**Agenda**
**Edward U. Demmer Memorial Library Board of Trustees**
**Tuesday, August 16, 2022**
**3:30 p.m.**
**Library Maple Room and Via Video/Teleconference**

This meeting will be held in person and via video/teleconference. Interaction and dialogue during the meeting, from the time it is called to order until public comments, will be limited to only that of the library board, library director, and/or those called upon by the meeting chair to participate. Instructions for joining the meeting are posted below.

- Call to Order
- Approval of the Agenda
- Approval of minutes
  - July 19, 2022 regular meeting
  - August 2, 2022 special meeting
- Correspondence
- Committee Reports
  - Three Lakes Public Library Foundation
  - Oneida County Library Board
- Director's Report
  - Building maintenance report
    - Report on generator
- Budget Review
  - Payment of bills – public funds
  - Payment of bills – donation accounts
  - 2022 budget review
- Old Business
  - Personnel Policy/handbook - update
  - Discuss/approve: Operational non-lapsing account/financial policy
  - 2023 draft budget - update
  - Director search committee – update
  - Demmer Library Trustees – Three Lakes Public Library Foundation: long-term funding strategic planning
- New Business
  - Staffing update
  - Discuss/approve: concrete for west ramp
- Comments from citizens

**To join the meeting:**
To join from a computer:
https://bluejeans.com/7155463391

To join from a phone:
+1.408.419.1715 or +1.408.915.6290
Meeting ID: 715 546 3391

Next Meeting: September 20, 2022, 4:30 p.m., library lower level and/or via virtual attendance

Any person planning to attend this meeting who has difficulty managing stairs or who needs some type of special accommodations in order to participate should notify the Demmer Library at 715/546-3391.

Unapproved Minutes July 19, 2022
Edward U. Demmer Memorial Library
Library Board of Trustees Meeting

Trustee Attendance: Ann Asbeck (virtual), Dianna Blicharz (virtual), Jeff Boehm, Steve Garbowicz, Dan McKissack (virtual), Kathleen Olkowski (virtual), Patty Wallesverd

Absent:

Other Attendees: Erica Brewster (director), Sue Harris (town clerk) April Lammert

Ann Asbeck called the meeting to order at 4:31 p.m.

**Agenda:**

Motion by Dan, seconded by Patty, to approve the agenda in any order. All ayes, motion carried.

**Approval of Minutes:**

Motion by Patty, seconded by Steve, to approve the minutes of the June 21, 2022, regular meeting as presented. Motion carried.

**Correspondence:** None

**Committee Reports:**

Three Lakes Public Library Foundation: met on Friday, June 17. Annual meeting was held first reviewing the 2021-2022 accomplishments and reviewed the foundation financial status. Despite the uncertainty of the market, decision was to not make changes to the investment policy. Officer election resulted in the same slate of officers for the next year.

Regular foundation meeting: discussed the sunsetting of the current solar project plan, and raised the question of whether the foundation would consider funding a building backup system, whether it be a battery or natural gas generator system. Will wait for the results from generator exploration committee.

Oneida County Library Board: met on Thursday, June 23. The Demmer Library funding request for 2023 was approved to be included in the 2023 county board budget request.

**Director's Report:**

- Director's Report: Erica gave the library board a heads-up about a developing proposal to increase Story Hour programming by offering a weekly Story Hour class in the Three Lakes elementary school 4K classroom in addition to the Sugar Camp elementary school and at the Demmer Library. This is still a draft proposal and may come before the library board in August. Erica and April continue to cover the technical services job role with certain duties still covered by Antigo Public Library cataloger. Otherwise the library is busy, busy, busy, busy, busy, busy, busy.
- Building and Maintenance Report: 7/19: discovered the dehumidifier in the small furnace room is not draining properly and is leaking water out of the bottom of the unit. The water has saturated the carpet in the staff area again and the dehumidifier is offline until Rappley can come and determine the problem.

  New plaques are completed, although a couple of them have spelling errors and are waiting for the corrected ones to be delivered.

DRAFT

**Budget Review:**

Motion by Steve, seconded by Patty, to approve vouchers 67-79 for June-July 2022 for payment from the town account. All ayes, motion carried.

Motion by Kathleen, seconded by Dan, to approve payment of bills from the special accounts. All ayes, motion carried.

Motion by Steve, seconded by Jeff, to approve the transfer to the fines and copier account with the Town of Three Lakes.

Reviewed public budget expenditures and quarterly account balances to date.

**Old Business:**

- Personnel Policy/handbook:

  Staff are currently reviewing the handbook.

- Director search committee - update:

  Interviewed candidate on 7/13 with positive results. References were checked this week. Tentatively scheduled an in-person interview at the end of July. May need a special board meeting before the middle of August if an official offer is needed.

- DLBT – TLPLF long-term funding strategic planning:

  Ann has discussed timeline for a meeting with foundation president Bob Werner, likely at the end of August, early September.

**New Business:**

- Operational non-lapsing account/financial policy review:

  Reviewed draft financial policy outlining the purpose and management of library streams of revenue and accounts. Also included a proposal for managing non-lapsing funds from unspent municipal operational funds under board control.

  Motion by Steve, seconded by Kathleen, to table further discussion and decision until the regular August meeting. All ayes, motion carried.

- 2023 draft budget:

  Motion by Patty, seconded by Dan, to approve the draft 2023 budget as presented. All ayes, motion carried.

**Future agenda items: Personnel handbook, financial policy, non-lapsing account cap**

**Comments from citizens:**

**Next Meeting: Regular meeting August 16, 2022, 3:30 pm in the lower level of the library and/or via video/teleconference.**

There being no further business, Patty moved to adjourn, seconded by Dan. All ayes, motion carried. The meeting adjourned at 6:06 PM.

Respectfully submitted: Erica Brewster, Director

DRAFT

Special Meeting Minutes August 02, 2022
Edward U. Demmer Memorial Library
Library Board of Trustees Meeting

Trustee Attendance: Ann Asbeck, Dianna Blicharz, Steve Garbowicz, Dan McKissack, Kathleen Olkowski (virtual), Patty Wallesverd

Absent: Jeff Boehm

Other Attendees: Erica Brewster (director)

Ann Asbeck called the meeting to order at 4:33 p.m.

**Agenda:**

Motion by Dianna, seconded by Steve, to approve the agenda in any order. All ayes, motion carried.

**Story Book Garden permanent installation:**

Motion by Patty, seconded by Dianna, approve installation of a permanent Story Book Garden on the northeast side adjacent to the library building. Five ayes, one abstention (Steve), motion carried.

**Move into closed session:**

Motion by Steve, seconded by Patty, to enter into closed session per section 19.85(1)(c) of Wisconsin state statutes for purposes of considering employment, promotion, compensation or performance evaluation data of library staff. (Topic: new director negotiations, library wage scale.)

- Roll call: Ann: aye, Dianna: aye, Dan, aye, Kathleen: aye, Patty: aye, Steve, aye. Board entered into closed session at 4:42 PM.

**Return to open session:**

Motion by Ann, seconded by Patty, to return to open session. Ann: aye, Dianna: aye, Kathleen: aye, Patty: aye, Dan, aye, Steve, aye.

**Report on action taken in closed session:**

The library board will make an offer to a prospective candidate for library director subject to terms discussed to be included in the offer letter.

Motion by Steve, seconded by Diana, based on advice from the Three Lake Town Clerk to waive any conflicts that the written offer has with the current Town of Three Lakes employee handbook. All ayes, motion carried.

**Comments from citizens:**

**Next Meeting: Regular meeting August 16, 2022, 3:30 pm in the lower level of the library and/or via video/teleconference.**

There being no further business, Steve moved to adjourn, seconded by Patty. All ayes, motion carried. The meeting adjourned at 5:23 PM.

Respectfully submitted: Erica Brewster, Director

DRAFT

**Library Board of Trustees - Director's Report**

**August 16, 2022**

**ADMINISTRATION**:

Liaise with library director search committee, continue staff recruiting management, posting job, interviews, job offer, etc. Continue 2023 budget and draft financial policy. 8/3, meet with town chair and clerk w/library board reps re: budget. Continue oversight/management of cataloging. Cover staffing needs for staff with emergencies and scheduled time off. Continue computer inventory.

Office/clerical: bank deposit; materials acquisition and accounting; donation/memorial acknowledgements and accounting; town account accounting; timecards and leave time/benefits tracking; invoices and mail checks; office and library supply orders; fines/copier/donation cash management; magazine order for 2023.

**LIBRARY SERVICES**:

Second half of July and into August continues to be busy with library users. Many, many hours spent by all staff at the front desk and supporting direct patron services. Lots of demand for study rooms and technical support. New wave of summer visitors arriving for August.

Candice is working with the Three Lakes School District (specifically 4K teacher and media specialist) to develop expanded Story Hour offerings in the Three Lakes 4K classroom. Ann Asbeck and Dianna Blicharz will meet with school administrator Teri Maney to advise on high level coordination and possible financial support.

**COMMUNITY COLLBORATION:**

Forward Three Lakes Leadership Team – discuss additional non-profit management training program offerings

7/21, 8/4, 8/11: WVLS ILS (Integrated Library System) review committee – continue reviewing proposals from companies that provide systems as V-Cat explores possible alternatives to current system.

8/10: WVLS Library Advisory Committee – review 2023 WVLS system plan draft and system budget, 2024 system technology budget

Three Lakes Historical Society – meeting with new administrator

**PROGRAMS AND OUTREACH**:

July:

- Children: Finding Nemo interactive movie (28); Trees for Tomorrow (17); Shark Day (32)
- YA: Make It! Days (34); D&D (17)
- Adult: Books the Other Channel (12); TLGS Beginning Genealogy Workshop (42)
- All ages: Summer reading program (62 participants / 50,805 minutes read)
- Self-directed: Chalkfest (38)

August:

- Children: Tie-Dye Day, Water Play Day, End of Summer Smores
- YA: D&D
- Adult: Books the Other Channel; TLGS
- All ages: Summer reading program, Great Octopus Hunt

Respectfully submitted,

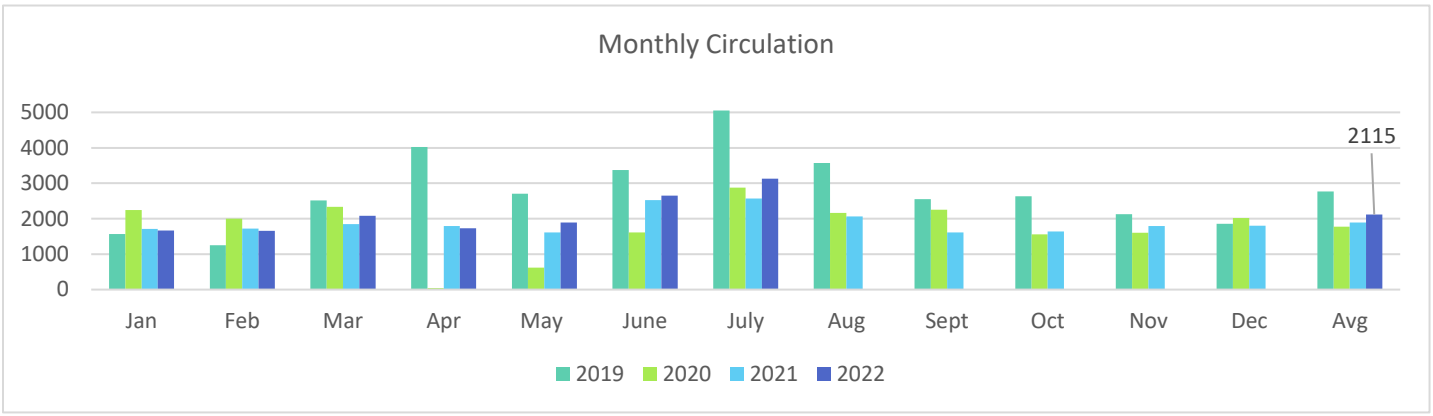
Erica Brewster – Director

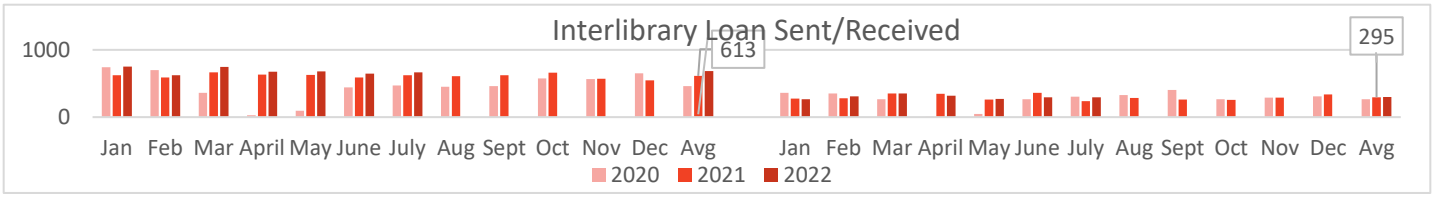
**Library Board of Trustees - Director's Report**

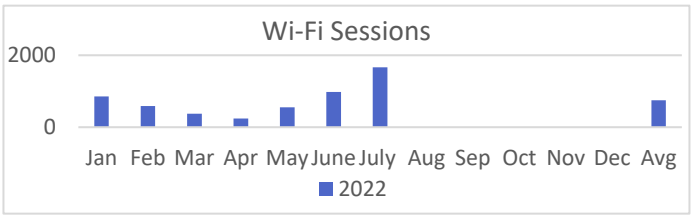
**August 16, 2022**

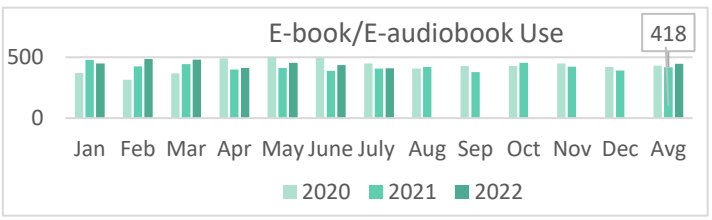
**Monthly and YTD Statistics**

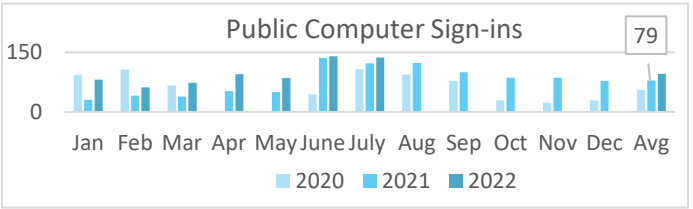
| | July 2022 | YTD 2022 | July 2021 | YTD 2021 | July 2020 | YTD 2020 |
|---|---|---|---|---|---|---|
| **Circulation** | 3,125 | 14,996 | 2,547 | 13,747 | 2,879 | 11,803 |
| **Interlibrary loan sent** | 629/36 | 4,594/189 | 621 | 4,415 | 469 | 2,838 |
| **Interlibrary loan received** | 296 | 2,107 | 239 | 2,112 | 303 | 1,593 |

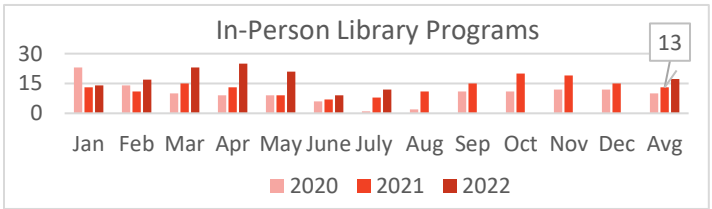


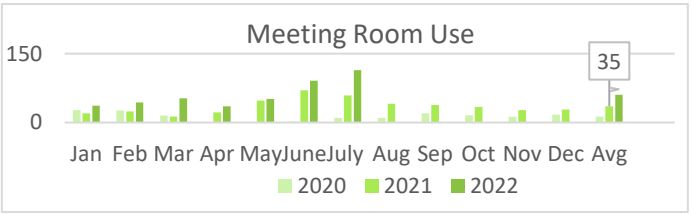



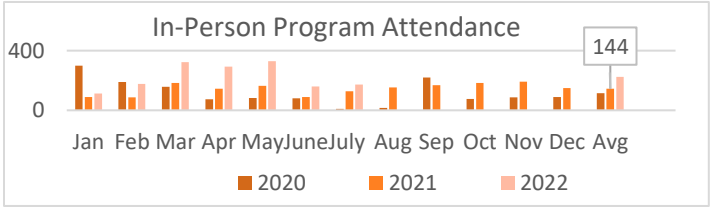



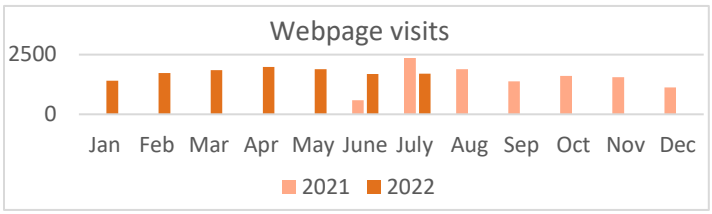




**Library Usage - Survey 2022**

| | March | June | October | December | Total 2022 | Total 2021 | Total 2020 |
|---|---|---|---|---|---|---|---|
| **Library Visits** | 254 | 332 | | | | 12,402 | 13,117 |
| **Reference Transactions** | 92 | 82 | | | | 2,769 | 1,430 |
| **Program Attendance** | 9 / 88 programs | 1 / 8 programs | programs | programs | Avg/wk: programs | Avg/wk: 34 3 programs | Avg/wk: 62 3 programs |

**Library Board of Trustees - Director's Report**

**August 16, 2022**




**Donations received:**

- $100 unrestricted
- $50 unrestricted
- $240 WVLS for summer performer

**Memorials:**

- $100 in memory of Joann Sprague
- $150 in memory of Dee-Dee Mignin

**Publicity of note:**

**What's New at the Library?**

EDWARD U. DEMMER MEMORIAL LIBRARY
THREE LAKES

The Edward U. Demmer Memorial Library summer reading program continues until Aug. 12 with the theme "Oceans of Possibilities." Those who haven't signed up for summer reading can still log their minutes spent, reading to earn entries into weekly drawings for prizes. All ages are welcome.

Library helpers will be on hand Tuesday, Aug. 2, to help patrons tie-dye an article of clothing of their choice. Attendees must bring their own apparel.

Youths and adults are invited for Water Day Tuesday, Aug. 9, to enjoy water and water balloon games. Attendees should dress to get wet.

The book club, Books the Other Channel, will meet Aug. 23, at 6:30 p.m. in the Maple Room to discuss "Verity" by Colleen Hoover. All are invited to attend.

For more information about programming or times, contact the library at (715) 546-3391 or demmer@demmerlibrary.org.

**Library Board of Trustees – Building and Maintenance Report**

**August 16, 2022**

**BUILDING:**

Attic/roof:

- Need to follow up on possible need for opening of soffit for ventilation area on south roof over electric/gas meters (gated area) where gutter froze, possible ice dam in valley.
- Outlet installation for heat tape

Ductwork in IT room:

- Need to follow up with replacing insulation.

**SYSTEMS:**

Emergency exit signs: still not repaired. Second follow-up visit from fire inspector on 5/16; will soon need to be reported to area fire chief.

Lower level dehumidifier: 7/19: discovered dehumidifier in small furnace room (in Tamarack Room) had backed up and flooded staff office area. Called Rappley Plumbing & Heating; technician came 7/20 and unplugged the hose. Since that furnace room does not have a drain and has both the dehumidifier and furnace condensation pump that could potentially spill water without being noticed, purchased portable dehumidifier, box fan, carpet fan, installed water sensor with power shutoff and alarm for library in case of future incidents.

Security cameras: 7/20: discover camera in Tamarack Room was not recording for about 36 hours. Manually disconnected and reconnected camera cable at rack port, camera began recording again. Noted that the Genetec security computer seems to be getting very slow, may need to look at replacing/upgrading.

Fire suppression system testing: completed 7/27 (annual, routine)

Building backup generator: 8/2: Jeff Boehm organized visit with Northern Generator to look at options and get information/quote on possible generator systems for library and/or town office.

**INTERIOR:**

Plaques**:** have all arrived, still need to be hung in various locations.

**EXTERIOR:**

Concrete: 7/29: Josh Paetow met with Hoffman, Brian Schubring to discuss causes of/possible solutions to extreme cracking on ramp by west entrance. Received engineering recommendation from Hoffman architects 8/8.

Landscaping**:** due to begin late summer, 2022.

**Library Board of Trustees – Building and Maintenance Report**

**August 16, 2022**

**MAINTENANCE AND OTHER CONCERNS/PROJECTS:**

- Outlets for heat tape in southwest gutter
- Attic ventilation to east side of south gable roof over electrical/gas meters
- Replace failing concrete on west entrance
- Thermostat for staff offices/Tamarack Room is failing to communicate consistently with network
- Motion sensor light and flickering light in Tamarack Room
- Motion sensor light in Local History room (not sensitive enough)
- Fix tack wall in children's area
- Add tack wall to Museum Visitor Center wall
- Knox box: fire department
- Plaques
    - Lawrence Demmer plaque for vestibule

# Public Funds Voucher List

8/16/2022 through 8/16/2022



| Date | Description | Memo | Category | Amount |
|---|---|---|---|---|
| 8/16/2022 | April Lammert | 5511039 | 07 1039 Materials:Subscriptions:Newspa... | -90.86 |
| | | 5511040 | 08 1040 Expenses:Programming:YA | -37.10 |
| | | 5511040 | 08 1040 Expenses:Programming:Reading... | -4.69 |
| 8/16/2022 | Baker & Taylor | 5511039 | 07 1039 Materials:Books:Adult Books | -1,160.93 |
| | | 5511039 | 07 1039 Materials:Books:Juv-YA Books | -616.34 |
| 8/16/2022 | Candice Johnson | | 08 1040 Expenses:Programming:Reading... | -110.65 |
| | | Director interview | 08 1040 Expenses:Publishing Fees:Job P... | -17.82 |
| 8/16/2022 | Cengage Learning Inc / Gale | v.82-5511039 - Large print | 07 1039 Materials:Books:Adult Books | -83.36 |
| 8/16/2022 | Demmer Mem. Library | 5511039 | 07 1039 Materials:Books:Adult Books | -80.08 |
| | | 5511039 | 07 1039 Materials:Books:Juv-YA Books | -34.22 |
| | | 5511039 | 07 1039 Materials:AV:AV Adult:Video | -149.76 |
| | | 5511035 | 05 1035 Property Maintenance:Property ... | -476.73 |
| | | 5511039 | 07 1039 Materials:AV:AV Juv-YA:Video | -11.28 |
| | | 5511038 | 06 1038 Supplies:Office | -87.88 |
| | | 5511038 | 06 1038 Supplies:Computer Hardware | -24.98 |
| 8/16/2022 | Erica Brewster | 5511040 | 08 1040 Expenses:Publishing Fees:Job P... | -69.99 |
| 8/16/2022 | Heartland Business Systems | 5511015 | 03 1015 Contractual Services:Equipment ... | -1,135.00 |
| 8/16/2022 | Lakeland Printing Co., Inc. | v.86-5511040 - Job posting | 08 1040 Expenses:Publishing Fees:Job P... | -55.00 |
| 8/16/2022 | MicroMarketing Associates | 5511039 | 07 1039 Materials:AV:AV Adult:Audiobook | -382.43 |
| 8/16/2022 | Northwoods River News | v.89--5511040 - job posting | 08 1040 Expenses:Publishing Fees:Job P... | -96.00 |
| 8/16/2022 | ODP Business Solutions | v.90-5511038 - Office Depot | 06 1038 Supplies:Office | -51.70 |
| 8/16/2022 | Rappley Plumbing & Heating | v.91-5511035 - dehumidifier | 05 1035 Property Maintenance:Property ... | -105.00 |
| 8/16/2022 | Three Lakes Fab Lab | v.92-5511040 - Make It Camp | 08 1040 Expenses:Programming:YA | -146.67 |
| 8/16/2022 | Vilas County News-Review | v.93-5511040 - job posting | 08 1040 Expenses:Publishing Fees:Job P... | -154.80 |
| 8/16/2022 | Wisconsin Library Association | v.94-5511040 - membership | 08 1040 Expenses:Staff Development | -166.61 |
| 8/16/2022 | Wisconsin Valley Library Service | 5511039 | 07 1039 Materials:Books:eBook Consorti... | -771.84 |
| | | 5511040 | 08 1040 Expenses:WVLS:Network And E... | -1,770.00 |
| **8/16/2022 - 8/16/2022** | | | | **-7,891.72** |

| | |
|---|---|
| **TOTAL INFLOWS** | **0.00** |
| **TOTAL OUTFLOWS** | **-7,891.72** |
| **NET TOTAL** | **-7,891.72** |

# Special Account for Board - New

7/1/2022 through 8/16/2022



| Date | Num | Description | Memo | Category | Clr | Amount |
|---|---|---|---|---|---|---|
| **BALANCE 6/30/2022** | | | | | | **10,162.98** |
| 7/13/2022 | Debit | Amazon | Adult DVD, Juv book | Town of Three Lakes Expense | R | -35.24 |
| 7/18/2022 | Debit | Amazon | Adult DVD | Town of Three Lakes Expense | R | -17.96 |
| 7/19/2022 | 3718 | Dan Harlow | TLPLF Reiter Center Story Walk | Grant and Project Expense | | -1,262.79 |
| 7/19/2022 | 3719 | Demco | Summer t-shits | Donation Expense | R | -30.08 |
| 7/19/2022 | 3720 | Baker & Taylor Books | de Young, Miller TLWC memorial | Memorial Expense:Books | | -24.02 |
| 7/19/2022 | 3721 | ...Town Of Three Lakes | 2nd quarter 2022 | Copier Transfer to Town | R | -325.23 |
| | | | 2nd quarter 2022 | Fine Transfer to Town | R | -157.99 |
| 7/22/2022 | Debit | Amazon | Adult DVD | Town of Three Lakes Expense | R | -24.99 |
| 7/22/2022 | Debit | Menards | Property maintenance | Town of Three Lakes Expense | R | -396.74 |
| 7/25/2022 | Debit | Amazon | Adult DVD | Town of Three Lakes Expense | R | -12.96 |
| 7/25/2022 | Debit | Amazon | Juv book, prop maintenance | Town of Three Lakes Expense | R | -84.94 |
| 7/25/2022 | Debit | Amazon | Office supplies | Town of Three Lakes Expense | R | -40.57 |
| 7/25/2022 | Debit | Amazon | Adult DVD, Juv DVDs, Juv Book | Town of Three Lakes Expense | R | -53.75 |
| 7/26/2022 | Debit | Amazon | Adult DVD | Town of Three Lakes Expense | R | -14.99 |
| 7/26/2022 | Debit | Amazon | Adult DVD | Town of Three Lakes Expense | R | -19.96 |
| 7/26/2022 | Debit | Amazon | Adult DVD | Town of Three Lakes Expense | R | -17.96 |
| 7/26/2022 | Debit | Genealogy Gems | Adult book | Town of Three Lakes Expense | R | -30.61 |
| 7/26/2022 | Debit | Mugs & Co | Story Book Gardens prizes | Grant and Project Expense | R | -60.00 |
| 7/27/2022 | Debit | Amazon | Adult books | Town of Three Lakes Expense | R | -36.98 |
| 7/27/2022 | Debit | Amazon | Adult book | Town of Three Lakes Expense | R | -12.49 |
| 7/27/2022 | Debit | Amazon | Office supplies | Town of Three Lakes Expense | R | -29.99 |
| 7/27/2022 | Debit | Amazon | computer hardware | Town of Three Lakes Expense | R | -24.98 |
| 7/28/2022 | DEP | ... Deposit | | Copier Income | R | 201.76 |
| | | | | Fines Income | R | 216.30 |
| | | | City of Antigo - APL purchase of BCD | Donation Income:Books | R | 39.00 |
| | | | cash - Clearwater Lake Condominium | Donation Income:Misc. | R | 100.00 |
| | | | cash - Demmer | Donation Income:Misc. | R | 50.00 |
| | | | WVLS SRP program grant | Grant and Project Income | R | 240.00 |
| | | | Shain for Sprague | Memorial Income | R | 100.00 |
| | | | 1035: 51.00; 1038: $66.48; 1039: $149.75... | Town of Three Lakes Income | R | 579.38 |
| | | | cash | Donation Income:Misc. | R | 45.00 |
| 7/28/2022 | Debit | Amazon | office supplies | Town of Three Lakes Expense | R | -17.32 |
| 7/29/2022 | Debit | Mugs & Co. | Story Book Gardens prizes | Grant and Project Expense | R | -70.00 |
| 8/16/2022 | 3722 | ODP Business Solutions | Office Depot - Coffee Cart | Donation Expense:Coffee Cart | | -49.66 |
| 8/16/2022 | 3723 | April Lammert | Story Book Gardens | Grant and Project Expense | | -25.71 |
| 8/16/2022 | 3724 | Feights Trophies | Plaques | Donation Expense | | -484.57 |

# Special Account for Board - New

7/1/2022 through 8/16/2022



| Date | Num | Description | Memo | Category | Clr | Amount |
|---|---|---|---|---|---|---|
| **7/1/2022 - 8/16/2022** | | | | | | **-1,791.04** |
| **BALANCE 8/16/2022** | | | | | | **8,371.94** |
| | | | | **TOTAL INFLOWS** | | **1,571.44** |
| | | | | **TOTAL OUTFLOWS** | | **-3,362.48** |
| | | | | **NET TOTAL** | | **-1,791.04** |

# Former Friends Account for Board

8/16/2022 through 8/16/2022

| Date | Num | Description | Memo | Category | Amount |
|---|---|---|---|---|---|
| **BALANCE 8/15/2022** | | | | | **9,773.07** |
| 8/16/2022 | 1125 | Demmer Memorial Library | Northwoods Children's ... | Donation Expense:Friends of the ... | -128.87 |
| 8/16/2022 | 1128 | BookPage | 2022-2023 subscriptio... | Donation Expense:Friends of the ... | -390.00 |
| **8/16/2022 - 8/16/2022** | | | | | **-518.87** |
| **BALANCE 8/16/2022** | | | | | **9,254.20** |

| | |
|---|---|
| **TOTAL INFLOWS** | **0.00** |
| **TOTAL OUTFLOWS** | **-518.87** |
| **NET TOTAL** | **-518.87** |

# 2022 August Budget Sheet

| 8/16/2022<br>Account | 2022 Budget | Spent | Balance | |
|---|---|---|---|---|
| **01 Salaries** 551 1001 | | | | |
| 01 Director | $ 55,536.00 | $ 32,040.00 | $ 23,496.00 | 58% |
| 02 Technical Services | $ 31,714.80 | $ 8,318.80 | $ 23,396.00 | 26% |
| 03 Adult and Young Adult Librarian | $ 30,628.00 | $ 18,849.25 | $ 11,778.75 | 62% |
| 04 Childrens Librarian | $ 13,925.60 | $ 9,791.16 | $ 4,134.44 | 70% |
| 05 Outreach Coordinator | $ 11,109.28 | $ 6,592.32 | $ 4,516.96 | 59% |
| 06 Circulation Clerk | $ 7,498.40 | $ 4,460.25 | $ 3,038.15 | 59% |
| 07 Summer Asst. | $ 972.00 | $ - | $ 972.00 | 0% |
| 08 Custodial | $ 4,954.56 | $ 1,476.86 | $ 3,477.70 | 30% |
| 09 Misc Staff Salaries | $ 1,498.43 | | $ 1,498.43 | |
| **Total Salaries** | **$ 157,837.07** | **$ 81,528.64** | **$ 76,308.43** | |
| | | 52% | | |
| **02 Benefits** | | | | |
| Social Security 551 1005 | $ 11,959.90 | $ 5,488.32 | $ 6,471.58 | |
| Health Insurance 551 1006 | $ 35,196.00 | $ 3,859.49 | $ 31,336.51 | |
| Life Insurance 551 1006 | $ - | $ 38.08 | $ (38.08) | |
| Dental EBC 551 1008 | | $ 317.79 | $ (317.79) | |
| WRS 551 1009 | $ 8,384.22 | $ 4,639.74 | $ 3,744.48 | |
| **Total Benefits** | **$ 55,540.12** | **$ 14,343.42** | **$ 41,196.70** | |
| | | 26% | | |
| **03 Contractual Services** | 551 1015 | | | |
| Equipment Contracts | $ 2,607.00 | $ 2,131.25 | $ 475.75 | |
| Professional Services | $ 425.00 | $ 150.00 | $ 275.00 | |
| Waltco Courier | $ 950.00 | $ 688.85 | $ 261.15 | |
| **Total Contractual Services** | **$ 3,982.00** | **$ 2,970.10** | **$ 1,011.90** | |
| | | 75% | | |
| **04 Utilites** | | | | |
| Electric 551 1031 | $ 5,000.00 | $ 3,327.42 | $ 1,672.58 | 67% |
| Natural Gas 551 1034 | $ 2,000.00 | $ 1,610.81 | $ 389.19 | 81% |
| Sewer and Water 551 1036 | $ 1,500.00 | $ 888.62 | $ 611.38 | 59% |
| Telephone 551 1020 | $ 2,500.00 | $ 1,439.99 | $ 1,060.01 | 58% |
| **Total Utilites** | **$ 11,000.00** | **$ 7,266.84** | **$ 3,733.16** | |
| | | 66% | | |
| **05 Property Maintenance** | 550 1035 | | | |
| Custodial Supplies | $ 600.00 | $ 435.39 | $ 164.61 | |
| Property Maintenance | $ 3,000.00 | $ 3,674.51 | $ (674.51) | |
| Security Systems | $ 1,144.09 | $ 721.00 | $ 423.09 | |
| Building Contingency | $ - | $ 239.63 | $ (239.63) | |
| **Total Property Maintenance** | **$ 4,744.09** | **$ 5,070.53** | **$ (326.44)** | |
| | | 107% | | |

| 8/16/2022<br>Account | 2022 Budget | Spent | Balance |
|---|---|---|---|
| **06 Supplies** | 551 1038 | | |
| Computer Hardware | $ 2,300.00 | $ 338.21 | $ 1,961.79 |
| Library Supplies | $ 1,000.00 | $ 1,462.33 | $ (462.33) |
| Office Supplies | $ 1,000.00 | $ 540.69 | $ 459.31 |
| Petty Cash | $ 150.00 | | $ 150.00 |
| Postage | $ 400.00 | $ 330.22 | $ 69.78 |
| **Total Supplies** | **$ 4,850.00** | **$ 2,671.45** | **$ 2,178.55** |
| | | 55% | |
| **07 Materials - AV** | 551 1039 | | |
| Adult audiobook | $ 2,700.00 | $ 1,630.33 | $ 1,069.67 |
| Adult music | $ 100.00 | $ 53.18 | $ 46.82 |
| Adult video | $ 1,130.00 | $ 575.86 | $ 554.14 |
| Juvenile audiobook | $ 200.00 | $ 166.71 | $ 33.29 |
| Juvenile music | $ 50.00 | $ 13.99 | $ 36.01 |
| Juvenile video | $ 200.00 | $ 31.24 | $ 168.76 |
| YA audiobook | $ 265.00 | $ - | $ 265.00 |
| Replacements-AV | $ 125.00 | $ - | $ 125.00 |
| **Total Materials - AV** | **$ 4,770.00** | **$ 2,471.31** | **$ 2,298.69** |
| | | 52% | |
| **07 Materials - Books** | 551 1039 | | |
| Adult books | $ 12,000.00 | $ 8,742.96 | $ 3,257.04 |
| eBook consortium | $ 771.84 | $ 771.84 | $ - |
| Juvenile/YA books | $ 3,750.00 | $ 2,827.61 | $ 922.39 |
| **Total Materials - Books** | **$ 16,521.84** | **$ 12,342.41** | **$ 4,179.43** |
| | | 75% | |
| **07 Materials - Subscriptions** | 551 1039 | | |
| Individual subscriptions | $ 85.00 | $ 119.00 | $ (34.00) |
| Newspapers | $ 1,099.72 | $ 790.73 | $ 308.99 |
| Subscription Service | $ 1,700.28 | $ 1,702.72 | $ (2.44) |
| **Total Subscriptions** | **$ 2,885.00** | **$ 2,612.45** | **$ 272.55** |
| | | 91% | |

| 8/16/2022<br>Account | 2022 Budget | Spent | Balance |
|---|---|---|---|
| **08 Expenses - Computer** | 551 1040 | | |
| Maintenance and Repair | $ 500.00 | $ - | $ 500.00 |
| Software subscription/licenses | $ 1,000.00 | $ 132.99 | $ 867.01 |
| Computer Contingency | $ - | $ - | $ - |
| **Total Computers** | **$ 1,500.00** | **$ 132.99** | **$ 1,367.01** |
| | | 9% | |
| **08 Expenses - Programming** | 551 1040 | | |
| Adult | $ 700.00 | $ 90.48 | $ 609.52 |
| Children / Story Hour | $ 700.00 | $ 134.63 | $ 565.37 |
| Movie license | $ 223.00 | $ - | $ 223.00 |
| Reading Programs | $ 700.00 | $ 718.68 | $ (18.68) |
| Young Adult | $ 700.00 | $ 322.12 | $ 377.88 |
| **Total Programming** | **$ 3,023.00** | **$ 1,265.91** | **$ 1,757.09** |
| | | 42% | |
| **08 Expenses - Publishing Fees** | 551 1040 | | |
| Job Posting | $ 150.00 | $ 710.41 | $ (560.41) |
| Publicity | $ 150.00 | $ 50.00 | $ 100.00 |
| **Total Publishing Fees** | **$ 300.00** | **$ 760.41** | **$ (460.41)** |
| | | 253% | |
| **08 Expenses - Staff Developmer** | 551 1040 | | |
| Staff Development | $ 1,000.00 | $ 181.61 | $ 818.39 |
| Mileage and Meals | $ 1,500.00 | $ 231.69 | $ 1,268.31 |
| **Total Staff Development** | **$ 2,500.00** | **$ 413.30** | **$ 2,086.70** |
| | | 17% | |
| **08 Expenses - WVLS** | 551 1040 | | |
| Internet | $ 1,200.00 | $ 1,200.00 | $ - |
| Network and Enterprise | $ 1,770.00 | $ 1,770.00 | $ - |
| V-Cat Maintenance | $ 5,223.24 | $ 5,222.06 | $ 1.18 |
| Wiscat (DPI) & WorldCat (WILS) | $ 200.00 | $ 200.00 | $ - |
| **Total WVLS** | **$ 8,393.24** | **$ 8,392.06** | **$ 1.18** |
| | | 100% | |
| **Total 2022 Budget** | **$ 277,846.36** | **$ 142,241.82** | **$ 135,604.54** |
| Salary totals current through | 7/27/2022 | 51% | |

**DRAFT FINANCIAL POLICY MEMO - 8/16/2022**

Revisions made since 7/19/2022:

- Moved “non-lapsing account” section to immediately follow “sources of annual operating revenue” for better flow.
- Moved “restricted/unrestricted funds” (non-municipal, private revenue) to end of document
- Clarified non-lapsing account definition (p 3-4). Removed: references to “health non-lapsing account.” Added:

> **Historical note*: usually large balances at the end of an operating year are the result of unused funds in the health insurance premium line. While not a legal requirement, the fact that these funds were allocated in good faith to be used for employee health insurance coverage behooves the library board to reallocate those funds towards health insurance premiums/operating expenses in future operating years. Therefore, the Demmer Library Board of Trustees established the following guideline for maintaining a reasonable level of funds in the non-lapsing account.

Note: The full text of the Demmer Trust declaration is not included with this printing but would be included with the final policy.

# Edward U. Demmer Memorial Library – Library Policies

## M. Financial Policy

Last reviewed by Library Board: 7/19/2022, 8/16/2022
Approved by Library Board:

**Background**:

Finances for public libraries in Wisconsin are more involved due to the separation of board oversight per Wisconsin state statute 43.58.[1] Per statute, all monies allocated to a public library by a municipality during a fiscal year, through private donation, or through grants and other revenue, are held and controlled by the library board in perpetuity, not returned to a general fund or otherwise managed by other governing bodies. This often results in fiscal management systems unique to each library and each municipality under which the library is formed. The Edward U. Demmer Memorial Library of the Town of Three Lakes is no exception. The intent of this document is to outline and summarize current fiscal management practices and provide a starting point for reviewing and revising those practices to assure transparency and fiscal responsibility.

### 1. Sources of annual operating revenue – restricted use

A. **Municipal – Town of Three Lakes**

The majority of the annual operating budget of the Edward U. Demmer Memorial Library comes from tax levy appropriated by the Town of Three Lakes. Whereas funds that are appropriate to the library by the municipality must remain under library board control and not returned to a general fund, any unspent funds at the end of a fiscal year are transferred to a non-lapsing account for the library. See 3. Edward U. Demmer Memorial Library non-lapsing accounts for further explanation of how these funds are designated for use.

*Approximately 80% of the standard operating revenue*

B. **Municipal – Oneida County**

The second largest source of annual operating revenue comes from Oneida County through library tax funds, which are exempt from county property tax levy (similar to ambulance funding). This tax is funded by the "unlibraried" municipalities – those towns within the county that do not support a local public library directly. Per state statute, the county is only required to reimburse 70% of the cost of circulating materials[2] to residents of those unlibraried towns.

However, traditionally due to the closure of the Oneida County Mailbox Library in 1994, and for other historic reasons, Oneida County has funded Oneida County libraries above and beyond the statutorily required limits.

[1] https://docs.legis.wisconsin.gov/statutes/statutes/43/58

[2] Or "cost per circ." Calculated by dividing the library's entire operating expenses by the number of circulations in the previous year as reported in the library's annual report to the Department of Public Instruction.

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## M. Financial Policy

Last reviewed by Library Board: 7/19/2022, 8/16/2022
Approved by Library Board:

These funds are deposited with the Town of Three Lakes and used to offset the tax levy for operational expenses.

*Approximately 15-18% of standard operating revenue*

**C. Cross border circulation reimbursement**

Similar to the Oneida County reimbursement for circulations to unlibraried residents, libraries in the State of Wisconsin can request reimbursement from neighboring counties for cost of circulating materials to their non-libraried residents. For the Demmer Library this is mainly circulations to residents in Forest County and Lincoln County for residents of towns other than Crandon, Tomahawk, or Merrill. While the Demmer circulates a notable number of materials to the towns of Lincoln and Washington and residents of the city of Eagle River and other Vilas County communities, plus residents of Elcho and other Langlade County communities, these communities are technically already "libraried" as they are under contract with other municipalities to provide library service. Therefor the Demmer can only request reimbursement from Lincoln and Forest counties, of which Forest County is the bulk of those reimbursements.

These funds are deposited with the Town of Three Lakes and used to offset the tax levy for operational expenses.

*Approximately 1-2% of standard operating revenue*

**D. Other local private revenue**

The Demmer Library board of trustees has developed agreements with other local entities to receive revenue to support specific programs or collaborative efforts. These include the Three Lakes School District and Town of Sugar Camp in support of the Story Hour and early child literacy programs held in each community, the Three Lakes Historical Society for shared staff time, and occasional grants for specific projects.

These funds are deposited with the Town of Three Lakes and used to offset the tax levy for operational expenses.

*Approximately 2 – 3% of standards operating revenue.*

**2. Edward U. Demmer Memorial Library non-lapsing accounts**

Per Wisconsin statute chapter 43.58, funds that have been appropriated to a public library must remain in a library board's control and are not returned to a municipal general fund. Therefore, the Town of Three Lakes maintains a non-lapsing account specifically for unused revenue from the Demmer Library's operating budget.

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# Edward U. Demmer Memorial Library – Library Policies

## M. Financial Policy

Last reviewed by Library Board: 7/19/2022, 8/16/2022
Approved by Library Board:

While some public libraries in the state of Wisconsin do specifically plan a budget request including an annual "set-aside" (a pre-determined amount designated to a long-term capital account for use on future capital projects), that has not been the philosophy in budgeting with the Town of Three Lakes and the Demmer Library. The Demmer Library board of trustees and the library director present a needs-based operating budget requesting only the operating funds required for the next fiscal year.

However, unanticipated circumstances arise where there may be unused operating funds at the end of the fiscal year. In this case funds will be deposited into the operational non-lapsing account.

The library board has control over how these funds can be used.

**Operations non-lapsing account** can be used to support major expenditures that require more funds than available for the specific purpose during a fiscal year. Examples of ways in which the operations non-lapsing funds can be used, but not limited to, include:

- Start-up costs for establishing new ongoing contract/service
- Hiring temporary help, subcontractors, or other professionals to complete a service or contract
- Investment in infrastructure
- Staff development that goes beyond the funds available in the operating budget

**Historical note*: usually large balances at the end of an operating year are the result of unused funds in the health insurance premium line. While not a legal requirement, the fact that these funds were allocated in good faith to be used for employee health insurance coverage behooves the library board to reallocate those funds towards health insurance premiums/operating expenses in future operating years. Therefore, the Demmer Library Board of Trustees establshed the following guideline for maintaining a reasonable level of funds in the non-lapsing account.

**If the balance of the operational non-lapsing account should reach $10,000, any additional unused operating funds will be applied budgeted as revenue to offset tax levy for the upcoming fiscal year operating budget.**

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# Edward U. Demmer Memorial Library – Library Policies

## M. Financial Policy

Last reviewed by Library Board: 7/19/2022, 8/16/2022
Approved by Library Board:

### 3. Sources of revenue – restricted/unrestricted funds, not available for standard operations

#### A. Copier/fax and fines income

The Demmer Library collects funds in exchange for copier and faxing services and for late fees. State sales tax may be paid on the copy and fax revenue.

These funds are deposited with the Town of Three Lakes and held in a separate "non-lapsing" account that is not used towards routine operating expenses. These funds are directly under library board control and historically have been used towards capital projects such as replacing photocopier equipment.

#### B. Private donations

The Demmer Library occasionally receives private donations from individuals or organizations for various purposes including memorials, projects, or non-restricted use. These funds can't be counted on as reliable revenue, may come with donor restrictions, and are not factored into routine operational budgets.

The Edward U. Demmer Memorial Board of Trustees has direct control over these funds which are currently held in separate bank accounts[3] managed by the library board treasurer and library director. Expenditures are approved at monthly board meetings.

#### C. Demmer Trust

The Demmer Trust was established in 1981 and as of 2022, is managed by U.S. Bank in Milwaukee. The trustees of the Demmer Trust are independent of the Demmer Library board of trustees and any library staff. Proceeds from the trust are dispersed annually to the Demmer Library and are restricted in use, "only for purposes of repair, maintenance, expansion, or rehabilitation or similar purposes and are not at any time for books, salaries or similar operating expenditures."[4]

Annual income from the trust is deposited in the Demmer Library maintenance account with oversight by the Demmer Library board of trustees.

#### D. Three Lakes Public Library Foundation

The Three Lakes Public Library Foundation was established in 2003 for the purposes of "enhancing the value of the Edward U. Demmer Memorial Library as a community resource. The Foundation helps develop lifelong learning in Three Lakes through advocacy and the securing of

[3] See attachment – list of bank accounts
[4] See attachment – Three Lakes Edward U. Demmer Memorial Library Endowment Trust document

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## M. Financial Policy

Last reviewed by Library Board: 7/19/2022, 8/16/2022
Approved by Library Board:

funds." The TLPLF is an independent 501(c)3 with a foundation board, one member being a Demmer Library trustee and the library director attends meetings.

The purpose of the TLPLF is to "selectively support positive, high quality activities such as adult and children's learning programs, public access computer hardware and software, special collections, library furnishings and continuing education for library staff."

Control of privately raised and held foundation funds lies solely with the foundation and managed by the foundation treasurer. Requests for support are made by the library director or library trustees and voted on by the TLPLF board. Funds may be delivered to the Demmer Library or paid directly to vendors or service providers.

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