

## Public Notice of Regular Meeting of the Pewaukee Public Library Board of Trustees

Pursuant to section 19.84 (2) and (3) of the Wisconsin Statutes, notice is hereby given to the public and to those news media who have filed a written or electronic request for this notice, that the annual meeting of the Pewaukee Public Library Board of Trustees will be held on Wednesday, May 21st, 2025 at 6:30 p.m. The meeting will be held in the Visaya Room at the Pewaukee Public Library, 210 Main Street, Pewaukee, WI 53072.

### PEWAUKEE PUBLIC LIBRARY BOARD MEETING - AGENDA Wednesday, May 21st at 6:30 p.m.

As of the date of this notice, the subject matter known to be intended for consideration is as follows:

1. Call Meeting to Order and Roll Call

#### **SPECIAL BUSINESS:**

2. Discussion and possible action on the 2024 Library Audit by John Rader and Leah Gaffney, Baker Tilly US, LLP
3. Introductions of new library board member, Rachel Pader.

#### **REGULAR BUSINESS:**

4. Citizen Comments/Correspondence
5. Approval of Consent Agenda
  - a. Minutes April 9, 2025 (Regular Board Meeting)
  - b. Financial Reports:
    - i. GL Budget vs. Actual Library – April 2025
    - ii. GL Detail Library – April 2025
    - iii. Payment Approval Report – April 2025
    - iv. LGIP Statement – March 2025
    - v. LGIP Statement – April 2025
  - c. Library Monthly Statistics Report though April 2025
  - d. Library Directors Report May 2025

#### **OLD BUSINESS:**

None

#### **NEW BUSINESS:**

6. Discussion and possible action on the replacement of the Library's water softener
7. Discussion and possible action on the format and process for the Library's 2026 Budget.
8. Discussion and possible action on the Waukesha County Library Standards Certification
9. Discussion on TE Essentials *TE12: Library Standards and Wisconsin Public Library Standards*
10. ADJOURNMENT

#### **NEXT MEETING SCHEDULED: Wednesday, June 18, 2025**

#### **LOCATION: Visaya Room, Pewaukee Public Library, 210 Main Street, Pewaukee, WI 53072**

The Pewaukee Public Library is committed to providing the highest degree of accessibility within its means when conducting library-sponsored events. Please notify us of your disability-related accommodation requests two weeks prior to a Library Board meeting by calling (262) 691-5670, extension 920. We will attempt to honor all requests but cannot assure that requests made too close to the date will be able to be accommodated.

Posted: Friday, May 16, 2025
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# Reporting and insights from 2024 audit:

## Pewaukee Public Library

December 31, 2024

# Executive summary

April 9, 2025

To the Library Board  
Pewaukee Public Library  
210 Main Street  
Pewaukee, WI 53072-3592

We have completed our audit of the financial statements of the Pewaukee Public Library (the Library) for the year ended December 31, 2024, and have issued our report thereon dated April 9, 2025. This letter presents communications required by our professional standards.

Your audit should provide you with confidence in your financial statements. The audit was performed based on information obtained from meetings with management, data from your systems, knowledge of your Library's operating environment and our risk assessment procedures. We strive to provide you clear, concise communication throughout the audit process and of the final results of our audit.

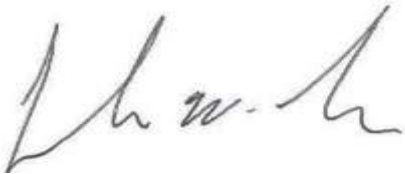
Additionally, we have included information on key risk areas Pewaukee Public Library should be aware of in your strategic planning. We are available to discuss these risks as they relate to your organization's financial stability and future planning.

If you have questions at any point, please connect with us:

- John Rader, Managing Director: [john.rader@bakertilly.com](mailto:john.rader@bakertilly.com) or +1 (608) 240 2341
- Leah Gaffney, Manger: [leah.gaffney@bakertilly.com](mailto:leah.gaffney@bakertilly.com) or +1 (608) 240 2346

Sincerely,

Baker Tilly US, LLP



John W. Rader, CPA, Managing Director

THIS COMMUNICATION IS INTENDED SOLELY FOR THE INFORMATION AND USE OF THOSE CHARGED WITH GOVERNANCE, AND, IF APPROPRIATE, MANAGEMENT, AND IS NOT INTENDED TO BE AND SHOULD NOT BE USED BY ANYONE OTHER THAN THESE SPECIFIED PARTIES.

BAKER TILLY ADVISORY GROUP, LP AND BAKER TILLY US, LLP, TRADING AS BAKER TILLY, ARE MEMBERS OF THE GLOBAL NETWORK OF BAKER TILLY INTERNATIONAL LTD., THE MEMBERS OF WHICH ARE SEPARATE AND INDEPENDENT LEGAL ENTITIES. BAKER TILLY US, LLP IS A LICENSED CPA FIRM THAT PROVIDES ASSURANCE SERVICES TO ITS CLIENTS. BAKER TILLY ADVISORY GROUP, LP AND ITS SUBSIDIARY ENTITIES PROVIDE TAX AND CONSULTING SERVICES TO THEIR CLIENTS AND ARE NOT LICENSED CPA FIRMS.

# Responsibilities

## Our responsibilities

As your independent auditor, our responsibilities include:

- Planning and performing the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. Reasonable assurance is a high level of assurance.
- Assessing the risks of material misstatement of the financial statements, whether due to fraud or error. Included in that assessment is a consideration of the Library's internal control over financial reporting.
- Performing appropriate procedures based upon our risk assessment.
- Evaluating the appropriateness of the accounting policies used and the reasonableness of significant accounting estimates made by management.
- Forming and expressing an opinion based on our audit about whether the financial statements prepared by management, with the oversight of those charged with governance:
  - Are free from material misstatement
  - Present fairly, in all material respects and in accordance with accounting principles generally accepted in the United States of America
- Our audit does not relieve management or those charged with governance of their responsibilities.

We are also required to communicate significant matters related to our audit that are relevant to the responsibilities of those charged with governance, including:

- Internal control matters
- Qualitative aspects of the Library's accounting practice including policies, accounting estimates and financial statement disclosures
- Significant unusual transactions
- Significant difficulties encountered
- Disagreements with management
- Circumstances that affect the form and content of the auditors' report
- Audit consultations outside the engagement team
- Corrected and uncorrected misstatements
- Other audit findings or issues

# Audit status

## Significant changes to the audit plan

There were no significant changes made to either our planned audit strategy or to the significant risks and other areas of emphasis identified during the performance of our risk assessment procedures.

# Audit approach and results

## Planned scope and timing

### Audit focus

Based on our understanding of the Library and environment in which you operate, we focused our audit on the following key areas:

- Key transaction cycles
- Areas with significant estimates
- Implementation of new accounting standards

Our areas of audit focus were informed by, among other things, our assessment of materiality. Materiality in the context of our audit was determined based on specific qualitative and quantitative factors combined with our expectations about the Library's current year results.

## Key areas of focus and significant findings

### Significant risks of material misstatement

A significant risk is an identified and assessed risk of material misstatement that, in the auditor's professional judgment, requires special audit consideration. Within our audit, we focused on the following areas below.

Significant risk areas	Testing approach	Conclusion
Management override of controls	Incorporate unpredictability into audit procedures, emphasize professional skepticism and utilize audit team with industry expertise	Procedures identified provided sufficient evidence for our audit opinion
Improper revenue recognition due to fraud	Confirmation or validation of certain revenues supplemented with detailed predictive analytics based on non-financial data and substantive testing of related receivables	Procedures identified provided sufficient evidence for our audit opinion

### Other areas of emphasis

We also focused on other areas that did not meet the definition of a significant risk but were determined to require specific awareness and a unique audit response.

Other areas of emphasis		
Cash and investments	Revenues and receivables	General disbursements
Payroll	Pension and OPEB liabilities	Compensated absences
Capital assets	Net position calculations	Financial reporting and required disclosures

## Internal control matter

We considered the Library's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing an opinion on the financial statements. We are not expressing an opinion on the effectiveness of the Library's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis.

A material weakness is a deficiency or combination of deficiencies in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We identified the following deficiency as a material weakness:

- **Financial statement close process**

Properly designed systems of internal control provide your organization with the ability to process and record accurate monthly and year-end transactions and annual financial reports.

Our audit includes a review and evaluation of the internal controls relating to financial reporting. Common attributes of a properly designed system of internal control for financial reporting are as follows:

- There is adequate staffing to prepare financial reports throughout the year and at year-end.
- Material misstatements are identified and corrected during the normal course of duties.
- Complete and accurate financial statements, including footnotes, are prepared.
- Financial reports are independently reviewed for completeness and accuracy.

Our evaluation of the internal controls over financial reporting has identified control deficiencies that are considered a material weakness surrounding the preparation of financial statements and footnotes, adjusting journal entries identified by the auditors, and an independent review of financial reports.

Management has not prepared financial statements that are in conformity with generally accepted accounting principles.

## Required communications

### Qualitative aspect of accounting practices

- Accounting policies: Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we have advised management about the appropriateness of accounting policies and their application. The significant accounting policies used by Library are described in Note 1 to the financial statements. As described in Note 1, the Library changed accounting policies related to compensated absences by adopting Accounting Pronouncement No. 101 in 2024. We noted no transactions entered into by the Library during the year for which accounting policies are controversial or for which there is a lack of authoritative guidance or consensus or diversity in practice.
- Accounting estimates: Accounting estimates, including fair value estimates, are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements, the degree of subjectivity involved in their development and because of the possibility that future events affecting them may differ significantly from those expected. The following estimates are of most significance to the financial statements:

Estimate	Management's process to determine	Baker Tilly's conclusions regarding reasonableness
Net pension liability and related deferrals	Evaluation of information provided by the Wisconsin Retirement System	Reasonable in relation to the financial statements as a whole
Depreciation	Evaluate estimated useful life of the asset and original acquisition value	Reasonable in relation to the financial statements as a whole

There have been no significant changes made by management to either the processes used to develop the particularly sensitive accounting estimates, or to the significant assumptions used to develop the estimates noted above.

- Financial statement disclosures: The disclosures in the financial statements are neutral, consistent and clear.

### Significant unusual transactions

There have been no significant transactions that are outside the normal course of business for the Library or that otherwise appear to be unusual due to their timing, size or nature.

### Significant difficulties encountered during the audit

We encountered no significant difficulties in dealing with management and completing our audit.

## **Disagreements with management**

Professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter that could be significant to the basic financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

## **Audit report**

There have been no departures from the auditors' standard report.

## **Audit consultations outside the engagement team**

We encountered no difficult or contentious matters for which we consulted outside of the engagement team.

## **Uncorrected misstatements and corrected misstatements**

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. There were no material misstatements identified.

## **Other audit findings or issues**

We encountered no other audit findings or issues that require communication at this time.

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Library's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

## **Other information in documents containing audited basic financial statements**

### *Official statements*

The Library's audited financial statements are "general purpose" financial statements. General purpose financial statements consist of the basic financial statements that can be used by a broad group of people for a broad range of activities. Once we have issued our audit report, we have no further obligation to update our report for events occurring subsequent to the date of our report. The Library can use the audited financial statements in other client prepare documents, such as official statements related to the issuance of debt, without our acknowledgement. Unless we have been engaged to perform services in connection with any subsequent transaction requiring the inclusion of our audit report, as well as to issue an auditor's acknowledgment letter, we have neither read the document nor performed subsequent event procedures in order to determine whether or not our report remains appropriate.

## **Management's consultations with other accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing or accounting matters.

## **Written communications between management and Baker Tilly**

The attachments include copies of other material written communications, including a copy of the management representation letter.

## Compliance with laws and regulations

We did not identify any non-compliance with laws and regulations during our audit.

## Fraud

We did not identify any known or suspected fraud during our audit.

## Going concern

Pursuant to professional standards, we are required to communicate to you, when applicable, certain matters relating to our evaluation of the Library's ability to continue as a going concern for a reasonable period of time but no less than 12 months from the date of the financial statements, including the effects on the financial statements and the adequacy of the related disclosures, and the effects on the auditor's report. No such matters or conditions have come to our attention during our engagement.

## Independence

We are not aware of any relationships between Baker Tilly and the Library that, in our professional judgment, may reasonably be thought to bear on our independence.

## Related parties

We did not have any significant findings or issues arise during the audit in connection with the Library's related parties.

## Other matters

We applied certain limited procedures to the required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

## Nonattest services

The following nonattest services were provided by Baker Tilly:

- Financial statement preparation
- Adjusting journal entries

In addition, we prepared GASB No. 34 conversion entries which are summarized in the "Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position" and the "Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities" in the financial statements.

None of these nonattest services constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.

# Library Board

Visit our resource page for regulatory updates, trending challenges and opportunities in your industry and other timely updates.

Visit the resource page at <https://www.bakertilly.com/insights/audit-committee-resource-page>.

# Management representation letter



April 9, 2025

Baker Tilly US, LLP  
4807 Innovate Ln  
PO Box 7398  
Madison, WI 53707-7398

Dear Baker Tilly US, LLP:

We are providing this letter in connection with your audit of the financial statements of the Pewaukee Public Library as of December 31, 2024 and for the year then ended for the purpose of expressing opinions as to whether the financial statements present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the Pewaukee Public Library and the respective changes in financial position, in conformity with accounting principles generally accepted in the United States of America (GAAP). We confirm that we are responsible for the fair presentation of the previously mentioned financial statements in conformity with accounting principles generally accepted in the United States of America. We are also responsible for adopting sound accounting policies, establishing and maintaining internal control over financial reporting, and preventing and detecting fraud.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, the following representations made to you during your audit.

#### **Financial Statements**

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated February 10, 2021.
- 2) The financial statements referred to above are fairly presented in conformity with accounting principles generally accepted in the United States of America. We have engaged you to advise us in fulfilling that responsibility. The financial statements include all properly classified funds of the primary government required by accounting principles generally accepted in the United States of America to be included in the financial reporting entity.

*Browse. Borrow. Bloom.*

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- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, if any, are reasonable.
- 6) All events subsequent to the date of the financial statements and for which accounting principles generally accepted in the United States of America require adjustment or disclosure have been adjusted or disclosed. No other events, including instances of noncompliance, have occurred subsequent to the financial statement date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements.
- 7) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 8) All known audit and bookkeeping adjustments have been included in our financial statements, and we are in agreement with those adjustments.
- 9) There are no known or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements. There are no unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be disclosed in accordance with accounting principles generally accepted in the United States of America.
- 10) Guarantees, whether written or oral, under which the Pewaukee Public Library is contingently liable, if any, have been properly recorded or disclosed.

### **Information Provided**

- 11) We have provided you with:
  - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as financial records and related data, documentation, and other matters.
  - b) Additional information that you have requested from us for the purpose of the audit.
  - c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
  - d) Minutes of the meetings of the Board or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) We have not completed an assessment of the risk that the financial statements may be materially misstated as a result of fraud.

- 13) We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
  - a) Management,
  - b) Employees who have significant roles in internal control, or
  - c) Others where the fraud could have a material effect on the financial statements.
- 14) We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, regulators, or others.
- 15) We have no knowledge of known instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 16) There are no related parties or related party relationships and transactions, including side agreements, of which we are aware.

#### Other

- 17) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 18) We have a process to track the status of audit findings and recommendations.
- 19) We have identified to you any previous financial audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 20) The Library has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources or fund balance or net position.
- 21) We are responsible for compliance with federal, state, and local laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits, debt contracts, and IRS arbitrage regulations; and we have identified and disclosed to you all federal, state, and local laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.
- 22) There are no:
  - a) Violations or possible violations of budget ordinances, federal, state, and local laws or regulations (including those pertaining to adopting, approving and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, or for reporting on noncompliance, except those already disclosed in the financial statement, if any.
  - b) Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by accounting principles generally accepted in the United States of America.
  - c) Nonspendable, restricted, committed, or assigned fund balances that were not properly authorized and approved.

d) Rates being charged to customers other than the rates as authorized by the applicable authoritative body.

23) In regards to the nonattest services performed by you listed below, we acknowledge our responsibility related to these nonattest services and have 1) accepted all management responsibility; 2) designated an individual with suitable skill, knowledge, or experience to oversee the services; 3) evaluated the adequacy and results of the services performed, and 4) accepted responsibility for the results of the services.

a) Financial statement preparation

b) Adjusting journal entries

None of these nonattest services constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.

24) The Pewaukee Public Library has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.

25) The Pewaukee Public Library has complied with all aspects of contractual agreements that would have a material effect on the financial statement in the event of noncompliance.

26) The financial statements properly classify all funds and activities.

27) Components of net position (net investment in capital assets; restricted; and unrestricted) and components of fund balance (nonspendable, restricted, committed, assigned and unassigned) are properly classified and, if applicable, approved.

28) The Pewaukee Public Library has no derivative financial instruments such as contracts that could be assigned to someone else or net settled, interest rate swaps, collars or caps.

29) Provisions for uncollectible receivables, if any, have been properly identified and recorded.

30) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.

31) Revenues are appropriately classified in the statement of activities within program revenues and general revenues.

32) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.

33) Deposits and investments are properly classified, valued, and disclosed (including risk disclosures, collateralization agreements, valuation methods, and key inputs, as applicable).

34) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated/amortized. Any known impairments have been recorded and disclosed.

- 35) We have appropriately disclosed the Pewaukee Public Library's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available and have determined that net position were properly recognized under the policy. We have also disclosed our policy regarding which resources (that is, restricted, committed, assigned or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available.
- 36) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 37) We assume responsibility for, and agree with, the information provided by the Wisconsin Retirement System as audited by the Legislative Audit Bureau relating to the net pension asset/liability and related deferred outflows and deferred inflows and have adequately considered the reasonableness of the amounts and disclosures used in the financial statements and underlying accounting records. We also assume responsibility for the census data that has been reported to the plan.
- 38) We have reviewed existing contracts and determined there are no items requiring accounting or reporting as leases.
- 39) The auditing standards define an annual report as "a document, or combination of documents, typically prepared on an annual basis by management or those charged with governance in accordance with law, regulation, or custom, the purpose of which is to provide owners (or similar stakeholders) with information on the entity's operations and the financial results and financial position as set out in the financial statements." Among other items, an annual report contains, accompanies, or incorporates by reference the financial statements and the auditors' report thereon. We confirm that we do not prepare and have no plans to prepare an annual report.
- 40) We have evaluated our GASB 75 OPEB liability and related deferrals and determined that they are not material to the financial statements.
- 41) We have implemented GASB Statement No. 101, Compensated Absences, and believe that all required disclosures and accounting considerations have been identified and properly classified in the financial statements in compliance with the Standard.

Sincerely,

Pewaukee Public Library

Signed: Naive Ellyse

Signed: Matt Hise

## Client service team



**John Rader, CPA**  
**Managing Director**

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# Accounting changes relevant to Pewaukee Public Library

## Future accounting standards update

GASB Statement Number	Description	Potentially impacts you	Effective date
102	Certain Risk Disclosures	✓	12/31/25
103	Financial Reporting Model Improvements	✓	12/31/26
104	Disclosure of Certain Capital Assets	✓	12/31/26

Further information on upcoming [GASB pronouncements](#).

## New guidance on disclosure of certain risks

The requirements in GASB Statement No. 102, *Certain Risk Disclosures* is meant to provide financial statement users with information about certain risks when circumstances make a government vulnerable to a heightened possibility of loss or harm. It requires governments to disclose essential information about risks related to vulnerabilities due to certain concentrations or constraints.

- (a) The Statement defines a concentration as a lack of diversity related to an aspect of a significant inflow or outflow of resources—for example, a small number of companies that represent a majority of employment in a government’s jurisdiction, or a government that relies on one revenue source for most of its revenue.
- (b) The Statement defines a constraint as a limitation imposed on a government by an external party or by formal action of the government’s highest level of decision-making authority—such as a voter-approved property tax cap or a state-imposed debt limit.

Concentrations and constraints may limit a government’s ability to acquire resources or control spending.

The Statement generally requires a government to disclose information about a concentration or constraint if all of the following criteria are met:

- (a) The concentration or constraint is *known* to the government prior to issuing the financial statements.
- (b) The concentration or constraint makes the government vulnerable to the risk of a substantial impact.
- (c) An event or events associated with the concentration or constraint that could cause a substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued.

The disclosures should include a description of the following:

- The concentration or constraint,
- Each event associated with the concentration or constraint that could cause a substantial impact if the event has occurred or has begun to occur prior to the issuance of the financial statements, and
- Actions taken by the government to mitigate the risk prior to the issuance of the financial statements.

## Changes to the financial reporting model

GASB Statement 103, *Financial Reporting Model Improvements*, builds on Statement 34 by providing key targeted improvements to the financial reporting model. Its requirements are designed to:

- Enhance the effectiveness of governmental financial reports in providing information essential for decision making and assessing a government's accountability, and
- Address certain application issues.

The targeted improvements contained in Statement 103 establish or modify existing accounting and financial reporting requirements related to:

- Management's discussion and analysis - While the overall requirements do not substantially change management's discussion and analysis, the modifications are meant to improve the analysis included in this section and provide details about the items that should be discussed as currently known facts, decisions, or conditions expected to have a significant financial effect in the subsequent period.
- Unusual or infrequent items (previously known as extraordinary and special items) - The new Statement simplifies GASB literature by eliminating the separate presentation of extraordinary and special items. Under the requirement of Statement 103, applicable items will either be identified as unusual or infrequent, or both.
- Presentation of the proprietary fund statement of revenues, expenses, and changes in fund net position - The changes are designed to improve consistency around the classification of items in these statements by better defining what should be included in operating revenues and expenses and nonoperating revenues and expenses including, for example, the addition of subsidies received or provided as a new category of nonoperating revenues and expenses.
- Major component unit information, and Budgetary comparison information - Statement 103 is designed to improve the consistency of the reporting of major component unit information and budgetary comparison information by specifying required placement of that information.

## Two-way audit communications

As part of our audit of your financial statements, we are providing communications to you throughout the audit process. Auditing requirements provide for two-way communication and are important in assisting the auditor and you with more information relevant to the audit.

As this past audit is concluded, we use what we have learned to begin the planning process for next year's audit. It is important that you understand the following points about the scope and timing of our next audit:

- a. We address the significant risks of material misstatement, whether due to fraud or error, through our detailed audit procedures.
- b. We will obtain an understanding of the five components of internal control sufficient to assess the risk of material misstatement of the financial statements whether due to error or fraud, and to design the nature, timing and extent of further audit procedures. We will obtain a sufficient understanding by performing risk assessment procedures to evaluate the design of controls relevant to an audit of financial statements and to determine whether they have been implemented. We will use such knowledge to:
  - Identify types of potential misstatements.
  - Consider factors that affect the risks of material misstatement.
  - Design tests of controls, when applicable, and substantive procedures.
- c. We will not express an opinion on the effectiveness of internal control over financial reporting or compliance with laws, regulations and provisions of contracts or grant programs.
- d. The concept of materiality recognizes that some matters, either individually or in the aggregate, are important for fair presentation of financial statements in conformity with generally accepted accounting principles while other matters are not important. In performing the audit, we are concerned with matters that, either individually or in the aggregate, could be material to the financial statements. Our responsibility is to plan and perform the audit to obtain reasonable assurance that material misstatements, whether caused by errors or fraud, are detected.

Our audit will be performed in accordance with auditing standards generally accepted in the United States of America.

We are very interested in your views regarding certain matters. Those matters are listed here:

- a. We typically will communicate with your top level of management unless you tell us otherwise.
- b. We understand that the governing board has the responsibility to oversee the strategic direction of your organization, as well as the overall accountability of the entity. Management has the responsibility for achieving the objectives of the entity.
- c. We need to know your views about your organization's objectives and strategies, and the related business risks that may result in material misstatements.
- d. We anticipate that the Library will receive an unmodified opinion on its financial statements.
- e. Which matters do you consider warrant particular attention during the audit, and are there any areas where you request additional procedures to be undertaken?
- f. Have you had any significant communications with regulators or grantor agencies?
- g. Are there other matters that you believe are relevant to the audit of the financial statements?

Also, is there anything that we need to know about the attitudes, awareness and actions of the governing body concerning:

- a. The entity's internal control and its importance in the entity, including how those charged with governance oversee the effectiveness of internal control?
- b. The detection or the possibility of fraud?

We also need to know if you have taken actions in response to developments in financial reporting, laws, accounting standards, governance practices, or other related matters, or in response to previous communications with us.

With regard to the timing of our audit, here is some general information. If necessary, we may do preliminary financial audit work during the months of October-December. Our final financial fieldwork is scheduled during the spring to best coincide with your readiness and report deadlines. After fieldwork, we wrap up our financial audit procedures at our office and may issue drafts of our report for your review. Final copies of our report and other communications are issued after approval by your staff. This is typically 6-12 weeks after final fieldwork but may vary depending on a number of factors.

Keep in mind that while this communication may assist us with planning the scope and timing of the audit, it does not change the auditor's sole responsibility to determine the overall audit strategy and the audit plan, including the nature, timing and extent of procedures necessary to obtain sufficient appropriate audit evidence.

We realize that you may have questions on what this all means or wish to provide other feedback. We welcome the opportunity to hear from you.

# **Pewaukee Public Library**

Financial Statements and  
Supplementary Information

December 31, 2024

# Pewaukee Public Library

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December 31, 2024

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## Independent Auditors' Report

To the Pewaukee Public Library Board of  
Pewaukee Public Library

### Opinions

We have audited the accompanying financial statements of the governmental activities and the major fund of the Pewaukee Public Library (the Library), a custodial fund of the Village of Pewaukee, Wisconsin, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Library's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the Library as of December 31, 2024 and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Library and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Library's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Library's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Library's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings and certain internal control-related matters that we identified during the audit.

#### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the required supplementary information, as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the *Governmental Accounting Standards* Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the management's discussion that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the *Governmental Accounting Standards* Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. Our opinions on the basic financial statements are not affected by this missing information.

*Baker Tilly US, LLP*

Madison, Wisconsin  
April 9, 2025

# Pewaukee Public Library

## Statement of Net Position

December 31, 2024

### Assets and Deferred Outflows of Resources

#### Assets

Cash and investments	\$ 402,381
Capital assets:	
Library collection and other assets	1,123,327
Accumulated depreciation	<u>(490,799)</u>
Total assets	<u>1,034,909</u>

#### Deferred Outflows of Resources

Pension related amounts	<u>372,624</u>
-------------------------	----------------

### Liabilities, Deferred Inflows of Resources and Net Position

#### Liabilities

Accounts payable	36,010
Accrued liabilities	5,239
Unearned revenue	72,489
Noncurrent liabilities due within one year	14,912
Due in more than one year:	
Net pension liability	<u>39,386</u>
Total liabilities	<u>168,036</u>

#### Deferred Inflows of Resources

Pension related amounts	<u>231,525</u>
-------------------------	----------------

#### Net Position

Investment in capital assets	632,528
Restricted for:	
Library events	55,513
Unrestricted	<u>319,931</u>
Total net position	<u>\$ 1,007,972</u>

See notes to financial statements

**Pewaukee Public Library**

Statement of Activities

Year Ended December 31, 2024

Functions/Programs	Expenses	Program Revenues			Net (Expenses), Revenues and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total
<b>Governmental Activities</b>					
Library service	\$ 1,362,051	\$ 8,054	\$ 1,311,065	\$ -	\$ (42,932)
<b>General Revenues</b>					
Investment income					6,215
Miscellaneous					64,381
Total general revenues					70,596
Change in net position					27,664
<b>Net Position, Beginning</b>					980,308
<b>Net Position, Ending</b>					\$ 1,007,972

*See notes to financial statements*

# Pewaukee Public Library

Balance Sheet - General Fund  
December 31, 2024

## Assets

Cash and investments	\$ 402,381
Total assets	<u>\$ 402,381</u>

## Liabilities and Fund Balance

### Liabilities

Accounts payable	\$ 36,010
Accrued liabilities	5,239
Unearned revenue	<u>72,489</u>
Total liabilities	<u>113,738</u>

### Fund Balance

Restricted	55,513
Unassigned	<u>233,130</u>
Total fund balance	<u>288,643</u>
Total liabilities and fund balance	<u>\$ 402,381</u>

### Reconciliation of the Statement of Net Position to the Balance Sheet

Total fund balance	\$ 288,643
Capital assets (net of accumulated depreciation) not reported on the balance sheet	632,528
Compensated absences not reported on the balance sheet	(14,912)
Net pension liability not reported on the balance sheet	(39,386)
Deferred outflow of resources not reported on the balance sheet	372,624
Deferred inflow of resources not reported on the balance sheet	<u>(231,525)</u>
Total net position	<u>\$ 1,007,972</u>

# Pewaukee Public Library

## Statement of Revenues, Expenditures and Changes in Fund Balance - General Fund Year Ended December 31, 2024

### Revenues

Intergovernmental	\$ 1,289,253
Fines	8,054
Donations	21,812
Investment income	6,215
Miscellaneous	64,381
	<hr/>
Total revenues	1,389,715

### Expenditures

Current:	
Library activities	1,324,387
Capital outlay	68,647
	<hr/>
Total expenditures	1,393,034

Net change in fund balance (3,319)

**Fund Balance, Beginning** 

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 291,962

**Fund Balance, Ending** 

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 \$ 288,643 

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## Pewaukee Public Library

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance of  
Governmental Fund to the Statement of Activities  
Year Ended December 31, 2024

<b>Net Change in Fund Balance, Total Governmental Fund</b>	<b>\$ (3,319)</b>
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the Statement of Net Position the cost of these assets is capitalized and they are depreciated over their estimated useful lives with depreciation expense reported in the statement of activities:	
Capital outlay is reported as an expenditure in the fund financial statements but is capitalized in the government-wide financial statements	68,647
Capital assets expensed in Library activities function	45,814
Depreciation is reported in the government-wide statements	(86,340)
Net book value of assets retired	(7,797)
Some expenses in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds	
Compensated absences	(4,957)
Net pension liability	107,908
Deferred outflows of resources related to pensions	(174,931)
Deferred inflows of resources related to pensions	82,639
<b>Change in Net Position of Governmental Activities</b>	<b>\$ 27,664</b>

See notes to financial statements

# Pewaukee Public Library

## Index to Notes to Financial Statements

December 31, 2024

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# Pewaukee Public Library

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Notes to Financial Statements  
December 31, 2024

## 1. Summary of Significant Accounting Policies

The accounting policies of the Pewaukee Public Library (the Library), a custodial fund of the Village of Pewaukee, Wisconsin, conform to generally accepted accounting principles as applicable to governmental units. The accepted standard setting body for establishing governmental accounting and financial reporting principles is the Governmental Accounting Standards Board (GASB).

### Reporting Entity

In 2004, the City of Pewaukee (the City) and the Village of Pewaukee (the Village) entered into an Intergovernmental Cooperative Agreement under Sections 43.53 and 66.0301 of the Wisconsin Statutes to construct and operate a joint library. On October 1, 2024, the City and the Village agreed to the terms and conditions of a new successor joint library agreement.

As part of the agreement, the City and the Village have adopted ordinances creating a Joint Library Board. The Joint Library Board consists of seven members as required under Wisconsin Statutes.

Two members are appointed by the Pewaukee Village President, subject to confirmation of the Village Board and four members are appointed by the City of Pewaukee Mayor, subject to confirmation by the City Council. No more than one member from each municipality can be an elected official. One additional member or their designee, subject to the appointment and confirmation of the Village Board and Council, shall be the Superintendent of the Pewaukee Public School District.

The Joint Library Board hired a librarian who is eligible for certification by the Division of Library Services to serve as Library Director. This individual is responsible for the day-to-day administration of the Library, under direction of the Joint Library Board, in accordance with the Joint Library plan and federal and state law.

The employees of the Joint Library are considered employees of the Village for payroll and benefit purposes.

## Government-Wide and Fund Financial Statements

### Government-Wide Financial Statements

In June 2022, the GASB issued Statement No. 101, *Compensated Absences*. This Statement requires that liabilities for compensated absences be recognized in financial statements prepared using the economic resources measurement focus for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. This standard was implemented January 1, 2024.

The statement of net position and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity. Governmental activities generally are financed through intergovernmental revenues, fines, donations and other nonexchange revenues.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The Library does not allocate indirect expenses to functions in the statement of activities. Program revenues include: 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Investment income and other items not included among program revenues are reported as general revenues. Internally dedicated resources are reported as general revenues rather than as program revenues.

### **Fund Financial Statements**

Financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position, revenues and expenditures.

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

Funds are organized as major funds or nonmajor funds within the governmental statements. An emphasis is placed on major funds within the governmental categories. A fund is considered major if it is the primary operating fund of the Library or meets the following criteria:

- a. Total assets/deferred outflows of resources, liabilities/deferred inflows of resources, revenues or expenditures of that individual governmental fund are at least 10% of the corresponding total for all funds of that category or type and
- b. The same element of the individual governmental fund that met the 10% test is at least 5% of the corresponding total for all governmental funds combined.
- c. In addition, any other governmental fund that the Library believes is particularly important to financial statement users may be reported as a major fund.

The Library reports the following major governmental fund:

General Fund - accounts for the Library's primary operating activities. It is used to account for all financial resources except those required to be accounted for in another fund.

### **Measurement Focus, Basis of Accounting and Financial Statement Presentation**

The government-wide statement of net position and statement of activities are reported using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider are met. Unbilled receivables are recorded as revenues when services are provided.

### **Fund Financial Statements**

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recorded when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the Library considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on long-term debt, claims, judgments, compensated absences and pension expenditures, which are recorded as a fund liability when expected to be paid with expendable available financial resources.

Intergovernmental aids and grants are recognized as revenues in the period the Library is entitled the resources and the amounts are available. Amounts owed to the Library, which are not available, are recorded as receivables and unavailable revenues. Amounts received before eligibility requirements (excluding time) are met are recorded as liabilities. Amounts received in advance of meeting time requirements are recorded as deferred inflows.

Revenues susceptible to accrual include public charges for services. Other general revenues such as fines and miscellaneous revenues are recognized when received in cash or when measurable and available under the criteria described above.

### **All Financial Statements**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities and deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

### **Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position or Equity**

#### **Deposits and Investments**

Investment of Village funds, acting as the fiscal agent for the Library, is restricted by state statutes. Available investments are limited to:

1. Time deposits in any credit union, bank, savings bank or trust company.
2. Bonds or securities of any county, city, drainage district, technical college district, village, town or school district of the state. Also, bonds issued by a local exposition district, a local professional baseball park district, a local professional football stadium district, a local cultural arts district, the University of Wisconsin Hospitals and Clinics Authority or the Wisconsin Aerospace Authority.
3. Bonds or securities issued or guaranteed by the federal government.
4. The local government investment pool.
5. Any security maturing in seven years or less and having the highest or second highest rating category of a nationally recognized rating agency.

## **Pewaukee Public Library**

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Notes to Financial Statements  
December 31, 2024

6. Securities of an open-end management investment company or investment trust, subject to various conditions and investment options.
7. Repurchase agreements with public depositories, with certain conditions.

In addition, library trust funds are regulated by Chapter 112, which gives broad authority to use such funds to acquire various kinds of investments including stocks, bonds and debentures.

The Library Board has adopted the investment policy maintained by the Village as its fiscal agent. That policy follows the state statute for allowable investments.

Investments are stated at fair value, which is the amount at which an investment could be exchanged in a current transaction between willing parties. Fair values are based on quoted market prices. No investments are reported at amortized cost. Adjustments necessary to record investments at fair value are recorded in the operating statement as increases or decreases in investment income. Investment income on commingled investments of municipal accounting funds is allocated based on average balances. The difference between the bank balance and carrying value is due to outstanding checks and/or deposits in transit.

See Note 3 for further information.

### **Prepaid Items**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

### **Restricted Assets**

Mandatory segregations of assets are presented as restricted assets. Such segregations are required by bond agreements and other external parties. Current liabilities payable from these restricted assets are so classified. The excess of restricted assets over current liabilities payable from restricted assets will be used first for retirement of related long-term debt. The remainder, if generated from earnings, is shown as restricted net position.

### **Capital Assets**

#### **Government-Wide Financial Statements**

Capital assets, which include property, building, equipment and library materials, are reported in the government-wide financial statements. Capital assets are defined by the government as assets with an initial cost of more than \$5,000 for general capital assets and an estimated useful life in excess of one year. All capital assets are valued at historical cost or estimated historical cost if actual amounts are unavailable. Donated capital assets are recorded at their estimated acquisition value at the date of donation.

The Village transferred assets in the amount of \$525,000 to the Joint Library Board in 2005. These assets include books, shelving, furniture and all items owned by the Village in its former library.

The City provided \$500,000 as part of the City's 2005 budget to purchase books and materials to bring the Joint Library up to required county standards upon County Board resolution exempting the City from the county tax for the ensuing tax year. These assets are under the control of the Joint Library Board.

# Pewaukee Public Library

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Notes to Financial Statements  
December 31, 2024

The Village retains 100% ownership of the land upon which the Joint Library is located. The Village and City jointly own the building. The percentage of ownership interest is determined by the respective contributions toward the initial construction of the building.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation reflected in the statement of net position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Library collection (printed materials) and furnishings	10-20 Years
Equipment	5-30 Years

## Fund Financial Statements

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

## Compensated Absences

Under terms of employment, employees are granted vacation in varying amounts. Accumulated vacation pay was \$14,912 at year-end. There is no accumulation of sick leave from one year to the next.

## Deferred Outflows of Resources

A deferred outflow of resources represents a consumption of net assets balance that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until that future time.

## Deferred Inflows of Resources

A deferred inflow of resources represents an acquisition of net assets balance that applies to a future period and therefore will not be recognized as an inflow of resources (revenue) until that future time.

## Equity Classifications

Equity is classified as net position and displayed in three components:

- a. **Net Investment in Capital Assets** - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances (excluding unspent debt proceeds) of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets.
- b. **Restricted Net Position** - Consists of net position with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.
- c. **Unrestricted Net Position** - All other net position that does not meet the definitions of restricted or invested in capital assets.

When both restricted and unrestricted resources are available for use, it is the Library's policy to use restricted resources first, then unrestricted resources as they are needed.

### **Fund Statements**

Governmental fund net position is classified as fund balance. The Library classifies governmental fund balance as follows:

- a. **Nonspendable** - Includes fund balance amounts that cannot be spent either because they are not in spendable form or because legal or contractual requirements require them to be maintained intact.
- b. **Restricted** - Consists of fund balances with constraints placed on their use either by:  
1) external groups such as creditors, grantors, contributors or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.
- c. **Committed** - Includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision-making authority. Fund balance amounts are committed through a formal action (resolution) of the Joint Library Board. This formal action must occur prior to the end of the reporting period, but the amount of the commitment, which will be subject to the constraints, may be determined in the subsequent period. Any changes to the constraints imposed require the same formal action of the Joint Library Board that originally created the commitment.
- d. **Assigned** - Includes spendable fund balance amounts that are intended to be used for specific purposes that do not meet the criteria to be classified as restricted or committed. Fund balance may be assigned by the board. Assignments may take place after the end of the reporting period.
- e. **Unassigned** - Includes residual positive fund balance within the general fund, which has not been classified within the other above-mentioned categories.

The Library considers restricted amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents/contracts that prohibit doing this, such as in grant agreements requiring dollar for dollar spending. Additionally, the Library would first use committed, then assigned and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

### **Pension**

The fiduciary net position of the Wisconsin Retirement System (WRS) has been determined using the flow of economic resources measurement focus and accrual basis of accounting. This includes for purposes of measuring the following:

- Net Pension Liability (Asset),
- Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions,
- Pension Expense (Revenue).

Information about the fiduciary net position of the WRS and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by the WRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

# Pewaukee Public Library

Notes to Financial Statements  
December 31, 2024

## 2. Detailed Notes on All Funds

### Deposits and Investments

As part of the Intergovernmental Cooperative Agreement, the Village has been appointed the fiscal agent for the Library. As agent for the Library, the Village collects funds and pays bills on behalf of the Library. The balance held by the Village represents the amount of receipts collected by the Village over disbursements made by the Village through December 31, 2024. The Village accounts for the transactions of the Library in a separate fiduciary (custodial) fund on the books and records of the Village. The actual cash deposits are held in a common pooled cash account controlled by the Village along with other funds, as well as a separate account for the Library in the amount of \$152,563 held in the Local Government Investment Pool. See the Village's financial statements for more information.

### Receivables

Receivables, if any, on the balance sheet are expected to be collected within one year.

### Capital Assets

Capital asset activity for the year ended December 31, 2024 was as follows:

	2024			
	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
<b>Government Activities</b>				
Capital assets being depreciated:				
Library collection	\$ 863,578	\$ 94,836	\$ 77,970	\$ 880,444
Equipment	223,258	19,625	-	242,883
Total capital assets	<u>1,086,836</u>	<u>114,461</u>	<u>77,970</u>	<u>1,123,327</u>
Less accumulated depreciation for:				
Library collection	(238,032)	(77,616)	(70,173)	(245,475)
Equipment	(236,600)	(8,724)	-	(245,324)
Total accumulated depreciation	<u>(474,632)</u>	<u>(86,340)</u>	<u>(70,173)</u>	<u>(490,799)</u>
Total governmental activities capital assets, net of depreciation	<u>\$ 612,204</u>	<u>\$ 28,121</u>	<u>\$ 7,797</u>	<u>\$ 632,528</u>

Depreciation expense was charged to functions as follows:

Governmental activities:	
Library services	<u>\$ 86,340</u>

**Lease**

**Library Building Agreement**

There is an agreement between the Village and the City (Lessors) and the Joint Library Board (Lessee), detailing the relative rights and the responsibilities of the parties relative to the Library building. This agreement states that the cost of maintenance of the grounds, parking, pavement, landscaping and maintenance of the Library facility are considered expenses of the Joint Library Board - not of the Village or the City. The agreement also states that the Joint Library Board provide insurance coverage naming the Village and City as additional insured's with limits acceptable to both municipalities and further indemnifying and holding harmless the Village and City against any liability which may arise as a result of the operation and maintenance of the Joint Library and the duties of the Village as fiscal agent and as employer of Joint Library for payroll and benefit purposes.

The lease is from September 1, 2005 through August 31, 2024 and may automatically renew for a like term under the same conditions. There is no rent charged on the agreement. At December 31, 2024, a new lease agreement has not been signed.

**3. Other Information**

**Employees' Retirement System**

**Plan Description**

The WRS is a cost-sharing multiple-employer, defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, expected to work at least 1,200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

ETF issues a standalone Annual Comprehensive Financial Report (ACFR), which can be found at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

Additionally, ETF issued a standalone Wisconsin Retirement System Financial Report, which can also be found using the link above.

**Vesting**

For employees beginning participation on or after January 1, 1990 and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 and on or after April 24, 1998 and prior to July 1, 2011, are immediately vested. Participants who initially became WRS eligible on or after July 1, 2011, must have five years of creditable service to be vested.

**Benefits Provided**

Employees who retire at or after age 65 (54 for protective occupation employees, 62 for elected officials and executive service retirement participants, if hired on or before December 31, 2016) are entitled to a retirement benefit based on a formula factor, their final average earnings and creditable service.

Final average earnings is the average of the participant's three highest annual earnings period. Creditable service includes current service and prior service for which a participant received earnings and made contributions as required. Creditable service also includes creditable military service. The retirement benefit will be calculated as a money purchase benefit based on the employee's contributions plus matching employer's contributions, with interest, if that benefit is higher than the formula benefit.

Vested participants may retire at age 55 (50 for protective occupations) and receive an actuarially-reduced benefit. Participants terminating covered employment prior to eligibility for an annuity may either receive employee-required contributions plus interest as a separation benefit or leave contributions on deposit and defer application until eligible to receive a retirement benefit.

The WRS also provides death and disability benefits for employees.

**Postretirement Adjustments**

The Employee Trust Funds Board may periodically adjust annuity payments from the retirement system based on annual investment performance in accordance with s 40.27, Wis. Stat. An increase (or decrease) in annuity payments may result when investment gains (losses), together with other actuarial experience factors, create a surplus (shortfall) in the reserves, as determined by the system's consulting actuary. Annuity increases are not based on cost of living or other similar factors. For Core annuities, decreases may be applied only to previously granted increases. By law, Core annuities cannot be reduced to an amount below the original, guaranteed amount (the Floor) set at retirement. The Core and Variable annuity adjustments granted during recent years are as follows:

<b>Years Ended December 31:</b>	<b>Core Fund Adjustment</b>	<b>Variable Fund Adjustments</b>
2014	4.7 %	25.0 %
2015	2.9	2.0
2016	0.5	(5.0)
2017	2.0	4.0
2018	2.4	17.0
2019	0.0	(10.0)
2020	1.7	21.0
2021	5.1	13.0
2022	7.4	15.00
2023	1.6	(21.0)

# Pewaukee Public Library

Notes to Financial Statements  
December 31, 2024

## Contributions

Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee-required contribution is one-half of the actuarially determined contribution rate for General category employees and Executives and Elected Officials. Starting January 1, 2016, the Executives and Elected Officials category was merged into the General Employee category. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

During the reporting period, the WRS recognized \$35,157 in contributions from the Library. Contribution rates as of December 31, 2024 are:

<b>Employee Category</b>	<b>Employee</b>	<b>Employer</b>
General (Executives and Elected Officials)	6.80 %	6.80 %

## Pension Liability (Asset), Pension Expense (Revenue), Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2024, the Library reported a liability of \$39,386 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2023 and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2022 rolled forward to December 31, 2023. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The Library's proportion of the net pension liability was based on the Library's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2023, the Library's proportion was 0.00264903%, which was a decrease of 0.00013131% from its proportion measured as of December 31, 2022.

For the year ended December 31, 2024, the Library recognized pension expense (revenue) of \$19,541. At December 31, 2024, the Library reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between projected and actual experience	\$ 190,927	\$ 231,312
Changes in assumptions	20,107	-
Net differences between projected and actual investment earnings on pension plan investments	125,699	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	358	213
Employer contributions subsequent to the measurement date	35,533	-
<b>Total</b>	<b>\$ 372,624</b>	<b>\$ 231,525</b>

# Pewaukee Public Library

Notes to Financial Statements  
December 31, 2024

\$35,533 reported as deferred outflows of resources related to pension resulting from the WRS Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability/(asset) in the year ended December 31, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

<u>Years Ending December 31:</u>	<u>Deferred Outflows of Resources and Deferred Inflows of Resources (Net)</u>
2025	\$ 21,635
2026	22,761
2027	88,262
2028	(27,092)

## Actuarial Assumptions

The total pension liability in the December 31, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2022
Measurement Date of Net Pension Liability (Asset):	December 31, 2023
Experience Study:	January 1, 2018 - December 31, 2020 Published November 19, 2021
Actuarial Cost Method:	Entry Age Normal
Asset Valuation Method:	Fair Value
Long-Term Expected Rate of Return:	6.8%
Discount Rate:	6.8%
Salary Increases:	
Wage Inflation	3.0%
Seniority/Merit	0.1% - 5.6%
Mortality:	2020 WRS Experience Mortality Table
Post-Retirement Adjustments*:	1.7%

\* No postretirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 1.7% is the assumed annual adjustment based on the investment return assumption and the postretirement discount rate.

Actuarial assumptions are based upon an experience study conducted in 2021 that covered a three-year period from January 1, 2018 to December 31, 2020. The Total Pension Liability for December 31, 2023 is based upon a roll-forward of the liability calculated from the December 31, 2022 actuarial valuation.

**Long-Term Expected Return on Plan Assets**

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

**Asset Allocation Targets and Expected Returns\* as of December 31, 2023**

<b>Core Fund Asset Class</b>	<b>Current Asset Allocation %</b>	<b>Long-Term Expected Nominal Rate of Return %</b>	<b>Long-Term Expected Real Rate of Return %**</b>
Public Equity	40%	7.3%	4.5%
Public Fixed Income	27	5.8	3.0
Inflation Sensitive	19	4.4	1.7
Real Estate	8	5.8	3.0
Private Equity/Debt	18	9.6	6.7
Leverage***	(12)	3.7	1.0
Total Core Fund***	100	7.4	4.6
<b>Variable Fund Asset Class</b>			
U.S. Equities	70	6.8	4.0
International Equities	30	7.6	4.8
Total Variable Fund	100	7.3	4.5

\* Asset Allocations are managed within established ranges; target percentages may differ from actual monthly allocations

\*\* New England Pension Consultants' Long-Term U.S. CPI (Inflation) Forecast: 2.7%

\*\*\* The investment policy used for the Core Fund involves reducing equity exposure by leveraging lower-volatility assets, such as fixed income securities. Currently, an asset allocation target of 12% policy leverage is used subject to an allowable range of up to 20%.

**Single Discount Rate**

A single discount rate of 6.8% was used to measure the total pension liability for the current and prior year. This discount rate was based on the expected rate of return on pension plan investments of 6.8% and a municipal bond rate of 3.77%. (Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's 20-year Municipal GO AA Index as of December 31, 2023. In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities.) Because of the unique structure of WRS, the 6.8% expected rate of return implies that a dividend of approximately 1.7% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the municipal bond rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the Library's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate**

The following presents the Library's proportionate share of the net pension liability/(asset) calculated using the discount rate of 6.80%, as well as what the Library's proportionate share of the net pension liability/(asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.80%) or 1-percentage-point higher (7.80%) than the current rate:

	<b>1% Decrease to Discount Rate (5.80%)</b>	<b>Current Discount Rate (6.80%)</b>	<b>1% Increase to Discount Rate (7.80%)</b>
Library's proportionate share of the net pension liability/(asset)	\$ 380,685	\$ 39,386	\$ (199,435)

**Pension Plan Fiduciary Net Position**

Detailed information about the pension plan's fiduciary net position is available in separately issued financial statements available at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>

**Commitments and Contingencies**

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. The liability and expenditure for claims and judgments are only reported in governmental funds if it has matured. Claims and judgments are recorded in the government-wide statements as expenses when the related liabilities are incurred. From time to time, the Library is party to various pending claims and legal proceedings. Although the outcome of such matters cannot be forecasted with certainty, it is the opinion of management and the Library attorney that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the Library's financial position or results of operations.

# Pewaukee Public Library

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Notes to Financial Statements  
December 31, 2024

## Risk Management

The Library is exposed to various risks of loss related to torts; theft of, damage to or destruction of assets; errors and omissions; workers compensation; and health care of its employees. All of these risks are covered through the purchase of commercial insurance, with minimal deductibles. Settled claims have not exceeded the commercial coverage in any of the past three years. There were no significant reductions in coverage compared to the prior year.

## Governmental Revenue

Total intergovernmental revenue for 2024 included in the Statement of Revenues, Expenditures and Changes in Fund Balances is as follows:

City of Pewaukee	\$	896,675
Village of Pewaukee		262,534
County of Waukesha		118,324
Other Grants		<u>11,720</u>
Total	\$	<u>1,289,253</u>

## Effect of New Accounting Standards on Current-Period Financial Statements

The Governmental Accounting Standards Board (GASB) has approved the following:

- Statement No. 102, *Certain Risk Disclosures*
- Statement No. 103, *Financial Reporting Model Improvements*
- Statement No. 104, *Disclosure of Certain Capital Assets*

When they become effective, application of these standards may restate portions of these financial statements.

**REQUIRED SUPPLEMENTARY INFORMATION**

**Pewaukee Public Library**

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund  
 Year Ended December 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental:				
County aid	\$ 118,775	\$ 118,775	\$ 118,324	\$ (451)
City of Pewaukee	896,675	896,675	896,675	-
Village of Pewaukee	262,534	262,534	262,534	-
Grants	9,038	9,038	11,720	2,682
Fines	7,609	7,609	8,054	445
Donations	6,500	6,500	21,812	15,312
Investment income	338	338	6,215	5,877
Miscellaneous	6,500	6,500	64,381	57,881
	<u>1,307,969</u>	<u>1,307,969</u>	<u>1,389,715</u>	<u>81,746</u>
Total revenues				
<b>Expenditures</b>				
Library services:				
Salaries	668,000	668,000	661,429	6,571
Benefits	213,710	213,710	209,182	4,528
Print materials	87,500	87,500	83,849	3,651
Nonprint materials	14,000	14,000	13,029	971
Digital materials	23,962	23,962	30,005	(6,043)
Technology	44,628	44,628	45,810	(1,182)
Professional services	45,936	45,936	48,413	(2,477)
Staff development	3,750	3,750	3,560	190
General operations, building maintenance	89,700	89,700	117,475	(27,775)
Utilities	62,789	62,789	53,034	9,755
Programs	5,250	5,250	5,133	117
Legal	4,000	4,000	6,309	(2,309)
Grant and donation funded costs	15,538	15,538	27,707	(12,169)
Mileage, supplies, other expenditures	19,580	19,580	19,452	128
Capital outlay	20,200	20,200	68,647	(48,447)
	<u>1,318,543</u>	<u>1,318,543</u>	<u>1,393,034</u>	<u>(74,491)</u>
Total expenditures				
Excess of revenues over expenditures	(10,574)	(10,574)	(3,319)	7,255
<b>Fund Balance, Beginning</b>	<u>291,962</u>	<u>291,962</u>	<u>291,962</u>	<u>-</u>
<b>Fund Balance, Ending</b>	<u>\$ 281,388</u>	<u>\$ 281,388</u>	<u>\$ 288,643</u>	<u>\$ 7,255</u>

See notes to required supplementary information

**Pewaukee Public Library**

Schedule of Proportionate Share of the Net Pension Liability/(Asset) - Wisconsin Retirement System  
Year Ended December 31, 2024

<b>Fiscal Year Ending</b>	<b>Proportion of the Net Pension Liability (Asset)</b>	<b>Proportionate Share of the Net Pension Liability (Asset)</b>	<b>Covered Payroll</b>	<b>Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll</b>	<b>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</b>
12/31/24	0.00264903 %	\$ 39,386	\$ 517,022	7.62 %	98.85 %
12/31/23	0.00278034 %	147,294	463,608	31.77 %	95.72 %
12/31/22	0.00285745 %	(230,316)	489,275	47.07 %	106.02 %
12/31/21	0.00292152 %	(182,395)	483,940	37.69 %	105.26 %
12/31/20	0.00300026 %	(96,742)	483,260	20.02 %	102.96 %
12/31/19	0.00308136 %	109,625	480,745	22.80 %	96.45 %
12/31/18	0.00309722 %	(91,960)	469,664	19.58 %	102.93 %
12/31/17	0.00303116 %	24,984	447,004	5.59 %	99.12 %
12/31/16	0.00303837 %	49,305	354,426	13.91 %	98.20 %
12/31/15	0.00307322 %	(75,487)	352,585	21.41 %	102.74 %

Schedule of Employer Contributions - Wisconsin Retirement System  
Year Ended December 31, 2024

<b>Fiscal Year Ending</b>	<b>Contractually Required Contributions</b>	<b>Contributions in Relation to the Contractually Required Contributions</b>	<b>Contribution Deficiency (Excess)</b>	<b>Covered Payroll</b>	<b>Contributions as a Percentage of Covered Payroll</b>
12/31/24	\$ 35,533	\$ 35,533	\$ -	\$ 514,969	6.90 %
12/31/23	35,157	35,157	-	517,022	6.80 %
12/31/22	30,135	30,135	-	463,608	6.50 %
12/31/21	33,026	33,026	-	489,275	6.75 %
12/31/20	32,666	32,666	-	483,940	6.75 %
12/31/19	31,653	31,653	-	483,260	6.55 %
12/31/18	32,210	32,210	-	480,745	6.70 %
12/31/17	31,928	31,928	-	469,664	6.80 %
12/31/16	29,500	29,500	-	447,004	7.97 %
12/31/15	29,639	29,639	-	354,426	8.36 %

See notes to required supplementary information

## Pewaukee Public Library

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Notes to Required Supplementary Information  
Year Ended December 31, 2024

### Budgetary Information

Budgetary information is derived from the annual operating budget and is presented using generally accepted accounting principles and the modified accrual basis of accounting.

A budget has been adopted for the general fund as is required by Wisconsin Statute 65.90.

The annual budget is presented to the Village and the City on or before August 30 of each year.

The funding of the budget and the payment of all costs of the Joint Library is shared by each municipality based upon the percentage of each municipality's equalized value as determined annually by the Wisconsin Department of Revenue for the following year's operating budget. The budget will increase no more than the minimum required to maintain exemption from the County Library Tax. The Joint Library's annual budget request is subject to individual approval by a simple majority of both the Village Board and City Common Council. If the Village Board and City Common Council do not approve the amount requested above the minimum county requirements, the Joint Library budget will then be approved at the minimum increase required to maintain exemption from the County Library Tax. In the event the County abolishes the public library system or upon repeal of minimum budget requirements by state statute, the budget will not decrease below the previous year's operating budget.

### Wisconsin Retirement System

The amounts determined for each fiscal year were determined as of the calendar year-end that occurred within the fiscal year.

The Pewaukee Public Library is required to present the last 10 fiscal years of data; however, accounting standards allow the presentation of as many years as are available until 10 fiscal years are presented.

*Changes in Benefit Terms:* There were no changes of benefit terms for any participating employer in the Wisconsin Retirement System.

*Changes in Assumptions.* Based on a three-year experience study conducted in 2021 covering January 1, 2018 through December 31, 2020, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year-end December 31, 2021, including the following:

- Lowering the long-term expected rate of return from 7.0% to 6.8%
- Lowering the discount rate from 7.0% to 6.8%
- Lowering the price inflation rate from 2.5% to 2.4%
- Lowering the postretirement adjustments from 1.9% to 1.7%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table

## Pewaukee Public Library

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Notes to Required Supplementary Information  
Year Ended December 31, 2024

Based on a three-year experience study conducted in 2018 covering January 1, 2015 through December 31, 2017, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year-ended December 31, 2018, including the following:

- Lowering the long-term expected rate of return from 7.2% to 7.0%
- Lowering the discount rate from 7.2% to 7.0%
- Lowering the wage inflation rate from 3.2% to 3.0%
- Lowering the price inflation rate from 2.7% to 2.5%
- Lowering the postretirement adjustments from 2.1% to 1.9%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2012 Mortality Table to the Wisconsin 2018 Mortality Table



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WILLIAM W. WIRKUS  
EDMOND J. VAKLYES, JR.  
(1953-2013)

April 1, 2025

Nan Champe, Director  
Pewaukee Public Library  
via email

Dear Director Champe,

It has been a privilege working with you over many years and we value the trust you and the Library Board have placed in us to provide legal services.

From time-to-time it becomes necessary for us to increase our hourly rates. For most of our hourly clients, our hourly rates are evaluated on an annual basis and typically increase incrementally each year. In the Library's case, we have left our hourly rate unchanged since 2022 at an hourly rate of \$275/hour, in recognition of the firm's long-time representation of the Library. However, effective May 1, 2025, the hourly rate for legal services provided by the firm's attorneys to the Library will increase to \$300/hour and would be subject, upon written notice, to incremental annual increases moving forward. The new hourly rate still represents a discounted rate as compared to our firm's standard hourly rates, but is necessary for us to continue to meet the Library's needs for legal services, should the Library desire that we continue.

Upon your review of this letter and approval for us to continue our representation of the Library after May 1<sup>st</sup> on the terms above, I would request that you please return an acknowledgement of this letter in the space provided below signed by you or the Board's President. If you have questions or concerns regarding the foregoing, do not hesitate to reach out to me.

Sincerely,

William W. Wirkus

Acknowledged and Agreed:

Pewaukee Public Library

By: \_\_\_\_\_

Its \_\_\_\_\_

# PEWAUKEE PUBLIC LIBRARY BOARD MEETING

Wednesday, April 9th at 6:30 p.m.

1. Call Meeting to Order and Roll Call 6:30 pm

Members Present: Kelli Belt, Leslie Miller, Dale Noll,  
Phil Vetterkind, Karen Wildman, Ann Wright

Others Present: Nan Champe (Library Director)

Members Excused: Lisa Jansen

**SPECIAL BUSINESS:**

2. Introductions of new board member Kelli Belt.

**REGULAR BUSINESS:**

3. Citizen Comments/Correspondence

4. Approval of Consent Agenda

a. Minutes February 19th, 2025 (Regular Board Meeting)

b. Financial Reports:

i. GL Budget vs. Actual Library – February 2025

ii. GL Budget vs. Actual Library – March 2025

iii. GL Detail Library – February 2025

iv. GL Detail Library – March 2025

v. Payment Approval Report – February 2025

vi. Payment Approval Report – March 2025

vii. LGIP Statement – January 2025

viii. LGIP Statement – February 2025

c. Library Monthly Statistics Report through March 2025

d. Library Directors Report March/April 2025

Motion to approve: Ann Wright

Second: Leslie Miller

Discussion: n/a

Motion Carried

**OLD BUSINESS:**

5. Discussion and possible action on the Library Building Lease Agreement

Motion to approve: Leslie Miller  
Second: Phil Vetterkind  
Discussion: n/a  
Motion Carried

**NEW BUSINESS:**

6. Discussion and possible action on revisions to the Electronic Payment using Square Policy & revisions to the Library's Fee Schedule

Motion to approve: Phil Vetterkind  
Second: Leslie Miller  
Discussion: n/a  
Motion Carried

7. Discussion and possible action on the new Security Camera Policy

Motion to approve: Phil Vetterkind  
Second: Ann Wright  
Discussion: n/a  
Motion Carried

8. Discussion and possible action on proposed updates to the Privacy of Library Records and Library Use Policy

Motion to approve: Phil Vetterkind  
Second: Kelli Belt  
Discussion: n/a  
Motion Carried

9. Discussion and possible action on the Allowable Cost Worksheet for Waukesha County Libraries in the Bridges Library System

Motion to approve: Phil Vetterkind  
Second: Leslie Miller  
Discussion: n/a  
Motion Carried

10. Discussion on priorities in the Children's Department and Partnership opportunities with the Pewaukee Public Schools.

No Action

11. Demonstration of Rosie, the AI-powered vacuum by Tailos

No Action

12. Discussion on TE Essentials TE13: Library Advocacy

No Action

13. ADJOURNMENT 7:35pm

Motion to approve: Phil Vetterkind

Second: Ann Wright

Discussion: n/a

Motion Carried

NEXT MEETING SCHEDULED: Wednesday, May 21st, 2025

End.GLPeriod 425

Account Number	Account Title	MTD	YTD	Budget	Variance	% Budget
<b>900 - LIBRARY FUND</b>						
900-00-55110-000-110	LIBRARY SALARIES & WAGES(E)	51,751.09	204,023.62	688,000.00	483,976.38	29.65%
900-00-55110-000-130	LIBRARY FRINGE BENEFITS(E)	15,116.75	78,994.37	223,435.00	144,440.63	35.35%
900-00-55110-000-140	LIBRARY-SUBSCRIPTIONS(E)	.00	1,355.83	7,000.00	5,644.17	19.36%
900-00-55110-000-150	LIBRARY FISCAL AGENT/INS CHGS(E)	6,463.50	11,524.00	45,936.00	34,412.00	25.08%
900-00-55110-000-310	LIBRARY-BUILDING MAINTENANCE(E)	6,185.11	22,783.58	93,332.00	70,548.42	24.41%
900-00-55110-000-400	LEGAL COUNSEL-LIBRARY ATTORNEY(E)	1,182.50	1,665.00	4,000.00	2,335.00	41.62%
900-00-55110-000-500	DONATION FUNDED EXPENSE(E)	1,992.55	2,798.32	8,000.00	5,201.68	34.97%
900-00-57610-000-000	LIBRARY OUTLAY(E)	.00	.00	25,000.00	25,000.00	0.00%
900-00-55110-000-141	LIBRARY-PRINTED MATERIALS(E)	5,511.07	13,488.78	80,500.00	67,011.22	16.75%
900-00-55110-000-142	LIBRARY-NON-PRINT MATERIALS(E)	1,189.97	3,396.05	14,700.00	11,303.95	23.10%
900-00-55110-000-143	LIBRARY-TECHNOLOGY(E)	27,852.15	31,986.12	45,548.00	13,561.88	70.22%
900-00-55110-000-144	LIBRARY-MILEAGE, SUPPLIES, ETC(E)	1,660.42	3,349.67	14,045.00	10,695.33	23.84%
900-00-55110-000-146	LIBRARY-STAFF DEVELOPMENT(E)	49.70	141.70	3,000.00	2,858.30	4.72%
900-00-55110-000-311	LIBRARY-UTILITIES(E)	4,023.14	12,613.53	52,930.00	40,316.47	23.83%
900-00-55110-000-312	LIBRARY-DIGITAL MATERIALS(E)	7,957.13	14,060.02	24,107.00	10,046.98	58.32%
900-00-55110-000-313	LIBRARY-PROGRAMS(E)	424.36	761.32	5,000.00	4,238.68	15.22%
900-00-55110-000-450	GRANT FUNDED EXPENSE(E)	830.44	2,722.02	7,263.00	4,540.98	37.47%
900-00-55110-000-160	LIBRARY ANNUAL MUNICIPAL FEES(E)	.00	.00	3,782.00	3,782.00	0.00%
<b>Total Expenditure:</b>		<b>132,189.88</b>	<b>405,663.93</b>	<b>1,345,578.00</b>	<b>939,914.07</b>	
900-00-43790-000-000	COUNTY LIBRARY AIDS(R)	.00	-4,171.61	-114,563.00	-110,391.39	3.64%
900-00-46710-000-000	LIBRARY FINES(R)	-307.80	-2,544.26	-8,681.00	-6,136.74	29.30%
900-00-48110-000-000	INTEREST INCOME(R)	.00	-1,259.14	-9,769.00	-8,509.86	12.88%
900-00-48200-000-100	FISCAL AGENT FEES(R)	.00	.00	.00	.00	100.00%
900-00-48500-000-000	DONATIONS, PRIVATE OR ORGANIZ(R)	-13,501.50	-13,656.50	-8,000.00	5,656.50	170.70%

End.GLPeriod 425

Account Number	Account Title	MTD	YTD	Budget	Variance	% Budget
900-00-48500-000-100	MISC REVENUES(R)	-287.34	-2,386.28	-8,251.00	-5,864.72	28.92%
900-00-48500-000-200	DESIGNATED GRANTS(R)	.00	-3,563.00	-7,263.00	-3,700.00	49.05%
900-00-49000-000-000	CITY CONTRIBUTION PAYMENTS(R)	-72,488.91	-362,444.63	-869,687.00	-507,242.37	41.67%
900-00-49001-000-000	VILLAGE CONTRIBUTION PAYMENTS(R)	-21,846.08	-87,384.32	-262,153.00	-174,768.68	33.33%
900-00-49200-000-000	TRANSFER IN FROM MUNICIPALITY(R)	.00	.00	.00	.00	100.00%
900-00-49300-000-000	FUND BALANCE APPLIED(R)	.00	.00	-57,211.00	-57,211.00	0.00%
900-00-48440-000-000	INSURANCE RECOVERIES(R)	.00	.00	.00	.00	100.00%
900-00-48500-000-300	COPIES & ROOM RENTAL(R)	-240.35	-240.35	.00	240.35	100.00%
<b>Total Revenue:</b>		<b>-108,671.98</b>	<b>-477,650.09</b>	<b>-1,345,578.00</b>	<b>-867,927.91</b>	
<b>Total 900 - LIBRARY FUND:</b>		<b>23,517.90</b>	<b>-71,986.16</b>	<b>.00</b>	<b>71,986.16</b>	
<b>Total:</b>		<b>23,517.90</b>	<b>-71,986.16</b>	<b>.00</b>	<b>71,986.16</b>	

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Date	Ref#	Journal	Description	Activity	Job	Debit	Credit
Fund900 - LIBRARY FUND							
Account Number And Title900-00-46710-000-000 - LIBRARY FINES							
04/01/2025	70000005304-1	CR	LIBRARY FINES - LIBRARY			.00	-35.60
04/17/2025	70000005462-1	CR	LIBRARY FINES - LIBRARY			.00	-145.75
04/17/2025	70000005463-1	CR	LIBRARY FINES - LIBRARY			.00	-126.45
<b>Account Number And Title900-00-46710-000-000 - LIBRARY FINES</b>						<b>.00</b>	<b>-307.80</b>
Account Number And Title900-00-48500-000-000 - DONATIONS, PRIVATE OR ORGANIZ							
04/17/2025	70000005462-2	CR	LIBRARY DONATIONS - LIBRARY			.00	-10,501.40
04/17/2025	70000005463-2	CR	LIBRARY DONATIONS - LIBRARY			.00	-3,000.10
<b>Account Number And Title900-00-48500-000-000 - DONATIONS, PRIVATE OR ORGANIZ</b>						<b>.00</b>	<b>-13,501.50</b>
Account Number And Title900-00-48500-000-100 - MISC REVENUES							
03/31/2025	376-1	AP	ACH WI DEPT OF REVENUE			52.66	.00
04/01/2025	70000005304-2	CR	LIBRARY MISC REV BOOK REPLACE - LIBRARY			.00	-294.00
04/17/2025	70000005462-3	CR	LIBRARY MISC REVENUES - LIBRARY			.00	-5.00
04/17/2025	70000005463-3	CR	LIBRARY MISC REVENUES - LIBRARY			.00	-41.00
<b>Account Number And Title900-00-48500-000-100 - MISC REVENUES</b>						<b>52.66</b>	<b>-340.00</b>
Account Number And Title900-00-48500-000-300 - COPIES & ROOM RENTAL							
04/01/2025	70000005304-3	CR	COPIES & ROOM RENTAL - LIBRARY			.00	-112.55
04/17/2025	70000005462-4	CR	COPIES & ROOM RENTAL - LIBRARY			.00	-76.60
04/17/2025	70000005463-4	CR	COPIES & ROOM RENTAL - LIBRARY			.00	-51.20
<b>Account Number And Title900-00-48500-000-300 - COPIES &amp; ROOM RENTAL</b>						<b>.00</b>	<b>-240.35</b>
Account Number And Title900-00-49000-000-000 - CITY CONTRIBUTION PAYMENTS							
04/24/2025	70000005839-1	CR	CITY CONTRIBUTIONS- MAY 2025 - CITY OF PEWAUKEE			.00	-72,488.91
<b>Account Number And Title900-00-49000-000-000 - CITY CONTRIBUTION PAYMENTS</b>						<b>.00</b>	<b>-72,488.91</b>

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Date	Ref#	Journal	Description	Activity	Job	Debit	Credit
Account Number And Title 900-00-49001-000-000 - VILLAGE CONTRIBUTION PAYMENTS							
04/01/2025	2-2	JE	LIBRARY CONTRIBUTION APRIL			.00	-21,846.08
<b>Account Number And Title 900-00-49001-000-000 - VILLAGE CONTRIBUTION PAYMENTS</b>						<b>.00</b>	<b>-21,846.08</b>
Account Number And Title 900-00-55110-000-110 - LIBRARY SALARIES & WAGES							
04/11/2025	14-1	PC	PAYROLL TRANS FOR 4/6/2025 PAY PERIOD			27,490.53	.00
04/25/2025	66-1	PC	PAYROLL TRANS FOR 4/20/2025 PAY PERIOD			24,260.56	.00
<b>Account Number And Title 900-00-55110-000-110 - LIBRARY SALARIES &amp; WAGES</b>						<b>51,751.09</b>	<b>.00</b>
Account Number And Title 900-00-55110-000-130 - LIBRARY FRINGE BENEFITS							
04/11/2025	4-1	PB	PAYROLL TRANS FOR 4/6/2025 PAY PERIOD			3,342.28	.00
04/25/2025	24-1	PB	PAYROLL TRANS FOR 4/20/2025 PAY PERIOD			11,774.47	.00
<b>Account Number And Title 900-00-55110-000-130 - LIBRARY FRINGE BENEFITS</b>						<b>15,116.75</b>	<b>.00</b>
Account Number And Title 900-00-55110-000-141 - LIBRARY-PRINTED MATERIALS							
01/28/2025	8-1	AP	ACH NORTH SHORE BANK CREDIT CARD			18.40	.00
02/03/2025	9-1	AP	ACH NORTH SHORE BANK CREDIT CARD			23.68	.00
02/03/2025	10-1	AP	ACH NORTH SHORE BANK CREDIT CARD			203.48	.00
02/04/2025	11-1	AP	ACH NORTH SHORE BANK CREDIT CARD			63.03	.00
02/06/2025	12-1	AP	ACH NORTH SHORE BANK CREDIT CARD			302.73	.00
02/06/2025	13-1	AP	ACH NORTH SHORE BANK CREDIT CARD			102.19	.00
02/06/2025	14-1	AP	ACH NORTH SHORE BANK CREDIT CARD			113.31	.00
02/10/2025	15-1	AP	ACH NORTH SHORE BANK CREDIT CARD			135.51	.00
02/10/2025	16-1	AP	ACH NORTH SHORE BANK CREDIT CARD			357.08	.00
02/10/2025	17-1	AP	ACH NORTH SHORE BANK CREDIT CARD			6.42	.00
02/10/2025	18-1	AP	ACH NORTH SHORE BANK CREDIT CARD			231.67	.00
02/11/2025	19-1	AP	ACH NORTH SHORE BANK CREDIT CARD			74.26	.00

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Date	Ref#	Journal	Description	Activity	Job	Debit	Credit
02/12/2025	20-1	AP	ACH NORTH SHORE BANK CREDIT CARD			196.84	.00
02/13/2025	21-1	AP	ACH NORTH SHORE BANK CREDIT CARD			616.09	.00
02/14/2025	22-1	AP	ACH NORTH SHORE BANK CREDIT CARD			328.62	.00
02/14/2025	24-1	AP	ACH NORTH SHORE BANK CREDIT CARD			86.57	.00
02/17/2025	25-1	AP	ACH NORTH SHORE BANK CREDIT CARD			35.48	.00
02/18/2025	26-1	AP	ACH NORTH SHORE BANK CREDIT CARD			34.84	.00
02/21/2025	27-1	AP	ACH NORTH SHORE BANK CREDIT CARD			243.74	.00
02/21/2025	23-1	AP	ACH NORTH SHORE BANK CREDIT CARD			158.94	.00
02/24/2025	30-1	AP	ACH NORTH SHORE BANK CREDIT CARD			199.30	.00
02/24/2025	31-1	AP	ACH NORTH SHORE BANK CREDIT CARD			32.56	.00
02/25/2025	29-1	AP	ACH NORTH SHORE BANK CREDIT CARD			264.15	.00
03/03/2025	28-1	AP	ACH NORTH SHORE BANK CREDIT CARD			492.35	.00
03/12/2025	78-1	AP	AMAZON CAPITAL SERVICES, INC.			260.17	.00
03/12/2025	79-1	AP	AMAZON CAPITAL SERVICES, INC.			21.68	.00
03/17/2025	218-1	AP	AMAZON CAPITAL SERVICES, INC.			149.93	.00
03/19/2025	80-1	AP	AMAZON CAPITAL SERVICES, INC.			32.00	.00
03/21/2025	81-1	AP	AMAZON CAPITAL SERVICES, INC.			145.66	.00
03/22/2025	162-1	AP	AMAZON CAPITAL SERVICES, INC.			57.61	.00
03/26/2025	164-1	AP	AMAZON CAPITAL SERVICES, INC.			17.09	.00
03/26/2025	160-1	AP	AMAZON CAPITAL SERVICES, INC.			109.21	.00
03/26/2025	167-1	AP	AMAZON CAPITAL SERVICES, INC.			13.99	.00
03/29/2025	217-1	AP	AMAZON CAPITAL SERVICES, INC.			173.09	.00
03/29/2025	220-1	AP	AMAZON CAPITAL SERVICES, INC.			61.26	.00
04/01/2025	221-1	AP	CENTER POINT LARGE PRINT			50.34	.00

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Date	Ref#	Journal	Description	Activity	Job	Debit	Credit
04/03/2025	219-1	AP	AMAZON CAPITAL SERVICES, INC.			97.80	.00
<b>Account Number And Title900-00-55110-000-141 - LIBRARY-PRINTED MATERIALS</b>						<b>5,511.07</b>	<b>.00</b>
Account Number And Title900-00-55110-000-142 - LIBRARY-NON-PRINT MATERIALS							
02/17/2025	34-1	AP	ACH NORTH SHORE BANK CREDIT CARD			56.97	.00
02/24/2025	35-1	AP	ACH NORTH SHORE BANK CREDIT CARD			44.99	.00
02/24/2025	36-1	AP	ACH NORTH SHORE BANK CREDIT CARD			48.99	.00
02/25/2025	38-1	AP	ACH NORTH SHORE BANK CREDIT CARD			34.99	.00
03/17/2025	85-1	AP	MIDWEST TAPE			14.39	.00
03/17/2025	86-1	AP	MIDWEST TAPE			16.49	.00
03/17/2025	87-1	AP	MIDWEST TAPE			55.48	.00
03/17/2025	88-1	AP	MIDWEST TAPE			46.48	.00
03/18/2025	165-1	AP	AMAZON CAPITAL SERVICES, INC.			33.96	.00
03/18/2025	166-1	AP	AMAZON CAPITAL SERVICES, INC.			36.70	.00
03/25/2025	173-1	AP	MIDWEST TAPE			110.21	.00
03/25/2025	174-1	AP	MIDWEST TAPE			71.22	.00
03/25/2025	175-1	AP	MIDWEST TAPE			28.49	.00
03/31/2025	224-1	AP	MIDWEST TAPE			26.98	.00
03/31/2025	225-1	AP	MIDWEST TAPE			28.78	.00
03/31/2025	226-1	AP	MIDWEST TAPE			14.99	.00
03/31/2025	227-1	AP	MIDWEST TAPE			22.49	.00
04/07/2025	343-1	AP	MIDWEST TAPE			14.99	.00
04/07/2025	344-1	AP	MIDWEST TAPE			18.74	.00
04/07/2025	345-1	AP	MIDWEST TAPE			50.22	.00
04/07/2025	346-1	AP	MIDWEST TAPE			25.49	.00

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Date	Ref#	Journal	Description	Activity	Job	Debit	Credit
04/09/2025	332-1	AP	PLAYAWAY PRODUCTS LLC			110.98	.00
04/09/2025	333-1	AP	PLAYAWAY PRODUCTS LLC			276.95	.00
<b>Account Number And Title900-00-55110-000-142 - LIBRARY-NON-PRINT MATERIALS</b>						<b>1,189.97</b>	<b>.00</b>
Account Number And Title900-00-55110-000-143 - LIBRARY-TECHNOLOGY							
02/13/2025	123-1	AP	WAUKESHA COUNTY TREASURER			25,366.00	.00
02/28/2025	39-1	AP	ACH NORTH SHORE BANK CREDIT CARD			6.00	.00
02/28/2025	44-1	AP	ACH NORTH SHORE BANK CREDIT CARD			974.40	.00
03/31/2025	361-1	AP	TAYLOR COMPUTER SERVICES, INC			305.00	.00
04/01/2025	214-1	AP	ZOOBEAN INC			1,200.75	.00
<b>Account Number And Title900-00-55110-000-143 - LIBRARY-TECHNOLOGY</b>						<b>27,852.15</b>	<b>.00</b>
Account Number And Title900-00-55110-000-144 - LIBRARY-MILEAGE, SUPPLIES, ETC							
02/25/2025	37-1	AP	ACH NORTH SHORE BANK CREDIT CARD			117.85	.00
03/06/2025	366-1	AP	SIGNARAMA - PEWAUKEE			174.65	.00
03/14/2025	128-1	AP	WAUKESHA COUNTY TREASURER			1,270.80	.00
03/21/2025	151-1	AP	RHYME BUSINESS PRODUCTS, LLC			97.12	.00
<b>Account Number And Title900-00-55110-000-144 - LIBRARY-MILEAGE, SUPPLIES, ETC</b>						<b>1,660.42</b>	<b>.00</b>
Account Number And Title900-00-55110-000-146 - LIBRARY-STAFF DEVELOPMENT							
03/14/2025	67-1	AP	NELSON, KELLY			49.70	.00
<b>Account Number And Title900-00-55110-000-146 - LIBRARY-STAFF DEVELOPMENT</b>						<b>49.70</b>	<b>.00</b>
Account Number And Title900-00-55110-000-150 - LIBRARY FISCAL AGENT/INS CHGS							
02/28/2025	177-1	AP	BAKER TILLY US, LLP			1,923.00	.00
03/26/2025	241-1	AP	BAKER TILLY US, LLP			2,950.00	.00
04/01/2025	3-1	JE	LIBRARY FISCAL AGENT FEE APRIL			1,590.50	.00
<b>Account Number And Title900-00-55110-000-150 - LIBRARY FISCAL AGENT/INS CHGS</b>						<b>6,463.50</b>	<b>.00</b>

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Date	Ref#	Journal	Description	Activity	Job	Debit	Credit
Account Number And Title 900-00-55110-000-310 - LIBRARY-BUILDING MAINTENANCE							
03/13/2025	83-1	AP	J & H HEATING INC			468.74	.00
04/01/2025	244-1	AP	KUJAWA ENTERPRISES INC			2,313.25	.00
04/01/2025	201-1	AP	JANI-KING OF MILWAUKEE			2,784.02	.00
04/02/2025	223-1	AP	MILWAUKEE PLUMBING & PIPING INC			619.10	.00
<b>Account Number And Title 900-00-55110-000-310 - LIBRARY-BUILDING MAINTENANCE</b>						<b>6,185.11</b>	<b>.00</b>
Account Number And Title 900-00-55110-000-311 - LIBRARY-UTILITIES							
02/14/2025	7-1	AP	ACH NORTH SHORE BANK CREDIT CARD			224.95	.00
03/16/2025	32-1	AP	ACH NORTH SHORE BANK CREDIT CARD			372.34	.00
04/07/2025	197-1	AP	ACH WE ENERGIES			3,425.85	.00
<b>Account Number And Title 900-00-55110-000-311 - LIBRARY-UTILITIES</b>						<b>4,023.14</b>	<b>.00</b>
Account Number And Title 900-00-55110-000-312 - LIBRARY-DIGITAL MATERIALS							
02/13/2025	124-1	AP	WAUKESHA COUNTY TREASURER			1,602.00	.00
02/13/2025	126-1	AP	WAUKESHA COUNTY TREASURER			5,439.00	.00
04/04/2025	289-1	AP	MIDWEST TAPE - HOOPLA			830.75	.00
04/08/2025	290-1	AP	MIDWEST TAPE - HOOPLA			85.38	.00
<b>Account Number And Title 900-00-55110-000-312 - LIBRARY-DIGITAL MATERIALS</b>						<b>7,957.13</b>	<b>.00</b>
Account Number And Title 900-00-55110-000-313 - LIBRARY-PROGRAMS							
02/25/2025	2-1	AP	ACH NORTH SHORE BANK CREDIT CARD			6.78	.00
02/26/2025	3-1	AP	ACH NORTH SHORE BANK CREDIT CARD			4.98	.00
03/01/2025	41-1	AP	ACH NORTH SHORE BANK CREDIT CARD			48.28	.00
03/03/2025	43-1	AP	ACH NORTH SHORE BANK CREDIT CARD			.00	-48.28
03/18/2025	82-1	AP	AMAZON CAPITAL SERVICES, INC.			39.35	.00
03/18/2025	161-1	AP	AMAZON CAPITAL SERVICES, INC.			272.15	.00

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Date	Ref#	Journal	Description	Activity	Job	Debit	Credit
03/22/2025	163-1	AP	AMAZON CAPITAL SERVICES, INC.			54.12	.00
03/26/2025	158-1	AP	AMAZON CAPITAL SERVICES, INC.			46.98	.00
<b>Account Number And Title900-00-55110-000-313 - LIBRARY-PROGRAMS</b>						<b>472.64</b>	<b>-48.28</b>
Account Number And Title900-00-55110-000-400 - LEGAL COUNSEL-LIBRARY ATTORNEY							
04/03/2025	286-1	AP	WALDEN, NEITZKE & KUHARY, SC			1,182.50	.00
<b>Account Number And Title900-00-55110-000-400 - LEGAL COUNSEL-LIBRARY ATTORNEY</b>						<b>1,182.50</b>	<b>.00</b>
Account Number And Title900-00-55110-000-450 - GRANT FUNDED EXPENSE							
03/31/2025	207-1	AP	MIDWEST TAPE - HOOPLA			830.44	.00
<b>Account Number And Title900-00-55110-000-450 - GRANT FUNDED EXPENSE</b>						<b>830.44</b>	<b>.00</b>
Account Number And Title900-00-55110-000-500 - DONATION FUNDED EXPENSE							
02/09/2025	1-1	AP	ACH NORTH SHORE BANK CREDIT CARD			40.00	.00
02/10/2025	40-1	AP	ACH NORTH SHORE BANK CREDIT CARD			47.45	.00
02/13/2025	125-1	AP	WAUKESHA COUNTY TREASURER			555.00	.00
02/13/2025	127-1	AP	WAUKESHA COUNTY TREASURER			396.00	.00
02/14/2025	42-1	AP	ACH NORTH SHORE BANK CREDIT CARD			75.00	.00
03/02/2025	4-1	AP	ACH NORTH SHORE BANK CREDIT CARD			62.12	.00
03/03/2025	5-1	AP	ACH NORTH SHORE BANK CREDIT CARD			45.98	.00
03/03/2025	6-1	AP	ACH NORTH SHORE BANK CREDIT CARD			120.50	.00
03/03/2025	33-1	AP	ACH NORTH SHORE BANK CREDIT CARD			600.00	.00
03/22/2025	159-1	AP	AMAZON CAPITAL SERVICES, INC.			50.50	.00
<b>Account Number And Title900-00-55110-000-500 - DONATION FUNDED EXPENSE</b>						<b>1,992.55</b>	<b>.00</b>
<b>Total:</b>						<b>132,290.82</b>	<b>-108,772.92</b>

[APIInvoiceApprovalDepartment].DepartmentName library AND GeneralLedgerPeriod.GLPeriod 425

Vendor	Vendor Name	Invoice Number	Description	Invoice Amount	Invoice Date	Due Date	Batch	GL Period	Status
<b>ACH NORTH SHORE BANK CREDIT CARD</b>									
<b>Approved</b>									
13040	ACH NORTH SHORE BANK CREDIT CARD	50903991005765626	LIBRARY/N ON PRINT MATERIALS VIDEO GAMES	73.48	03/31/2025	05/04/2025			Approved
13040	ACH NORTH SHORE BANK CREDIT CARD	04052025	LIBRARY/W SJ SUBSCRIPTI ON/QUART ERLY	194.97	04/05/2025	05/04/2025			Approved
13040	ACH NORTH SHORE BANK CREDIT CARD	5215246822	LIBRARY/G OOGLE GSUITE MAR 2025	6.00	03/31/2025	05/04/2025			Approved
13040	ACH NORTH SHORE BANK CREDIT CARD	509457103745	LIBRARY/O FFICE SUPPLIES	27.47	04/04/2025	05/04/2025			Approved
13040	ACH NORTH SHORE BANK CREDIT CARD	1495759	LIBRARY/O FFICE SUPPLIES	237.95	03/17/2025	05/04/2025			Approved
13040	ACH NORTH SHORE BANK CREDIT CARD	9794	LIBRARY/O FFICE SUPPLIES	228.96	03/14/2025	05/04/2025			Approved
13040	ACH NORTH SHORE BANK CREDIT CARD	12661209	LIBRARY/J UV BOOKMAR KS	127.46	03/07/2025	05/04/2025			Approved
13040	ACH NORTH SHORE BANK CREDIT CARD	415290	LIBRARY/A DULT PROG REFRESHM ENTS	5.99	03/25/2025	05/04/2025			Approved
13040	ACH NORTH SHORE BANK CREDIT CARD	152358301041425	LIBRARY/S PECTRUM APR-MAY 2025	234.99	04/14/2025	05/04/2025			Approved
13040	ACH NORTH SHORE BANK CREDIT CARD	2444	LIBRARY/C YBERLYNK APR 2025	372.99	04/16/2025	05/04/2025			Approved

[APIInvoiceApprovalDepartment].DepartmentName library AND GeneralLedgerPeriod.GLPeriod 425

Vendor	Vendor Name	Invoice Number	Description	Invoice Amount	Invoice Date	Due Date	Batch	GL Period	Status
13040	ACH NORTH SHORE BANK CREDIT CARD	2038973425	APR 2025 LIBRARY/P RINT MATERIALS ANF	331.06	03/27/2025	05/04/2025			Approved
13040	ACH NORTH SHORE BANK CREDIT CARD	2038964631	LIBRARY/P RINT MATERIALS YA	183.69	03/24/2025	05/04/2025			Approved
13040	ACH NORTH SHORE BANK CREDIT CARD	2038965063	LIBRARY/P RINT MATERIALS YA	142.12	03/25/2025	05/04/2025			Approved
13040	ACH NORTH SHORE BANK CREDIT CARD	2038964678	LIBRARY/P RINT MATERIALS JUV	279.72	03/24/2025	05/04/2025			Approved
13040	ACH NORTH SHORE BANK CREDIT CARD	2038960747	LIBRARY/P RINT MATERIALS JUV	20.54	04/25/2025	05/04/2025			Approved
13040	ACH NORTH SHORE BANK CREDIT CARD	2038953135	LIBRARY/P RINT MATERIALS JUV	43.13	03/17/2025	05/04/2025			Approved
13040	ACH NORTH SHORE BANK CREDIT CARD	2038955741	LIBRARY/P RINT MATERIALS ANF	205.79	03/19/2025	05/04/2025			Approved
13040	ACH NORTH SHORE BANK CREDIT CARD	2038955769	LIBRARY/P RINT MATERIALS AFIC	362.00	03/18/2025	05/04/2025			Approved
13040	ACH NORTH SHORE BANK CREDIT CARD	2038959411	LIBRARY/P RINT MATERIALS AFIC	513.76	03/20/2025	05/04/2025			Approved
13040	ACH NORTH SHORE BANK CREDIT CARD	2038953991	LIBRARY/P RINT MATERIALS JUV	169.22	04/25/2025	05/04/2025			Approved

[APIInvoiceApprovalDepartment].DepartmentName library AND GeneralLedgerPeriod.GLPeriod 425

Vendor	Vendor Name	Invoice Number	Description	Invoice Amount	Invoice Date	Due Date	Batch	GL Period	Status
13040	ACH NORTH SHORE BANK CREDIT CARD	2038954001	LIBRARY/P RINT MATERIALS ANF	200.58	03/18/2025	05/04/2025			Approved
13040	ACH NORTH SHORE BANK CREDIT CARD	2038952662	LIBRARY/P RINT MATERIALS ASF	80.16	03/17/2025	05/04/2025			Approved
13040	ACH NORTH SHORE BANK CREDIT CARD	2038932368	LIBRARY/P RINT MATERIALS JUV	75.33	03/11/2025	05/04/2025			Approved
13040	ACH NORTH SHORE BANK CREDIT CARD	2038946845	LIBRARY/P RINT MATERIALS YA	277.47	03/14/2025	05/04/2025			Approved
13040	ACH NORTH SHORE BANK CREDIT CARD	2038948823	LIBRARY/P RINT MATERIALS JUV	129.86	03/14/2025	05/04/2025			Approved
13040	ACH NORTH SHORE BANK CREDIT CARD	2038929318	LIBRARY/P RINT MATERIALS ASF	34.25	03/06/2025	05/04/2025			Approved
13040	ACH NORTH SHORE BANK CREDIT CARD	2038932403	LIBRARY/P RINT MATERIALS ANF	194.04	03/10/2025	05/04/2025			Approved
13040	ACH NORTH SHORE BANK CREDIT CARD	5755805165581533979	LIBRARY/Y A PROGRAM	44.10	04/02/2025	05/04/2025			Approved
13040	ACH NORTH SHORE BANK CREDIT CARD	70343162013378397525	LIBRARY/Y A PROGRAM	29.46	03/11/2025	05/04/2025			Approved
13040	ACH NORTH SHORE BANK CREDIT CARD	2038932378	LIBRARY/P RINT MATERIALS AFIC	477.22	03/10/2025	05/04/2025			Approved
13040	ACH NORTH SHORE BANK CREDIT CARD	2038940244	LIBRARY/N ON PRINT MATERIALS	4.56	03/11/2025	05/04/2025			Approved

[APIInvoiceApprovalDepartment].DepartmentName library AND GeneralLedgerPeriod.GLPeriod 425

Vendor	Vendor Name	Invoice Number	Description	Invoice Amount	Invoice Date	Due Date	Batch	GL Period	Status
13040	ACH NORTH SHORE BANK CREDIT CARD	2038932513	ANF LIBRARY/P RINT MATERIALS	119.38	03/11/2025	05/04/2025			Approved
13040	ACH NORTH SHORE BANK CREDIT CARD	2038929125	AFIC LIBRARY/P RINT MATERIALS	242.89	03/06/2025	05/04/2025			Approved
13040	ACH NORTH SHORE BANK CREDIT CARD	2038924100	YA LIBRARY/P RINT MATERIALS	143.26	03/04/2025	05/04/2025			Approved
13040	ACH NORTH SHORE BANK CREDIT CARD	2038918636	JUV LIBRARY/P RINT MATERIALS	226.11	03/03/2025	05/04/2025			Approved
13040	ACH NORTH SHORE BANK CREDIT CARD	2038918731	YA LIBRARY/P RINT MATERIALS ANF	162.77	03/03/2025	05/04/2025			Approved
<b>Total ACH NORTH SHORE BANK CREDIT CARD:</b>				<u><u>6202.73</u></u>					
<b>ACH PEWAUKEE UTILITY</b>									
<b>Approved</b>									
13111	ACH PEWAUKEE UTILITY	05012025	LIBRARY/W ATER/SEWE R/FIRE FEES	555.08	04/10/2025	05/01/2025			Approved
<b>Total ACH PEWAUKEE UTILITY:</b>				<u><u>555.08</u></u>					
<b>ACH WE ENERGIES</b>									
<b>Approved</b>									
13090	ACH WE ENERGIES	5429480716	LIBRARY/21 0 MAIN ST	3425.85	04/07/2025	04/30/2025			Approved
<b>Total ACH WE ENERGIES:</b>				<u><u>3425.85</u></u>					
<b>AMAZON CAPITAL SERVICES, INC.</b>									

[APIInvoiceApprovalDepartment].DepartmentName library AND GeneralLedgerPeriod.GLPeriod 425

Vendor	Vendor Name	Invoice Number	Description	Invoice Amount	Invoice Date	Due Date	Batch	GL Period	Status
<b>Approved</b>									
23	AMAZON CAPITAL SERVICES, INC.	1W43-YKV6-4M4Q	LIBRARY/A DULT NON FICTION LP	40.95	04/24/2025	05/22/2025			Approved
23	AMAZON CAPITAL SERVICES, INC.	1X96-R3MH-RTW9	LIBRARY/A DULT PRINT MATERIALS BROWSING	20.98	04/23/2025	05/22/2025			Approved
23	AMAZON CAPITAL SERVICES, INC.	1XVC-9TFF-M91K	LIBRARY/S UPPLIES	18.76	04/23/2025	05/22/2025			Approved
23	AMAZON CAPITAL SERVICES, INC.	13R3-3LDJ-YTX4	LIBRARY/A DULT PRINT MATERIALS	43.43	04/22/2025	05/22/2025			Approved
23	AMAZON CAPITAL SERVICES, INC.	16HP-HWQG-RW67	LIBRARY/A DULT PRINT MATERIALS	61.26	04/23/2025	05/22/2025			Approved
23	AMAZON CAPITAL SERVICES, INC.	19LF-V96W-KQ6D	LIBRARY/A DULT PRINT MATERIALS	52.34	04/20/2025	05/22/2025			Approved
23	AMAZON CAPITAL SERVICES, INC.	1JH9-H4PX-V693	LIBRARY/A DULT NON FICTION LP	25.57	04/23/2025	05/22/2025			Approved
23	AMAZON CAPITAL SERVICES, INC.	1WN3-1QFT-11LK	LIBRARY/Y A PRINT MATERIALS	301.40	04/22/2025	05/22/2025			Approved
23	AMAZON CAPITAL SERVICES, INC.	1GQK-DCRR-RGR4	LIBRARY/A DULT NON FICTION	168.75	04/23/2025	05/22/2025			Approved
23	AMAZON CAPITAL SERVICES, INC.	1J33-6CJ9-RQ3J	LIBRARY/A DULT PRINT MATERIALS	25.68	04/23/2025	05/22/2025			Approved
23	AMAZON CAPITAL SERVICES, INC.	1QGY-7DTN-H6G1	LIBRARY/A DULT PRINT MATERIALS	19.79	04/15/2025	05/05/2025			Approved
23	AMAZON CAPITAL SERVICES, INC.	1FLC-PGKC-6JJK	LIBRARY/A DULT NON FICTION	191.88	04/09/2025	05/05/2025			Approved
23	AMAZON CAPITAL SERVICES, INC.	1D9R-R43Y-67P4	LIBRARY/S UPPLIES	96.67	04/09/2025	05/05/2025			Approved

[APIInvoiceApprovalDepartment].DepartmentName library AND GeneralLedgerPeriod.GLPeriod 425

Vendor	Vendor Name	Invoice Number	Description	Invoice Amount	Invoice Date	Due Date	Batch	GL Period	Status
23	AMAZON CAPITAL SERVICES, INC.	1D9R-R43Y-4TTD	LIBRARY/A DULT CDS 4	47.82	04/09/2025	05/05/2025			Approved
23	AMAZON CAPITAL SERVICES, INC.	19XY-KP9G-4XFQ	LIBRARY/A DULT PRINT MATERIALS	19.60	04/09/2025	05/05/2025			Approved
23	AMAZON CAPITAL SERVICES, INC.	14WX-KD11-HJQ6	LIBRARY/N ON-PRINT MATERIALS GAMES	17.59	04/05/2025	05/05/2025			Approved
23	AMAZON CAPITAL SERVICES, INC.	1X44-M6VR-LHKJ	LIBRARY/A DULT PRINT MATERIALS	79.54	04/08/2025	05/05/2025			Approved
23	AMAZON CAPITAL SERVICES, INC.	1VPN-FFD4-LLT9	LIBRARY/A DULT PRINT MATERIALS	75.02	04/08/2025	05/05/2025			Approved
23	AMAZON CAPITAL SERVICES, INC.	1T9K-T449-J4RP	LIBRARY/C LEANING SUPPLIES	85.36	04/05/2025	05/05/2025			Approved
23	AMAZON CAPITAL SERVICES, INC.	1T9K-T449-J4RP	LIBRARY/S UPPLIES	169.16	04/05/2025	05/05/2025			Approved
23	AMAZON CAPITAL SERVICES, INC.	1T9K-T449-J4RP	LIBRARY/J UV NON PRINT MATERIALS	59.63	04/05/2025	05/05/2025			Approved
23	AMAZON CAPITAL SERVICES, INC.	16VV-KGQ3-7DHY	LIBRARY/A DULT PRINT MATERIALS LP	149.93	03/17/2025	04/18/2025			Approved
23	AMAZON CAPITAL SERVICES, INC.	1H6T-NV9V-44YY	LIBRARY/A DULT PRINT MATERIALS BROWS	97.80	04/03/2025	04/29/2025			Approved
23	AMAZON CAPITAL SERVICES, INC.	11YN-9WLY-W441	LIBRARY/J UV PROG	46.98	03/26/2025	04/18/2025			Approved
23	AMAZON CAPITAL SERVICES, INC.	1XND-JTDV-XHGF	LIBRARY/J UV PRINT MATERIALS	13.99	03/26/2025	04/18/2025			Approved
23	AMAZON CAPITAL SERVICES, INC.	1KNG-9TN4-RPNR	LIBRARY/Y A PRINT MATERIALS	17.09	03/26/2025	04/18/2025			Approved

[APIInvoiceApprovalDepartment].DepartmentName library AND GeneralLedgerPeriod.GLPeriod 425

Vendor	Vendor Name	Invoice Number	Description	Invoice Amount	Invoice Date	Due Date	Batch	GL Period	Status
23	AMAZON CAPITAL SERVICES, INC.	1GK1-PPCD-T4QM	LIBRARY/A DULT PRINT MATERIALS	109.21	03/26/2025	04/18/2025			Approved
23	AMAZON CAPITAL SERVICES, INC.	1KM1-GLQY-QKWV	LIBRARY/J UV PROG	54.12	03/22/2025	04/18/2025			Approved
23	AMAZON CAPITAL SERVICES, INC.	1JQT-F493-PDKG	LIBRARY/J UV PRINT MATERIALS	57.61	03/22/2025	04/18/2025			Approved
23	AMAZON CAPITAL SERVICES, INC.	1H66-JXGD-KX9Y	LIBRARY/J UV PROG	272.15	03/18/2025	04/18/2025			Approved
23	AMAZON CAPITAL SERVICES, INC.	1F9W-FYWC-PWJL	LIBRARY/F RIENDS/AD ULT PROGRAM PRIZES	50.50	03/22/2025	04/18/2025			Approved
23	AMAZON CAPITAL SERVICES, INC.	1P9D-PG4Q-L6PG	LIBRARY/N ON-PRINT MATERIALS GAMES	36.70	03/18/2025	04/18/2025			Approved
23	AMAZON CAPITAL SERVICES, INC.	1P9D-PG4Q-L6PG	LIBRARY/A DULT CDS 2	33.96	03/18/2025	04/18/2025			Approved
<b>Total AMAZON CAPITAL SERVICES, INC.:</b>				<u><u>2561.22</u></u>					
<b>BAKER TILLY US, LLP</b>									
<b>Approved</b>									
5733	BAKER TILLY US, LLP	BT3087864-LIB	LIBRARY/A UDIT 2024	1923.00	02/28/2025	03/28/2025			Approved
5733	BAKER TILLY US, LLP	BT3109765-LIB	FINANCIAL AUDIT 2025 LIBRARY	2950.00	03/26/2025	04/26/2025			Approved
<b>Total BAKER TILLY US, LLP:</b>				<u><u>4873.00</u></u>					
<b>Blenski, Peter</b>									
<b>Approved</b>									
13198	Blenski, Peter	032625	LIBRARY/D ELTA GRANT	85.00	02/26/2025	05/05/2025			Approved
<b>Total Blenski, Peter:</b>				<u><u>85.00</u></u>					

[APIInvoiceApprovalDepartment].DepartmentName library AND GeneralLedgerPeriod.GLPeriod 425

Vendor	Vendor Name	Invoice Number	Description	Invoice Amount	Invoice Date	Due Date	Batch	GL Period	Status
<b>BUZZY BEES HONEY LLC</b>									
<b>Approved</b>									
13326	BUZZY BEES HONEY LLC	202409282029	LIBRARY/A DULT PROGRAM	200.00	04/16/2025	05/16/2025			Approved
<b>Total BUZZY BEES HONEY LLC:</b>				<u><u>200.00</u></u>					
<b>CENTER POINT LARGE PRINT</b>									
<b>Approved</b>									
3552	CENTER POINT LARGE PRINT	2157410	LIBRARY/B OOKS/LARG E PRINT (2)	50.34	04/01/2025	05/01/2025			Approved
<b>Total CENTER POINT LARGE PRINT:</b>				<u><u>50.34</u></u>					
<b>GEORGE, SANDRA</b>									
<b>Approved</b>									
7328	GEORGE, SANDRA	040525	LIBRARY/M ILEAGE REIMBURSE MENT	50.40	04/05/2025	05/05/2025			Approved
<b>Total GEORGE, SANDRA:</b>				<u><u>50.40</u></u>					
<b>JANI-KING OF MILWAUKEE</b>									
<b>Approved</b>									
12411	JANI-KING OF MILWAUKEE	MIL05250355	LIBRARY/J ANITORIAL SVC MAY 2025	2784.02	05/01/2025	06/01/2025			Approved
<b>Total JANI-KING OF MILWAUKEE:</b>				<u><u>2784.02</u></u>					
<b>JF AHERN COMPANY</b>									
<b>Approved</b>									
4875	JF AHERN COMPANY	726544	LIBRARY/FI RE SPRINKLER INSP -	688.00	04/14/2025	05/14/2025			Approved

[APIInvoiceApprovalDepartment].DepartmentName library AND GeneralLedgerPeriod.GLPeriod 425

Vendor	Vendor Name	Invoice Number	Description	Invoice Amount	Invoice Date	Due Date	Batch	GL Period	Status
				ANNUAL					
<b>Total JF AHERN COMPANY:</b>				<u><b>688.00</b></u>					
<b>KUJAWA ENTERPRISES INC</b>									
<b>Approved</b>									
6819	KUJAWA ENTERPRISES INC	456446	LIBRARY/L ANDSCAPE MNT - APRIL 2025	2313.25	04/01/2025	05/01/2025			Approved
<b>Total KUJAWA ENTERPRISES INC:</b>				<u><b>2313.25</b></u>					
<b>MIDWEST TAPE</b>									
<b>Approved</b>									
548	MIDWEST TAPE	507068602	LIBRARY/2 ADULT DVD	29.98	04/22/2025	05/22/2025			Approved
548	MIDWEST TAPE	507068603	LIBRARY/1 ADULT DVD	23.24	04/22/2025	05/22/2025			Approved
548	MIDWEST TAPE	507063889	LIBRARY/3 ADULT DVD	59.22	04/22/2025	05/22/2025			Approved
548	MIDWEST TAPE	507068600	LIBRARY/3 ADULT DVD	74.97	04/22/2025	05/22/2025			Approved
548	MIDWEST TAPE	507028310	LIBRARY/35 CHILD FICTION PLAYAWAY S	1823.65	04/14/2025	05/14/2025			Approved
548	MIDWEST TAPE	507027908	LIBRARY/2 ADULT CD	28.58	04/14/2025	05/14/2025			Approved
548	MIDWEST TAPE	507027907	LIBRARY/2 ADULT DVD	36.73	04/14/2025	05/14/2025			Approved
548	MIDWEST TAPE	507027906	LIBRARY/2 ADULT DVD	44.98	04/14/2025	05/14/2025			Approved
548	MIDWEST TAPE	507027905	LIBRARY/1 ADULT DVD	18.74	04/14/2025	05/14/2025			Approved
548	MIDWEST TAPE	507000256	LIBRARY/1 ADULT DVD	25.49	04/07/2025	05/07/2025			Approved
548	MIDWEST TAPE	507000255	LIBRARY/3 ADULT DVD	50.22	04/07/2025	05/07/2025			Approved

[APIInvoiceApprovalDepartment].DepartmentName library AND GeneralLedgerPeriod.GLPeriod 425

Vendor	Vendor Name	Invoice Number	Description	Invoice Amount	Invoice Date	Due Date	Batch	GL Period	Status
548	MIDWEST TAPE	507000254	LIBRARY/1 ADULT CD	18.74	04/07/2025	05/07/2025			Approved
548	MIDWEST TAPE	507000252	LIBRARY/1 ADULT CD	14.99	04/07/2025	05/07/2025			Approved
548	MIDWEST TAPE	506962307	LIBRARY/1 ADULT DVD	22.49	03/31/2025	04/30/2025			Approved
548	MIDWEST TAPE	506962306	LIBRARY/1 ADULT DVD	14.99	03/31/2025	04/30/2025			Approved
548	MIDWEST TAPE	506962304	LIBRARY/2 ADULT CD	28.78	03/31/2025	04/30/2025			Approved
548	MIDWEST TAPE	506962303	LIBRARY/2 ADULT DVD	26.98	03/31/2025	04/30/2025			Approved
<b>Total MIDWEST TAPE:</b>				<u>2342.77</u>					
<b>MIDWEST TAPE - HOOPLA</b>									
<b>Approved</b>									
12821	MIDWEST TAPE - HOOPLA	506703193	LIBRARY/H OOPLA FLEX	83.00	02/04/2025	05/07/2025			Approved
12821	MIDWEST TAPE - HOOPLA	507064045	LIBRARY/H OOPLA FLEX PERPETUAL AUDIOBOOK	95.00	04/22/2025	05/22/2025			Approved
12821	MIDWEST TAPE - HOOPLA	507033578	LIBRARY/H OOPLA/FLEX	59.95	04/15/2025	05/15/2025			Approved
12821	MIDWEST TAPE - HOOPLA	507000985	LIBRARY/H OOPLA FLEX	85.38	04/08/2025	05/08/2025			Approved
12821	MIDWEST TAPE - HOOPLA	506988542	LIBRARY/H OOPLA/FLEX	830.75	04/04/2025	05/04/2025			Approved
12821	MIDWEST TAPE - HOOPLA	506969946	LIBRARY/B RIDGES/CONTENT GRANT HOOPLA INSTANT	830.44	03/31/2025	04/30/2025			Approved

[APIInvoiceApprovalDepartment].DepartmentName library AND GeneralLedgerPeriod.GLPeriod 425

Vendor	Vendor Name	Invoice Number	Description	Invoice Amount	Invoice Date	Due Date	Batch	GL Period	Status
			INSTANT MARCH 2025						
<b>Total MIDWEST TAPE - HOOPLA:</b>				<u><b>1984.52</b></u>					
<b>MILWAUKEE PLUMBING &amp; PIPING INC</b>									
<b>Approved</b>									
5391	MILWAUKEE PLUMBING & PIPING INC	53177	LIBRARY/P LUMBING REPAIRS	619.10	04/02/2025	05/02/2025			Approved
<b>Total MILWAUKEE PLUMBING &amp; PIPING INC:</b>				<u><b>619.10</b></u>					
<b>PLAYAWAY PRODUCTS LLC</b>									
<b>Approved</b>									
13153	PLAYAWAY PRODUCTS LLC	496194	LIBRARY/5 PLAYAWAY S	276.95	04/09/2025	05/09/2025			Approved
13153	PLAYAWAY PRODUCTS LLC	496191	LIBRARY/2 JUV PLAYAWAY S	110.98	04/09/2025	05/09/2025			Approved
<b>Total PLAYAWAY PRODUCTS LLC:</b>				<u><b>387.93</b></u>					
<b>SIGNARAMA - PEWAUKEE</b>									
<b>Approved</b>									
9371	SIGNARAMA - PEWAUKEE INV-15181		LIBRARY/C USTOM WALL PLAQUE & ARTWORK	174.65	03/06/2025	04/25/2025			Approved
<b>Total SIGNARAMA - PEWAUKEE:</b>				<u><b>174.65</b></u>					
<b>TAILOS, INC</b>									
<b>Approved</b>									
13330	TAILOS, INC	2519	LIBRARY/B RIDGES COMPETITI VE AND	7399.00	04/18/2025	05/18/2025			Approved

[APIInvoiceApprovalDepartment].DepartmentName library AND GeneralLedgerPeriod.GLPeriod 425

Vendor	Vendor Name	Invoice Number	Description	Invoice Amount	Invoice Date	Due Date	Batch	GL Period	Status
			NONCOMPE TITIVE GRANT						
<b>Total TAILOS, INC:</b>				<u><u>7399.00</u></u>					
<b>TAYLOR COMPUTER SERVICES, INC</b>									
<b>Approved</b>									
810	TAYLOR COMPUTER SERVICES, INC	27725	LIBRARY/MANAGED SERVICES FOR APR 2025	305.00	03/31/2025	04/30/2025			Approved
<b>Total TAYLOR COMPUTER SERVICES, INC:</b>				<u><u>305.00</u></u>					
<b>WALDEN, NEITZKE &amp; KUHARY, SC</b>									
<b>Approved</b>									
11855	WALDEN, NEITZKE & KUHARY, SC	06458	LIBRARY/LEGAL SVCS MAR 2025	1182.50	04/03/2025	05/03/2025			Approved
<b>Total WALDEN, NEITZKE &amp; KUHARY, SC:</b>				<u><u>1182.50</u></u>					
<b>WISCONSIN LIBRARY ASSOCIATION</b>									
<b>Approved</b>									
1319	WISCONSIN LIBRARY ASSOCIATION	22901	LIBRARY/WLA MEMBERSHIP RENEWALS/CHAMPE	250.00	04/02/2025	07/01/2025			Approved
<b>Total WISCONSIN LIBRARY ASSOCIATION:</b>				<u><u>250.00</u></u>					
<b>Total:</b>				<u><u>38434.36</u></u>					

## LOCAL GOVERNMENT INVESTMENT POOL

## MONTHLY STATEMENT of ACCOUNTS

## Department of Administration

March 2025

State of Wisconsin  
P.O. Box 7871 - Madison WI 53707  
Phone: 608.266.3711  
Fax: 608.223.6578  
Depositor No. 867171

PEWAUKEE, VILLAGE OF

235 HICKORY ST  
PEWAUKEE, WI 53072-3533

01) GENERAL	\$13,802,865.04
02) CAP EXP & CONST PROJ	\$513,931.85
03) SEWER DEBT REPLACE	\$2,691,134.92
04) SEWER INVESTMENTS	\$1,241,471.99
05) WTR UTIL INVESTMENT	\$620,594.97
06) TIF RELATED HOLDING	\$161,420.85
07) LAIMON DONATION/LAKESIDE PARK	\$43,554.72
08) CEMETARY PERPETUAL	\$36,443.52
09) SEWER HOOKUP FEES	\$1,913,813.80
12) WATER HOOKUP FEES	\$276,866.33
16) LIBRARY	\$154,222.00

**TOTAL** **\$21,456,319.99**

Date	Type	Memo	Deposits	Withdrawals	Balance
<b>Acct# 01</b>	<b>GENERAL</b>			<b>Beginning Balance</b>	<b>\$14,762,129.18</b>
03/07/2025	Withdraw - Wire	TRANSFER TO COVER PAYABLES 3/7/2025		(\$800,000.00)	\$13,962,129.18
03/14/2025	Withdraw - State Payment	ANNUAL STATE TRUST FUND PAYMENT		(\$213,211.93)	\$13,748,917.25
03/24/2025	Deposit - Direct Aids	REV LOTTERY CRE	\$1,786.68		\$13,750,703.93
03/31/2025	Interest	INT Mar 25 4.39%	\$52,161.11		\$13,802,865.04
	<b>Account Total</b>		<b>\$53,947.79</b>	<b>(\$1,013,211.93)</b>	<b>\$13,802,865.04</b>
<b>Acct# 02</b>	<b>CAP EXP &amp; CONST PROJ</b>			<b>Beginning Balance</b>	<b>\$512,023.29</b>
03/31/2025	Interest	INT Mar 25 4.39%	\$1,908.56		\$513,931.85
	<b>Account Total</b>		<b>\$1,908.56</b>	<b>\$0.00</b>	<b>\$513,931.85</b>
<b>Acct# 03</b>	<b>SEWER DEBT REPLACE</b>			<b>Beginning Balance</b>	<b>\$2,681,140.99</b>
03/31/2025	Interest	INT Mar 25 4.39%	\$9,993.93		\$2,691,134.92
	<b>Account Total</b>		<b>\$9,993.93</b>	<b>\$0.00</b>	<b>\$2,691,134.92</b>
<b>Acct# 04</b>	<b>SEWER INVESTMENTS</b>			<b>Beginning Balance</b>	<b>\$1,236,861.60</b>
03/31/2025	Interest	INT Mar 25 4.39%	\$4,610.39		\$1,241,471.99
	<b>Account Total</b>		<b>\$4,610.39</b>	<b>\$0.00</b>	<b>\$1,241,471.99</b>
<b>Acct# 05</b>	<b>WTR UTIL INVESTMENT</b>			<b>Beginning Balance</b>	<b>\$618,290.30</b>
03/31/2025	Interest	INT Mar 25 4.39%	\$2,304.67		\$620,594.97
	<b>Account Total</b>		<b>\$2,304.67</b>	<b>\$0.00</b>	<b>\$620,594.97</b>
<b>Acct# 06</b>	<b>TIF RELATED HOLDING</b>			<b>Beginning Balance</b>	<b>\$160,821.39</b>
03/31/2025	Interest	INT Mar 25 4.39%	\$599.46		\$161,420.85
	<b>Account Total</b>		<b>\$599.46</b>	<b>\$0.00</b>	<b>\$161,420.85</b>
<b>Acct# 07</b>	<b>LAIMON DONATION/LAKESIDE PARK</b>			<b>Beginning Balance</b>	<b>\$43,392.97</b>
03/31/2025	Interest	INT Mar 25 4.39%	\$161.75		\$43,554.72

	<b>Account Total</b>		<b>\$161.75</b>	<b>\$0.00</b>	<b>\$43,554.72</b>
<b>Acct# 08</b>	<b>CEMETARY PERPETUAL</b>			<b>Beginning Balance</b>	<b>\$36,308.18</b>
03/31/2025	Interest	INT Mar 25 4.39%	\$135.34		\$36,443.52
	<b>Account Total</b>		<b>\$135.34</b>	<b>\$0.00</b>	<b>\$36,443.52</b>
<b>Acct# 09</b>	<b>SEWER HOOKUP FEES</b>			<b>Beginning Balance</b>	<b>\$1,906,706.57</b>
03/31/2025	Interest	INT Mar 25 4.39%	\$7,107.23		\$1,913,813.80
	<b>Account Total</b>		<b>\$7,107.23</b>	<b>\$0.00</b>	<b>\$1,913,813.80</b>
<b>Acct# 12</b>	<b>WATER HOOKUP FEES</b>			<b>Beginning Balance</b>	<b>\$275,838.15</b>
03/31/2025	Interest	INT Mar 25 4.39%	\$1,028.18		\$276,866.33
	<b>Account Total</b>		<b>\$1,028.18</b>	<b>\$0.00</b>	<b>\$276,866.33</b>
<b>Acct# 16</b>	<b>LIBRARY</b>			<b>Beginning Balance</b>	<b>\$153,649.27</b>
03/31/2025	Interest	INT Mar 25 4.39%	\$572.73		\$154,222.00
	<b>Account Total</b>		<b>\$572.73</b>	<b>\$0.00</b>	<b>\$154,222.00</b>

• There are no minimum or maximum dollar limits for deposits and withdrawals. However, to enhance investment performance for all LGIP participants, notify the LGIP Administrator, at least one day prior to the transaction date, of any deposits and/or withdrawals of \$10 million or more.

• There has been changes to your account security. The Local Government Investment Pool (LGIP) has a new security measure to protect your account. Your LGIP Account will be assigned a verification code to protect your account from unauthorized use. The verification code is used to validate your full user rights account access. To assist us in this new security measure, please make note of what your verification code is. For users with full user rights access, you can find your verification code on the LGIP website under your account settings. Please provide this verification code when calling LGIP. If you do not have online access, please contact the LGIP Administrator at [lgip@wisconsin.gov](mailto:lgip@wisconsin.gov).

• As a user of your LGIP account online, please ensure your user access is updated. If you would like to verify who has user access to your account, please email the administrator at [LGIP@wisconsin.gov](mailto:LGIP@wisconsin.gov)

<b>LOCAL GOVERNMENT INVESTMENT POOL</b>
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**MONTHLY STATEMENT of ACCOUNTS****Department of Administration**

April 2025

State of Wisconsin  
P.O. Box 7871 - Madison WI 53707  
Phone: 608.266.3711  
Fax: 608.223.6578  
Depositor No. 867171

PEWAUKEE, VILLAGE OF

235 HICKORY ST  
PEWAUKEE, WI 53072-3533

<b>01) GENERAL</b>	<b>\$12,840,103.94</b>
<b>02) CAP EXP &amp; CONST PROJ</b>	<b>\$515,785.79</b>
<b>03) SEWER DEBT REPLACE</b>	<b>\$2,700,842.83</b>
<b>04) SEWER INVESTMENTS</b>	<b>\$1,245,950.44</b>
<b>05) WTR UTIL INVESTMENT</b>	<b>\$622,833.68</b>
<b>06) TIF RELATED HOLDING</b>	<b>\$162,003.15</b>
<b>07) LAIMON DONATION/LAKESIDE PARK</b>	<b>\$43,711.84</b>
<b>08) CEMETARY PERPETUAL</b>	<b>\$36,574.99</b>
<b>09) SEWER HOOKUP FEES</b>	<b>\$1,920,717.63</b>
<b>12) WATER HOOKUP FEES</b>	<b>\$277,865.09</b>
<b>16) LIBRARY</b>	<b>\$154,778.34</b>

<b>TOTAL</b>	<b>\$20,521,167.72</b>
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Date	Type	Memo	Deposits	Withdrawals	Balance
<b>Acct# 01</b>	<b>GENERAL</b>			<b>Beginning Balance</b>	<b>\$13,802,865.04</b>
04/03/2025	Withdraw - Wire			(\$500,000.00)	\$13,302,865.04
04/07/2025	Deposit - Direct Aids	DOT MUNI TRN AD	\$120,714.88		\$13,423,579.92
04/07/2025	Withdraw - Wire	PAYMENT OF NOTE ANTICIPATION NOTES TO ASSOCIATED TRUST		(\$6,615,000.00)	\$6,808,579.92
04/09/2025	Deposit - Wire	RETURNED - DIDNT NEED TO TRANSFER	\$6,615,000.00		\$13,423,579.92
04/15/2025	Withdraw - State Payment	LOAN# 02024022.01		(\$629,131.67)	\$12,794,448.25
04/30/2025	Interest	INT Apr 25 4.39%	\$45,655.69		\$12,840,103.94
	<b>Account Total</b>		<b>\$6,781,370.57</b>	<b>(\$7,744,131.67)</b>	<b>\$12,840,103.94</b>
<b>Acct# 02</b>	<b>CAP EXP &amp; CONST PROJ</b>			<b>Beginning Balance</b>	<b>\$513,931.85</b>
04/30/2025	Interest	INT Apr 25 4.39%	\$1,853.94		\$515,785.79
	<b>Account Total</b>		<b>\$1,853.94</b>	<b>\$0.00</b>	<b>\$515,785.79</b>
<b>Acct# 03</b>	<b>SEWER DEBT REPLACE</b>			<b>Beginning Balance</b>	<b>\$2,691,134.92</b>
04/30/2025	Interest	INT Apr 25 4.39%	\$9,707.91		\$2,700,842.83
	<b>Account Total</b>		<b>\$9,707.91</b>	<b>\$0.00</b>	<b>\$2,700,842.83</b>
<b>Acct# 04</b>	<b>SEWER INVESTMENTS</b>			<b>Beginning Balance</b>	<b>\$1,241,471.99</b>
04/30/2025	Interest	INT Apr 25 4.39%	\$4,478.45		\$1,245,950.44
	<b>Account Total</b>		<b>\$4,478.45</b>	<b>\$0.00</b>	<b>\$1,245,950.44</b>
<b>Acct# 05</b>	<b>WTR UTIL INVESTMENT</b>			<b>Beginning Balance</b>	<b>\$620,594.97</b>
04/30/2025	Interest	INT Apr 25 4.39%	\$2,238.71		\$622,833.68
	<b>Account Total</b>		<b>\$2,238.71</b>	<b>\$0.00</b>	<b>\$622,833.68</b>
<b>Acct# 06</b>	<b>TIF RELATED HOLDING</b>			<b>Beginning Balance</b>	<b>\$161,420.85</b>
04/30/2025	Interest	INT Apr 25 4.39%	\$582.30		\$162,003.15

	<b>Account Total</b>		<b>\$582.30</b>	<b>\$0.00</b>	<b>\$162,003.15</b>
<b>Acct# 07</b>	<b>LAIMON DONATION/LAKESIDE PARK</b>			<b>Beginning Balance</b>	<b>\$43,554.72</b>
04/30/2025	Interest	INT Apr 25 4.39%	\$157.12		\$43,711.84
	<b>Account Total</b>		<b>\$157.12</b>	<b>\$0.00</b>	<b>\$43,711.84</b>
<b>Acct# 08</b>	<b>CEMETARY PERPETUAL</b>			<b>Beginning Balance</b>	<b>\$36,443.52</b>
04/30/2025	Interest	INT Apr 25 4.39%	\$131.47		\$36,574.99
	<b>Account Total</b>		<b>\$131.47</b>	<b>\$0.00</b>	<b>\$36,574.99</b>
<b>Acct# 09</b>	<b>SEWER HOOKUP FEES</b>			<b>Beginning Balance</b>	<b>\$1,913,813.80</b>
04/30/2025	Interest	INT Apr 25 4.39%	\$6,903.83		\$1,920,717.63
	<b>Account Total</b>		<b>\$6,903.83</b>	<b>\$0.00</b>	<b>\$1,920,717.63</b>
<b>Acct# 12</b>	<b>WATER HOOKUP FEES</b>			<b>Beginning Balance</b>	<b>\$276,866.33</b>
04/30/2025	Interest	INT Apr 25 4.39%	\$998.76		\$277,865.09
	<b>Account Total</b>		<b>\$998.76</b>	<b>\$0.00</b>	<b>\$277,865.09</b>
<b>Acct# 16</b>	<b>LIBRARY</b>			<b>Beginning Balance</b>	<b>\$154,222.00</b>
04/30/2025	Interest	INT Apr 25 4.39%	\$556.34		\$154,778.34
	<b>Account Total</b>		<b>\$556.34</b>	<b>\$0.00</b>	<b>\$154,778.34</b>

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## Pewaukee Public Library - Monthly Statistics 2025

	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Year to date	%
<b>Circulation - ALL</b>														
2023	24356	23294	27214	24363	24324	31204	31713	30545	24531	25520	24240	22072	313376	110.66%
2024	27030	25093	27741	26423	24802	29343	33221	28671	24717	23933	23536	22784	317294	101.25%
2025	<b>25546</b>	<b>23468</b>	<b>27323</b>	<b>25880</b>									<b>102217</b>	<b>96.17%</b>
<b>Circulation - Print and A/V</b>														
2023	20252	19604	23031	20493	20217	27334	27722	26314	20342	20869	20227	18682	265087	103.40%
2024	22224	20591	23043	21936	20181	24818	28559	24014	20107	19320	18971	18157	261921	98.81%
2025	<b>20181</b>	<b>18557</b>	<b>21880</b>	<b>20813</b>									<b>81431</b>	<b>92.75%</b>
<b>Circulation - Overdrive</b>														
2023	3881	3481	3946	3655	3827	3602	3732	3928	3861	4320	3707	2953	44893	118.82%
2024	4288	3946	4190	3898	4164	4097	4229	4183	4107	4119	4108	4154	49483	110.22%
2025	<b>4787</b>	<b>4418</b>	<b>4921</b>	<b>4557</b>									<b>18683</b>	<b>114.47%</b>
<b>Circulation - Hoopla</b>														
Flex 2023	0	0	0	0	0	0	0	0	0	0	0	42	42	
Instant 2023	223	209	237	215	280	268	259	303	328	331	306	395	3354	
Total 2023	223	0	237	215	280	268	259	303	328	331	306	437	3187	
Flex 2024	67	95	99	112	122	118	126	134	152	130	123	135	1413	6632.29%
Instant 2024	451	461	409	477	335	310	307	340	351	364	334	338	4477	133.48%
Total 2024	518	556	508	589	457	428	433	474	503	494	457	473	5890	184.81%
Flex 2025	<b>188</b>	<b>154</b>	<b>161</b>	<b>158</b>									<b>661</b>	<b>177.21%</b>
Instant 2025	<b>390</b>	<b>339</b>	<b>361</b>	<b>352</b>									<b>1442</b>	<b>80.20%</b>
Total 2025	<b>578</b>	<b>493</b>	<b>522</b>	<b>510</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2103</b>	<b>96.87%</b>
<b>% of Circulation Digital</b>														
2023	16.85%	14.94%	15.37%	15.88%	16.88%	12.40%	12.58%	13.85%	17.08%	18.22%	16.56%	15.36%	15.34%	
2024	17.78%	17.94%	16.94%	16.98%	18.63%	15.42%	14.03%	16.24%	18.65%	19.27%	19.40%	20.31%	17.45%	
2025	<b>21.00%</b>	<b>20.93%</b>	<b>19.92%</b>	<b>19.58%</b>									<b>20.34%</b>	
<b>LSER (LIBRARY SERVICES EFFORT RATIO)</b>														
2023	87.99%	89.36%	91.35%	91.52%	87.75%	90.87%	91.45%	91.99%	89.18%	89.65%	92.00%	92.76%	90.53%	
2024	96.86%	90.08%	94.91%	92.91%	91.70%	88.67%	87.21%	89.14%	92.84%	92.31%	89.63%	88.06%	90.99%	
2025	<b>90.17%</b>	<b>85.90%</b>	<b>87.83%</b>	<b>89.71%</b>									<b>88.42%</b>	
<b>Circulation - Check Ins</b>														
2024	14,241	13,691	14,049	15,745	15,630	14,855	19,188	16,651	14,519	13,388	12,158	13,857	177,972	
2025	<b>13,041</b>	<b>12,275</b>	<b>14,570</b>	<b>13,688</b>									<b>53,574</b>	<b>92.81%</b>
<b>Library Visits</b>														
Monthly total 2024	9456	9532	n/a	n/a	1701	6230	5995	4589	3981	4832	3822	3599	53737	50.29%
Daily average 2024	394	381	n/a	n/a	243	249	231	177	166	186	159	156	234	64.16%
Monthly total 2025	<b>4500</b>	<b>4230</b>	<b>4735</b>	<b>4995</b>									<b>18460</b>	<b>#VALUE!</b>
Daily average 2025	<b>173</b>	<b>176</b>	<b>175</b>	<b>185</b>										
<b>Reference Transactions</b>														
2024	680	627	727	716	477	950	989	700	509	550	435	436	7796	62.79%
2025	<b>590</b>	<b>559</b>	<b>580</b>	<b>564</b>									<b>2293</b>	<b>83.38%</b>

## Pewaukee Public Library - Monthly Statistics 2025

	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Year to date	%	
<b>New Library Cards Issued</b>															
2024	129	129	120	98	97	137	113	95	100	99	73	59	1249	94.91%	
2025	114	81	113	115									423	88.87%	
<b>Meetings Room Usage</b>															
2024	44	47	55	75	48	52	73	29	54	67	54	32	630	119.54%	
2025	58	68	61	80									267	120.81%	
<b>Study Room Usage</b>															
2024	139	170	133	159	131	139	159	131	120	167	133	124	1705	159.20%	
2025	153	182	157	154									646	107.49%	
<b>Uses of Public Wireless Internet</b>															
2024	1210	1050	n/a	451	1149	1401	1318	931	1234	1434	1143	993	12314	97.73%	
2025	348	4503	5121	5627									15599	#VALUE!	
<b>Use of Public Internet Computers</b>															
2024	457	513	474	509	282	364	380	443	377	395	339	341	4874	99.41%	
2025	379	N/A	431	435									1245	63.75%	
<b>Website Visits</b>															
2024	14744	14903	19352	16068	16870	15999	15308	13505	13331	14730	15204	16575	186589	103.93%	
2025	15180	14268	14013	20555									64016	98.38%	
<b>Children's Programs (0-5)</b>															
# programs	2024	11	15	10	15	4	10	22	3	8	17	14	4	133	91.73%
Attendance	2024	568	712	732	724	165	377	982	87	350	693	660	192	6242	133.08%
# programs	2025	8	14	11	17									50	98.04%
Attendance	2025	291	676	494	771									2232	81.58%
<b>Children's Programs (6-11)</b>															
# programs	2024	3	4	5	4	4	11	22	0	4	5	4	8	74	77.89%
Attendance	2024	75	86	202	308	261	932	809	0	150	276	132	322	3553	78.33%
# programs	2025	4	5	5	7									21	131.25%
Attendance	2025	86	144	126	271									627	93.44%
<b>Young Adult Programs (12-18)</b>															
# programs	2024	4	4	2	2	3	2	2	1	1	1	3	1	26	108.33%
Attendance	2024	24	43	11	16	138	75	29	34	11	11	27	10	429	222.28%
# programs	2025	2	2	3	3									10	83.33%
Attendance	2025	12	19	18	26									75	79.79%
<b>Adult Programs (19+)</b>															
# programs	2024	10	10	10	11	9	12	10	10	15	12	10	7	126	131.25%
Attendance	2024	117	145	167	217	176	214	124	154	279	192	171	87	2043	100.54%
# programs	2025	6	9	12	13									40	97.56%
Attendance	2025	35	118	206	224									583	90.25%

## Pewaukee Public Library - Monthly Statistics 2025

	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Year to date	%
<b>General Interest Program</b>														
# programs 2024	0	0	0	0	0	3	1	0	1	1	0	0	6	300.00%
Attendance 2024	0	0	0	0	0	515	112	0	41	22	0	0	690	142.27%
# programs 2025	0	0	1	0									1	#DIV/0!
Attendance 2025	0	0	120	0									120	#DIV/0!
<b>Children's Self-Directed Activities (0-5) (includes summer reading participation)</b>														
# programs 2024	0	0	0	0	0	0	0	1	0	0	0	0	1	50.00%
Attendance 2024	0	0	0	0	0	0	0	148	0	0	0	0	148	217.65%
# programs 2025	0	0	0	0									0	#DIV/0!
Attendance 2025	0	0	0	0									0	#DIV/0!
<b>Children's Self-Directed Activities (6-11) (includes summer reading participation)</b>														
# programs 2024	2	1	1	1	0	0	0	1	0	0	1	1	8	26.67%
Attendance 2024	100	32	155	32	0	0	0	660	0	0	181	58	1218	48.43%
# programs 2025	0	1	1	2									4	80.00%
Attendance 2025	0	15	121	38									174	54.55%
<b>Young Adult Self-Directed Activities (12-18) (includes summer reading participation)</b>														
# programs 2024	3	2	3	3	4	4	3	4	0	3	4	3	36	144.00%
Attendance 2024	80	68	66	187	33	225	148	280	0	112	168	112	1479	187.45%
# programs 2025	4	4	3	4									15	187.50%
Attendance 2025	104	144	95	110									453	211.68%
<b>Adult Self-Directed Activities (19+) (includes summer reading participation)</b>														
# programs 2024	3	4	4	0	0	0	0	1	0	0	0	1	13	118.18%
Attendance 2024	297	358	409	0	0	0	0	249	0	0	0	52	1365	137.05%
# programs 2025	2	4	4	0									10	90.91%
Attendance 2025	196	366	375	0									937	88.06%
<b>Other Self-Directed Activities (All Ages) (includes summer reading participation)</b>														
# programs 2024	0	0	0	0	0	2	1	3	0	0	0	1	7	175.00%
Attendance 2024	0	0	0	0	0	612	242	209	0	0	0	16	1079	178.35%
# programs 2025	0	0	0	0									0	#DIV/0!
Attendance 2025	0	0	0	0									0	#DIV/0!



To: Friends of the Pewaukee Public Library  
 From: Nan Champe, Library Director  
 Subject: Request for Library Support for 2025  
 Date: 3/15/2025

Hello Friends of the Pewaukee Public Library,

I would like to formally request \$10,000.00 on behalf of the Pewaukee Public Library for support of programs, services and other initiatives for 2025. Your donation would be used to help finance the following:

1. Book Pages Subscription
2. The Library's Movie License
3. Landscaping materials for the Library's 4 planters
4. Adult Services: Incentive Reading Prizes for Programs for Summer and Winter Reading Program
5. Seed Library (**NEW**)
6. Library of Things items (**NEW**)
7. Library Program: Memory Café.
8. Library Program: Summer Reading Kick Off
9. YA Book Boxes (**NEW**)
10. Spirit wear for new staff (**NEW**)
11. Renewal of current explore pass memberships for:
  - a. the Milwaukee County Zoo
  - b. the Domes
  - c. the Betty Brinn Museum (**NEW**: 2<sup>nd</sup> pass which can be reserved)
  - d. Packer's Hall of Fame
  - e. Schlitz Audubon Nature Center (**NEW**: 2<sup>ND</sup> pass which can be reserved)
  - f. Milwaukee Art Museum
  - g. WI State Parks
  - h. Bookworm Gardens (**NEW**)
  - i. Harley Davidson Museum (**NEW**)

We greatly appreciate your continued support of programs, services and initiatives at the Pewaukee Public Library. With your support, we are able to offer these enhanced services at the Library. We will continue to work hard in 2025 to ensure that the Pewaukee Public Library is a valued resource in this community.

## Pewaukee Public Library Director's Report May 2025

*Public Services Department (from Madi Cooper, Adult Services Manager)*

- I've been put on the Vega Catalog committee and went to my first committee meeting this month. I am working with other libraries to set up the catalog in a way that will make sense to patrons and be easy to use. I've never had the opportunity to be on a committee before, so it has been fun to be a decision maker in this process.
- This month I worked on getting all staff trained on accepting cards at our new register. We wanted to have everything set up in time for the book sale, and we were successful! So far taking cards at the desk has been a breeze. We were also able to sell more books than ever before during the Friend's Book Sale because of the convenience of using cards. It was amazing! I am excited to see where it goes.
- Town Hall came to our library to learn more about our processes this month, and I was able to be their host. I got to show them all about our acquisitions process as well as our library of things. I love being able to share knowledge amongst libraries to help set us all up for success.
- I attended my first Memory Café this month. With Kelly being gone, Memory Cafés are falling to Eric and I, so I wanted to make sure I had as much knowledge as I could because I know how important these programs are. I plan on attending a couple more this month so I can feel successful once the Café is at Pewaukee, which will be happening in June.

Thanks for everything you do!

*Youth Services Department (from Peter Blenski, Youth Services Manager)*

Holy cats a lot has happened last month. We had our T-Rex Tea Party and had about 125 people stop by. It was a great turnout and a fairly easy event to run at this point so really happy about all of that.



We also had a photographer stop by to capture the magic of storytime. These will be great for marketing but it's also just nice to document how much fun our storytime is.

**Pewaukee Public Library  
Director's Report  
May 2025**



Our Frog and Toad Party was also a pretty big hit. We had about 100 people total, so a little smaller than expected but still a decent turnout all together. The Frog and Toad costumes looked great and our families definitely made a lot of memories. One family came as far as Shorewood for this event. It's really great that we can share the costs of the costumes with Mukwonago Community Library, so that's a relationship that we should continue to develop.



Speaking of which our summer reading movie launched last week on our Facebook. It is Mario Kart themed and was filmed at Mukwonago. It was a lot of fun to make but more importantly it's going to be great for school visits since it's funny but also touches on a lot of the points I'll be making. I'll be visiting every Grade K-2 and every Grade 3-5 will be coming down here for a tour and information, so I'll be busy. Sandy will also be promoting the summer reading program for middle school and high school students by making a video geared more towards that age level, so all of our bases will be covered.

## Pewaukee Public Library Director's Report May 2025



Sandy made the paper! She hosted an after-school program for grade school and tween age kids where they made dioramas out of Peeps. It was great that the Waukesha Freeman picked up the story and helped promote it a bit, so another great relationship that we have. Sandy has been playing around with some other after school activities for our kiddos so glad this was a success. Her name was not in the paper, so wanted to make sure that she got recognition here at least.

**'Peep'-waukee Library showcases artwork based on favorite book, Easter treat**

PEWAUKEE — Peeps, the marshmallow treat, was used for artwork at the Pewaukee Public Library, 210 Main St., on Thursday. Children and teens made a diorama showing a scene from their favorite book using marshmallow Peeps as the characters. Some suggested titles includes "Charlotte's Peep," "The Lightning Peep," and "Hunger Peeps." Anyone in grades 3-12 was allowed to participate. All of the dioramas will be on display in the library for everyone to enjoy through the end of April.

The library had Peeps, art supplies, and boxes available.

"Besides allowing kids to be creative and just have fun, the goal of the project was to have more after-school activities, since the Pewaukee school is so close by, so to create a safe space for our kiddos after school. So, I think so far, we have those nine submissions, and they took about an hour, but that was just the official work day here at the library — people can drop off their own dioramas from home for as long as the contest runs," said Peter Bienski, manager of youth services at Pewaukee Public Library.

Courtesy of Pewaukee Public Library

The Pewaukee Public Library held an activity on Thursday for kids and teens to make a diorama showing a scene from their favorite book using marshmallow Peeps as the characters. All of the dioramas will be put on display in the library for everyone to enjoy through the end of April. Pictured is "The Peep Carrier" by David S.

Peeps, the marshmallow treat, was used for artwork at the Pewaukee Public Library on Thursday. All of the dioramas will be put on display in the library for everyone to enjoy through the end of April. Pictured is "Jurassic Peep" by Peter Bienski, manager of youth services at Pewaukee Public Library.

Children and teens made Peeps dioramas at the Pewaukee Library on Thursday. All of the dioramas will be put on display in the library for everyone to enjoy through the end of April. Pictured is a "Minecraft Movie" diorama by Hunter R.

*Administration (from Nan Champe, Library Director)*

- *Meetings/Events attended:*
  - April 3: Friends of the Library Meeting

## Pewaukee Public Library Director's Report May 2025

- April 9: Library Board Meeting
- April 10: Library Department Heads Meeting
- April 11: APL Meeting (Virtual)
- *Employee Updates:*
  - Madi Cooper officially started in her new position of Adult Services Manager on May 1, 2025.
  - Emma Kutschenreuter has been hired as the new Library Services Manager. Emma had previously worked as our Administrative Assistant while she completed her graduate degree. We are very excited to have Emma back at PPL. Her first day of work is Monday, May 12, 2025.
- *Building Updates:*
  - The new security camera installation was completed on April 21.
  - The lights in the Visaya Room (ceiling lights and cans) and the ceiling lights above the YA collection has been upgraded with LED fixtures. I choose to upgrade these lights because several of the fixtures had burned out so they needed attention and this area is tricky to maintain due to the extreme ceiling height. I thought it to be the ideal spot to allocate the 2025 budget funding for LED replacement.
- *New Explore Pass.* We have added a reservable pass to Bookworm Gardens. Bookworm Gardens is a botanical garden inspired by children's literature in Sheboygan. Check out their offerings at [www.bookwormgardens.org](http://www.bookwormgardens.org).
- *Bridges Update.* Bridges has announced the appointment of Brittany Larson as their new Director. Brittany is currently the Library Director at the Muskego Library.
- *Institute of Museum and Library Services (IMLS) Funding:* On April 23rd, IMLS awarded the Wisconsin Department of Public Instruction partial LSTA 2025 Grants to States funding. Based on the continued uncertainty of future funding, DPI reported that it will use this funding for library services positions in DPI and tools that are purchased by DPI. They are not planning to open the grant subawards to library systems in Wisconsin in July, as is typically done. The grant subawards to Bridges have included Professional Learning Support, currently being used for conference scholarships and MRA online learning, and the Core System Services Support, used to offset system delivery costs. The estimated grant amount anticipated for Bridges in the upcoming grant cycle (July 2025-June 2026) would have been about \$19,000.
- *Donations:*
  - We have received a donation of \$2,500 from the Kiwanis to support the Summer Reading Program at the Library.
  - We have also received our requested donation of \$10,000.00 from the Friends of the Pewaukee Library for 2025. I've attached a copy of that request letter so that you can see the various programs that are supported by the Friends.
- *Audit (AGENDA ITEM).* The Library's 2024 Audit was concluded on April 9, 2025. That document is included in the packet for your review and consideration. John Rader will be present to review his findings.
- *Water Softener (AGENDA ITEM).* The water softener continues to disappoint. While I have had it serviced several times, it does not seem to be able to run independently on a regular basis. At this time, I have been advised to replace the equipment since it is original to the building and has exceeded its lifespan. In accordance with our Finance and Purchasing Policy, I have obtained 3 proposals for the review and consideration by the Library Board. I have made a comparison chart

## Pewaukee Public Library Director's Report May 2025

of those proposals. You can purchase the unit up front, or there is an option to lease for 1 year if you would like to delay the purchase until 2026. Those lease payments are added to the purchase price. I will also need regular delivery of salt for the unit. I have included that cost estimate. My guess would be 5 bags of salt (40 lbs.) per month. Two companies have also provided quotes on replacement of the 3-value bypass. The valves are stuck. I have needed to shut those valves to stop an emergency leak but needed the fire department to complete the task. At this point, the building budget MAY be able to support this purchase. Otherwise, fund balance will need to be used for the purchase.

- *Library's 2026 Budget (AGENDA ITEM).* I have included a copy of my budget request to the City and the Village for 2025 and a copy of the data that I give to you each year. In preparation for the 2026 Budget, I would like to ask for direction from the Library Board on the following:
  1. Is there any data that you would like to request from the City or Village to review as we build the Library's budget? Some requests could include:
    - a. What financial direction has been given to their staff on expected increases/decreases for 2026?
    - b. What is the current pay scale and matrix for their staff and are they anticipating increasing salaries in 2026?
    - c. Is the level of detail on the library's proposed budget adequate or is there other data that they would like to see?
  2. For the City and the Village, would you like me to change any formatting? Include any additional information? Exclude any information?
  3. For you, is there any additional data or information that you would like to see?
  4. Are there any special items that you would like to see prioritized or changed in 2026?
- *Waukesha County Library Standard's Certification (AGENDA ITEM).* This is part 1 to exempt your residents from the County Library Tax for 2026. The Pewaukee Library has achieved above the target LSER ratio. With this achievement, your residents have qualified for part 1. The library's actual usage rate is consistently very close to the target level. This is typical for the Pewaukee Library, because of the geographic configuration of the Village and City of Pewaukee. For some residents, their proximity to neighboring communities with their own libraries—some of which may be more convenient for our residents—means that our usage rates naturally align closely with the expected target, rather than significantly exceeding it. Pewaukee residents are exceptional library users in comparison to other communities. As an example, Pewaukee residents checked out 44,448 more items than Muskego residents last year. (this is a comparable community by population in Waukesha County). Pewaukee residents are healthy library users but due to our geographic setting, they use area libraries at a high rate. Also, this calculation does not include digital circulation. Digital circulation is growing and now accounts for about 20% of our Library's circulation. Because of this, it is vital that we also aim to achieve the service minimums. For 2024 we have met all the service minimums but we are very close to these service minimums. Any cuts in staffing levels, hours, or materials expenditures would put the Pewaukee Library below these minimum standards.



## The Culligan® Top Mount Series WATER SOFTENER SYSTEM

Superior Flow. Superior Savings. Superior Water for Commercial and Industrial Needs.

The Culligan® Top Mount (CTM) Series softener models use the latest control valve technology to offer superior flow rates and long-lasting performance for commercial and industrial applications. The top-mounted control minimizes the system's footprint and is constructed of a corrosion-resistant, heavy duty plastic tested in extreme operating conditions to service all types of problem water (high chloramines, heavy iron, etc.). The CTM valve and system also carry certification for testing and passing the highest drinking water standards. The CTM includes integrated vacuum breakers and pressure relief valves to protect the system in addition to possessing an integrated flow meter for highly accurate reporting. Each CTM operates with a Culligan® Smart Controller which provides users access to the Culligan® technology platform of intercommunicating systems, remote monitoring and water and energy saving accessories.

The CTM Softener Series forms part of the Culligan® Commercial and Industrial product portfolio that has been offering durable, high-quality equipment to the world for over 80 years. For those customers who need a more customized solution Culligan's application engineering and project management team will provide professional, technical expertise through the initial project scope to the expedited delivery and start-up process. Our expansive dealership network will provide aftermarket support and technical expertise and trusted service to users in every market. Contact Culligan® today to learn more about the CTM and other water treatment products.

### Markets Served:

Clinics  
Educational Facilities  
Energy / Power  
Food / Beverage Production  
Food Service / Restaurants  
Grocery  
Healthcare / Hospitals / Bio-Pharmaceutical  
Hospitality / Lodging  
Manufacturing  
Municipal Drinking Water  
Oil / Gas

### CULLIGAN® ADVANTAGES:

- Global Product Platform with Flexible Modular Configurations
- Simple Integration into Existing Systems
- Quick Delivery & Installation
- Exclusive Culligan Features
  - Universal Electronic Controller
  - Aqua-Sensor®, Progressive Flow and Other Operational Cost-Saving Technology
  - Remote Monitoring Capabilities with Multiple Alarm Recognitions
  - Cloud Storage for Historical Data
  - U.S. Standard and Metric Readings with Multiple Interface Languages for Programming Interface



**PRE-TREATMENT SOLUTIONS.**

**Warranty**

Culligan’s CTM Water Softeners are backed by a limited **2-year warranty** against defects in material, workmanship and corrosion. In addition, softener tanks are warranted for a period of 5 years.†

† See printed warranty for details. Culligan® will provide a copy of the warranty upon request. Some localities have corrosive water. A softener cannot correct this condition, so its printed warranty disclaims liability for corrosion of plumbing lines, fixtures, or water-using equipment. If you suspect corrosion, your independently operated Culligan® dealer has equipment to help control the problem.

**System Specifications**

Specification	US	Metric
Inlet Pressure (dynamic)	35–125 psig	240–860 kPa
Power Voltage Frequency	120 Volts <sup>1</sup> 50/60Hz	
Feed Water Temperature	40–120° F	4–49° C
Vacuum	None <sup>2</sup>	None <sup>2</sup>
Turbidity Chlorine Iron	5 NTU, max. <sup>3</sup> 1 mg/L, max. <sup>3</sup> 5 mg/L, max. <sup>3</sup>	

<sup>1</sup> 120 Volt/24 Volt CUL/UL listed Transformer Included.  
<sup>2</sup> FRP tank warranty is void if subject to vacuum  
<sup>3</sup> See media specification for details.



Tested and Certified by WQA to NSF/ANSI 61 and 372

**Examples of Softener Applications**

- Food and Beverage—Improved taste
- Educational Facilities—Boiler and cooling tower make-up water for scale reduction and improved energy costs
- Restaurants—For dishwashing, cleaning material savings, scale reduction
- RO / DI Pretreatment
- Car washes—Quality results, detergent and water heating savings, scale reduction
- Apartment buildings, assisted living facilities and hotels—Quality water for laundry, dishwashers, boilers
- Grocery / Retail—Quality water for aesthetics and help extend equipment life

- Light industry—For process and make-up water, boiler and cooling system pretreatment, general housekeeping
- Office buildings—For heating plant pretreatment, tenant convenience, general housekeeping

**Standard Features**

- Single or Multiple Tank Configurations available for hardness removal capacities up to 600,000 grains per tank
- Continuous flow rates up to 76 gpm per tank. Peak flow rates up to 104 gpm per tank
- Corrosion-resistant control valve body certified to drinking water applications
- Integrated flow meter, vacuum breaker and pressure relief valve
- Downflow regeneration-type controllers available with your choice of initiation (time clock, meter or Aqua-Sensor® inputs)
- Telemetric data capabilities with remote monitoring

- No special tools required for servicing
- Robust piston-valve technology uses retained, radial seals in the body for improved longevity and reliability. Ideal for challenging water conditions
- Control complies with CUL, CE, UL 50/50E and UL 746C standards for NEMA 3R enclosure rating

**Optional Features & Accessories**

- 1.5” or 2” Flow adapters are available to provide every CTM unit the flexibility to use different inlet pipe sizes with minimal impact to flow rates
- Patented Progressive Flow—Culligan’s Smart Controller can monitor flow demands bringing additional softening tanks on-line or offline as flows increase or decrease
- Brine Reclaim – reduces operating costs by recycling and making efficient use of brine during regeneration
- Aqua-Sensor® Control – initiates regeneration only when needed based upon water hardness, automatically adjusts to changes in raw water hardness and water consumptions

- Remote Display
- RS232, RS485, Modbus PLC Output

**Culligan® Top Mount (CTM) Water Softener System**

CTM Family Group *	Media Qty.  (ft <sup>3</sup> / liters)	Pipe Size**  (in / mm)	Service Flow Rates		Tank Size***	
			Continuous**	Peak**	Softener	Brine****
			gpm @ 15 psi drop lpm @ 103 kPa drop	gpm @ 25 psi drop lpm @ 172 kPa drop	(in / mm)	(in / mm)
CTM-60	2	1.5" & 2"	51	69	14 x 47	24 x 40
	57	25.4 & 50.8	193	261	356 x 1194	610 x 1016
CTM-90	3	1.5" & 2"	57	75	16 x 53	24 x 50
	85	25.4 & 50.8	216	284	406 x 1346	610 x 1016
CTM-120	4	1.5" & 2"	55	72.5	16 x 65	24 x 50
	113	25.4 & 50.8	208	274	406 x 1651	610 x 1270
CTM-150	5	1.5" & 2"	59	76	18 x 65	24 x 50
	142	25.4 & 50.8	223	288	457 x 1651	610 x 1270
CTM-210	7	1.5" & 2"	65	85	21 x 62	24 x 50
	198	25.4 & 50.8	246	322	553 x 1575	610 x 1270
CTM-300	10	1.5" & 2"	70	95	24 x 72	30 x 50
	283	25.4 & 50.8	265	360	610 x 1829	762 x 1270
CTM-450	15	1.5" & 2"	76	104	30 x 72	30 x 50
	425	25.4 & 50.8	288	394	762 x 1829	762 x 1270
CTM-600	20	1.5" & 2"	82	109	36 x 72	39 x 48
	567	25.4 & 50.8	311	413	914 x 1829	991 x 1219

\*Each Family Group includes the following control type options:  
 - Downflow with hard water bypass  
 - Multi-tank with no hard water bypass

\*\* Depending on choice of 1.5” or 2” flow adapter. Flow rates shown are per tank using a 2” flow adapter. Flow rates may be slightly lower when using the 1.5” flow adapter. Low flow channeling (flow rates less than 0.5 gpm per cubic foot of resin) may cause hardness leakage into effluent

\*\*\* Dimensions are diameter by tank height

\*\*\*\* Brine Systems are optional. Size shown is size most commonly selected



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For 80 years, Culligan® has made better water. Our global network, comprised of 800+ dealers and international licensees in over 90 countries, is dedicated to addressing your water-related problems. As a worldwide leader in water treatment, our sales representatives and service technicians are familiar with the local water conditions in your area. Being global and local position us to deliver customized solutions to commercial and industrial water issues that affect your business and your bottom line.

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Products manufactured or marketed by Culligan® and its affiliates are protected by patents issued or pending in the United States and other countries.

Culligan® reserves the right to change the specifications referred to in this literature at any time, without prior notice.



## Quotation

**Date:** April 24, 2025      **Quote No.:** 042425-DC-01

**Quoted To:** Pewaukee Public Library  
Attn: Nan Champe  
210 Main St  
Pewaukee, WI 53072  
262-746-0920  
[director@pewaukeelibrary.org](mailto:director@pewaukeelibrary.org)

**Prepared By:** Don Clemons  
Culligan Water Conditioning  
1801 Pewaukee Rd.  
Waukesha, WI 53188  
Phone No.: 262-893-1627

### Equipment/Services: Replacement of current (full-line) water softener service (with salt delivery)

QTY: (1) Culligan CTM-150-DF Softener with Brine System (900 lbs.)  
**\$132.37** per month plus tax (Rental Option) Includes all parts & service (minus salt) \_\_\_\_\_ Initials

QTY: (1) Culligan CTM-150-DF Softener with Brine System (900 lbs.)  
**\$4725.00** (Purchase Option) Manufacturer's Warranty Applies (minus salt) \_\_\_\_\_ Initials

QTY: (1) Culligan Scheduled Salt Delivery Service (24 month Price Guarantee)  
**\$8.95** per bag (plus tax) \_\_\_\_\_ Initials

**\$1495.00** Estimated Installation plus tax (Including labor, parts and materials.) If 3-Valve bypass needs to be replaced, add \$750.00

**\$100.00** Plumbing Permit (City of Pewaukee – Commercial Permit)

Terms and Conditions: All prices in US Dollars. Net 30 Days. Rental 36 month term, monthly thereafter.

Quote Valid For: 30 Days

Delivery: 10-15 business days from Culligan with acceptance of a signed purchase order and credit approval.

Installation is estimated and will be performed by Culligan or an authorized Culligan representative. Actual installation costs (time and materials) will be billed at current market prices at the time of installation. Culligan will provide equipment delivery and will set equipment in place. Culligan will attach inlet, outlet and drain to supplied connections. Any needed repairs to customer bypass will be billed time and materials. Suitable electrical service must also be available for connection to equipment. Installation service to be scheduled by contacting Culligan at least 7 days in advance and during normal business hours (8 AM to 4 PM).

Miscellaneous: This quotation does not constitute an offer to provide and/or perform the product/work at this price but is instead a quotation for such services as outlined above and would be subject to Culligan's Standard Terms and Conditions. If for any reason the information provided to Culligan is found to be inaccurate, incomplete or otherwise changed, Culligan reserves the right to provide an amended quotation.

Authorized: \_\_\_\_\_ Date: \_\_\_\_\_

Print: \_\_\_\_\_ Title: \_\_\_\_\_

Return To: [don.clemons@culliganwater.com](mailto:don.clemons@culliganwater.com) FAX:

**Hellenbrand**<sup>®</sup>

Water Softening

# H200M Series

SOFT WATER YOU CAN DEPEND ON



**H-200M SERIES**<sup>™</sup>  
WATER CONDITIONING SYSTEM



## System Applications

- Agriculture and dairies
- Apartment buildings
- Assisted living & CBRF buildings
- Boiler water treatment
- Car washes
- Commercial buildings
- Condominiums
- Factories and hospitals
- Homes and laundries
- Mobile home parks
- Motels and hotels
- Nursing and rest homes
- Office buildings
- Restaurants and schools

## User Friendly and Reliable

- Modular design with non-corrosive internals
- Piston operated
- One piece stack assembly
- Disassemble and reassemble in minutes

## Meter Accuracy

- 1.5" Meter 0.5 - 75 gpm +/- 5%
- 2" Meter 1.5 - 150 gpm +/- 5%

## Specifications

DEMAND MODEL NAME	MINERAL CU. FT.	CAPACITY				FLOW RATE @ 15 PSI	PEAK FLOW RATE @ 25 PSI	BACK WASH RATE GPM	MINERAL TANK (INCHES)	BRINE TANK <sup>1</sup>	
		EFFICIENT GRAINS/LBS.	LOW SALT GRAINS/LBS.	MED. SALT GRAINS/LBS.	HIGH SALT GRAINS/LBS.					TANK SIZE (INCHES)	SALT STORAGE (POUNDS)
H200M-60	2	41,000/10	49,500/15	56,000/20	63,000/30	38	49	4.2	13x54	18x40	290
H200M-90	3	61,500/15	74,250/22.5	84,000/30	94,500/45	39	50	4.2	14x65	18x40	260
H200M-120	4	82,000/20	99,000/30	112,000/40	126,000/60	47	60	5.3	16x65	24x50	730
H200M-150	5	102,500/25	123,750/37.5	140,000/50	157,500/75	53	69	7.5	18x65	24x50	730
H200M-150-21	5	102,500/25	123,750/37.5	140,000/50	157,500/75	72	94	9.0	21x62	24x50	730
H200M-180	6	123,000/30	148,500/45	168,000/60	189,000/90	51	66	7.5	18x65	24x50	730
H200M-180-21	6	123,000/30	148,500/45	168,000/60	189,000/90	70	91	9.0	21x62	24x50	730
H200M-210	7	143,500/35	173,250/52.5	196,000/70	220,500/105	66	85	9.0	21x62	24x50	680
H200M-240	8	164,000/40	198,000/60	224,000/80	252,000/120	76	98	13.0	24x72	24x50	630
H200M-300	10	205,000/50	247,500/75	280,000/100	315,000/150	73	94	13.0	24x72	24x50	560
H200M QC-300-30	10	205,000/50	247,500/75	280,000/100	315,000/150	92	120	20.0	30x72	24x50	560
H200M QC-450	15	307,500/75	371,250/112.5	420,000/150	472,500/225	88	113	20.0	30x72	30x50	890
H200M QC-600	20	410,000/100	495,000/150	560,000/200	630,000/300	97	126	30.0	36x72	39x48	1710
H200M QC-750	25	512,500/125	618,750/187.5	700,000/250	787,500/375	106	137	40.0	42x72	42x60	2650
H200M QC-900	30	615,000/150	742,500/225	840,000/300	945,000/450	104	130	40.0	42x72	50x60	4010
H200M QC-1200	40	820,000/200	990,000/300	1,120,000/400	1,260,000/600	105	136	50.0	48x72	50x60	3400

<sup>1</sup>Suggested brine tank size with grid plate option for medium salting. Product improvement designs are subject to change without notice. Refer to Hellenbrand Bulletin 2050 "Flow Rates and Soft Water Quality (Hardness Leakage) if your application requires that levels of hardness leakage do not exceed "x".

## Features and Benefits

- 2" internal porting provides higher service flows with less pressure drop
- Level VI, 15V output DC power supply
- Electronic meter demand with calendar day override
- Scrolling user screen shows capacity remaining, time of day and flow rate
- 15-Volt DC relay driver allows 2 dry contact signals
- Service interval screen reminds you to call for preventative maintenance service
- Auxiliary input
- Fully programmable cycle position and times
- Nine cycle control with quiet operation
- Soft water brine tank refill
- Multiple backwash and rinse capabilities
- Variable reserve automatically adjusts to water usage
- Diagnostics for current & historical data
- Permanent memory backup of all programming
- 2-1/2 years time of day backup
- Uses less than \$2 of electricity per year

## System Design Options

- Single
- Parallel
- Twin Alternating
- ProFlo (Up to 4 units) - Progressive Flow
- SystemMate (Up to 6 units)
  - Progressive Flow
  - Alternating
  - Random
  - Series
- Brine Reclaim
- Alternate Source Regen
- No Raw Water Bypass



Hellenbrand  
404 Moravian Valley Road  
Wauwaukee, WI 53597  
hellenbrand.com

# GUTHRIE & FREY

WATER CONDITIONING, LLC

2 Locations  
Hartland • Mequon  
Mail: PO Box 180678 • Delafield, WI 53018  
www.GFWater.com  
Tel: 262-367-1960 • 262-377-5140  
Fax: 262-646-6331

Name Pewaukee Public Library (New Change) Date 4-18-25  
 Address 210 Main St Home Phone 262-746-0920 cell  
 City Pewaukee W. 53022 Cell Phone 262-691-5670  
 Service Address (if Different than Billing Address) \_\_\_\_\_  
 MOVE-IN. Email address director@pewaukeelibrary.org  
 PURCHASE  RENT TO OWN  RENTAL

**WATER ANALYSIS**  
 Hardness 19 Iron \_\_\_\_\_ TDS 371 pH \_\_\_\_\_ Odor \_\_\_\_\_ common  
 No. of People \_\_\_\_\_ Other \_\_\_\_\_

**WATER SOURCE**  
 City Water  Well Water \_\_\_\_\_ Air Charge \_\_\_\_\_ Air Cell \_\_\_\_\_ Merrill Float \_\_\_\_\_ Other \_\_\_\_\_

**ALL WATER SOFT/FILTERED EXCEPT**  
 Front Hose Bibb Ran Rear Hose Bibb Ran Kit. Cold Soft Toilets Soft Other replumbed 2"

**MODEL NUMBER** \_\_\_\_\_ Monthly Rental Rate \$ \_\_\_\_\_ S # \_\_\_\_\_  
 Unit Description \_\_\_\_\_  
 Unit Setting: Every \_\_\_\_\_ Days/Gals. Using \_\_\_\_\_ Lbs. of Salt \_\_\_\_\_ Gal. Reserve

**MODEL NUMBER** \_\_\_\_\_ Monthly Rental Rate \$ \_\_\_\_\_ S # \_\_\_\_\_  
 Unit Description \_\_\_\_\_  
 Unit Setting: Every \_\_\_\_\_ Days/Gals. Using \_\_\_\_\_ Lbs. of Salt \_\_\_\_\_ Gal. Reserve

**MODEL NUMBER** \_\_\_\_\_ Monthly Rental Rate \$ \_\_\_\_\_ S # \_\_\_\_\_  
 Unit Description \_\_\_\_\_  
 Unit Setting: Every \_\_\_\_\_ Days/Gals. Using \_\_\_\_\_ Lbs. of Salt \_\_\_\_\_ Gal. Reserve

**SPECIAL INSTRUCTIONS** (Unit is provided with a six foot or longer electrical cord. Customer must provide for an outlet.)  
 Salt Delivery  Yes  No \_\_\_\_\_  
 \_\_\_\_\_  
Warranty 5 year 10% parts & labor

All rental and rent to own agreements require a 60 month minimum contract.  
 If Customer elects to purchase unit within 12 months of installation date, the Dealer will allow credit of 12 months rental paid toward the purchase price of \$6795 (Softener) \$ \_\_\_\_\_ (Iron Curtain) \$ \_\_\_\_\_ (Filter/R.O.)

**CUSTOMER MUST USE PELLET SALT OR SOLAR SALT SUBJECT TO PARAGRAPH 12 ON REVERSE SIDE**

**CUSTOMER'S RIGHT TO CANCEL**  
 You may cancel this agreement by mailing a written notice to the seller before midnight of the third business day after you signed this agreement. If you wish you may use this page by writing "I HEREBY CANCEL" and adding your name and address.

\*Surcharge of 3.5% when paying with any Major Credit Card for amounts over \$5000.  
 \*I have been presented with, read, and agree to the Terms and Conditions as on the reverse side.  
 \*As required by the Wisconsin lien law, we are herewith serving statutory lien notice for providing labor, services or materials on owner's land and buildings if not paid.

Owner/Manager Signature \_\_\_\_\_ Date \_\_\_\_\_  
 Printed Name \_\_\_\_\_

EQUIPMENT PURCHASE AND/OR RENTAL SERVICE			
MODEL	UNIT DESCRIPTION	PURCHASING	MO. RENTAL
H200M-210	2162 Meter Softener	\$6795	14 <sup>95</sup>
	Extra Plumbing Apud special	\$495	
	Bags of Salt <u>use these + top off</u>		
	<u>Permit</u> Tax		
	TOTAL		
	Balance Due		

Dealer Representative [Signature] Date Installed \_\_\_\_\_

# FLECK 2900s 2-INCH CONTROL VALVE



## FEATURES/BENEFITS

- Lead-free brass valve body for superior strength and durability
- Continuous service flow rate of 106 GPM with a backwash of 36 GPM
- Backwash capability accommodates softener tanks up to 36" and filter up to 24" in diameter
- Fully adjustable 3- or 5-cycle control for efficient and reliable water treatment system
- Designed for single or multiple tank systems
- Environmental protective cover for water resistance, corrosion resistance, and UV stability
- Time-tested, hydraulically-balanced piston for service and regeneration

## OPTIONS

- Filter or softener control valves
- Downflow co-current or upflow counter-current regeneration
- No hard water bypass piston
- Brine cam auxiliary switch
- Electromechanical timer auxiliary switch
- Hot water
- Treated water regeneration
- Versatile top or side mount
- Electromechanical 7- or 12-day time clock, meter delayed, or meter immediate regeneration
- NXT2** - Network up to 8 valves for multi-system control. Improved display (OLED) allows for easy viewing. Multivalve system settings can be pushed from one controller to expedite setup.
- SXT**- Large LCD display and user-selectable time clock or metered function; usable for filtration and softener systems.
- XT**- Offers a two-line, 16 character LCD backlit display for easy entering of master and user programming as well as view of diagnostics.

## VALVE SPECIFICATIONS

Valve Material	Lead-free brass*
Inlet/Outlet	2" NPTF/BSPF
Cycles	5



TESTED and CERTIFIED by the WQA to NSF/ANSI Standard 61 Section 8 Material Safety Only.



TESTED and CERTIFIED by the WQA to NSF/ANSI Standard 372 for Lead Free Compliance.



UL recognized to 979



Restriction of Hazardous Substance Compliant

**FLOW RATES (50 PSI INLET) – VALVE ALONE**

Continuous 15 psi drop	106 GPM (24.1 m <sup>3</sup> /h)
Peak 25 psi drop	140 GPM (31.8 m <sup>3</sup> /h)
Cv flow at 1 psi drop	27.5
Max. Backwash 25 psi drop	36 GPM (8.2 m <sup>3</sup> /h)

**REGENERATION**

Downflow/Upflow	Both
Adjustable Cycles	Yes
Time Available	
Electromechanical:	0 - 164 min/regeneration
NXT2:	0 - 240 min/cycle
XT:	0 - 240 min/cycle

**METER INFORMATION**

Meter Accuracy	
2" Paddle:	3 - 150 GPM ± 5% (.68 - 34 m <sup>3</sup> /h)
Meter Capacity Range	
2" Standard:	1,250 - 21,250 gal (5 - 75 m <sup>3</sup> )
2" Extended:	6,250 - 106,250 gal (24 - 375 m <sup>3</sup> )
NXT2:	1 - 9,999,999 gal (0 - 37,854 m <sup>3</sup> )
XT:	1,000 - 9,900,000 gal (3.8 - 37,854 m <sup>3</sup> )

**DIMENSIONS**

Distributor Pilot	1.9" O.D. (50 mm)
Drain Line	1" NPTM
Brine Valve	
1600 or 1650:	3/8"
1700 or 1710	1/2"
Injector System	1600 or 1700
Mounting Base	4" - 8 UN

Height from Top of Tank	12" (305 mm)
Riser Tube Diameter	1-1/2" (38 mm)
Riser Height	1/4" Below top of tank

**TYPICAL APPLICATIONS**

Water Softener	14 - 36" diameter
Filter	14 - 24" diameter based on 10 GPM/ft <sup>2</sup>

**ADDITIONAL INFORMATION**

Electrical Rating	24/110/220V; 50/60 Hz
Estimated Shipping Weight	
Time Clock:	33 lbs
Metered Valve:	40 lbs
Pressure	
Hydrostatic:	300 psi (20 bar)
Working:	20 - 125 psi (1.4 - 8.5 bar)
Temperature	
Cold Water Valve:	34 - 110°F (1 - 43°C)
Hot Water Valve:	34 - 180°F (1 - 82°C)
Time Clock, 1600 Brine System	
Hot Water Valve:	34 - 150°F (1 - 66°C)
1700 Brine System	

\*As defined in the U.S. EPA Safe Drinking Water Act; the product also meets California Proposition 65 Standards for lead-free brass.



13845 Bishops Dr. | Suite 200 | Brookfield, WI 53005 | United States  
P: 262.238.4400 | Customer Service: 800.279.9404 | tech-support@pentair.com | pentair.com

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# Soft Water, Inc.

202 Travis Ln  
 Waukesha, WI 53189  
 Ph: 262-547-3866

## Estimate

### Customer

Name Pewaukee Public Library  
 Address 210 main St  
 City Pewaukee State WI Zip 53072  
 Phone 262-746-0920

Date 4/23/2025  
 Contact Nan Champe  
 Sales Rep Paul

Qty	Description	Unit Price	TOTAL
	Replacement of existing TN-150-21 softener		
1	<b>FS2900-150-21</b>		\$5,475.00
	Includes: 2900 NXT2 Control Valve, 21x62 Mineral Tank 8% Cross Link Resin, 1.5" Meter, 24x50 Brine Tank Specification: 66gpm @15psi loss 84gpm @25psi loss		
	<b>Installation Materials</b>		\$830.00
	Includes: New 1" Drain Line to site drain next to softener. Connecting to existing bypass		
	<b>Battery Backup/ Surge Protection</b>		\$150.00
	<b>Installation Labor</b>		\$1,200.00
	Includes: Removal of old and installation of new		
	Purchase option:		
	Purchase equipment outright. <b>\$7,655.00</b>		
	Net 30 Days		
	Lease option:		
	Customer may lease the equipment for <b>\$140.00per month</b> >12 months paid lease payments go toward purchase >Minimum lease term 60 months, however customer can purchase equipment at any time. > After 60 month lease period customer is then month to month on the lease option > Installation materials and labor are paid for at the time of installation. <b>(\$2,180.00)</b>		
	<b>Add New Bypass with Labor</b>		<b>\$920.00</b>

SubTotal

**TOTAL**

### Payment Options

*5 Year Warranty on Parts against manufacture defects (does not cover issues with iron bacteria) and Trip, 3 Years on Labor and Trip*

# NXT2 CONTROLLER

## ADVANCED SYSTEM NETWORK CONTROLLER



### FEATURES • BENEFITS

- ◆ On-screen multilingual support: English, Français, Deutsch, Italiano, Español, Nederlands, Português
- ◆ Time of day super capacitor backup for 12-hour power loss
- ◆ 2 to 4 line scrolling text OLED display, high contrast easy to read in low light conditions and at a distance
- ◆ Full functional user interface with easy programming allowing forward and backwards menu navigation
- ◆ Network two to eight valves via CAT5 or better cables
- ◆ LED Status Indicator
  - Blue: In Service
  - Flashing Blue: Regeneration Queued
  - Green: Regeneration
  - Flashing Green: Standby
  - Red: Error condition present
- ◆ Two Programmable Auxiliary relay outputs
  - Time-based
  - Volume based (Chemical pump)
  - Alarm-based
  - Cycle-based
  - Standby
- ◆ Remote input
  - Remote Lockout
  - Remote Regeneration
- ◆ Easy installation with plug-in wiring harnesses
- ◆ Assistance Name and Phone Number contact fields
- ◆ Error Log History
- ◆ Water Usage Daily (up to 13 weeks)
- ◆ Push Settings
- ◆ Capacitive Touch buttons
- ◆ Two Regeneration Lockout Windows
- ◆ Reset to factory default settings or from savable custom settings
- ◆ Full calendar display
- ◆ Master Programming Lockout
  - Code-based
  - Time-based
  - Delayed
- ◆ Icons for easy system status identification
- ◆ Dynamic network addressing
- ◆ Diagnostics
  - Real-time Flow Rate
  - Peak Flow Rate (can be reset)
  - Totalizer (can be reset)
  - Reserve Capacity
  - Use Since Last Regeneration
  - Last Regeneration
  - Identifiable Software Version
  - Total Number of Regenerations
  - Regeneration Interval
  - Last Settings Change
  - Error Log History
  - Average Daily Usage (per weekday, 3 month history)

**VALVE SPECIFICATIONS**

System Type 4, 5, 6, 7, 8, 9, 14

**VALVE TYPE**

2750	3150
2850	3900
2900s	2815

**SPECIFICATIONS**

SYSTEM	SYSTEM DESCRIPTION	NUMBER OF TANKS/CONTROLS	TYPE
4	Single Unit	1	Time Clock: No Meter Immediate: One Meter Delayed: One Meter Remote: No Meter
5	Interlocked	From 2 up to 8	Immediate: All Meters Remote: No Meter
6	Series Regeneration	From 2 up to 8	Immediate: One Meter Delayed: One Meter Remote: No Meter
7	Twin Alternating	2	Immediate: One Meter Remote: No Meter
8	Alternating Delayed	2	Immediate Transfer, Delayed Regeneration
9	Multiple Tank Alternating	From 2 up to 8	Immediate: All Meters Remote: No Meter
14	Demand Recall	From 2 up to 8	Immediate: All Meters

**REGENERATION TYPE**

Meter Delayed Fixed Reserve  
 Meter Immediate  
 Remote Signal Start Immediate  
 Time Clock Delayed

**REGENERATION TYPE**

Downflow  
 Upflow Fill First  
 Upflow Brine First

**ELECTRICAL RATING**

24V DC Power Supplies  
 100V-240V AC input; 24V DC output

**GENERIC METER GUIDELINES**

Open collector output  
 Pulse rate generated must not exceed 100 pulses per second (100Hz) or 6,000 pulses per minute  
 Support for meter outputs in the range of 1-255 gallons (25.5m<sup>3</sup>) for every 1-255 pulses  
 Meter must operate at 5 VDC



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**Pewaukee Public Library 2025  
Water Softener Replacement Proposals**

Company Name	Equipment : Make and Model	Purchase Cost	Option Monthly rental for the 1st year	Warranty 90 days parts and labor/ extended manufactor's warranty which varies up to 5 yrs	Salt/Cost per Bag & Delivery	Extra: Replace 3 valve Bypass	Battery Backup/Surge Protector
Culligan	Culligan CTM- 150-DF	\$6,320.00	\$132.37		\$8.95/40 lb. bag	\$750.00	N/A
Guthrie & Frey	Hellenbrand H200M Series	\$7,290.00	\$141.95	5 year parts and labor	\$22.55/80 lb bag \$14.75/40 lb bag & \$15.75/per delivery		\$297.71
Soft Water	Pentair 2900 NXT2	\$7,655.00	\$140.00	5 year warranty on Parts/3 years labor	\$14.50/50 lb bag	\$920.00	\$150.00

## 2025 Pewaukee Public Library Budget - Final Approved 11.20.2024

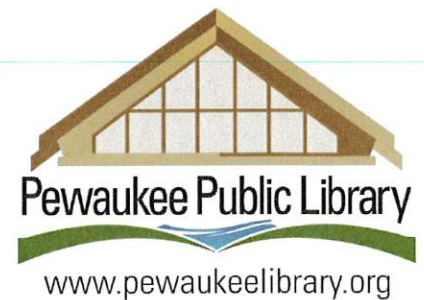
<i>EXPENDITURES</i>	<i>Budget</i>	<i>Actual</i>	<i>Actual</i>	<i>June 30,</i>	<i>Budget</i>	<i>Budget</i>	<i>Actual</i>	<i>%</i>
	<i>2023</i>	<i>2023</i>	<i>-2023</i>	<i>2024</i>	<i>2024</i>	<i>2025</i>	<i>+/-</i>	<i>Change</i>
				<i>Actual</i>				
<b>Library Salaries</b>	<b>636,565</b>	<b>627,855</b>	<b>-8,710</b>	<b>302,060</b>	<b>668,000</b>	<b>688,000</b>	<b>20,000</b>	<b>2.99%</b>
<b>Benefits</b>	<b>212,484</b>	<b>185,608</b>	<b>-26,876</b>	<b>113,218</b>	<b>213,710</b>	<b>223,435</b>	<b>9,725</b>	<b>4.55%</b>
Social Security (6.2%)	39,467	36,546	-2,921		41,416	42,650	1,234	2.98%
Medicare (1.45%)	9,230	8,547	-683		9,686	9,975	289	2.98%
Retirement (WRS 6.95%)	35,977	35,158	-819		37,691	36,502	-1,189	-3.15%
Dental	3,537	2,635	-902		2,045	1,865	-180	-8.81%
Disability	3,293	3,758	465		4,000	3,964	-36	-0.90%
Health	119,843	97,900	-21,943		117,660	127,511	9,851	8.37%
Life Insurance	1,137	1,065	-73		1,212	968	-244	-20.13%
<b>Materials Budget</b>	<b>123,899</b>	<b>128,681</b>	<b>4,782</b>	<b>52,290</b>	<b>125,462</b>	<b>126,307</b>	<b>845</b>	<b>0.67%</b>
Subscriptions	7,000	6,663	-337		7,000	7,000	0	0.00%
Print Materials	73,000	76,362	3,362		80,500	80,500	0	0.00%
Non-Print Materials	24,000	15,945	-8,055		14,000	14,700	700	5.00%
Digital Materials	19,899	29,711	4,795		23,962	24,107	152	0.63%
<b>Technology</b>	<b>50,040</b>	<b>50,059</b>	<b>19</b>	<b>35,831</b>	<b>44,628</b>	<b>45,548</b>	<b>920</b>	<b>2.06%</b>
CAFÉ - ILS System	23,300	23,287	-13		24,176	25,366	1,190	4.92%
Computer								
Equipment/Installation	9,000	11,607	2,607		9,000	9,000	0	0.00%
Taylor Computing -								
Managed Services	5,800	3,544	-2,256		5,800	4,244	-1,556	-26.83%
Biblioteca Maintenance								
Contracts/Software								
Licenses	3,640	3,647	7		0	0	0	#DIV/0!
Software Licenses	5,000	4,792	-208		2,675	3,280	605	22.62%
Envisionware Software &								
Maintenance	2,100	1,982	-118		1,777	2,458	681	38.32%
T-1 Line: Wisnet	1,200	1,200	0		1,200	1,200	0	0.00%
<b>Mileage, Supplies,</b>								
<b>Other Expenditures</b>	<b>21,550</b>	<b>26,471</b>	<b>4,921</b>	<b>13,540</b>	<b>19,580</b>	<b>14,045</b>	<b>-5,535</b>	<b>-28.27%</b>
Copier Services: James								
Imaging Contract	10,050	10,085	35		6,680	0	-6,680	-100.00%
Rhyme Copier								
Maintenance Contract	0	0	0		0	1,400	1,400	#DIV/0!
Marketing	1,000	825	-175		900	0	-900	-100.00%
Mileage	500	299	-201		0	0	0	#DIV/0!
Postage/Shipping/Freight	0	1,145	1,145		1,500	1,145	-355	-23.67%
Office Supplies	5,000	3,544	-1,456		5,000	4,000	-1,000	-20.00%
RFID Tags	2,000	1,501	-499		1,500	1,500	0	0.00%
Processing Supplies	3,000	9,071	6,071		4,000	6,000	2,000	50.00%
<b>Staff Development</b>	<b>3,000</b>	<b>2,562</b>	<b>-438</b>	<b>1,450</b>	<b>3,750</b>	<b>3,000</b>	<b>-750</b>	<b>-20.00%</b>
Conference Attendance	2,000	1,468	-532		2,000	1,500	-500	-25.00%
Professional Association								
Memberships	1,000	724	-276		1,000	750	-250	-25.00%
Staff Development Days	0	117	117		0	350		#DIV/0!
New Hire	0	156	156		250	150	-100	-40.00%
Mileage	0	97	97		500	250	-250	-50.00%

	<i>Budget</i>	<i>Actual</i>	<i>Actual</i>	<i>Current</i>	<i>Budget</i>	<i>Budget</i>	<i>Actual</i>	<i>%</i>
<b>EXPENDITURES</b>	<b>2023</b>	<b>2023</b>	<b>" +/- 2023"</b>	<b>Actual</b>	<b>2024</b>	<b>2025</b>	<b>+/-</b>	<b>Change</b>
<b>Professional Services</b>	<b>45,952</b>	<b>45,776</b>	<b>-176</b>	<b>36,287</b>	<b>45,936</b>	<b>45,936</b>	<b>0</b>	<b>0.00%</b>
Auditing Services	6,150	5,560	-590		6,350	6,350	0	0.00%
Fiscal Agent Services	19,992	19,992	0		19,086	19,086	0	0.00%
Insurance: Liability	6,660	6,739	79		6,800	6,800	0	0.00%
Insurance: Property	12,150	12,630	480		12,700	12,700	0	0.00%
Insurance: Worker's Comp	1,000	855	-145		1,000	1,000	0	0.00%
<b>Library Annual</b>								
<b>Municipal Fees</b>	<b>4,113</b>	<b>5,872</b>	<b>1,759</b>	<b>1,590</b>	<b>7,776</b>	<b>3,782</b>	<b>-3,994</b>	<b>-51.36%</b>
Utility - Water, Sewer Stormwater, Fire Prot.								
Publ Fire Prot	2,000	2,095	95		2,000	2,095	95	4.75%
Utility - Transportation	2,113	3,777	1,664		3,776	0	-3,776	-100.00%
Fire and EMS	0	0	0		2,000	1,687	-313	-15.65%
<b>Building Maintenance</b>	<b>89,652</b>	<b>84,783</b>	<b>-4,869</b>	<b>43,397</b>	<b>89,700</b>	<b>93,332</b>	<b>3,632</b>	<b>4.05%</b>
Carpet/Window Cleaning	3,400	2,400	-1,000		3,400	3,400	0	0.00%
Cleaning Services (Contra	32,110	32,164	54		32,730	33,385	655	2.00%
Cleaning/Building Supplie	4,000	4,150	150		4,000	4,000	0	0.00%
Elevator Inspections/Perm	1,400	1,977	577		1,800	1,977	177	9.83%
Fire: Inspections & Permits & Maintenance	1900	2,786	886		1,900	4,561	2,661	140.05%
Fire Monitoring	1200	1,419	219		1,400	1,400	0	0.00%
General: Maintenance & Repair	12,000	9,187	-2,813		12,000	12,000	0	0.00%
HVAC Maintenance	9,000	7,756	-1,244		6,500	7,756	1,256	19.32%
Lawn Care	15,473	15,770	297		15,790	17,678	1,888	11.96%
Snow Plowing	9,169	7,175	-1,994		10,180	7,175	-3,005	-29.52%
<b>Utilities</b>	<b>51,532</b>	<b>52,930</b>	<b>1,398</b>	<b>20,650</b>	<b>55,013</b>	<b>52,930</b>	<b>-2,083</b>	<b>-3.79%</b>
Electric	39,300	39,279	-21		48,600	39,279	-9,321	-19.18%
Gas	6,087	6,681	594			6,681	6,681	#DIV/0!
Telephone	6,145	6,970	825		6,413	6,970	557	8.69%
<b>Programs</b>	<b>5,250</b>	<b>4,705</b>	<b>-545</b>	<b>2,407</b>	<b>5,250</b>	<b>5,000</b>	<b>-250</b>	<b>-4.76%</b>
Programming - Adult	2,000	1,443	-557		2,000	2,000	0	0.00%
Programming - Children's	3,000	2,450	-550		2,100	2,500	400	19.05%
Programming - Young Adult	0	725	725		900	500	-400	-44.44%
Programming - General Supplies	250	87	-163		250	0	-250	-100.00%
<b>Legal</b>	<b>2,000</b>	<b>4,978</b>	<b>2,978</b>	<b>2,761</b>	<b>4,000</b>	<b>4,000</b>	<b>0</b>	<b>0.00%</b>
<b>Grants</b>	<b>3,101</b>	<b>11,774</b>	<b>8,673</b>	<b>6,857</b>	<b>9,038</b>	<b>7,263</b>	<b>-1,775</b>	<b>-19.64%</b>
Bridges Grants (Materials)	0	8,099	8,099		6,038	3,263	-2,775	-45.96%
Bridges Grants (Non- materials)		2,673	2,673		3,000	3,500	500	16.67%
LSTA SEWI Grant		800	800		0	0	0	#DIV/0!
JUV Literacy Grant	0	202	202		0	0	0	#DIV/0!
Bridges Grant - Adult Program			0			500	500	#DIV/0!

EXPENDITURES	Budget	Actual	Actual	June 30,	Budget	Budget	Actual	%
	2023	2023	-2023	2024 Actual	2024	2025	+/-	Change
<b>Donations</b>	<b>0</b>	<b>21,862</b>	<b>21,862</b>	<b>8,941</b>	<b>6,500</b>	<b>8,000</b>	<b>1,500</b>	<b>23.08%</b>
Friends : Explore Passes/Library of Things	0	0	0		6,500	8,000	1,500	23.08%
<b>Library Outlay (Fund Balance)</b>	<b>0</b>	<b>66,109</b>	<b>66,109</b>	<b>68,647</b>	<b>20,200</b>	<b>25,000</b>	<b>4,800</b>	<b>23.76%</b>
Ref/Children's Desk Remodel	0	66,109	66,109		0	0	0	#DIV/0!
Purchase 2 new copy machines	0	0	0		10,000	0	-10,000	-100.00%
Security Gates	0	0	0		10,200	0	-10,200	-100.00%
LED Light Upgrade	0	0	0		0	10,000	10,000	#DIV/0!
Security Camera Replacement	0	0	0		0	15,000	15,000	#DIV/0!
<b>TOTAL EXPENDITURES</b>	<b>1,249,138</b>	<b>1,320,025</b>	<b>70,887</b>	<b>709,926</b>	<b>1,318,543</b>	<b>1,345,578</b>	<b>27,035</b>	<b>2.05%</b>

REVENUES	Budget	Actual	Actual	Actual	Budget	Budget	Actual	%
	2023	2023	-2023	2024	2024	2025	+/-	Change
<b>43790 County Lib Aids</b>	<b>112,141</b>	<b>112,141</b>	<b>0</b>	<b>60,787</b>	<b>118,775</b>	<b>114,563</b>	<b>-4,212</b>	<b>-3.55%</b>
<b>Waukesha County</b>	<b>108,996</b>	<b>108,996</b>	<b>0</b>		<b>114,627</b>	<b>110,349</b>	<b>-4,278</b>	<b>-3.73%</b>
<b>Prairie Lakes</b>	<b>384</b>	<b>384</b>	<b>0</b>		<b>897</b>	<b>13</b>	<b>-884</b>	<b>-98.55%</b>
<b>Jefferson Co.</b>	<b>1,739</b>	<b>1,739</b>	<b>0</b>		<b>2,250</b>	<b>3,235</b>	<b>985</b>	<b>43.78%</b>
<b>Dodge Co.</b>	<b>511</b>	<b>511</b>	<b>0</b>		<b>488</b>	<b>245</b>	<b>-243</b>	<b>-49.84%</b>
<b>Ozaukee Co.</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>30</b>	<b>30</b>	<b>#DIV/0!</b>
<b>Washington Co.</b>	<b>511</b>	<b>511</b>	<b>0</b>		<b>512</b>	<b>691</b>	<b>179</b>	<b>34.94%</b>
<b>46710 Library Fines</b>	<b>10,136</b>	<b>8,681</b>	<b>-1,455</b>	<b>4,500</b>	<b>7,609</b>	<b>8,681</b>	<b>1,072</b>	<b>14.09%</b>
<b>48110 Interest Income</b>	<b>167</b>	<b>1,202</b>	<b>1,035</b>	<b>763</b>	<b>338</b>	<b>9,769</b>	<b>9,431</b>	<b>2790.24%</b>
<b>7-Month CD</b>						<b>2,887</b>	<b>2,887</b>	<b>#DIV/0!</b>
<b>15-Month CD</b>						<b>5,680</b>	<b>5,680</b>	<b>#DIV/0!</b>
<b>General Interest</b>						<b>1,202</b>	<b>1,202</b>	<b>#DIV/0!</b>
<b>48500-000 Donations</b>	<b>0</b>	<b>76,672</b>	<b>76,672</b>	<b>16,400</b>	<b>6,500</b>	<b>8,000</b>	<b>1,500</b>	<b>23.08%</b>
<b>Passes/Library of Things</b>	<b>0</b>	<b>6,500</b>	<b>6,500</b>		<b>6,500</b>	<b>8,000</b>	<b>1,500</b>	<b>23.08%</b>
<b>48500-100 Misc. Revenue</b>	<b>5,907</b>	<b>7,251</b>	<b>1,344</b>	<b>4,801</b>	<b>6,500</b>	<b>8,251</b>	<b>1,751</b>	<b>26.94%</b>
<b>48500-200 Grants</b>	<b>3,101</b>	<b>11,774</b>	<b>8,673</b>	<b>6,038</b>	<b>9,038</b>	<b>7,263</b>	<b>-1,775</b>	<b>-19.64%</b>
Bridges - Hoopla Grant	3,101	3,101	0		6,038	3,263	-2,775	-45.96%
Bridges - Innovation Grants		7,671			3,000	3,500	500	16.67%
Delta Kappa Gamma Bridges - Adult Program Grant		202				500		
LSTA SEWI Grant	0	800						
<b>48440-000 Insurance Recoveries</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>48,736</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>#DIV/0!</b>
<b>49300-000 Fund Balance Applied</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,200</b>	<b>57,211</b>	<b>37,011</b>	<b>183.22%</b>
<b>Revenue Sub Total</b>	<b>131,452</b>	<b>217,720</b>		<b>93,289</b>	<b>148,760</b>	<b>213,738</b>	<b>64,978</b>	<b>43.68%</b>
<b>Total Contribution Subtotal</b>	<b>1,117,686</b>	<b>1,102,304</b>	<b>70,887</b>	<b>616,637</b>	<b>1,169,783</b>	<b>1,131,840</b>	<b>-37,943</b>	<b>-3.24%</b>
<b>49000-000 City Contribution</b>	<b>871,795</b>	<b>871,795</b>	<b>0</b>	<b>523,060</b>	<b>896,675</b>	<b>869,687</b>	<b>-26,988</b>	<b>-3.01%</b>
<b>49001-000 Village Contribution</b>	<b>262,744</b>	<b>262,744</b>	<b>0</b>	<b>131,267</b>	<b>262,534</b>	<b>262,153</b>	<b>-381</b>	<b>-0.15%</b>
<b>SUB TOTAL</b>	<b>1,265,991</b>	<b>1,352,259</b>	<b>86,268</b>	<b>796,352</b>	<b>1,328,169</b>	<b>1,345,578</b>	<b>17,409</b>	<b>1.31%</b>





TO: Scott Klein, City Administrator

FROM: Nan Champe, Library Director *Nan Champe*

SUBJECT: Updated 2025 Pewaukee Public Library Budget and Municipal Contribution Request

DATE: 10/02/2024

In accordance with the new Joint Library Agreement between the Village of Pewaukee and the City of Pewaukee commencing January 1, 2025 and on behalf of the Board of Trustees for the Pewaukee Public Library, I would like to submit a revised contribution request and formal capital project funding request for the Pewaukee Public Library for 2025. Included with this request is a copy of the Library's approved 2025 Budget with the updated contribution amounts and a copy of the Library's 5- Year Capital Projects Plan.

The total approved expenditures budget for 2025 for the Pewaukee Public Library is \$1,346,078.00. This budget reflects an increase of \$27,535 or 2.09% in comparison to the Library's 2024 expenditure budget. As required by the new JLA, this budget will maintain all of the minimum service standards required for the citizens of the Village of Pewaukee to remain exempt from the Waukesha County Library Tax.

The Library is projecting \$1,312,852.00 in general revenues and municipal revenues from the approved minimum to exempt contributions from the Village (\$262,153.00) and the City (\$869,867.00). This leaves the Library with \$33,225.00 in expected expenses above the revenue and maintenance of effort requirements. As stipulated in the new JLA, this expense would be shared by each municipality based on the percentage of their respective resident circulation from the year previous to the budget of both physical and digital materials from the Joint Library. In 2023, City of Pewaukee residents had a total circulation of 153,713. The Village had a total circulation of 72,673. City circulation represents 68% of the total circulation. Based on this calculation, the City's allocation would be \$22,559.00.

The Library Board has also approved a 5 – Year Capital Projects Plan. In reviewing this plan, the Library Board has concluded that the replacement of the Library's roof is a priority for 2025. Based on the new JLA, the City would be responsible for 20% of the cost of this project.

On behalf of the Pewaukee Public Library Board of Directors, I would like to formally request an appropriation of \$892,246.00 from the City of Pewaukee for the Library 2025 operating budget. This request represents a .49% decrease as compared to 2024. As well, I would like to request 20% of the funding needed to replace the Library's shingled roof and the flat roof 2. The estimated cost of this project is \$128,650.00. Actual cost would be determined by the formal public bidding process.

The Pewaukee Public Library Board of Trustees will continue to review this budget and may make changes based on updated expenditure and revenue information.

Thank you and please let me know if you have any further questions.

## 2025 Pewaukee Public Library Budget (approved 8.21.2024)

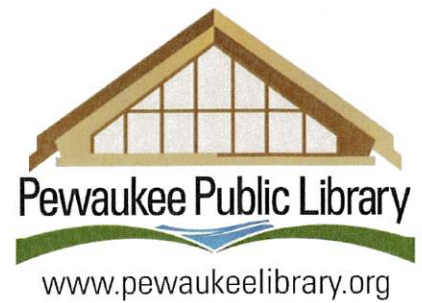
<b>EXPENDITURES</b>	<b>Budget 2023</b>	<b>Actual 2023</b>	<b>Actual -2023</b>	<b>June 30, 2024 Actual</b>	<b>Budget 2024</b>	<b>Budget 2025</b>	<b>Actual +/-</b>	<b>% Change</b>
Library Salaries	636,565	627,855	-8,710	302,060	668,000	688,000	20,000	2.99%
Benefits	212,484	185,608	-26,876	113,218	213,710	223,435	9,725	4.55%
Materials Budget	125,815	125,579	-236	52,290	125,462	126,307	845	0.67%
Technology	50,040	50,059	19	35,831	44,628	45,548	920	2.06%
Mileage, Supplies, Other Expenditures	21,550	26,471	4,921	13,540	19,580	14,045	-7,505	-28.27%
Staff Development	3,000	1,761	-1,239	1,450	3,750	3,000	-750	-20.00%
Professional Services	47,129	33,146	-13,983	36,287	45,936	45,936	0	0
Library Annual Municipal Fees	4,113	5,872	1,759	1,590	7,776	3,782	-3,994	-51.36%
Building Maintenance	91,000	75,596	-15,404	43,397	89,700	93,332	3,632	4.05%
Utilities	50,887	52,930	2,043	20,650	55,013	52,930	-2,083	-3.79%
Programs	5,250	4,705	-545	2,407	5,250	5,000	-250	-4.76%
Legal	2,000	4,978	2,978	2,761	4,000	4,000	0	0.00%
Grants	0	11,774	11,774	6,857	9,038	7,763	-1,275	-14.11%
Donations	0	26,453	26,453	8,941	6,500	8,000	1,500	23.08%
Library Outlay (Fund Balance)	0	78,215	0	68,647	20,200	25,000	4,800	23.76%
<b>TOTAL EXPENDITURES</b>	<b>1,249,833</b>	<b>1,311,002</b>	<b>61,169</b>	<b>709,926</b>	<b>1,318,543</b>	<b>1,346,078</b>	<b>27,535</b>	<b>2.09%</b>

<b>REVENUES</b>	<b>Budget 2023</b>	<b>Actual 2023</b>	<b>Actual -2023</b>	<b>Actual 2024</b>	<b>Budget 2024</b>	<b>Budget 2025</b>	<b>Actual +/-</b>	<b>% Change</b>
43790 County Lib Aids	112,141	112,141	0	60,787	118,775	114,549	-4,226	-3.56%
46710 Library Fines	10,136	8,681	-1,455	4,500	7,609	8,681	1,072	14.09%
48110 Interest Income	167	1,202	1,035	598	338	9,769	9,431	2790.24%
48500-000 Donations	0	68,914	68,914	16,400	6,500	8,000	1,500	23.08%
48500-100 Misc. Revenu	5,907	7,251	1,344	4,801	6,500	8,251	1,751	26.94%
48500-200 Grants	3,101	11,774	8,673	6,038	9,038	6,763	-2,275	-25.17%
49300-000 Fund Balance Applied	0	69,015	69,015	0	20,200	25,000	4,800	23.76%
<b>SUB TOTAL</b>	<b>131,452</b>	<b>278,978</b>	<b>147,526</b>	<b>93,124</b>	<b>168,960</b>	<b>181,013</b>	<b>12,053</b>	<b>7.13%</b>

<b>MUNICIPAL CONTRIBUTIONS</b>	<b>Budget 2023</b>	<b>Actual 2023</b>	<b>Actual -2023</b>	<b>Actual 2024</b>	<b>Budget 2024</b>	<b>Budget 2025</b>	<b>Actual +/-</b>	<b>% Change</b>
City	871,795	871,795	0	523,060	896,675	892,246	-4,429	-0.49%
Village	262,744	262,744	0	131,267	262,534	272,819	10,285	3.92%
<b>TOTAL REVENUES</b>	<b>1,136,562</b>	<b>1,136,562</b>	<b>0</b>	<b>654,327</b>	<b>1,161,233</b>	<b>1,346,078</b>	<b>184,845</b>	<b>15.92%</b>

Pewaukee Public Library - 5 YR Capital Projects Plan approved 8.21.2024

Interior/Exterior	ITEM DESCRIPTION	TOTAL COST TO REPLACE	Quote Provided by	Quote Year	2025 BUDGET	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
Exterior	Parking lot - blacktop and curb replacement	\$126,292.00	Concrete	2023			X		
Exterior	Roof - Flat 2	\$28,650.00	Hernandez Roofing	2023	X				
Exterior	Roof - Shingled	\$100,000.00	Hernandez Roofing	2023	X				
Interior	HVAC : Control System (Front End)	\$77,974.00	Grunau	2024		X			
<b>Total</b>		<b>\$332,916.00</b>							



TO: Scott Klein, City Administrator

FROM: Nan Champe, Library Director *Nan Champe*

SUBJECT: 2025 Pewaukee Public Library Budget and Municipal Contribution Request

DATE: 8/28/2024

The Pewaukee Public Library Board of Trustees approved the 2025 Budget for the Pewaukee Public Library on August 21, 2024. A copy is attached. The total expenditure budget is \$1,346,078. This budget reflects an increase of \$27,535 or 2.09% in comparison to the Library's 2024 Budget. This budget will maintain all of the minimum service standards required for the citizens of the City of Pewaukee to remain exempt from the Waukesha County Library Tax. Those standards are as follows:

#### PPL Service Standards for 2025

Budget Year	Materials Expenditure Minimum	2025 Budget Materials Expenditure	# of Hours/Week Standard	# of Hours/Week Actual	FTE Staff Standard	2025 Budget FTE Staff	Collection Size Standard	2025 Collection Size	Public Internet Devices Standard	2025 Public Internet Devices
2025	\$137,570	\$137,570	57	59	13.24	13.25	101,000	101,000	13	13

Since the Village and City are still in negotiations to approve a new Joint Library Agreement, we are not able to calculate and formally request a contribution amount from the City. This calculation will be established with the formal adoption of a new Joint Library Agreement. For informational purposes only, this budget calculates the municipal contribution based on the Joint Library Agreement which will end on December 31, 2024. The Pewaukee Public Library Board of Trustees will continue to review this budget and may make changes based on updated expenditure and revenue information.

The Pewaukee Public Library facility and grounds at 210 Main Street will be twenty years old. Now that the facility has hit this milestone, it has become apparent that capital repairs will be needed on the buildings and grounds. In order to prepare for these needed repairs, the Library Board has approved a 5 – Year Capital

Projects Plan. That plan is included for your information. In reviewing this plan, the Library Board has concluded that the replacement of the Library's roof is a priority for 2025.

On behalf of the Pewaukee Public Library Board of Directors, I would like to submit this approved Budget and the Capital Projects Plan to the City of Pewaukee. Once the Joint Library Agreement is finalized, a formal appropriation request will be made for operations and capital repairs for 2025.

Thank you and please let me know if you have any further questions.

## 2025 Pewaukee Public Library Budget - Approved 8.21.2024

<b>EXPENDITURES</b>	<i>Budget</i> 2023	<i>Actual</i> 2023	<i>Actual</i> -2023	<i>Actual</i> June 30, 2024 Actual	<i>Budget</i> 2024	<i>Budget</i> 2025	<i>Actual</i> +/-	<i>%</i> Change
Library Salaries	636,565	627,855	-8,710	302,060	668,000	688,000	20,000	2.99%
Benefits	212,484	185,608	-26,876	113,218	213,710	223,435	9,725	4.55%
Materials Budget	125,815	125,579	-236	52,290	125,462	126,307	845	0.67%
Technology	50,040	50,059	19	35,831	44,628	45,548	920	2.06%
Mileage, Supplies, Other Expenditures	21,550	26,471	4,921	13,540	19,580	14,045	-7,505	-28.27%
Staff Development	3,000	1,761	-1,239	1,450	3,750	3,000	-750	-20.00%
Professional Services	47,129	33,146	-13,983	36,287	45,936	45,936	0	0.00%
Library Annual Municipal Fees	4,113	5,872	1,759	1,590	7,776	3,782	-3,994	-51.36%
Building Maintenance	91,000	75,596	-15,404	43,397	89,700	93,332	3,632	4.05%
Utilities	50,887	52,930	2,043	20,650	55,013	52,930	-2,083	-3.79%
Programs	5,250	4,705	-545	2,407	5,250	5,000	-250	-4.76%
Legal	2,000	4,978	2,978	2,761	4,000	4,000	0	0.00%
Grants	0	11,774	11,774	6,857	9,038	7,763	-1,275	-14.11%
Donations	0	26,453	26,453	8,941	6,500	8,000	1,500	23.08%
Library Outlay (Fund Balance)	0	78,215	0	68,647	20,200	25,000	4,800	23.76%
<b>TOTAL EXPENDITURES</b>	<b>1,249,833</b>	<b>1,311,002</b>	<b>61,169</b>	<b>709,926</b>	<b>1,318,543</b>	<b>1,346,078</b>	<b>27,535</b>	<b>2.09%</b>

<b>REVENUES</b>	<i>Budget</i> 2023	<i>Actual</i> 2023	<i>Actual</i> -2023	<i>Actual</i> 2024	<i>Budget</i> 2024	<i>Budget</i> 2025	<i>Actual</i> +/-	<i>%</i> Change
43790 County Lib Aids	112,141	112,141	0	60,787	118,775	114,549	-4,226	-3.56%
46710 Library Fines	10,136	8,681	-1,455	4,500	7,609	8,681	1,072	14.09%
48110 Interest Income	167	1,202	1,035	598	338	7,627	7,289	2156.51%
48500-000 Donations	0	68,914	68,914	16,400	6,500	8,000	1,500	23.08%
48500-100 Misc. Revenu	5,907	7,251	1,344	4,801	6,500	8,251	1,751	26.94%
48500-200 Grants	3,101	11,774	8,673	6,038	9,038	6,763	-2,275	-25.17%
49300-000 Fund Balance Applied	0	69,015	69,015	0	20,200	25,000	4,800	23.76%
<b>SUB TOTAL</b>	<b>131,452</b>	<b>278,978</b>	<b>147,526</b>	<b>93,124</b>	<b>168,960</b>	<b>178,871</b>	<b>9,911</b>	<b>5.87%</b>

<b>MUNICIPAL CONTRIBUTIONS</b>	<i>Budget</i> 2023	<i>Actual</i> 2023	<i>Actual</i> -2023	<i>Actual</i> 2024	<i>Budget</i> 2024	<i>Budget</i> 2025	<i>Actual</i> +/-	<i>%</i> Change
City (79%)	871,795	871,795	0	523,060	896,675	922,094	25,419	2.83%
Village (21%)	262,744	262,744	0	131,267	262,534	245,113	-17,421	-6.64%
<b>TOTAL REVENUES</b>	<b>1,136,562</b>	<b>1,136,562</b>	<b>0</b>	<b>654,327</b>	<b>1,328,169</b>	<b>1,346,078</b>	<b>17,909</b>	<b>1.35%</b>

Pewaukee Public Library - 5 YR Capital Projects Plan approved 8.21.2024

Interior/Exterior	ITEM DESCRIPTION	TOTAL COST TO REPLACE	Quote Provided by	Quote Year	2025	2026	2027	2028	2029
					BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Exterior	Parking lot - blacktop and curb replacement	\$126,292.00	PLM Paving and Concrete	2023			X		
Exterior	Roof - Flat 2	\$28,650.00	Hernandez Roofing	2023	X				
Exterior	Roof - Shingled	\$100,000.00	Hernandez Roofing	2023	X				
Interior	HVAC : Control System (Front End)	\$77,974.00	Grunau	2024		X			
<b>Total</b>		<b>\$332,916.00</b>							



TO: Matt Heiser, Village Administrator

FROM: Nan Champe, Library Director *Nan Champe*

SUBJECT: Updated 2025 Pewaukee Public Library Budget and Municipal Contribution Request

DATE: 10/02/2024

In accordance with the new Joint Library Agreement between the Village of Pewaukee and the City of Pewaukee commencing January 1, 2025 and on behalf of the Board of Trustees for the Pewaukee Public Library, I would like to submit a revised contribution request and formal capital project funding request for the Pewaukee Public Library for 2025. Included with this request is a copy of the Library's approved 2025 Budget with the updated contribution amounts and a copy of the Library's 5- Year Capital Projects Plan.

The total approved expenditures budget for 2025 for the Pewaukee Public Library is \$1,346,078.00. This budget reflects an increase of \$27,535 or 2.09% in comparison to the Library's 2024 expenditure budget. As required by the new JLA, this budget will maintain all of the minimum service standards required for the citizens of the Village of Pewaukee to remain exempt from the Waukesha County Library Tax.

The Library is projecting \$1,312,852.00 in general revenues and municipal revenues from the approved minimum to exempt contributions from the Village (\$262,153.00) and the City (\$869,867.00). This leaves the Library with \$33,225.00 in expected expenses above the revenue and maintenance of effort requirements. As stipulated in the new JLA, this expense would be shared by each municipality based on the percentage of their respective resident circulation from the year previous to the budget of both physical and digital materials from the Joint Library. In 2023, Village of Pewaukee residents had a total circulation of 72,673. The City had a total circulation of 153,713. Village circulation represents 32% of the total circulation. Based on this calculation, the Village's allocation would be \$10,665.68.

The Library Board has also approved a 5 – Year Capital Projects Plan. In reviewing this plan, the Library Board has concluded that the replacement of the Library's roof is a priority for 2025. Based on the new JLA, the Village would be responsible for 80% of the cost of this project.

On behalf of the Pewaukee Public Library Board of Directors, I would like to formally request an appropriation of \$272,819.00 from the Village of Pewaukee for the Library 2025 operating budget. This request represents a 3.92% increase as compared to 2024. As well, I would like to request 80% of the funding needed to replace the Library's shingled roof and the flat roof 2. The estimated cost of this project is \$128,650.00. Actual cost would be determined by the formal public bidding process.

The Pewaukee Public Library Board of Trustees will continue to review this budget and may make changes based on updated expenditure and revenue information.

Thank you and please let me know if you have any further questions.

## 2025 Pewaukee Public Library Budget (approved 8.21.2024)

<b>EXPENDITURES</b>	<b>Budget 2023</b>	<b>Actual 2023</b>	<b>Actual -2023</b>	<b>Actual June 30, 2024 Actual</b>	<b>Budget 2024</b>	<b>Budget 2025</b>	<b>Actual +/-</b>	<b>% Change</b>
Library Salaries	636,565	627,855	-8,710	302,060	668,000	688,000	20,000	2.99%
Benefits	212,484	185,608	-26,876	113,218	213,710	223,435	9,725	4.55%
Materials Budget	125,815	125,579	-236	52,290	125,462	126,307	845	0.67%
Technology	50,040	50,059	19	35,831	44,628	45,548	920	2.06%
Mileage, Supplies, Other Expenditures	21,550	26,471	4,921	13,540	19,580	14,045	-7,505	-28.27%
Staff Development	3,000	1,761	-1,239	1,450	3,750	3,000	-750	-20.00%
Professional Services	47,129	33,146	-13,983	36,287	45,936	45,936	0	0
Library Annual Municipal Fees	4,113	5,872	1,759	1,590	7,776	3,782	-3,994	-51.36%
Building Maintenance	91,000	75,596	-15,404	43,397	89,700	93,332	3,632	4.05%
Utilities	50,887	52,930	2,043	20,650	55,013	52,930	-2,083	-3.79%
Programs	5,250	4,705	-545	2,407	5,250	5,000	-250	-4.76%
Legal	2,000	4,978	2,978	2,761	4,000	4,000	0	0.00%
Grants	0	11,774	11,774	6,857	9,038	7,763	-1,275	-14.11%
Donations	0	26,453	26,453	8,941	6,500	8,000	1,500	23.08%
Library Outlay (Fund Balance)	0	78,215	0	68,647	20,200	25,000	4,800	23.76%
<b>TOTAL EXPENDITURES</b>	<b>1,249,833</b>	<b>1,311,002</b>	<b>61,169</b>	<b>709,926</b>	<b>1,318,543</b>	<b>1,346,078</b>	<b>27,535</b>	<b>2.09%</b>

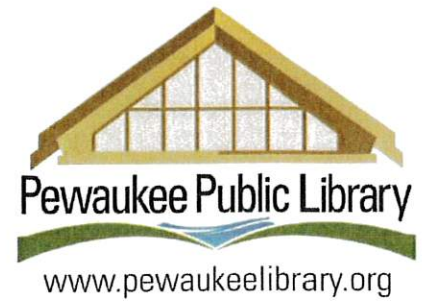
<b>REVENUES</b>	<b>Budget 2023</b>	<b>Actual 2023</b>	<b>Actual -2023</b>	<b>Actual 2024</b>	<b>Budget 2024</b>	<b>Budget 2025</b>	<b>Actual +/-</b>	<b>% Change</b>
43790 County Lib Aids	112,141	112,141	0	60,787	118,775	114,549	-4,226	-3.56%
46710 Library Fines	10,136	8,681	-1,455	4,500	7,609	8,681	1,072	14.09%
48110 Interest Income	167	1,202	1,035	598	338	9,769	9,431	2790.24%
48500-000 Donations	0	68,914	68,914	16,400	6,500	8,000	1,500	23.08%
48500-100 Misc. Revenu	5,907	7,251	1,344	4,801	6,500	8,251	1,751	26.94%
48500-200 Grants	3,101	11,774	8,673	6,038	9,038	6,763	-2,275	-25.17%
49300-000 Fund Balance Applied	0	69,015	69,015	0	20,200	25,000	4,800	23.76%
<b>SUB TOTAL</b>	<b>131,452</b>	<b>278,978</b>	<b>147,526</b>	<b>93,124</b>	<b>168,960</b>	<b>181,013</b>	<b>12,053</b>	<b>7.13%</b>

<b>MUNICIPAL CONTRIBUTIONS</b>	<b>Budget 2023</b>	<b>Actual 2023</b>	<b>Actual -2023</b>	<b>Actual 2024</b>	<b>Budget 2024</b>	<b>Budget 2025</b>	<b>Actual +/-</b>	<b>% Change</b>
City	871,795	871,795	0	523,060	896,675	892,246	-4,429	-0.49%
Village	262,744	262,744	0	131,267	262,534	272,819	10,285	3.92%
<b>TOTAL REVENUES</b>	<b>1,136,562</b>	<b>1,136,562</b>	<b>0</b>	<b>654,327</b>	<b>1,161,233</b>	<b>1,346,078</b>	<b>184,845</b>	<b>15.92%</b>

Pewaukee Public Library - 5 YR Capital Projects Plan approved 8.21.2024

Interior/Exterior	ITEM DESCRIPTION	TOTAL COST TO REPLACE	Quote Year	2025 BUDGET	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
Exterior	Parking lot - blacktop and curb replacement	\$126,292.00	Concrete 2023			X		
Exterior	Roof - Flat 2	\$28,650.00	Hernandez Roofing 2023	X				
Exterior	Roof - Shingled	\$100,000.00	Hernandez Roofing 2023	X				
Interior	HVAC : Control System (Front End)	\$77,974.00	Grunau 2024		X			
<b>Total</b>		<b>\$332,916.00</b>						



TO: Matt Heiser, Village Administrator

FROM: Nan Champe, Library Director *nan champe*

SUBJECT: 2025 Pewaukee Public Library Budget and Municipal Contribution Request

DATE: 8/28/2024

The Pewaukee Public Library Board of Trustees approved the 2025 Budget for the Pewaukee Public Library on August 21, 2024. A copy is attached. The total expenditure budget is \$1,346,078. This budget reflects an increase of \$27,535 or 2.09% in comparison to the Library's 2024 Budget. This budget will maintain all of the minimum service standards required for the citizens of the Village of Pewaukee to remain exempt from the Waukesha County Library Tax. Those standards are as follows:

#### PPL Service Standards for 2025

Budget Year	Materials Expenditure Minimum	2025 Budget Materials Expenditure	# of Hours/Week Standard	# of Hours/Week Actual	FTE Staff Standard	2025 Budget FTE Staff	Collection Size Standard	2025 Collection Size	Public Internet Devices Standard	2025 Public Internet Devices
2025	\$137,570	\$137,570	57	59	13.24	13.25	101,000	101,000	13	13

Since the Village and City are still in negotiations to approve a new Joint Library Agreement, we are not able to calculate and formally request a contribution amount from the Village. This calculation will be established with the formal adoption of a new Joint Library Agreement. For informational purposes only, this budget calculates the municipal contribution based on the Joint Library Agreement which will end on December 31, 2024. The Pewaukee Public Library Board of Trustees will continue to review this budget and may make changes based on updated expenditure and revenue information.

The Pewaukee Public Library facility and grounds at 210 Main Street will be twenty years old. Now that the facility has hit this milestone, it has become apparent that capital repairs will be needed on the buildings and grounds. In order to prepare for these needed repairs, the Library Board has approved a 5 – Year Capital

Projects Plan. That plan is included for your information. In reviewing this plan, the Library Board has concluded that the replacement of the Library's roof is a priority for 2025.

On behalf of the Pewaukee Public Library Board of Directors, I would like to submit this approved Budget and the Capital Projects Plan to the Village of Pewaukee. Once the Joint Library Agreement is finalized, a formal appropriation request will be made for operations and capital repairs for 2025.

Thank you and please let me know if you have any further questions.

## 2025 Pewaukee Public Library Budget - Approved 8.21.2024

<i>EXPENDITURES</i>	<i>Budget</i>	<i>Actual</i>	<i>Actual</i>	<i>June 30,</i>	<i>Budget</i>	<i>Budget</i>	<i>Actual</i>	<i>%</i>
	<i>2023</i>	<i>2023</i>	<i>-2023</i>	<i>2024</i>	<i>2024</i>	<i>2025</i>	<i>+/-</i>	<i>Change</i>
Library Salaries	636,565	627,855	-8,710	302,060	668,000	688,000	20,000	2.99%
Benefits	212,484	185,608	-26,876	113,218	213,710	223,435	9,725	4.55%
Materials Budget	125,815	125,579	-236	52,290	125,462	126,307	845	0.67%
Technology	50,040	50,059	19	35,831	44,628	45,548	920	2.06%
Mileage, Supplies, Other Expenditures	21,550	26,471	4,921	13,540	19,580	14,045	-7,505	-28.27%
Staff Development	3,000	1,761	-1,239	1,450	3,750	3,000	-750	-20.00%
Professional Services	47,129	33,146	-13,983	36,287	45,936	45,936	0	0.00%
Library Annual Municipal Fees	4,113	5,872	1,759	1,590	7,776	3,782	-3,994	-51.36%
Building Maintenance	91,000	75,596	-15,404	43,397	89,700	93,332	3,632	4.05%
Utilities	50,887	52,930	2,043	20,650	55,013	52,930	-2,083	-3.79%
Programs	5,250	4,705	-545	2,407	5,250	5,000	-250	-4.76%
Legal	2,000	4,978	2,978	2,761	4,000	4,000	0	0.00%
Grants	0	11,774	11,774	6,857	9,038	7,763	-1,275	-14.11%
Donations	0	26,453	26,453	8,941	6,500	8,000	1,500	23.08%
Library Outlay (Fund Balance)	0	78,215	0	68,647	20,200	25,000	4,800	23.76%
<b>TOTAL EXPENDITURES</b>	<b>1,249,833</b>	<b>1,311,002</b>	<b>61,169</b>	<b>709,926</b>	<b>1,318,543</b>	<b>1,346,078</b>	<b>27,535</b>	<b>2.09%</b>
	<i>Budget</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Budget</i>	<i>Budget</i>	<i>Actual</i>	<i>%</i>
<i>REVENUES</i>	<i>2023</i>	<i>2023</i>	<i>-2023</i>	<i>2024</i>	<i>2024</i>	<i>2025</i>	<i>+/-</i>	<i>Change</i>
43790 County Lib Aids	112,141	112,141	0	60,787	118,775	114,549	-4,226	-3.56%
46710 Library Fines	10,136	8,681	-1,455	4,500	7,609	8,681	1,072	14.09%
48110 Interest Income	167	1,202	1,035	598	338	7,627	7,289	2156.51%
48500-000 Donations	0	68,914	68,914	16,400	6,500	8,000	1,500	23.08%
48500-100 Misc. Revenu	5,907	7,251	1,344	4,801	6,500	8,251	1,751	26.94%
48500-200 Grants	3,101	11,774	8,673	6,038	9,038	6,763	-2,275	-25.17%
49300-000 Fund Balance Applied	0	69,015	69,015	0	20,200	25,000	4,800	23.76%
<b>SUB TOTAL</b>	<b>131,452</b>	<b>278,978</b>	<b>147,526</b>	<b>93,124</b>	<b>168,960</b>	<b>178,871</b>	<b>9,911</b>	<b>5.87%</b>
	<i>Budget</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Budget</i>	<i>Budget</i>	<i>Actual</i>	<i>%</i>
<i>MUNICIPAL CONTRIBUTIONS</i>	<i>2023</i>	<i>2023</i>	<i>-2023</i>	<i>2024</i>	<i>2024</i>	<i>2025</i>	<i>+/-</i>	<i>Change</i>
City (79%)	871,795	871,795	0	523,060	896,675	922,094	25,419	2.83%
Village (21%)	262,744	262,744	0	131,267	262,534	245,113	-17,421	-6.64%
<b>TOTAL REVENUES</b>	<b>1,136,562</b>	<b>1,136,562</b>	<b>0</b>	<b>654,327</b>	<b>1,328,169</b>	<b>1,346,078</b>	<b>17,909</b>	<b>1.35%</b>

Pewaukee Public Library - 5 YR Capital Projects Plan approved 8.21.2024

Interior/Exterior	ITEM DESCRIPTION	TOTAL COST TO REPLACE	Quote Provided by	Quote Year	2025	2026	2027	2028	2029
					BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Exterior	Parking lot - blacktop and curb replacement	\$126,292.00	Concrete PLM Paving and	2023					X
Exterior	Roof - Flat 2	\$28,650.00	Hernandez Roofing	2023	X				
Exterior	Roof - Shingled	\$100,000.00	Hernandez Roofing	2023	X				
Interior	HVAC : Control System (Front End)	\$77,974.00	Grunau	2024		X			
<b>Total</b>		<b>\$332,916.00</b>							

## Calculation of *Minimum to Exempt* Standards

The data used in the calculation of each of the Waukesha County numeric *Minimum to Exempt* Standards is included below.

### Material Expenditures per Capita

- Amount entered in section VI. Library Operating Expenditures, 3e (Library Collection Expenditures) of 2024 library annual report
- 2024 Database charges
- 2024 Overdrive Digital Buying Pool charges (paid to WiLS)
- 2024 Overdrive Advantage charges
- Total expenditures in the above categories are divided by the community's 2023 municipal population

### Number of Hours Open per Week

- Average hours open per week during the school year (38 weeks), as reported in 2024 annual report

### Budgeted Staff in FTE

- Amount entered in section X. Staff, 2c (Total Library Staff FTE) of 2024 library annual report

### Collection Size

- Amounts entered in section II. Library Collection of 2024 library annual report
  - 1. Books in Print
  - 3. Physical Audio Materials
  - 4. Physical Video Material
  - 5. Other Physical Materials

### Public Computers/Internet Access Devices

- Amount entered in section III. Library Services, 8b. (Number of Public Use Computers with Internet Access) of 2024 library annual report

### Wireless Access

- For many years all libraries have reported wireless access is available. Unless a library reports otherwise, the assumption will be that this will continue from year to year.



741 N. Grand Ave., #210  
Waukesha, WI 53186

P 262.896.8080  
W [bridgeslibrarysystem.org](http://bridgeslibrarysystem.org)

To: Pewaukee Public Library Board of Trustees  
From: Karol Kennedy, Bridges Library System Director  
Re: Waukesha County Library Standards Certification  
Date: May 1, 2025

Wisconsin Statute 43.64(2) allows Waukesha County municipalities that tax their residents for libraries the opportunity to exempt their residents from the county library levy if two criteria are met:

- 1) The municipal tax rate for library services is equal to or greater than the rate of the county library tax, and
- 2) The library meets or exceeds the Waukesha County adopted library standards.

Exemption from the county library tax, therefore, includes two distinct actions. The municipality action required is a certification of its library tax rate. That process begins when I send out a communication to the municipality after the state releases its official Equalized Assessed Values in mid-August.

The library action requires the library board to review the information in this letter and certify the library's compliance with the various standards by completing the form beginning on page 2 of this document and returning it to the Bridges office by August 31, 2025.

The Waukesha County Board approved the updated county library standards in April 2022. All 16 library boards in the county have since endorsed these standards. More information is available here: <https://bridgeslibrarysystem.org/waukesha-county-planning-committee-2016-act-150/>. There are numeric *Minimums to Exempt* as well as *Quality Assurance Items* in the standards. This letter includes your library's specific standards-related requirements.

Please complete the documentation on pages 3-4 and then complete the *Library Board Certification of Eligibility for Exemption from County Library Tax* on page 5. Please **scan and send all pages (with signatures on page 5) to the Bridges office via email by August 31**. This form constitutes your library's certification for compliance with the library standards portion required for exemption from the Waukesha County library tax levy.

Thank you for providing outstanding library services to the citizens of Waukesha County!

**Step 1. Review your Library's Library Service Effort Ratio (LSER) Calculation**

There is a provision in the Waukesha County Plan that allows a library to qualify for the exemption without meeting the *Minimums to Exempt*. If a library can demonstrate its ability to provide for most of the needs of its own resident by reaching its targeted Library Service Effort Ratio (LSER), it is allowed to exempt from the county library tax without meeting the numeric *Minimums to Exempt*.

The LSER is calculated as follows:

- Lending by your library to your own residents: 178,168
- PLUS lending to other library community's residents: 44,790
- DIVIDED by total circulation by your residents at all county libraries: 244,613

Your library's LSER is shown in Table 1 below.

**Table 1.**

Pewaukee's Library Service Effort Ratio (LSER)		Eligible for Exemption Based on LSER?
<b>Target</b>	<b>Actual</b>	<b>Pass?</b>
90%	91.15%	Yes

If your LSER ratio is higher than your listed target rate, you will see a "Yes" in Table 1 above and may skip to step 3 on this form. Please note, even if there is a "Yes" listed above, you are encouraged to complete step 2 for the purposes of assessment. However, if your LSER is higher than your required target, step 2 is not required for the purposes of meeting the minimum for the standards portion of the county library tax exemption. If there is a "No" in Table 1 for your library, you must complete step 2. All libraries must complete step 3.

**Step 2: Compare your Library's previous year's data to your Library's *Minimums to Exempt***

Please review the data below gathered from your library's 2024 state annual report and indicate whether your library will meet its minimum requirements in 2025.

Please circle "Yes" or "No" in the last column in Table 2. **(Completing this table is required if LSER = "NO" in step 1.)**

**Table 2.**

Library	Pewaukee		2023 Municipal Population	24,299
Category	Minimum to Exempt	Library Actuals from 2024 annual report	Met Minimum during 2024?	Will Meet Minimum in 2025? (Circle one)
Materials Expenditures/Capita	\$5.66/capita	\$5.97/capita	Yes	<input checked="" type="radio"/> Yes <input type="radio"/> No
Number Hours Open/Week	57	59	Yes	<input checked="" type="radio"/> Yes <input type="radio"/> No
Budgeted Staff in FTE	13.24	13.29	Yes	<input checked="" type="radio"/> Yes <input type="radio"/> No
Collection Size	101,000	101,995	Yes	<input checked="" type="radio"/> Yes <input type="radio"/> No
Public Computers/Internet Access Devices	13	13	Yes	<input checked="" type="radio"/> Yes <input type="radio"/> No
Wireless Internet Access	Yes	Yes	Yes	<input checked="" type="radio"/> Yes <input type="radio"/> No

<b>Step 3. Review and Report on Quality Assurance Standards for Pewaukee Public Library</b>
---

Review each item and circle “Yes” or “No” in Table 3 below. **(Completing this Table is required regardless of LSER ratio.)**

**Table 3.**

Quality Assurance Standards	Library Assurance for 2025 (circle one)	
Library board member orientations are provided	<input checked="" type="radio"/> Yes	<input type="radio"/> No
Library website includes key board/staff contact & meeting information	<input checked="" type="radio"/> Yes	<input type="radio"/> No
Library board conducts director performance evaluation	<input checked="" type="radio"/> Yes	<input type="radio"/> No
Library budgets for professional development	<input checked="" type="radio"/> Yes	<input type="radio"/> No
Library has active strategic plan	<input checked="" type="radio"/> Yes	<input type="radio"/> No
Library has a current circulation policy	<input checked="" type="radio"/> Yes	<input type="radio"/> No
Library has a current collection management policy	<input checked="" type="radio"/> Yes	<input type="radio"/> No
Library has a current computer/internet policy	<input checked="" type="radio"/> Yes	<input type="radio"/> No
Library has a current meeting room use policy (if meeting room available)	<input checked="" type="radio"/> Yes	<input type="radio"/> No
Library has a current public behavior (rules of conduct) policy	<input checked="" type="radio"/> Yes	<input type="radio"/> No
Library has a current personnel policy	<input checked="" type="radio"/> Yes	<input type="radio"/> No

Policies are considered current if they have been adopted or reviewed within the last five years.

**Please attach narrative for any items for which the library circles “No” and describe steps planned to address the area(s) of non-compliance.** Note: For each item in tables 2 and 3, libraries are able to select “No” one time during the annual certification process for the five-year planning period.

If your library has circled “No” for an item in a previous year in tables 2 or 3, circling “No” a second time for that same item may result in the loss of ability for the municipality to exempt its residents from the county library tax.

### Library Board Certification of Eligibility for Exemption from County Library Tax

I certify that the library board's responses related to the *Minimums to Exempt and Quality Assurance Standards* were approved by the library board and reflect the library's plan of service for 2025.

<b>Name of Library</b>	<b>Pewaukee Public Library</b>
Date Form Completed:	
Library Board President Name:	
Library Board President Signature:	
Library Director's Signature:	

This form (pages 1-5) must be completed, signed, and submitted to the Bridges Library System no later than **August 31, 2025**.

# Library Standards

The development of the publication [Wisconsin Public Library Standards](#) was guided by the belief that Wisconsin's public libraries play a critical role in providing free access to knowledge, information, and diversity of ideas to all residents of the state. All Wisconsin residents need and deserve at least a basic level of library service. The standards provide a way to measure a basic level of quality for public library service and also provide a pathway to excellence in library service.

Thanks to tremendous advances in information technology and to the cooperation of all types of libraries in Wisconsin, even the smallest library can offer access to an almost unimaginable quantity of both electronic and traditional information resources. But while this new environment presents great opportunities, it also presents great challenges. Today's library staff must master not only the skills and knowledge necessary to provide traditional library services, but also the new and constantly changing skills and knowledge required to utilize the latest in information technologies. Challenges also face the trustees and other government officials responsible for securing the funding and other resources necessary to provide library service that meets current needs and expectations.

[Wisconsin Public Library Standards](#) attempts to cover the services, resources, and other requirements for basic library service that should be available to *all* residents of the state, including those who face physical or other barriers to their use of public libraries. Wisconsin's public library standards are entirely voluntary, but every library in Wisconsin is encouraged to meet the standards covered by the checklists in the *Standards* publication. Counties can establish minimum operating standards for libraries within the county under Wisconsin Statutes Section 43.11(3)(d). Libraries that fail to meet county standards may be denied exemption from the county library tax. For more information on county library standards, see <http://dpi.wi.gov/pld/legislation-funding/county-library>.

## How to Use the Standards

The simplest way to use the *Standards* is to provide a photocopy of the checklists in the *Standards* document to each library board member and review those checklists at your board meetings. If one chapter is covered per board meeting, it will take five meetings to review the *Standards* checklists completely. If your library does not meet certain standards, you can work with your library director to develop a plan to work toward achieving those standards in the future.

Libraries that already meet the minimums represented by the standards can develop service goals based on local needs.

Quantitative standards are provided for a number of library service parameters, such as hours open, staffing levels, collection size, and collection expenditures. Quantitative standards are established at four levels of effort: basic, moderate, enhanced, and excellent. Your library can establish service targets by selecting the appropriate level of effort to apply to each standard or can use the levels to plan for progressive improvements over a period of time.

# 12

## In This Trustee Essential

- How your library might benefit from use of library standards
- Different ways to use library standards
- How standards relate to library planning

A handy tool developed by Rick Krumwiede, former Director of the Outagamie Waupaca Library System, automatically calculates service targets for your library. All you need to input is your library name, municipal population, and library service population. You can download this tool from: [owlsnet.org/141/standards](http://owlsnet.org/141/standards).

## Library Planning and the *Standards*

It is most effective to use the *Standards* as a tool to assist with a locally developed planning process. In the context of a local planning process, your planning committee can use the checklists to gather information about the library and the community during the information-gathering phase of the planning process. The *Standards* can also help the planning committee establish objectives for the plan. [Chapter 2](#) of the *Standards* discusses in more detail how to use the *Standards* as part of a planning process. See also *Trustee Essential #11: Planning for the Library's Future* for more information about the planning process.

## Discussion Questions

1. Why should our library be concerned about state standards when those standards are voluntary?
2. Do new technologies reduce the need for your library to provide traditional library services? Why or why not?

## Additional Sources of Information

- Your library system staff (See [Trustee Tool B: Library System Map and Contact Information](#).)
- [Wisconsin Public Library Standards](#)
- Outagamie Waupaca Library System (OWLS) Public Library Standards webpage ([owlsnet.org/141/standards](http://owlsnet.org/141/standards))
- [Wisconsin public library service data](#)
- IMLS national public library data ([www.imls.gov/research/public-libraries-in-the-united-states-survey.aspx](http://www.imls.gov/research/public-libraries-in-the-united-states-survey.aspx))

*Trustee Essentials: A Handbook for Wisconsin Public Library Trustees* was prepared by the DLT with the assistance of the Trustee Handbook Revision Task Force.

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## Wisconsin Public Library Standards

# Wisconsin Public Library Standards Sixth Edition

Developed by  
Public Library Development Team



Wisconsin Department of Public Instruction  
Tony Evers, PhD, State Superintendent  
Madison, Wisconsin

This publication is available at <https://dpi.wi.gov/pld/boards-directors/library-standards>

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# Standards Task Force, 2016-17

We thank the following volunteers for their time and expertise. Without their contributions, this revision would not be possible.

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# Introduction

This edition of the Wisconsin Public Library Standards revises and updates the work of the many people who developed earlier editions of the Standards. We reviewed the previous edition of the Standards, noted the increased levels of library compliance with the earlier standards, and compiled information on changes in library statistical information in Wisconsin libraries since the last edition was produced.

The Wisconsin Public Library Standards document has evolved gradually over the years. Some of the standards in this document have remained unchanged; however, since the public library environment has changed significantly, this edition updates quite a number of updates to reflect those changes. The development of this document was guided by the belief that Wisconsin's public libraries play a critical role in providing free access to knowledge, information, and diversity of ideas to all residents of the state. It was first published in 1987 and was updated in 1994, 2000, 2005, 2010, and now in 2018.

This sixth edition of the Wisconsin Public Library Standards has been in development for nearly two years. More than 32 library professionals, representing libraries and library systems across the state, came together to create this document. The process began with much discussion about the currently published standards—addressing both the document's strengths and its weaknesses. The steering group then tasked the subject focus teams with analyzing each standard for relevance and clarity. The focus teams presented their recommendations to the steering group at the Standards Revision Summit, held on April 5, 2017, in Windsor, WI. The steering group then determined the structure and format of the document, based on the recommendations set forth by the focus teams.

## What Has Changed

***This edition is more concise.*** Based on feedback received from the public library community, this edition of the Standards has been curtailed to contain only the information pertinent to public library standards. Important information included in past editions, such as planning, can be found in other resources offered by the Public Library Development team and other professional sources.

***Technology standards have been integrated into the other categories.*** The Standards Task Force deliberated over whether or not to have a separate section of technology standards, as was found in the public library

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standards documents from other states. However, the task force determined that when technology standards were introduced in earlier editions, it was to encourage implementation of various technologies in libraries. Today, technology tools are now integrated into even the most basic of library services. As such, any standards relating to technology have been incorporated into other categories.

**Quantitative standards are more granular.** For many public libraries, the past model for quantitative standards is not granular enough to prove useful. The new model introduced in this edition provides the granularity necessary for libraries to more accurately assess their levels of service.

**Standards have a tier structure.** Perhaps the most significant change in this edition of the Public Library Standards is the application of a tier structure for the qualitative as well as the quantitative standards. The names of the tiers of service have also changed.

## How to Use These Standards

The **Wisconsin Public Library Standards** program is a self-evaluation tool. The purpose of this voluntary program for Wisconsin public libraries and librarians is to encourage the ongoing development of quality library service in the state by providing public libraries with a tool to identify strengths, recognize areas for improvement, and assist libraries in gaining community support.

This manual contains the following categories:

- Statutory Requirements
- System Membership Requirements
- Governance
- Administration of the Library
- Funding
- Staffing
- Collections and Resources
- Programs and Services
- Public Relations
- Access
- Facility

Each standard is presented as a statement, allowing the library to easily determine whether it meets or does not meet the criteria. There are three levels of service:

- Tier One—the minimum services that should be available to all residents of the state
- Tier Two—an expansion of services beyond the basic
- Tier Three—the highest level of service

To be considered a **Tier One** library, a library must meet all of the Tier One standards.

To be considered a **Tier Two** library, a library must meet all of the Tier One standards and all but two of the Tier Two standards. The two Tier Two standards that a library exempts from cannot be in the same category (i.e., governance, staffing, access).

To be considered a **Tier Three** library, a library must meet all of the Tier One standards, all of the Tier Two standards, and all but two of the Tier Three standards. The two Tier Three standards that a library exempts from cannot be in the same category (i.e., governance, staffing, access).

In order to determine the status of the quantitative standards in this document, a library must decide whether to use its municipal population or its service population. "**Municipal Population**" is the population of the city, town, village, or county establishing the library, or the total population of communities establishing a joint library. "**Service Population**" is the library's municipal population plus an additional population determined from circulation statistics for county residents without a library. In most cases, Service Population is a more accurate reflection of a library's service population, because it includes the municipal population as well as those who live in surrounding communities and travel to the nearest or most convenient municipal library for services. To calculate a library's Service Population, see [Appendix C](#) of this document.

The newly added categories of Statutory Requirements and System Membership Requirements have been included to increase awareness of public library requirements in Wisconsin. Statutory Requirements apply to *all public libraries*, while System Membership Requirements apply to any library that is a *member of a public library system*. As of this publication, every legally established library in Wisconsin is a member of a public library system, so these requirements currently apply to all Wisconsin public libraries.

Note that much deliberation took place about the terminology used in this document. Every attempt was made to use the most appropriate and consistent expressions available at the date of release.

The Wisconsin Department of Public Instruction's Public Library Development Team is prepared to assist public libraries in using this manual to its fullest potential and can answer any questions regarding the new standards.

Appendices and checklists are included.

# Statutory Requirements

Wisconsin public libraries must be governed and operated according to Chapter 43 of the Wisconsin Statutes. The following are the statutory requirements of all Wisconsin public libraries:

- The library is established under Wis. Stat. § [43.52](#) (municipalities), [43.54](#) (joint libraries), or [43.57](#) (consolidated county libraries and county library services).
- A legally appointed and constituted library board governs the operation of the library. The library's board membership complies with statutory requirements regarding appointment, length of term, number of members, and composition, per Wis. Stat. § [43.54](#) (municipalities) or [43.57](#) (consolidated county libraries and county library services), and [43.60](#) (county appointments to local library boards).
- The library board has exclusive control of the expenditure of all monies collected, donated, or appropriated for the library fund, per Wis. Stat. § [43.58\(1\)](#). All appropriated and collected funds are held by the municipal governing body and are disbursed upon approval by the library board.
- The library board supervises the administration of the library, hires the library director, and delegates active management of the library to the director. The library board determines the library's staff organization chart, approves job descriptions, and sets rates of compensation, per Wis. Stat. § [43.58\(4\)](#).
- The library collects the statistics and information required by the Division for Libraries and Technology and reports that information to the municipal governing body, the library system, and the Division, per Wis. Stat. § [43.58\(6\)](#).
- Residents have free access to tax-supported public library services, per Wis. Stat. § [43.52\(2\)](#). Such services include (but are not limited to):
  - free loan of print and non-print materials from the local circulation collection
  - general reference and information services
  - access to other library collections via interlibrary loan
  - access to a computer

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- The library board reviews and approves bills presented for payment at each library board meeting, per Wis. Stat. § [43.58\(2\)](#).
- The library complies with other Wisconsin laws that affect library operations, such as laws relating to open meetings (Wis. Stats. § [19.81 to 19.98](#)), ethics (Wis. Stats. s. [19.59](#)), and public records (Wis. Stats. § [19.31 to 19.39](#)).
- The library complies with federal laws that affect library operations, such as the [Fair Labor Standards Act](#).
- The library makes reasonable accommodations in order to provide access to its collections and services to persons with disabilities, and meets relevant requirements of the Americans with Disabilities Act. (See the [ADA Accessibility Guidelines for Buildings and Facilities; Section 8](#) pertains to libraries.) Some examples of accommodations may include:
  - accessible meeting rooms
  - access to Braille materials
  - enhanced computer display for visually impaired
  - hearing augmentation system in meeting room
  - equipment necessary to use audiovisual materials in the library collection
  - home delivery of materials
  - interpreters for the hearing impaired
  - Large Print materials
  - a minimum of 36 inches of space between shelving stacks
  - story times and programs in accessible rooms or outside of the library

# System Membership Requirements

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While Wisconsin public libraries are not required to belong to a library system, system membership offers enormous benefits to public libraries of all sizes. For a public library to participate in the library system that serves its county, the following statutory requirements must be met to retain system membership:

- The library must be located in a county that participates in a library system, per Wis. Stat. § [43.15\(4\)\(c\)2](#).
- The library director is present in the library at least 10 hours a week while the library is open to the public, less leave time, per Wis. Stat. § [43.15\(4\)\(c\)6](#).
- The library is authorized by the municipal governing board to participate in the public library system, per Wis. Stat. § [43.15\(4\)\(c\)3](#).
- The library has a written agreement with the public library system board to: (1) participate in the system and its activities, (2) participate in interlibrary loan of materials with other system libraries, and (3) provide, to any resident of the system area, the same library services, on the same terms, that are provided to the residents of the municipality or county that established the member library. This shall not prohibit a municipal, county, or joint public library from giving preference to its residents in library group programs if the library limits the number of persons who may participate in the group program, or from providing remote access to a library's online resources only to its residents, per Wis. Stat. § [43.15\(4\)\(c\)4](#).
- The library director holds the appropriate grade level of certification from the Department of Public Instruction, per Wis. Stat. § [43.15\(4\)\(c\)6](#) and Wis. Admin. Code sec. [PI 6.03](#). (See [Appendix F](#) for statutory certification levels.)
- The library annually is open to the public an average of at least 20 hours each week, per Wis. Stat. § [43.15\(4\)\(c\)7](#). (For exceptions, see the statute.)
- The library annually spends at least \$2,500 on library materials, per Wis. Stat. § [43.15\(4\)\(c\)8](#).



# Tier One Standards

To be considered a **Tier One** library, a library must meet all of the Tier 1 standards that follow.

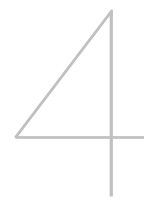
## Governance

Public library trustees are public officers and as such are legally responsible for the governance of the library and the conducting of its operations in accordance with local, state, and federal laws. Generally, library boards have the power to:

- Hire and evaluate the library director
- Determine salaries and compensation for the director and library staff
- Establish a library budget
- Oversee spending and approve library expenditures
- Develop and adopt policies for the library's operation
- Engage in strategic planning for the library
- Exercise general oversight and governance of the library's operation

A well-informed library board is critical to the success of the library, as is the relationship between the library board and the director. Both must clearly understand their roles and responsibilities. The following standards relate to public library governance:

1. The library's Board of Trustees has written bylaws that outline its purpose and its operational procedures and address conflict-of-interest issues.
2. The library board adopts the following written policies for operating the library. All policies are available to all staff members and for public inspection (preferably online for accessibility). The items following each policy are suggestions of what the policy might cover. NOTE: if a library provides meeting room space to the public, a meeting room use policy must be included as well.
  - Circulation Policy
    - Borrower responsibilities and card eligibility
    - Confidentiality of Records



- Fines and fees
- Interlibrary Loan details
- Loan periods, including renewals
- Lost and damaged materials
- Recovery of unreturned materials
- Theft of materials
- Collection Management Policy
  - Purpose of collection
  - Evaluation methods
  - Reconsideration of Materials requests
  - Selection criteria
  - Weeding (deselection) schedule
  - Gifts and donations as they pertain to the collection
  - Intellectual freedom statements (Freedom to Read, ALA Bill of Rights, etc.)
- Computer/Internet Use Policy
  - Confidentiality of records
  - Privacy
  - Rules of use
  - Conduct (prohibited materials, etc.)
- Meeting Room Use (as necessary)
  - Scheduling
  - Rules and Conditions
  - Charges and Fees
- Personnel Policy
  - Employee benefits
  - Salaries and position classifications
  - Staff procedures, such as disciplinary procedures, grievances, dress code, conduct, etc.

- Public Behavior (Rules of Conduct)
  - Behavior guidelines (for all ages)
  - Consequences for inappropriate behavior
  - Unattended children/child safety
- 3. If the library elects to filter Internet content, it states so in its internet policy and a procedure is in place to allow patrons unfiltered access.
- 4. The library board meets no fewer than ten times per year (with the library director in attendance), at a time and in a physically accessible location convenient for the board and the community.

## **Administration of the Library**

A library director, who is hired by and is responsible to the library board of trustees, administers public libraries. The director is responsible for all of the day-to-day operations of the library, including:

- Hiring, supervising, training, evaluating, and dismissing library employees
- Preparing and submitting budgets to the board
- Recommending and executing library policies as adopted by the board
- Recommending and executing plans for library services
- Advocating for the library

The following standards relate to public library administration:

5. The library director provides written financial and statistical reports for review at library board meetings.
6. The library follows fiscal procedures consistent with state law, library policy, audit requirements, and local government requirements in preparing, presenting, and administering its budget.
7. The director has time away from the public service desk to perform administrative duties, attend system, state, county, and municipal meetings.

8. The library director conducts an orientation program for new board members. The orientation will include a tour of the library's public and staff areas and individual access to the DLT [Trustee Essentials](#).
9. The library director keeps the library's Board of Trustees informed of library services, programs, and issues.
10. The library keeps its borrowers' registrations up-to-date. Inactive registration records are removed at least every three years, in accordance with state annual report requirements. (This may be in coordination with system ILS staff.)

## Funding

A key responsibility of the library board is to seek and secure sufficient funding to support the local service goals of the library. The following standards relate to the funding of public libraries:

11. The library director is available to present the proposed budget to the municipal governing body.
12. The library board adopts an annual budget.
13. The library is supported on an ongoing basis by funds from the municipal governing body. Grants, donations and other revenue sources supplement, but do not supplant, local tax support.

## Staffing

Library staff are the library's most valuable asset. All *library staff*:

- are able to explain library policies to the public
- are committed to the provision of excellent service
- are well trained in the procedures required by their positions
- have a general understanding of the history and development of library services
- project an image of competence and courtesy

In addition, *public librarians* must be able to:

- assess the needs of the community
- communicate and work effectively with other staff
- evaluate and measure the effectiveness of public library programs and services
- assist in library planning efforts
- assist in fundraising efforts
- select materials and provide guidance in the use of all library resources

- use current and emerging technologies
- work within the political and social structure of the community

The following standards relate to the staffing of public libraries:

14. The library has regular, paid, and qualified staff, trained to fulfill their job responsibilities. The library is staffed during all hours that the library is open.

15. The library employs paid staff at the number of Full-Time Equivalents (FTE) outlined in [Appendix A](#) (or [B](#)).

Forty (40) hours per week is set as the measure of full-time employment. To determine FTE of employees, take the total number of hours worked by all paid employees and divide by forty (40).

For example, a library with 70 hours of paid employees is considered to have 1.75 total FTE.

16. The library board adopts written job descriptions that include educational and experience requirements, work hours, and a written salary range and benefits for each position.

17. Staff are trained in emergency procedures and protocols.

18. Library staff, volunteers, and trustees are trained to uphold patron privacy and confidentiality.

19. Employee performance is evaluated annually by the director or supervisor.

20. The library board conducts a performance evaluation of the library director annually.

## Collections and Resources

Community needs and local interests drive a library's collection management plan. A successful public library provides a wide range of materials and electronic resources in a variety of formats and in sufficient quantities to meet the needs of the members of its community.

Collection management requires a studied approach to the selection, maintenance, and development of the collection. Collection evaluation is the continuous process of analyzing use, age, condition, timeliness, and scope of library materials.

The library's position on Intellectual Freedom is clearly reflected in its collection management policy. Through this policy, the library maintains a current, thoroughly evaluated collection appropriate to the library's mission.

The following standards relate to the library's collections and resources:

21. A materials budget is designated for purchasing materials in a variety of formats and for accessing electronic resources based on the library's collection development policy.
22. The library allocates operating funds for purchasing materials for the library's collection as outlined in [Appendix A](#) (or [B](#)).
23. Materials are purchased at regular intervals throughout the year to ensure a steady flow of new materials for the public.
24. The library's collection is regularly evaluated for retention, replacement, or withdrawal, as at a rate determined by the library's adopted collection management schedule.
25. The library maintains a collection of print, audio, and visual materials per capita as outlined in [Appendix A](#) (or [B](#)).
26. The library maintains a collection of print volumes per capita as outlined in [Appendix A](#) (or [B](#)).
27. The library maintains a collection of print periodical titles per 1,000 population as outlined in [Appendix A](#) (or [B](#)).
28. The library maintains a collection of audio recordings per capita as outlined in [Appendix A](#) (or [B](#)).
29. The library maintains a collection of video recordings held per capita as outlined in [Appendix A](#) (or [B](#)).
30. The library uses interlibrary loan to supplement, but not supplant, local collection development.
31. The library provides online resources, including downloadable materials, appropriate to its community and promotes the use of online resources on their website and within the library.
32. The library provides access to resources in formats appropriate to the needs of all population groups in the community.
33. The library provides adaptive technology to ensure inclusive access to electronic resources.

## Programs and Services

Public services allow library staff to assist patrons in the use of its collections and resources. The library also provides resources beyond those owned by the library through interlibrary loan and other resource sharing arrangements.

The library offers educational, recreational, informational, and cultural programs sponsored by the library or in conjunction with other community organizations. These offerings may attract new users to the library, increase awareness and use of library resources and services, and provide a neutral public forum. Programs are commonly held in the library, but the needs of the community may require outreach outside of the library facility, with or without co-sponsorship from community partners.

Public libraries provide programs and services to all members of the community. The following standards relate to the library's programs and services:

34. Library staff assist all patrons with the effective use of technologies necessary to access and use the Internet and other electronic and non-print resources.
35. The library provides Internet computers for public use per 1,000 population as outlined in [Appendix A](#) (or [B](#)).
36. The library provides interlibrary loan services to customers of all ages. The library submits its holdings information to shared databases and participates as a lender and a borrower.
37. Library staff connect patrons with community resources and service agencies.
38. Information services (including reader's' advisory and technology assistance) are available to residents of all ages, abilities, and levels of literacy.
39. The library plans and evaluates programming for adults, teens, and children, considering all of the following factors: the community's needs, goals, and aspirations; intended outcomes; community demographics; and availability of programming from other organizations in the community.

## Access

The public library provides full, convenient access to a complete range of its services. “Access” refers to the library’s location, hours, and services, as well as its collections and the collections of other libraries. The following standards relate to access to the library:

40. Library hours are fixed and prominently posted. Hours are set based on community needs.
41. Library provides internet access and personal computing applications to patrons free of charge. Access to a printer is also available.
42. The library provides free wireless internet access.
43. The library has a publicly available telephone number.
44. Key staff have library email accounts provided by the library.
45. The library maintains a website or similar online presence, which includes access to an online catalog, information about the library, and links to local, state, or national resources.
46. The library has an integrated library system (ILS) including an automated catalog of all of its holdings that is easily accessible to all users.
47. Public programs provided by the library are in physically accessible locations for children, teens, and adults. The library provides the necessary accommodations to enable persons with disabilities to participate in a program and advertises the availability of the accommodations in the program announcement.
48. The library has directional signs and instructions for the use of collections, online catalog, and other library services.

## Facility

The facility housing the library’s collections and services has a direct effect on access. The public library is a community gathering place that offers a compelling invitation to enter. A model library building is flexible enough to respond to changing use and service patterns. The building is designed for user efficiency and comfort to encourage extensive public use. The following standards relate to the library facility:

49. The library provides a book return available to the public 24/7. It is recommended that a book return that is attached to the library or inside the building is fire retardant.

50. The library building incorporates appropriate safety features in both public and staff areas.
51. The exterior and entrance of the library is well lighted and identified with signs clearly visible from the street.
52. The library provides adequate handicapped accessible parking spaces, per Wis. Stat. § [346.503\(1\)](#), and any local ordinance.
53. The library has proper environmental control throughout the year.
54. The library has accessible public meeting space available for its programming.
55. The library provides adequate space to implement the full range of library services that are consistent with the library's strategic plan.
56. The library provides designated workspace for staff.



# Tier Two Standards

To be considered a **Tier Two** library, a library must meet all of the Tier One standards above and all but two of the Tier Two standards that follow. The two Tier Two standards that a library exempts from cannot be in the same category (i.e., governance, staffing, access, etc.).

# 5

## Governance

57. The library board adopts written policies for operating the library. In addition to the four essential policies (see Tier One Standard #2), they may include the following. All policies are available to all staff members and for public inspection.

- Handling of gifts
- Programming
- Bulletin board
- Public records
- Inclement weather

The Public Library Development Team has sample policies on its website at <https://dpi.wi.gov/pld/boards-directors/policy-resources>.

## Administration

58. The director is paid to perform library board-designated duties for no fewer than 25 hours per week, which includes scheduled hours away from a public service desk.

59. The director has time away from the public service desk to participate in professional activities such as continuing education opportunities, municipal and/or county board meetings, mentoring, service organizations, etc.

60. The library director informs the board of pending legislation on the local, state, and national levels that affects libraries and explains how the proposed legislation might affect local library service.

61. The library director makes the library board aware of upcoming library-related continuing education.

62. The library director coordinates or provides trustee training during library board meetings at least twice per year.

63. The library maintains written procedures regarding the services it provides, based on board policies. Examples may include handling of lost items, opening and closing procedures, etc.
64. The library has a written strategic plan, which contains a mission statement, and outlines goals and objectives to meet the community's needs.
65. The library actively participates in its library system's program of service, such as serving on committees, attending meetings, etc.
66. The library participates in system-level and county-level planning for library services.

## **Funding**

67. The director and library board of trustees are available to present the proposed budget to the municipal governing body.
68. The library receives permanent and equitable funding for services to rural residents from the county (if the county is not the governing body, such as a county consolidated library) at a funding rate higher than the minimum required by statute.
69. The library seeks supplemental funding to support its program of service (e.g. grants, gifts, foundations, Friends of the Library).
70. The library provides funding for professional memberships, conferences, or continuing education, including travel and other necessary expenses.

## **Staffing**

71. The library has a planned orientation program for new employees. The program introduces employees to the library's mission, philosophy, goals, and services, in addition to job responsibilities.
72. Library staff are trained in inclusive services and ability awareness, to serve all patrons and coworkers equitably.

## Collections and Resources

73. The library develops collections unique to the needs of the community, and is aware of other unique collections available within the system area. Examples may include:

- Adult basic skills materials (i.e., adult new readers)
- English language learning materials
- Specialized collections, such as seed libraries, cake pan collections, toy libraries, etc.

## Programs and Services

74. The library maintains, upgrades, and replaces needed library equipment and software on a regular schedule.

75. Information services (including reader's' advisory and technology assistance) are available to residents of all ages, abilities, and levels of literacy, during all the hours that the library is open.

76. The library provides or has convenient access to equipment that reproduces or transmits documents.

77. The library partners with local schools, community agencies and other organizations in the local area in planning, implementing, and promoting programs and services for the community.

## Public Relations

Public relations efforts help to communicate a positive image of the library, and promote the library's materials, services, and programs. The library evaluates all policies and procedures in terms of their effect on the public and on the library's public relations.

The following standards relate to the library's public relations strategy:

78. The library promotes its collections and services by using a variety of approaches to publicity. To meet this standard, at least four (4) items must be achieved.

- Annual reports attractively packaged and made available to the public
- Attractive and frequently changed exhibits, displays, and bulletin boards
- Newspaper articles, columns, or advertisements

- Posters, flyers, brochures, and bookmarks advertising library services
- Social networking presence (Facebook, MySpace, Twitter, blogs, etc.)
- TV and/or radio exposure
- Visually appealing printed materials and graphics
- Engaging, dynamic website
- Walk-throughs in the library to assess the image it projects
- An identifiable branding strategy, such as a library logo or slogan
- Targeted materials that reflect the diversity of the community (i.e., Spanish language signage; posters reflecting Latinos)

## Access

79. Key library staff information, such as job title and email address, can be located on the library website.
80. The library's catalog is available via the internet and is accessible 24 hours per day, seven days per week.
81. The library provides free wireless internet access to all, regardless of whether a cardholder or of cardholder status.

## Facility

82. The library provides non-public workspace for staff.
83. Adequate and convenient parking is available to the library's patrons and staff. Generally, one parking space is available for every 500 square feet of building is recommended.
84. The library provides reader seating per guidelines found in the most current edition of Public Library Space Needs: A Planning Outline, or other national standards.

The suggested guidelines listed below are taken from the 2009 edition of [Public Library Space Needs: A Planning Outline](#) by Anders C. Dahlgren.

### *Seats per 1,000 Population*

Population	Up to 10,000	10,001 to 25,000	25,001 to 50,000	50,001 to 100,000	100,000 and over
Seats	5.0	4.50	3.00	2.25	1.50

# Tier Three Standards

To be considered a **Tier Three** library, a library must meet all of the Tier One standards, all of the Tier Two standards, and all but two of the Tier Three standards. The two Tier Three standards that a library exempts from cannot be in the same category (i.e., governance, staffing, access, etc.).



## Governance

85. The bylaws of the library's Board of Trustees are reviewed at least every three years.
86. The library board reviews and/or revises its policies every three years.
87. The library board reflects the demographics of the community.

## Administration

88. The library director coordinates or provides trustee training during library board meetings at least quarterly.
89. The director regularly attends meetings of the municipal governing body and reports on the library.
90. Development of the library's strategic plan involves library staff, trustees, and the public.
91. The library's strategic plan is reviewed and/or updated annually by the library's Board of Trustees.
92. The library adopts a technology plan. This plan may be developed in coordination with the library system.
93. The library adopts and adheres to a records retention schedule, such as the [Records Retention Schedule for Wisconsin Public Libraries](#), which has been approved by the Wisconsin Public Records Board.

## Funding

94. The library advocates for permanent and equitable funding for services to non-librarians from the county (if the county is not the governing body, such as a county consolidated library) at a funding rate of 100 percent reimbursement or greater.

95. The director and library board attend annual budget hearing of the municipal governing body.

96. Library staff compensation packages are comparable with other community positions requiring similar education, preparation, and job assignments, and with other libraries from statistically similar communities.

### **Staffing**

97. In addition to the director, key employees participate in continuing education and professional activities each year.

### **Programs and Services**

98. The library offers outreach services, which includes collections and programs provided at other community locations, such as daycare facilities for children and adults, mental health facilities, nursing homes, prisons, jails, and schools.

### **Public Relations**

99. The library develops good community relations by regularly communicating with elected officials, business leaders, and civic organizations. Ideas for developing good community relations include:

- Attending municipal meetings other than when making a budget request
- Giving presentations to community groups and organizations
- Inviting the municipal governing body (i.e., common council) to meet in the library
- Participating in community organizations and activities
- Serving as a bridge to bring people from different demographics together
- Regularly assessing community assets and needs
- Including local leaders in library planning
- Participating in municipal comprehensive planning

## Access

100. The library's integrated library system is part of a regional shared ILS.
101. The library makes bibliographic and holdings information available via a searchable statewide interface.

## Facility

102. The library allocates age and inclusion appropriate spaces including furnishings, signage, and technology.
103. The library provides signs on main community thoroughfares that indicate the direction to the library.
104. The library has humidity control features (in addition to HVAC) for enhanced protection of library materials.
105. The library has accessible public meeting space available for use by community groups.
106. The library director completes and shares a written space needs assessment with the library board at least every five years, per guidelines found in *Public Library Space Needs: A Planning Outline* or other national standards.



# Appendix A

## Quantitative Standards by *Service Population*

### Based on 2016 public library annual report data

\*To calculate *Service Population*, see Appendix C

#### Hours Open

	999 and under	1,000 to 1,999	2,000 to 2,999	3,000 to 4,999	5,000 to 6,499	6,500 to 8,999	9,000 to 12,999	13,000 to 18,999	19,000 to 34,999	35,000 to 69,999	70,000 to 99,999	100,000 and over
Tier 1	25	30	37	40	46	50	53	58	60	63	66	67
Tier 2	29	35	40	45	50	54	58	60	63	65	67	69
Tier 3	36	42	47	52	56	58	62	65	67	69	70	71

#### Volumes Held per Capita (Print)

	999 and under	1,000 to 1,999	2,000 to 2,999	3,000 to 4,999	5,000 to 6,499	6,500 to 8,999	9,000 to 12,999	13,000 to 18,999	19,000 to 34,999	35,000 to 69,999	70,000 to 99,999	100,000 and over
Tier 1	8.0	6.6	5.5	5.0	4.0	3.5	3.2	2.7	2.5	2.4	2.2	2.0
Tier 2	10.7	9.0	7.4	6.2	5.1	4.2	3.6	3.2	2.8	2.6	2.4	2.2
Tier 3	15.0	12.3	10.5	8.8	7.2	6.0	5.0	4.2	3.7	3.2	2.8	2.7

#### FTE Staff per 1,000 Service Population

	999 and under	1,000 to 1,999	2,000 to 2,999	3,000 to 4,999	5,000 to 6,499	6,500 to 8,999	9,000 to 12,999	13,000 to 18,999	19,000 to 34,999	35,000 to 69,999	70,000 to 99,999	100,000 and over
Tier 1	1.0	0.8	0.6	0.6	0.5	0.6	0.5	0.5	0.5	0.4	0.4	0.4
Tier 2	1.3	1.0	0.8	0.7	0.6	0.6	0.5	0.5	0.5	0.5	0.5	0.5
Tier 3	1.9	1.6	1.3	1.1	1.0	0.8	0.8	0.7	0.7	0.6	0.6	0.6

#### Materials Expenditures per Capita

	999 and under	1,000 to 1,999	2,000 to 2,999	3,000 to 4,999	5,000 to 6,499	6,500 to 8,999	9,000 to 12,999	13,000 to 18,999	19,000 to 34,999	35,000 to 69,999	70,000 to 99,999	100,000 and over
Tier 1	\$6.56	\$5.50	\$4.75	\$4.25	\$4.00	\$3.80	\$3.75	\$3.68	\$3.56	\$3.32	\$3.28	\$3.18
Tier 2	\$9.50	\$7.62	\$6.43	\$5.84	\$5.50	\$5.12	\$4.88	\$4.85	\$4.76	\$4.52	\$4.25	\$3.72
Tier 3	\$15.00	\$12.00	\$10.00	\$8.68	\$7.76	\$7.37	\$7.00	\$6.78	\$6.41	\$6.00	\$5.41	\$4.63

**Collection Size (Print, Audio and Video) per Capita**

	999 and under	1,000 to 1,999	2,000 to 2,999	3,000 to 4,999	5,000 to 6,499	6,500 to 8,999	9,000 to 12,999	13,000 to 18,999	19,000 to 34,999	35,000 to 69,999	70,000 to 99,999	100,000 and over
<b>Tier 1</b>	11.8	8.5	6.7	5.6	4.4	3.9	3.8	4.0	3.8	3.3	3.1	2.3
<b>Tier 2</b>	18.4	13.0	9.3	6.8	5.8	4.7	4.4	4.3	4.3	3.7	3.4	2.8
<b>Tier 3</b>	20.5	15.6	12.1	9.9	8.3	7.3	6.2	5.9	5.2	4.3	3.7	3.2

**Periodical Subscriptions Held per 1,000 Population (Print)**

	999 and under	1,000 to 1,999	2,000 to 2,999	3,000 to 4,999	5,000 to 6,499	6,500 to 8,999	9,000 to 12,999	13,000 to 18,999	19,000 to 34,999	35,000 to 69,999	70,000 to 99,999	100,000 and over
<b>Tier 1</b>	15.8	14.6	13.5	12.1	10.9	9.3	8.0	6.8	5.7	4.6	3.8	3.5
<b>Tier 2</b>	29.6	24.0	20.0	16.2	13.2	10.9	9.2	7.8	6.7	5.7	4.7	3.7
<b>Tier 3</b>	43.9	36.4	28.2	23.3	18.6	15.3	12.3	10.1	8.9	7.2	5.7	4.5

**Audio Recordings Held per Capita**

	999 and under	1,000 to 1,999	2,000 to 2,999	3,000 to 4,999	5,000 to 6,499	6,500 to 8,999	9,000 to 12,999	13,000 to 18,999	19,000 to 34,999	35,000 to 69,999	70,000 to 99,999	100,000 and over
<b>Tier 1</b>	0.44	0.32	0.30	0.27	0.23	0.22	0.21	0.20	0.20	0.19	0.17	0.15
<b>Tier 2</b>	0.78	0.52	0.50	0.41	0.37	0.35	0.32	0.30	0.29	0.28	0.27	0.23
<b>Tier 3</b>	0.92	0.83	0.68	0.59	0.52	0.50	0.47	0.41	0.35	0.31	0.28	0.25

**Video Recordings Held per Capita**

	999 and under	1,000 to 1,999	2,000 to 2,999	3,000 to 4,999	5,000 to 6,499	6,500 to 8,999	9,000 to 12,999	13,000 to 18,999	19,000 to 34,999	35,000 to 69,999	70,000 to 99,999	100,000 and over
<b>Tier 1</b>	1.28	0.93	0.77	0.64	0.52	0.48	0.40	0.31	0.28	0.23	0.21	0.17
<b>Tier 2</b>	2.39	1.33	0.93	0.71	0.58	0.50	0.42	0.36	0.34	0.33	0.31	0.26
<b>Tier 3</b>	2.93	2.15	1.58	1.19	0.89	0.74	0.63	0.61	0.52	0.42	0.36	0.34

**Public Use Internet Computers per 1,000 Population**

	999 and under	1,000 to 1,999	2,000 to 2,999	3,000 to 4,999	5,000 to 6,499	6,500 to 8,999	9,000 to 12,999	13,000 to 18,999	19,000 to 34,999	35,000 to 69,999	70,000 to 99,999	100,000 and over
<b>Tier 1</b>	6.61	3.20	2.30	1.56	1.34	1.13	0.93	0.88	0.78	0.77	0.75	0.73
<b>Tier 2</b>	8.36	4.56	2.92	2.07	1.64	1.42	1.25	1.10	1.02	0.97	0.78	0.74
<b>Tier 3</b>	10.80	5.68	3.82	2.92	2.37	2.00	1.68	1.54	1.39	1.24	1.02	0.84

# Appendix B

## Quantitative Standards by *Municipal Population*

### Based on 2016 public library annual report data

#### Hours Open

	999 and under	1,000 to 1,999	2,000 to 2,999	3,000 to 4,999	5,000 to 6,499	6,500 to 8,999	9,000 to 12,999	13,000 to 18,999	19,000 to 34,999	35,000 to 69,999	70,000 to 99,999	100,000 and over
Tier 1	28	40	46	50	53	56	59	61	63	64	65	66
Tier 2	31	43	48	52	55	59	61	63	64	66	67	68
Tier 3	44	50	54	58	60	63	65	67	68	69	70	71

#### Volumes Held per Capita (Print)

	999 and under	1,000 to 1,999	2,000 to 2,999	3,000 to 4,999	5,000 to 6,499	6,500 to 8,999	9,000 to 12,999	13,000 to 18,999	19,000 to 34,999	35,000 to 69,999	70,000 to 99,999	100,000 and over
Tier 1	14.8	11.4	9.2	7.7	6.8	5.9	5.0	4.5	3.9	3.2	3.0	2.2
Tier 2	18.4	14.1	11.2	9.5	8.0	6.9	6.1	5.3	4.5	3.4	3.2	2.4
Tier 3	27.4	20.3	16.1	13.1	10.7	8.9	7.5	6.0	4.9	4.2	3.6	3.0

#### FTE Staff per 1,000 Service Population

	999 and under	1,000 to 1,999	2,000 to 2,999	3,000 to 4,999	5,000 to 6,499	6,500 to 8,999	9,000 to 12,999	13,000 to 18,999	19,000 to 34,999	35,000 to 69,999	70,000 to 99,999	100,000 and over
Tier 1	1.5	1.4	1.2	1.1	0.9	0.8	0.8	0.7	0.6	0.6	0.5	0.4
Tier 2	1.8	1.7	1.5	1.3	1.2	1.1	0.9	0.8	0.8	0.7	0.6	0.5
Tier 3	2.8	2.4	2.2	1.8	1.6	1.4	1.2	1.1	0.9	0.8	0.7	0.6

#### Materials Expenditures per Capita

	999 and under	1,000 to 1,999	2,000 to 2,999	3,000 to 4,999	5,000 to 6,499	6,500 to 8,999	9,000 to 12,999	13,000 to 18,999	19,000 to 34,999	35,000 to 69,999	70,000 to 99,999	100,000 and over
Tier 1	\$11.58	\$10.31	\$9.17	\$8.62	\$7.91	\$7.37	\$6.29	\$5.92	\$5.37	\$4.71	\$4.06	\$3.12
Tier 2	\$16.34	\$14.26	\$12.32	\$11.47	\$9.81	\$9.07	\$7.71	\$7.34	\$6.42	\$5.98	\$4.96	\$3.31
Tier 3	\$24.80	\$21.32	\$17.41	\$14.34	\$13.32	\$11.47	\$10.75	\$9.17	\$8.57	\$7.95	\$6.12	\$3.83

**Collection Size (Print, Audio and Video) per Capita**

	999 and under	1,000 to 1,999	2,000 to 2,999	3,000 to 4,999	5,000 to 6,499	6,500 to 8,999	9,000 to 12,999	13,000 to 18,999	19,000 to 34,999	35,000 to 69,999	70,000 to 99,999	100,000 and over
Tier 1	15.3	13.2	11.1	9.2	8.2	7.0	6.3	5.4	4.7	3.7	3.2	2.7
Tier 2	18.8	16.1	13.6	11.1	10.0	8.7	7.6	6.3	5.5	4.2	3.7	3.0
Tier 3	26.3	22.1	17.4	15.0	12.6	10.8	9.1	7.2	6.6	5.0	4.6	3.6

**Periodical Subscriptions Held per 1,000 Population (Print)**

	999 and under	1,000 to 1,999	2,000 to 2,999	3,000 to 4,999	5,000 to 6,499	6,500 to 8,999	9,000 to 12,999	13,000 to 18,999	19,000 to 34,999	35,000 to 69,999	70,000 to 99,999	100,000 and over
Tier 1	37.6	27.4	22.7	18.7	14.9	12.2	10.7	8.7	6.8	5.1	4.9	3.4
Tier 2	61.8	43.5	34.9	27.0	21.8	17.2	12.9	10.0	7.9	6.3	5.5	3.7
Tier 3	81.1	57.2	45.2	36.0	28.1	23.8	17.8	12.5	10.2	7.1	5.6	4.9

**Audio Recordings Held per Capita**

	999 and under	1,000 to 1,999	2,000 to 2,999	3,000 to 4,999	5,000 to 6,499	6,500 to 8,999	9,000 to 12,999	13,000 to 18,999	19,000 to 34,999	35,000 to 69,999	70,000 to 99,999	100,000 and over
Tier 1	0.77	0.68	0.63	0.56	0.47	0.43	0.37	0.34	0.31	0.29	0.22	0.18
Tier 2	1.00	0.87	0.82	0.71	0.59	0.50	0.47	0.42	0.39	0.35	0.32	0.21
Tier 3	1.61	1.37	1.18	1.09	0.92	0.81	0.69	0.62	0.54	0.48	0.42	0.27

**Video Recordings Held per Capita**

	999 and under	1,000 to 1,999	2,000 to 2,999	3,000 to 4,999	5,000 to 6,499	6,500 to 8,999	9,000 to 12,999	13,000 to 18,999	19,000 to 34,999	35,000 to 69,999	70,000 to 99,999	100,000 and over
Tier 1	2.14	1.49	1.18	1.03	0.67	0.63	0.58	0.52	0.36	0.29	0.25	0.16
Tier 2	2.93	2.14	1.69	1.20	1.03	0.95	0.96	0.59	0.43	0.39	0.29	0.19
Tier 3	5.16	4.00	3.55	2.72	2.19	1.79	1.38	0.95	0.82	0.43	0.39	0.31

**Public Use Internet Computers per 1,000 Population**

	999 and under	1,000 to 1,999	2,000 to 2,999	3,000 to 4,999	5,000 to 6,499	6,500 to 8,999	9,000 to 12,999	13,000 to 18,999	19,000 to 34,999	35,000 to 69,999	70,000 to 99,999	100,000 and over
Tier 1	6.17	4.78	3.42	3.02	2.28	1.89	1.52	1.11	0.94	0.86	0.81	0.75
Tier 2	8.92	6.04	5.11	3.78	3.10	2.34	1.88	1.52	1.29	1.19	0.91	0.86
Tier 3	13.28	9.42	7.43	5.61	4.32	3.52	3.01	2.27	1.89	1.68	1.35	0.92

# Appendix C

## Calculating Service Population

NOTE: Any of these methods will produce a more accurate reflection of the library's service population than the strict use of municipal population.

### **Use the Service Data Population**

Since 2000, the service population reported in the annual Wisconsin Public Library Service Data is based on each library's share of total circulation to county residents who do not live in a library community. For example, if the ABC Public Library accounts for 20 percent of the total circulation from libraries in the county to county residents who do not live in a library municipality, then 20 percent of the county nonresident population is allocated to the ABC Public Library. This number is then added to the library's municipal population to derive an estimate of the library's total service population. This estimate should, in most cases, be a more accurate estimate of service population than estimates used in previous Service Data editions. However, libraries with significant usage by residents of other library communities and/or residents of other counties may wish to use one of the alternative methods discussed below.

### **Use System-wide Nonresident Usage Data**

If nonresident use data is gathered on a system-wide basis in a multicounty system, an allocation of the system nonresident population can be made, based on the library's share of the total system circulation to nonresidents. This variation has the advantage of rendering county boundaries within the system invisible.

### **Base Estimates on Local Circulation Patterns**

A library also can examine resident borrowing as a proportion of total circulation and extrapolate a rough, circulation-based estimate of its overall service population. If residents and nonresidents can be assumed to borrow material at roughly the same rate per capita, and residents account for 85 percent of the library's total circulation, then it can be said that residents also account for 85 percent of the total population. If the library's municipal population is divided by the proportion of circulation transactions that go to residents, the result will be an estimate of the library's total

service population. For example, a library with 85 percent resident circulation and a municipal population of 7,500 will have a service population of 8,824 ( $7,500 \div 0.85 = 8,824$ ).

### **Add the Population of Surrounding Unserved Areas**

If, through the observation of nonresident use, the staff of a municipal library is aware that a majority of residents of an adjacent town or towns use the library, it may simply add the population of the town or towns to its municipal population.

# Appendix D

## Library Public Relations Checklist

The following list is intended to help answer the following questions:

- Is this library welcoming?
  - What is our message?
  - What is our style?
1. **Accessibility**—Can people with disabilities easily use the library building and website?
  2. **Brand/Identity**—Does the library have a clear and consistent image? Includes consistent use of logo, full location info including web address.
  3. **Customer service**—Is the library's commitment to excellent customer service reflected in the courtesy and helpfulness shown to customers? Are there ID tags for staff? Can staff members articulate the library message? Are they encouraged to share their favorite books and other materials with users? Does front-line staff provide feedback on customer wants, complaints, compliments?
  4. **Décor, decoration**—Is the library too light or too dim? Is the library clean, clutter free? Is there effective use of posters, banners, art, and other promotional tools such as screen savers?
  5. **Display**—Are books and other materials displayed face out? Are there "shelf talkers?"
  6. **Local ownership**—How well does the library reflect the community, including its diversity? Is there a bulletin board? Displays of local art? Are there opportunities for the users to give feedback on library service/ interact with other users? Share their comments on books?
  7. **Message**—Does your library have a key message that expresses its mission? Does everyone on the staff know it? Are library policies clearly and widely communicated?

8. **Media**—Does your library have a presence in relevant media? Is someone assigned to work with the press? Does your library initiate stories, interviews and placements of public service announcements/advertising?
9. **Outreach**—Does the library have a life outside the building? Does it have a presence in the life of the community?
10. **Programming**—Does the library actively offer and promote programs and/or training sessions? How are programs promoted?
11. **Print materials**—Are there too many? Too few? What is the message? How is it communicated on...bookmarks and flyers? Letterhead and business cards? Newsletters?
12. **Signage: Internal and External**—Is the library easy to find? Is it easy to find what you are looking for? Is the library mission visible? Does signage reflect awareness of diversity?
13. **Telephone**—Does a person or a machine answer the phone? If it's a machine, does your telephone greeting help or harm your image? Is it clear? Easy to follow?
14. **Website**—Is the image/message consistent with other library communications? Does it take advantage of the unique qualities of the web? Is the website a "branch library?" Does it pass "usability testing?"
15. **Body Language**—What unspoken message is being delivered by staff?

## Sample Public Relations Plan

The Somewhere Public Library  
June 2018-2020

### *Introduction*

The Somewhere Public Library has come a long way in a short time. Since moving to its current site two [2] years ago, library visitors have increased almost 300 percent and the number of cardholders has grown by 700 percent from 245 to 2,178—still only about 10 percent of the community's residents. Some residents still remember the library as a volunteer "card table" operation in the school basement. Some still drive to libraries that are bigger but farther away. The library board has set a goal of expanding its facility, either at its present site or at another location to be determined. There is a clear need and a tradition of library support among community residents and leaders. A preliminary feasibility study indicates there is

excellent potential for a ballot measure supplemented by private fundraising. Building a strong base of community awareness about what the library offers, its needs and the possibilities is key to building momentum.

### *Goals*

- The Somewhere Public Library will enjoy a high profile in the community. It will be seen as an important and popular destination for learning and enjoyment.
- Community leaders and all residents will be aware of and use library services.
- Community leaders and residents will approve a library expansion plan and support a funding campaign.

### *Objectives*

- The library will secure financial support for a new library.
- The number of cardholders will increase 600 percent for a total of 60 percent registration.
- The library will develop partnerships with three [3] or more new community groups.

### *Positioning*

The Somewhere Public Library provides big city service close to home in a comfortable, welcoming atmosphere. In addition to books, it offers audio books, CDs, videos and other multimedia resources. Its “online branch” is open 24/7. Most importantly, there are professional librarians to provide expert assistance. The Somewhere Public Library is a community center for lifelong learning, literacy and enjoyment for families and people of all ages. Although bigger than it looks, the library is not as big as it needs to be. With more space, the library could offer much more. The library is a best value and deserves the community’s support.

### *Key Message(s)*

- The Somewhere Public Library provides big city service close to home.
- We’re bigger than we look—but not as big as we need to be.

### *Key Audiences*

Internal: Staff, Board, Friends, Volunteers

External: County officials and community leaders;

Community groups with influential members;

Families with children from preschool-high school; Business and professional community

## Year 1—June 2018-19

### *Objectives*

- The number of cardholders will increase by 80 percent.
- Attendance at programs will increase by 30 percent.
- Twenty influential individuals and community groups will endorse the building project.
- City officials/other key leaders will approve an expansion plan for the library and endorse a funding plan.
- The library “family” will understand and actively support the library’s new communication focus.
- Local papers will carry at least three [3] feature stories.

### *Strategies*

1. Begin a consistent, planned program of two-way communication.
  - Establish a citizens group to advocate support for a bigger library.
  - Encourage and prepare staff, board members, Friends and volunteers to deliver the library’s message to library users, their families, friends, neighbors, key officials. Involve them in planning activities. Provide updates.
  - Invest in professional graphic design for formatting promotional materials, e.g. the newsletter, bookmarks. Have a consistent look and message. Publish a dynamic brochure with the emphasis on benefits, not just a listing of services. Distribute it outside the library—at meetings of community groups and other community locations.
  - Conduct a customer satisfaction survey. Use quotes in promotional materials.
  - Provide evaluation forms at all programs asking how the audience members heard about the program, its quality and suggestions for other programs.
  - Invite customer comments in the library and on the library’s home page. Respond to all comments in writing and with action, when appropriate.

2. Seek a higher profile in the media.
  - Make a media plan with dates for seeking news stories in connection with special events, feature stories and editorial endorsements.
  - Place at least three [3] feature stories about services such as “databases” or homework help for kids and—what they are and what they can do for you.
  - Invite local newspapers to send a photographer for special kids events or take and submit photos.
  - Offer reporters a demonstration of how the library’s databases work.
  - Seek a story comparing the library’s facilities with communities of similar size.
3. Reach out to elected officials, community leaders and groups with influential members.
  - Communicate at least once a month with key officials in person and print. Provide regular updates. Offer to demonstrate the library’s databases at their desk.
  - Present a state-of-the-library report to the county board and key organizations.
  - Recruit three [3] partners, including at least one [1] new partner, to cosponsor/underwrite activities for National Library Week, Library Card Sign-up Month, etc. Present six programs/host tours for county officials, members of the Chamber of Commerce and other influential groups.
4. Reach out to families.
  - Sponsor a library card sign-up drive during national Library Card Sign-up Month in September. Offer rewards for library users who recruit new card registrants.
  - Visit all day care centers, kindergarten and first grade classrooms. Provide library card registration, booklists and other promo materials for teachers and for kids to take home to parents.
  - Display photos of families holding their library cards in the library and post them on the website.
  - Sponsor a contest “Why My Family Uses the Library” and award prizes underwritten by partners.

*Evaluation*

- A stronger, more consistent look and message in library publications.
- Feedback from users and target audiences, customer satisfaction surveys, word of mouth.
- See objectives.

# Appendix E

## Technology Plan Checklist

### **Library Name, Location, and Date Range for the Technology Plan**

**Mission Statement**—Provide the mission statement for the library. In most cases, the mission statement can be taken verbatim from the library's current long-range or strategic plan. Link your library's mission statement to your Technology Plan.

**Plan Justification**—In one or two brief paragraphs discuss the library's technology goals in conjunction to the overall mission of the library and discuss the role technology plays in the library's services.

**Technology Strategic Plan**—Discuss how technology will be integrated into the services provided to staff and for users. A strong plan will include goals, objectives, and strategies/activities. Goals are the broad statements regarding technology in the library and may extend beyond the lifetime of the Plan. Objectives are specific measurable activities to be undertaken to reach the goals. Strategies are the steps to be taken to meet the objective.

**Technology Inventory**—This section should be broken down into two sections: current technology and future technology. In the first section list current computing and telecommunication technology being used at the library. If relevant, include a breakdown by branch. The future technology piece encompasses hardware, software, telecommunications, and information technologies the library hopes to implement during the lifetime of the Plan. If necessary, the future technology section should include a discussion of upgraded electrical systems required to handle new technologies.

**Budget**—Includes approximate costs associated with the desired level of technology, both ongoing as well as upgrade and maintenance costs for current technology, as well as costs for intended new technologies. Also indicate from where funding will be derived. This is probably the section of the Plan most likely to require revision. Make sure mention is made of any maintenance contracts.

**Evaluation**—Provide an overall evaluation statement as to how the library plans to determine if the Technology Plan goals are being implemented and their degree of success. Additionally, indicate how you will know if technology is having a positive impact on staff, users, and the community, and how well technology is helping you address your overall library goals. Also indicate how often the Plan will be reviewed and updated and by whom.

**Training**—Provide detail on training for staff and patrons on current technology. Include information on what types of training are offered, by whom, and how often. Types of training provided could include, but is not limited to, programs on searching databases, word processing, using the catalog, etc.

# Appendix F

## Certification of Library Directors

### Grade III

*Required in municipalities with populations of fewer than 3,000*

Fifty-four (54) semester credits, half of which must be in the liberal arts and sciences, and twelve (12) semester credits in :

- Basic public library administration
- Advanced public library administration
- Organization and management of collections
- Public and community services

Basic public library certification must be completed in the first year; thereafter, at least one course must be taken annually.

**OR**

Bachelor's Degree with a minor in library science **and** advanced public library administration course.

### Grade II

*Required in municipalities with populations between 3,000 and 5,999*

Bachelor's Degree and twelve (12) semester credits in:

- Basic public library administration
- Advanced public library administration
- Organization and management of collections
- Public and community services

Basic public library certification must be completed in the first year; thereafter, at least one course must be taken annually.

**OR**

Bachelor's Degree with a minor in library science **and** advanced public library administration course.

## **Grade I**

*Required in municipalities with populations of 6,000 or more*

Master's Degree in librarianship from a graduate library program accredited by the American Library Association.

## **Continuing Education Requirements**

One hundred (100) hours of professional continuing education, at least ten (10) hours of which must be technology-related, are required every five (5) years for recertification (*regardless of grade level*).

Temporary and provisional certifications may be granted in certain situations. For more information, see the *DPI Certification Manual for Wisconsin Public Library Directors*.