,510.78
55200-50135 Telephone/ Internet	\$ 2,350.00	\$ 374.00	\$ 1,345.16	\$ 1,004.84
55200-50136 Office Supplies	\$ 900.00		\$ 569.93	\$ 330.07
55200-50137 Postage	\$ 75.00		\$ 58.84	\$ 16.16
Subtotal	\$ 11,781.00		\$ 6,053.24	\$ 5,727.76

Library Eq & Maint.	Projected	Planned	Actual	Balance
55300-50162 Contracted Service	\$ 9,200.00	\$3,555.69	\$ 5,217.49	\$ 3,982.51
55300-50163 Technology Maintenance	\$ 2,400.00	\$1,040.00	\$ 1,779.28	\$ 620.72

Library Revenue

Source	Projected	Over/(Under)	Actual	Used
40320 Donations & Book Sales	\$ 800.00	\$ 116.21	\$ 916.21	79%
40320 Friends Reimbursement	\$ 3,000.00	\$ (197.84)	\$ 2,802.16	84%
48910 Printing/Copies	\$ 2,000.00	\$ (8.79)	\$ 1,991.21	81%
48910 Replacement Cards	\$ 20.00	\$ (1.00)	\$ 19.00	59%
48910 MKE Cards	\$ 330.00	\$ 270.00	\$ 600.00	79%
48920 Fines/ Replacement Costs	\$ 1,000.00	\$ 212.53	\$ 1,212.53	
49000 Intergov'tal Revenue	\$ 18,937.00	\$ 149.58	\$ 19,086.58	-188%
49000 Grants Awarded	\$ 2,712.00	\$ 1,909.87	\$ 4,621.87	612%
Capital Fund Surplus Applied	\$ 6,636.00	\$ (6,636.00)		56%
Capital Fund Interest	\$ -	\$ 337.53	\$ 337.53	57%
Subtotal	\$ 34,635.00		\$ 31,587.09	78%

2024 Library Budget Tracking Sheet

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

Print Date
12/4/2024

Current Balance (Actual Revenue - Actual Expenses)	\$ 25,742.81
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Actual Revenue	
General Property Taxes	\$ 99,000.00
Library Revenue	\$ 31,587.09
Total	\$ 130,587.09

Total of Actual Expenses	\$ 104,844.28
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Actual Expenses				
55300-50164 Computer/ Equipment Maintenance	\$ 4,000.00		\$ 4,263.69	\$ (263.69)
55300-50165 Copier Maintenance	\$ 400.00		\$ 479.04	\$ (79.04)
55300-50166 Material Processing/ Repair	\$ 1,329.00		\$ 904.60	\$ 424.40
55300-50167 Housekeeping supplies	\$ 150.00		\$ 2,353.27	\$ (2,203.27)
Subtotal	\$ 17,479.00		\$ 14,997.37	\$ 2,481.63
Library Prgms & Svcs	Projected	Planned	Actual	Balance
55400-50168 E-Book Contribution	\$ 700.00		\$ 870.26	\$ (170.26)
55400-50169 Shared Databases/ Licenses	\$ 800.00	\$ -	\$ 134.00	\$ 666.00
55400-50172 Patron Programs	\$ 3,000.00		\$ 3,425.50	\$ (425.50)
55400-50179 Café Member Charges	\$ 5,358.00		\$ 4,652.40	\$ 705.60
Subtotal	\$ 9,858.00		\$ 9,082.16	\$ 775.84
Library Collection	Projected	Planned	Actual	Balance
55500-50171 Magazines/ Newspaper	\$ 650.00	\$ 324.00	\$ 240.00	\$ 410.00
55500-50173 Adult Collection	\$ 4,900.00		\$ 5,236.72	\$ (336.72)
55500-50174 Youth Collection	\$ 4,900.00		\$ 4,246.81	\$ 653.19
Subtotal	\$ 10,450.00		\$ 9,723.53	\$ 726.47

Library Revenue	
will go over due to grant money ~105	107%
will go over due to grant \$1000+	120%
will go over due to grant \$300	68%
will go over due to grant \$1000	1569%
will go over due to grant \$300	114%
will go over due to grant \$1000	92%
will go over due to grant \$1000	87%
will go over due to grant \$1000	107%
will go over due to grant \$1000	87%
will go over due to grant \$1000	93%

2025 Library Budget Tracking Sheet

Projected Revenue	
General Property Taxes	\$ 98,852.00
Planned Lib. Revenue	\$ 34,731.00
Total	\$ 133,583.00

Print Date
1/9/2025

Current Balance (Actual Revenue - Actual Expenses)	\$ 98,658.37
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Actual Revenue	
General Property Taxes	\$ 98,852.00
Library Revenue	\$ 111.37
Total	\$ 98,963.37

Total of Actual Expenses	\$ 305.00
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Actual Expenses				
55300-50163 Technology Maintenance	\$ 2,800.00	\$2,580.00	\$ -	\$ 2,800.00
55300-50164 Computer/ Equipment Maintenance	\$ 5,807.00	X	\$ -	\$ 5,807.00
55300-50165 Copier Maintenance	\$ 500.00	X	\$ -	\$ 500.00
55300-50166 Material Processing/ Repair	\$ 1,780.00	X	\$ -	\$ 1,780.00
55300-50167 Housekeeping supplies	\$ 200.00	X	\$ -	\$ 200.00
Subtotal	\$ 20,587.00		\$ 305.00	\$ 20,282.00

Library Revenue

Library Prgms & Svcs	Projected	Planned	Actual	Balance	
55400-50168 E-Book Contribution	\$ 1,055.00	X	\$ -	\$ 1,055.00	0%
55400-50169 Shared Databases/ Licenses	\$ 141.00	\$ -	\$ -	\$ 141.00	0%
55400-50172 Patron Programs	\$ 2,800.00	X	\$ -	\$ 2,800.00	0%
55400-50179 Café Member Charges	\$ 4,756.00	X	\$ -	\$ 4,756.00	0%
Subtotal	\$ 8,752.00		\$ -	\$ 8,752.00	0%

Library Collection	Projected	Planned	Actual	Balance	
55500-50171 Magazines/ Newspaper	\$ 700.00	\$ 552.00	\$ -	\$ 700.00	0%
55500-50173 Adult Collection	\$ 5,200.00	X	\$ -	\$ 5,200.00	0%
55500-50174 Youth Collection	\$ 5,200.00	X	\$ -	\$ 5,200.00	0%
Subtotal	\$ 11,100.00		\$ -	\$ 11,100.00	0%

Circulation & Use Numbers

2024	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec	TOTALS	
Patron/Visitors-2022	1,725	1,379	1,690	1,568	1,553	2,142	1,929	1,899	1,444	1,743	1,563	1,616	20,251	100%
2024	1,442	1,698	1,773	1,861	1,599	2,756	2,186	1,768	1,641	2,000	1,524		20,248	Year to dat
Circulation														
Adult - 2022	1,218	1,027	1,194	1,064	1,254	1,398	1,422	1,426	1,172	1,169	1,167	1,149	14,660	90%
2024	1,197	1,214	1,216	1,274	1,131	1,283	1,323	1,464	1,101	1,125	921		13,249	YTD
Children -2022	1,140	1,192	1,341	1,097	934	1,436	1,161	1,322	1,205	1,381	1,262	1,067	14,538	111%
2024	1,116	1,489	1,438	1,352	1,288	1,755	1,991	1,213	1,550	1,767	1,129		16,088	YTD
Total - 2023	2,358	2,219	2,535	2,161	2,188	2,834	2,583	2,748	2,377	2,550	2,429	2,216	29,198	100%
2024	2,313	2,703	2,654	2,626	2,419	3,038	3,314	2,677	2,651	2,892	2,050	0	29,337	YTD
E & Audio Books -2023	148	143	128	110	113	118	131	112	94	114	98	94	1,403	81%
2024	86	91	102	123	112	87	106	134	102	100	92		1,135	YTD
Total Circ with E-books - 2023	2,506	2,362	2,663	2,271	2,301	2,952	2,714	2,860	2,471	2,664	2,527	2,310	30,601	100%
2024	2,399	2,794	2,756	2,749	2,531	3,125	3,420	2,811	2,753	2,992	2,142	0	30,472	YTD
New Library Cards-2023	10	17	16	17	14	27	8	12	19	17	11	5	173	91%
2024	8	14	16	6	19	20	14	6	23	21	11		158	YTD
Computer Use (Sessions) -2023	251	244	200	208	225	272	170	208	167	203	185	185	2,518	77%
2024	145	190	175	195	152	176	216	179	171	181	147		1,927	YTD
Conference Room														
Scheduled/Occupied - 2023	10	10	7	10	9	11	7	9	2	9	7	7	98	137%
2024	13	14	12	14	18	9	14	12	3	13	12		134	YTD
Patrons - 2023	31	19	23	26	22	19	12	9	10	24	14	9	218	125%
2024	30	34	19	21	41	25	21	21	8	23	30		273	YTD

Hoopla

Monthly Cost - 2023	\$11.38	\$7.77	\$4.48	\$20.93	\$36.98	\$18.00	\$30.92	\$24.80	\$17.62	\$21.99	\$29.40	\$17.21	\$241.48	
Monthly Cost - 2024	\$23.74	\$55.44	\$51.18	\$22.08	\$14.79	\$13.98	\$15.96	\$15.82	\$10.36	\$12.07	\$15.20		\$250.62	YTD
Unique Patrons - 2023	2	2	2	5	5	4	6	6	6	6	6	4		
Unique Patrons - 2024	3	9	12	7	7	5	6	6	4	4	6			

2024 Program Stats

			Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	
Event	Audience	Type	Totals -->	280	255	562	443	237	405	994	359	192	397	244
Adopt a Robert	Young Child (0-5)	Self-directed										60		
Adult Craft	Adult (19+)	Group				8			12		12			
Birthday Celebration	General Interest (all ages)	Self-directed				157								
Book-Or-Treat	General Interest (all ages)	Group attending (in-person)										38	2	
Book Bingto	General Interest (all ages)	Group				23								
Coffee Cart	General Interest (all ages)	Self-directed	36	30	61	71	36	41	48	28	22	23	28	
Coffee with a Cop	Adult (19+)	Group					8							
Door Mural	Young Child (0-5)	Self-directed	60	13	77	50	24		77	15	26	76	49	
D&D	Young Adult (12-18)	Group		2	5	5	6		7	5	10		6	
D&D Mini Figure Painting	General Interest (all ages)	Group attending (in-person)										6		
Easter - Off Site	Child (6-11)	Group			31									
General Interest Craft	General Interest (all ages)	Group attending (in-person)							10					
Guessing Game	General Interest (all ages)	Self-directed					59							
Hide & Find	Child (6-11)	Self-directed	28	12	42	32	15			34			34	
Homeschool Book Group	Young Adult (12-18)	Group	13	4	6		5					6	4	
Leap Frog Adoption	General Interest (all ages)	Self-directed		84										
Legacy Moments Events	Adult (19+)	Group attending (in-person)					1							
Lego Club	Child (6-11)	Group	11		20	18	10	30			12		15	
Lionel Trains	General Interest (all ages)	Self-directed	36											
Medicare	Adult (19+)	Group				1								
Moons over Milwaukee	General Interest (all ages)	Self-directed										74		
Narcan/OAK box presentation	Adult (19+)	Group				4								
Open Craft	General Interest (all ages)	Group						37	10					
Passport (Bridges)	General Interest (all ages)	Self-directed							455					
Passport Stamps	General Interest (all ages)	Self-directed							130	72				
Paws & Pages	General Interest (all ages)	Self-directed		2	1	3			3	3		6	4	
Pixel Art	General Interest (all ages)	Group												
Robotics	Child (6-11)	Self-directed								11				
Storytime	Young Child (0-5)	Group	55	72	49		73	92	98	78	47	107	34	
Summer Reading - James the	Young Child (0-5)	Group						38						
Summer Reading - Miss Kim's	General Interest (all ages)	Group						104						
Summer readinag - Nerf wars	Young Adult (12-18)	Group attending (in-person)							20					
Summer Reading - Robotics	Child (6-11)	Self-directed							11					
Table Craft	Young Adult (12-18)	Self-directed	3	20									13	
Take & Make	General Interest (all ages)	Self-directed	26	2	144	60						61	55	
Taste Test	General Interest (all ages)	Group	9	14										
Teen This or That	Young Adult (12-18)	Self-directed						63		113				
Tiny Art Show	General Interest (all ages)	Group			124									
The Butler Did It Book Group	General Interest (all ages)	Group	3	Disbanded										
YA Craft/ Teen Programming	Young Adult (12-18)	Self-directed/ Group			2	11			113		3			

2025 Plan for Monthly Business Meetings

BOARD Responsibilities: Director, Budget, Policy, Strategic Plan, Advocacy

2025 tentative topics. *This is a tentative schedule; not set in stone. Items can be added or deferred as needed. Last updated 04-Dec-24* As items are addressed in each meeting, they are crossed-off. Any not addressed are added to a list following this table. **Consent agenda items include:** Monthly Financial Report, Circulation & Use Report, Director’s Report

Month	Trustee Education/ or Communications	New Business – discussion and possible approval of ...	Unfinished Business – tabled items
January 14	<i>Standing Item: Preliminary prior year budget review</i>	<i>Finalize Agency Fund Agreement with WCCF</i>	
February 11	<i>Standing Item: Quarterly Technology Review:</i>	<i>Standing item: Annual Report to DPI</i>	
March 11	<i>Standing item: Director’s Evaluation</i> <i>Standing item: Quarterly Budget Review</i>	<i>Elections as needed: President</i> <i>Board Term Renewals as needed: Robert</i> <i>Standing item: Allowable Cost Worksheet</i>	
April 08	<i>Standing item: Budget guidance to Director</i>	<i>Standing item: Deliver Director’s Evaluation Closed Session</i>	
May 13	<i>Standing Item: Quarterly Technology Review</i> <i>Standing Item: Board By-Laws Review</i>	<i>Standing item: Next Year Wage review Closed Session</i> <i>Standing Item: Review Director’s Goals</i>	
June 10	<i>Standing item: Quarterly Budget Review</i>	<i>Standing item: Motion to approve Library Standards Certification (due in August)</i> <i>Revise or confirm: Meeting Room Policy</i>	
July 08	<i>Standing item: Next year Budget Pre-review with Director</i>	<i>Standing item: Initial draft of Next Year Budget worksheet</i>	
August 12	<i>Standing Item: Trustee Training Week</i> <i>Standing Item: Quarterly Technology Review</i>	<i>Standing item: Approved <u>Draft</u> of Next Year Budget worksheet to Village (done in July 2024)</i>	

Month	Trustee Education/ or Communications	New Business – discussion and possible approval of ...	Unfinished Business – tabled items
September 09	<i>Standing item: Quarterly Budget Review</i>	<i>Revise or confirm: Patron Conduct Policy & Supporters of the Library Policy</i>	
October 14	<i>Next year’s Budget review with Village Board [Goal #3: Community]</i> Discussion: Thank you / Donation Letter	<i>Standing item: Review of Agency Fund performance; resolution to reinvest income or withdraw in order to support 2026 budget</i> <i>Revise or confirm: Communications Policy & Programming Policy</i>	
November 11	<i>Standing Item: Quarterly Technology Review: & Technology Maintenance Plan Update</i> Sign Holiday Cards for staff Decision: Thank you / Donation Letter	<i>Standing item: Approve Staff Recognition Strategy</i> <i>Standing item: Approve 2024 Holiday Schedule</i> <i>Standing item: approve Annual Addendum</i>	
December 09	<i>Standing Item: Quarterly Budget Review –VIRTUAL?</i>	<i>2026 business meeting draft</i> <i>Revise or confirm: Emergency & Safety Policy</i>	

Annually: Review policies that were approved or revised per schedule in manual. (see also policy review matrix);

Process for review: Introduce policy in appropriate month; if Board confirms the policy, update the Review Matrix. If edits are needed, table policy and reintroduce as Old Business once input is provided. Then approve and update the Review Matrix.

Additional topics?

- Collection Development (Understanding the work)
- Children’s Librarian Responsibilities (Understanding the work)
- Homebound Service / Book Mobile
- Business Outreach (perhaps with Ben? Or provide materials to Ben?)

\$10,000.00 has been received from **Butler Public Library** to establish and maintain an Agency Fund under the administration of the Waukesha County Community Foundation, Inc. (The Foundation). This establishing gift, together with additional gifts, which will be made by us and other donors, advisors or related parties to the fund hereafter described, will be used to establish and maintain a component fund (the "Fund") of the Foundation, which will be held and administered as follows:

1. **Fund Name:** The Fund shall be known as the **Butler Public Library Endowment**. Proceeds from the Fund shall be used for any expenditures relating to the organization's mission.
2. **Investment:** We request that the assets of our Fund be invested with your primary investment manager, currently Northern Trust, and their Pool of investments.
3. **Fund Advisors:** The Board of Directors of **Butler Public Library** shall serve as the Fund's advisors.
4. **Distributions:** Distributions from the Fund generally shall be made in amounts that are in accordance with the Foundation's distribution policy as in effect from time to time, however we shall have the right to recommend distributions greater than those set by the Foundation's distribution policy as long as the fund balance is maintained that is consistent with the Foundation's \$10,000 minimum balance requirement for agency endowments in effect at the time.
5. **Fees:** It is understood that the Fund may be charged regularly for direct and indirect expenses attributable to the maintenance of fund's administration. Currently the fee charged is 0.25% per quarter based upon the quarterly fund balance.
6. **Management and Control:** All assets of the fund shall be assets of the Foundation and not a separate trust. The Fund shall be held and administered subject to the provisions of the Foundation's Articles of Incorporation and By-Laws as presently in effect or as each may from time to time be amended, including those provisions that may permit the Board to amend, modify or vary any of the purposes, directions, restrictions or conditions set forth herein.

The Foundation may publish any information regarding the Fund, including the creation of the Fund, the donors to the Fund, the beneficiaries of the Fund, and the amounts distributed.

7. **Inactivity:** Should grant activity stop for more than a three (3) year period, steps will be taken by the staff or the Board to activate the fund. These steps may include activities such as:
 - a. Notifying the fund advisor regularly and periodically to encourage the fund advisor to activate the fund.
 - b. Distributing grants from the fund, as approved by the Foundation's Board of Directors, to qualified grant recipients that align with donor intent, but if the community foundation determines such intent is obsolete, incapable of being fulfilled, impractical, or inconsistent with the community's charitable needs, then exercise the Waukesha County Community Foundation's overriding variance power to enable the community foundation to use its resources to meet the needs of the community and to address the charitable purposes for which the funds were committed.

Dated this ____ day of _____, 20xx

<<Charlene M Benjamin, President Butler Library Board>>

Accepted as of the date set forth above
Waukesha County Community Foundation, Inc.

By: _____
<<Melissa Baxter, President >>

DRAFT

Butler Public Library Endowment

Butler Public Library



Butler Library Board

12/23/2024

Butler Public Library: Planning for the future 2

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Butler Public Library: Planning for the future

The Library Board is responsible for planning for the future as well as for next year. The Library Board and the Village can only benefit from the library establishing another revenue source. To this end, we plan to establish an endowment fund with the Waukesha County Community Foundation that will help ensure that this library can continue to provide the best services and benefits to generations to come.

The Library Board is in the process of establishing a Financial Policy to define the necessary oversight of an endowment fund. It is a work in progress until the fund is established. To request a draft copy, contact BoardPresident@Butler.Lib.WI.US.

Our Current Funding Model:

Our Library is currently funded through a variety of sources:

1. Tax Revenues:

- | | |
|--|---|
| • 2020:
\$94,560; 89% of Library budget | • 2023:
\$96,347; 82% of Library budget |
| • 2021:
\$94,565; 84% of Library budget | • 2024:
\$99,000; 75% of Library budget |
| • 2022:
\$96,347; 86% of Library budget | a. 2025:
\$98,852; 74% of Library budget |

Butler has a limited tax-payer base and little opportunity for new buildings or businesses. The possible increases in any of the village's tax-supported budget can be limited.

2. Other Revenue Sources:

- a. 6-12% -- Revenue sharing from Bridges. Varies year to year. Dependent in part on our circulation numbers, which are themselves dependent on our quality of service
- b. 1 % -- Fees for lost items, overdue items (2024 budget)
- c. .08% -- Donations (2023: \$949.001; 2024: \$934.06)
- d. 2% -- Generous Friends of the Library support (2023: \$2,800; 2024: \$2,800)
- e. Public or Department of Instruction (DPI) grants, when available (\$2,000 – \$5,000; restricted to specific types of programs or services.)

Items a. through c. are not under our control.

*Item e. is important to our mission of serving the community. However, the **Friends** are a small group of volunteers, and on-going support – while vital – depends on the ability of the Friends organization to sustain itself. **Fund-raising events**, while fun, can be time-consuming and require tapping into the Friend's small supply of volunteers.*

Benefits of an Endowment Fund:

There are several benefits to a revenue-producing fund that is professionally managed and under the control of the Library Board. With such a fund, we can offer alternatives for giving to patrons who want to support our mission directly.

Our Friends group, who do a phenomenal job of supporting our programs and special events, do so on a voluntary basis.

And while we will not compete with our Friends group and their fund-raising efforts (Bingo Raffles, Trivia Nights, etc.), having an endowment fund will allow us to fund-raise in other ways, puts us into a “giving-minded” community, and opens doors for types of donations not accessible to us now, such as specific grants, estate planning, etc. See the list of benefits below, provided by the American Library Association.

The benefits of a foundation are many:

- **Grant Eligibility** – Foundations have the advantage of being eligible for grants for which public libraries may not qualify. Most grantors require that recipients be qualified 501(c)(3) non-profit organizations. Also, many major grantors have a policy against funding tax-supported institutions, but will provide grants to foundations.
- **Sponsorships and Partnerships** - Finding the right partner for your project is an art, and many companies like to be associated with the types of programs created by libraries.
- **Planned Giving Opportunities** - Planned giving is a way for donors to make gifts to an organization and receive financial and tax benefits. There are many options including Charitable Gift Annuities, Deferred Gift Annuities, Pooled Income Funds, Charitable Remainder Trusts, Charitable Lead Trusts, and the most common, Bequests. Retirement assets (including IRAs, annuities, pension plans, etc.) make a wonderful gift, because they pass tax-free to your library foundation.
- **Cash, Stocks, Real Estate, and Life Insurance** - Foundations can accept gifts for restricted and unrestricted purposes, providing donors a tax exemption (to extent qualified by law).
- **Endowments** – Gifts to create endowed funds are invested and only the income is spent on library needs. Endowments may be restricted by the donor, or available for spending on programs or other uses as needed.
- **Investment Opportunities** - Foundations have the flexibility to invest their funds to maximize the benefit for the foundation and, eventually, the library. Investment options available to public agencies are usually much more restrictive.
- **Community Support and Confidence** - When people give to a foundation they know that their gifts will be used as intended. Gifts may be restricted, making the giving even more appealing. For example, specified uses may include collections, branches, reading programs, etc.

Solution – Waukesha County Community Foundation:

The WCCF is our local accredited non-profit organization which provides investment services to small organizations (like us). The WCCF currently works with at least three other libraries in the Bridges system. (Mukwonago, Waukesha, New Berlin). Our contact is Melissa Baxter, President of the WCCF Board. (mbaxter@waukeshafoundation.org).

WCCF funds have shown growth of over 7% in past years, per President Melissa Baxter.

More information about the WCCF and its mission can be found at <https://waukeshafoundation.org/about/>

We have a copy of the Investment Policy available upon request. Contact BoardPresident@Butler.lib.WI.US.

Agency Fund:

The Library Board will establish an endowment via an Agency Fund. This type of fund allows an organization to focus on its mission while providing investment revenue.

It also helps nonprofits with gift planning and endowment-building to ensure their long-term financial sustainability. This attached explanation of the fund and how it works.

Agency Fund
A strategic investment for long-term stability

80+
AGENCY FUNDS
at the WCCF provide nonprofit partners with sustainability and build their endowments

OUR PARTNERSHIP
The Waukesha County Community Foundation (WCCF) works with nonprofit organizations to manage their endowment funds. Agency Funds are a crucial way nonprofits can build capacity and sustainability while partnering with the WCCF to leverage our philanthropic and financial expertise.

OVERVIEW
Agency Funds are established by nonprofits to provide operating support for their program(s) and to build an endowment ensuring long-term financial stability.

HOW IT WORKS

- 1 A nonprofit agency donates their assets to the WCCF to open the Fund
- 2 The WCCF manages the investment, freeing time for the organization to pursue its charitable mission.
- 3 Grants are awarded on a recurring schedule, or as specified, while the remaining balance of the Fund continues to grow in perpetuity.

MINIMUMS & FEES
The minimum to establish an Agency Fund is \$10,000. Administrative fees are 1% annually, assessed quarterly. Administrative fees charged to funds cover general operating costs for gift establishment, receipt of assets and contributions, grants and fund administration.

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
- Enables nonprofit to focus on mission
- Helps ensure agency sustainability
- Accept online gifts from agency supporters through the WCCF's website
- WCCF can assist with estate planning

CONTACT US
www.waukeshafoundation.org
(262) 513-1831

WAUKESHA COUNTY
Community
FOUNDATION

Source of Initial Investment:

Prior to 2018 our Library budget was co-mingled with other Village departments. At the end of the year, any money budgeted but not spent was reabsorbed into the Village's accounts. Until 2018, any donations given specifically to the Library were placed in a Non-Lapsing Fund. This ensured that those donations remained available to the Library.

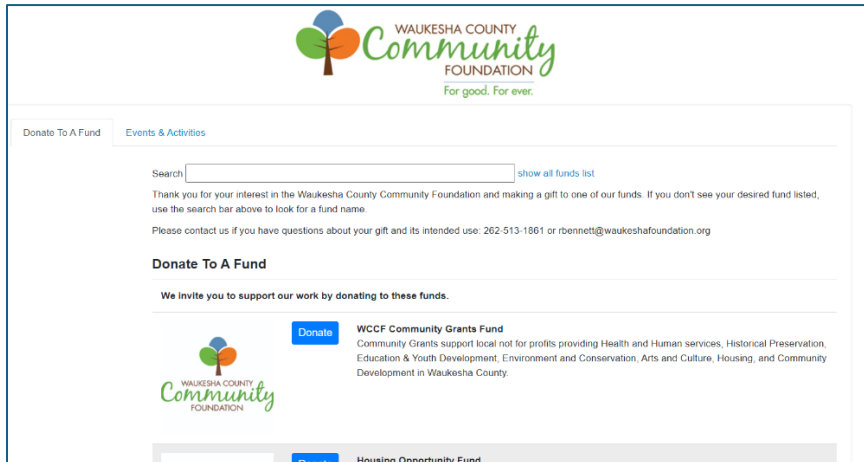
In 2018, the Library budget was placed into a Special Revenue Fund. At that time, the Non-Lapsing Fund balance was reassigned to our Reserve Fund and remains there.

Attached (Page 8) is the documentation showing that at least \$14,000 of the money currently in the Reserve Fund came from the "old" Non-Lapsing Fund. This establishes that at least \$10,000 to \$12,000 of the Reserve Fund is donated money, not tax-payer dollars. These are funds that we will use to establish our Butler Public Library Endowment.

Donation Process:

The Library Board will be able to add funds to the endowment fund, should someone provide funds directly to the Library Board, to be added to the endowment.

Individuals can also donate directly to endowment by accessing the WCCF Donation page directly:



If interested, access the entire list of WCCF funds at: <https://wccf.fcsuite.com/erp/donate>

Monitoring Progress:

At any time, authorized personnel (Village Administration, Library Board President and Treasurer, Director) can access information about our fund through a WCCF portal.

WCCF will provide an annual statement on the fund, upon request.

Withdrawal Process:

Monies in the endowment, although contained within the WCCF investment pool, continue to belong to the Butler Public Library. At any time, with at least a 30-day notice, the Library Board can withdraw funds. In case of an emergency, we can make a special request for quicker access.

In the event that the Library Board decides to withdraw from the endowment completely, the Board simply makes a request and the current amount of the fund will be returned.

Community Foundation Governance:

The WCCF is governed by federal and state statutes, and accredited through Community Foundations National Standards organization:

“**The Community Foundations National Standards** accreditation seal represents a community foundation's commitment to **rigorous**, sector-driven **best practices** that exceed federal and state requirements to demonstrate **accountability and excellence** to communities, policymakers, and the public. As community foundations face regulation at the state and the federal level, the accreditation program provides an additional layer of rigorous and enforced accountability.

The Accreditation Seal is only awarded to those community foundations that continue to meet comprehensive standards. Those receiving the Accreditation Seal have demonstrated their commitment to the success and well-being of every cause and person they support, and are willing and able to stand by every grant they have made. Dollars set aside for charity are limited. The Accreditation Seal signals to donors and to their professional advisers that a community foundation is a sound place to give and make a difference.”

Source: <https://www.cfstandards.org/the-program>

Legal Authority:

Finally, the Wisconsin State Statutes create the authority for local library boards to establish an endowment or participate in a community foundation:

Source of excerpt: <https://docs.legis.wisconsin.gov/statutes/statutes/43/64>

43.58 Powers and duties.

(7) The library board may receive, manage and dispose of gifts and donations as follows:

(a) All persons wishing to make donations of property for the benefit of a public library may vest the title thereto in the library board, to be held and controlled by the board, when accepted, according to the terms of the deed of gift, devise or bequest. As to such property the board shall be deemed special trustees.

(b)

1. In this paragraph, “community foundation” means a charitable organization, described in section 501 (c) (3) of the Internal Revenue Code and exempt from federal income tax under section 501 (a) of the Internal Revenue Code, dedicated to encouraging and assisting charitable activities and enterprises in a designated community in this state and having expertise in finance, fund development, and grantmaking.

2. If a gift, bequest, or endowment is made to any public library, the library board may

- pay or transfer the gift, bequest, or endowment, or its proceeds, to the treasurer of the municipality or county in which the public library is situated;

- may entrust the gift, bequest, or endowment to a public depository under ch. 34;
- may pay or transfer the gift, bequest, or endowment to the library board's financial secretary;
- or may, subject to subd. 3., pay or transfer the gift, bequest, or endowment to a charitable organization, described in section 501 (c) (3) of the Internal Revenue Code and exempt from federal income tax under section 501 (a) of the Internal Revenue Code, the purpose of which is providing financial or material support to the public library or to a community foundation.

A payment or transfer of a gift, bequest, or endowment by a library board to a charitable organization described in this paragraph made prior to March 19, 2008, is not invalid as lacking statutory authority to make the payment or transfer. If the library board pays or transfers the gift, bequest, or endowment to the financial secretary, the financial secretary may invest the gift, bequest, or endowment as permitted under s. 66.0603 (1m) or 112.11 (3); or may delegate investment authority for the gift, bequest, or endowment as permitted under s. 66.0603 (2) or 112.11 (5). The financial secretary shall hold office only during membership on the library board and shall be elected annually at the same time and in the same manner as the other officers of the library board.

3. A library board may pay or transfer a gift, bequest, or endowment to a charitable organization described in subd. 2. or to a community foundation only if the library board and the charitable organization or the community foundation agree, in writing and at the time of the payment or transfer of the gift, bequest, or endowment, to each of the following:

a. The charitable organization or the community foundation agrees to make disbursements from and of the gift, bequest, or endowment to the library board upon the written request of the library board.

b. Subject to subd. 3. bm., the library board retains control over the manner in which any disbursement made under subd. 3. a. is used.

bm. The library board's use of any disbursement made under subd. 3. a. shall be consistent with the intent of the donor of the gift, bequest, or endowment and with the agreement between the library board and the charitable organization or community foundation.

c. The library board exercises its rights over the use of each disbursement made under subd. 3. a. in accordance with the law applicable to trust investments and the provisions of this chapter.

(c) If any such treasurer or financial secretary holds any property belonging to the public library, the library board shall require a bond from the treasurer or financial secretary to the library board in such sum, not less than the amount of such property so held by him or her, and with such sureties as the library board requires. The bond shall be conditioned in substantially the same form as the ordinary bond required from the treasurer of the municipality or county, with the necessary changes.

(d) The treasurer or financial secretary shall make an annual report to the library board showing in detail the amount, investment, income and disbursements from the trust funds in his or her charge. Such report shall also be appended to the annual report of the library board under sub. (6).

(e) In the case of a gift for a library building, the library board of the municipality shall have the exclusive right to select and contract for the purchase of a site.

History of Fund Balance / Reserve Fund for the Library

Year	Source Document	Fund Balance
2018	<i>Draft Library Budget from Village</i>	\$ 14,257.00
2019	<i>Draft Library Budget from Village</i>	\$ 10,188.00
2020	Actual 2019 Fund Balance	\$ 22,996.00
2021	Actual 2020 Fund Balance	\$ 24,859.00
2022	Actual 2021 Fund Balance	\$ 26,850.00
2023	Actual 2022 Fund Balance	\$ 24,578.00
2024	Actual 2023 Fund Balance	\$ 29,222.00
2025	<i>Ben's calculation for 2024 Fund Balance</i>	\$ 23,610.00

Amounts drawn from Village Budget document unless otherwise noted in italics



Non-Lapsing Fund Transfer History

	<u>2018</u>	<u>Actual 2019</u>	<u>Actual 2020</u>	<u>Budgeted 2021</u>	<u>Budgeted 2022</u>
Property Tax	\$105,308	\$92,995	\$94,561	\$94,561	\$96,140
<u>Intergovernmental</u>					
Bridges Library System Grants	\$884	\$1,310	\$0.00	\$285.00	\$0.00
County Library Supplement (Waukesha)	\$5,631	\$5,736	\$6,069.00	\$7,838.00	\$9,032.00
Cross County Border Reimbursement					
Lakeshores	\$3	\$11	\$18	\$3	\$0
Washington County	\$497	\$419	\$648	\$1,173	\$399
Dodge County	\$192	\$44	\$0	\$0	\$0
Intergovernmental	\$7,207	\$7,520	\$6,735	\$9,299	\$9,431
Fines	\$2,061	\$2,181	\$1,072	\$2,200	\$2,000
Fees	\$3,553	\$3,317	\$1,777	\$3,265	\$3,112
Misc	\$639	\$696	\$1,523	\$625	\$850
<u>TOTAL LIBRARY REVENUE</u>					
TOTAL other Revenue	\$13,460	\$13,714	\$11,106	\$15,389	\$15,393
TOTAL Property Tax	\$105,308	\$92,995	\$94,561	\$94,561	\$96,140
Subtotal Library Revenue	\$118,768	\$106,709	\$105,667	\$109,950	\$111,533
One time Non Lapsing Transfer	\$14,257	\$0	\$0	\$0	\$0
TOTAL LIBRARY REVENUE	\$133,025	\$106,709	\$105,667	\$109,950	\$111,533

Source: 2022-Library Budget to Kayla -REV.xls