FRANK L. WEYENBERG LIBRARY
OF MEQUON-THIENSVILLE
11345 North Cedarburg Road, Mequon, WI 53092

BOARD OF TRUSTEES
Wednesday, June 21, 2023, 6:00pm
Tolzman Community Room

I. Pledge of Allegiance

II. Call to Order, Verification of Posting, Roll Call

III. **Announcements**

IV. Public Comment (All parties wishing to speak must sign in the prior to the start of the meeting. Limit of 5 min./person. Written public comments may be sent to the Director's Office via email at director@flwlib.org at least two hours prior to the meeting.)

V. Approval of Minutes
a. Action Item: Approval of the Minutes of the May 17, 2023, Meeting

VI. Financial Reports
a. Revenue and Expense Reports for May 2023
b. Action Item: Accounts Payable for May 2023

VII. **President's Report**
a. Committee Appointments

VIII. Committee Reports
a. Finance – G. Baxter
b. Advocacy – J. Hansher
c. Personnel – J. Abraham

IX. Staff Reports
a. Library Operations
b. Director's Report – R. Muchin Young
c. Managers' Reports – Included in Packet

X. Unfinished Business
a. New Art Feature in the Children's Department

XI. New Business
a. Discussion: 2022 Audit
b. Discussion: Joint Library Agreement

XII. Trustee Training & System/State Library Update

a. Wisconsin State Statute Chapter 43 Overview

XIII. Future Meeting Dates

a. Board of Trustees Meeting: July 19, 2023, 6pm
b. Other Meetings:

XIV. Adjourn

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Catherine Perry

Posted: June 16, 2023

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OF MEQUON-THIENSVILLE
11345 North Cedarburg Road, Mequon, Wisconsin 53092

Minutes of the Board of Trustees May 17, 2023 Meeting
Unapproved

The annual organizational meeting of the Frank L. Weyenberg Library Board of Trustees was held on May 17, 2023 at 6:00 pm in the Library's Tolzman Community Room.

I. Pledge of Allegiance

Catherine Perry led the Pledge of Allegiance.

II. Call to Order, Verification of Posting, Roll Call

Catherine Perry called the meeting to order at 6:01 pm.
Posting of notice as of May 12, 2023 was verified.
Trustees present: Catherine Perry, Vice President and Presiding Officer, Secretary; Graham Baxter, Treasurer; Jennifer Abraham, Alex Lemke, Tedd Lookatch and Ellen Nagy.
Trustees Absent: Jeffrey Hansher and Cathrine Wagner. The Mequon-Thiensville School District Representative and one Mequon at-large position are currently vacant.
Staff Present: Rachel Muchin Young, Library Director and Craig Jacobson, Business Manager.

III. Announcements

Ms. Muchin Young read a letter from Ozaukee Family Sharing, sharing their thanks for the donated items that were received from the Library as part of the Food for Fines promotion. Overall 160 pounds of non-perishable food items were donated by library patrons.

Ms. Muchin Young shared that the Thiensville Village Market is "ecstatic" that the Library Story Times will be returning to the market this summer.

Ms. Nagy introduced herself to the Board. Ms. Nagy is a Mequon at-large representative. Her three-year term runs through April 30, 2026.

The Mequon Common Council is expected to approve a new representative at their June meeting. There has been no announcement from the Mequon-Thiensville School District regarding their vacant representative.

IV. Public Comment (Limit of 5 min./person)

None at this time.

V. Approval of Minutes

A. Action Item: Minutes of the April 19, 2023 Meeting

The minutes of the April 19, 2023 meeting were included in the packet. Ted Lookatch moved to approve the minutes as presented, Graham Baxter seconded. Hearing no objections, the minutes were approved.

VI. Financial Reports

A. Revenue and Expense Reports for April 2023

The reports were included in the Board Packet. Nothing was found to be out of order. Mr. Baxter expressed a desire to see APRA related funds tracked separately.

B. Action Item: Accounts Payable Statement for April 2023

Mr. Baxter moved to approve the Accounts Payable Statement for April 2023 in the amount of $96,124.26, Alex Lemke seconded. Motion carried.

VII. Election of Officers

A. Report of the Nominating Committee

At the April meeting, Ms. Wagner reported that the Nominating Committee had met, and proposed the following slate of potential officers for 2023-24: Catherine Perry, President; Tedd Lookatch, Vice President; Jeffrey Hansher, Secretary and Graham Baxter, Treasurer.

B. Election of Officers for 2023-24

Jennifer Abraham moved to elect the proposed slate of officers for the 2023-24 Board year. Alex Lemke seconded. Motion carried.

VIII. Committee Reports

A. Finance

Mr. Baxter reported that no meeting was held. Mr. Baxter held informal discussions with Mr. Lookatch where they discussed potential agenda items for a future Finance Committee meeting.

B. Advocacy

Ms. Perry reported that no meeting was held.

C. Personnel

Ms. Abraham reported that a meeting is scheduled for May 23.

IX. President's Report

A. Committee Appointments

Ms. Perry appointed Mr. Hansher to the Advocacy Committee and do serve as Chair. Ms. Perry appointed Mr. Baxter, Mr. Lookatch and Ms. Nagy to the Finance Committee, with Mr. Baxter to serve as Chair. Ms. Perry appointed Ms. Abraham, Mr. Lemke and Ms. Wagner to the Personnel Committee, with Ms. Abraham to serve as Chair.

X. Staff Reports

A. Library Operations Report

The statistical summary was included in the Board Packet. Ms. Muchin Young explained the discrepancy in eCirc statistics. Overall trends are positive.

B. Director's Report

The written Library Director's report was included in the Board Packet. Ms. Muchin Young added a verbal report regarding the events of the Weyenberg Public Library Foundation meeting from the morning of May 17, 2023. The Foundation requested that the Library increase the amount of their request for 2023, as several previously approved projects will now be covered as ARPA-related expenses. Ms. Muchin Young provided an update on the Friends of Weyenberg Library and their upcoming annual meeting.

C. Managers' Reports
The written reports were included in the Board Packet.

XI. Unfinished Business

A. ARPA Projects and Funding
Ms. Muchin Young updated the Board on the status of ARPA funding and the related projects.

B. Foundation Wish List Update
This item was discussed as part of the Library Director's Report.

XII. New Business

None at this time.

XIII. Trustee Training & System/State Library Update

A. Challenged Materials and Requests for Reconsideration Check-In
Ms. Muchin Young presented a review on the Library's challenged materials and request for reconsideration policy. Ms. Muchin Young also gave an overview of challenges occurring in libraries currently. Following a discussion regarding best practices and how they can be incorporated into the Library's policies, a request to have the item discussed at an Advocacy Committee meeting was acknowledged.

XIV. Future Meeting Dates

The next Board of Trustees meeting will be on Wednesday, June 21, 2023.
There is a meeting of the Personnel Committee scheduled for May 23, 2023.

XV. Adjournment

There being no further business before the Board, a motion to adjourn was made by Ms. Nagy, Mr. Baxter seconded. Motion carried and meeting was adjourned at 7:34 p.m.

Respectfully submitted,
Craig Jacobson, Business Manager

STATISTICAL SUMMARY

Checkouts	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD
2021	22,141	21,060	24,065	22,076	20,878	24,366	24,983	23,516	20,377	21,689	21,387	20,132	**266,670**
2022	21,589	19,963	22,015	21,989	20,474	23,813	25,497	21,861	21,148	21,121	21,112	19,001	**259,583**
2023	23,469	21,854	25,303	22,481	21,857								**114,964**

eCircs	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD
2021	5,352	4,590	4,900	4,610	4,782	4,833	4,756	4,888	4,877	5,028	4,924	4,948	**58,488**
2022	5,487	4,920	5,086	4,930	5,212	5,021	5,199	5,338	4,987	5,135	5,499	5,635	**62,449**
2023	6,156	5,589	6,028	5,233	5,292								**28,298**

Combined Circ/eCirc	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD
2021	27,493	25,650	28,965	26,686	25,660	29,199	29,739	28,404	25,254	26,717	26,311	25,080	**325,158**
2022	27,076	24,883	27,101	26,919	25,686	28,834	30,696	27,199	26,135	26,256	26,611	24,636	**322,032**
2023	29,625	27,443	31,331	27,714	27,149	0	0	0	0	0	0	0	**143,262**

eCollections	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD
2021	1,085	1,055	2,293	1,342	1,447	1,371	2,002	1,501	1,490	1,784	1,954	1,265	**18,589**
2022	1,327	1,282	2,660	3,093	2,129	1,808	1,052	2,828	2,181	3,788	1,605	1,371	**25,124**
2023	1,462	1,384	1,368	1,609	1,724								**7,547**

Reference Questions	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD
2021	1,282	1,288	1,494	1,256	1,176	1,740	1,383	1,507	1,134	1,316	1,112	1,056	**15,744**
2022	1,173	1,067	1,209	1,090	1,022	1,768	1,498	1,242	1,132	1,293	1,053	974	**14,521**
2023	1,548	1,213	1,432	1,288	1,133								**6,614**

Door Count	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD
2021	7,705	7,618	9,213	8,409	8,277	10,161	10,959	10,333	8,268	9,084	8,752	8,004	**106,783**
2022	8,947	8,296	9,593	9,844	9,659	11,182	11,810	11,448	9,563	10,336	9,924	7,944	**118,546**
2023	10,714	10,035	11,761	10,730	11,140								**54,380**

Library Cards	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD
2021	80	89	90	84	96	155	196	112	108	117	93	81	**1,301**
2022	89	79	109	107	109	158	160	116	112	101	99	86	**1,325**
2023	114	117	112	75	90								**508**

Adult Programs	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD
2021	6	9	6	9	7	8	7	8	11	11	11	9	**102**
attendance	86	56	45	58	37	58	30	30	102	60	62	39	**663**
2022 in person programs	10	9	6	14	11	8	9	9	13	17	16	9	**131**
2022 attendance	71	74	105	107	83	75	76	45	84	91	109	66	**986**
2023 in person programs	14	13	12	16	16								**71**
2023 attendance	67	107	214	80	173								**641**

Drop In Adult Programs	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD
2021	2	0	1	0	0	1	1	1	2	1	6	2	**17**
attendance	86	22	136	27	35	68	55	43	178	21	164	77	**912**
2022 drop in programs	4	2	2	2	2	2	2	2	2	2	7	2	**31**
2022 participants	142	119	130	136	156	121	115	100	116	76	148	87	**1,446**
2023 drop in programs	4	2	6	4	2								**18**
2023 attendance	195	128	163	166	106								**758**

Teen Programs	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD
2021	0	0	2	0	0	5	6	0	1	1	2	0	**17**
attendance	0	0	10	0	0	158	52	0	0	9	18	0	**247**
2022 in person programs	0	1	4	3	6	9	3	2	0	2	7	2	**39**
2022 attendance	0	1	63	102	257	171	19	80	0	5	50	7	**755**
2023 in person programs	2	3	3	2	2								**12**
2023 attendance	13	24	27	15	14								**93**

Drop In Teen Programs	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD
2021	7	3	3	3	4	2	0	2	2	2	1	3	**32**
attendance	72	58	51	45	65	83	12	66	59	54	45	45	**655**
2022 drop in programs	6	4	5	3	5	3	3	3	3	3	3	4	**45**
2022 participants	13	72	101	77	98	147	88	100	66	77	79	87	**1,005**
2023 drop in programs	7	4	8	6	4								**29**
2023 attendance	108	164	237	178	105								**792**

Childrens Programs	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD
2021	6	11	10	6	0	10	10	6	11	18	19	11	**118**
attendance	123	117	213	106	0	756	582	437	196	317	473	225	**3,545**
2022 in person programs	7	11	18	16	21	17	19	16	17	24	22	15	**203**
2022 attendance	144	266	559	437	1,133	747	883	628	469	710	681	575	**7,232**
2023 in person programs	14	22	24	24	22								**106**
2023 attendance	333	615	759	629	909								**3,245**

Drop In Childrens Programs	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD
2021	13	10	9	11	6	11	12	8	6	5	5	6	**102**
attendance	324	496	346	436	325	1,046	1,184	869	622	1,089	763	764	**8,264**
2022 drop in programs	9	4	5	4	4	3	5	4	2	1	4	3	**48**
2022 participants	679	902	1,053	1,022	1,044	562	833	479	343	779	290	720	**8,706**
2023 drop in programs	6	2	6	4	2								**20**
2023 attendance	852	1,039	1,219	815	608								**4,533**

Date: June 16, 2023

To: Frank L. Weyenberg Board of Trustees

From: Rachel Muchin Young

Re: Director's Report June 2023

Meetings Attended:

- Monarch Directors Chat, 5/18, 6/1
- FOWL Board Meeting, 5/18, 6/15
- WLA Intellectual Freedom Special Interest Group Meeting, 5/22
- BetterTogether: Media – Who Can We Trust? 5/22
- All Staff Training, 5/23
- Joint Personnel/Finance Committees Meeting, 5/23
- Check-In Meeting w/ Riti Grover, 5/24
- Insurance Review with Nancy Wuenne and Rick Kalscheuer, 5/30
- Intergovernmental Meeting w/ City and Village, 5/31
- Hook, Yarn & Stitch, 6/1
- Meeting w/ Imperial Service Systems, 6/5
- Pillar of the Community Luncheon honoring Andrew Petzold, 6/6
- Meeting w/ Vanguard Reps, 6/7
- Vega Development Meeting, 6/7
- Monarch Directors Council, 6/8
- Friends' Presentation of New Toys, 6/12
- Evening Readers, *Heads You Win*, 6/12
- Regular and As-Needed Adult and Children's Reference and Circulation Desk shifts

PERSONNEL & CONTINUING EDUCATION:

We hired a PT Access Services Associate, leaving us fully staffed at the moment.

Staff training was informative and fun. We all searched for fire extinguishers, AED units, and fire alarms. We also learned about different types of fires and fire extinguishers, then put out fires.

Please mark your calendars for TRUSTEE TRAINING WEEK 2023, August 21-25. All seminars begin at noon and last one hour.

Monday, August 21:
No More Neutral: How to Use Marketing to Position Your Library in Challenging Times
Presenter: Angela Hursh

Libraries increasingly find themselves at the center of controversy. ALA reports a substantial increase in the number of book bans and challenges in 2022. Oftentimes, the library's efforts to create collection and service policies that fulfill its mission statement of inclusion are the focus of these challenges. These attacks cost money, lower morale, and reduce productivity amongst staff. They also threaten the very existence of libraries. But libraries have some power, and it comes in the form of promotion. In this session, you'll learn marketing tactics you can use to clarify your library's policies, solidify your library's positions, and clearly communicate your mission, vision, and values. And you'll hear tactics to use to rally community and stakeholder support if your library should face such a challenge.

Tuesday, August 22
Wisconsin Law Library
Presenter: Kris Turner

> Reading and understanding laws and regulations can be daunting for library trustees. This session focuses on demystifying the law and on specific statutes and cases that affect Wisconsin libraries as well as how to best answer legal questions when they inevitably arise. Topics covered include open meeting laws, statutory delegation of library board authority, basics of legal research, and more. When the session has concluded, you will be able to better locate and answer legal questions that you may face as a library board member and know what resources are available to you to get these difficult and stressful questions answered.

Wednesday, August 23
Grow Your Library Culture
Presenter: Jeannie Dilger

> In 2022, library science graduates looking for jobs ranked a positive, healthy workplace culture as being even more important than salary. A toxic workplace culture can impact mental health, decrease productivity, and lead good employees to leave for other jobs. Look at what culture is, why it's important, and how to support the director and staff in creating or revising a culture statement. We'll talk about setting the tone with policies, decision-making, and hiring and evaluating the director. Learn how the work you do as trustees can influence the culture throughout the library.

Thursday, August 24
LGBTQ-Inclusive Trusteeship
Presenter: Ray Lockman

> Ray Lockman (they/them) will equip Wisconsin trustees and library directors to be queer- and trans-inclusive advocates for their library communities. Participants will learn helpful language and practical tips before we put our new skills to work by grappling with tough real-world scenarios.

Friday, August 25
Elected Officials are People, Too
Presenter: Lori Fisher

> Strong relationships with elected officials are key to library advocacy. Learn how to connect with your representatives and their staffs and consistently demonstrate the value of your library, whether you are a library Trustee, Friend, Foundation member, or staff. Discover valuable tips, whether you are making your first contacts, or continuing longstanding relationships.

All webinars will be recorded. I registered for all five webinars and will show them in the Second Floor Conference Room if anyone would like to join me. You are, of course, welcome to watch them on your own, either live or pre-recorded. If you'd like to register on your own, visit https://www.wistrusteetraining.com/ and click on the links for any of the webinars you would like to view either live or recorded.

OPERATIONS ACTIVITIES:

Our new RFID Security Gates were installed the morning of our Staff Training. The gates are ready to go as soon as we are.

We've had the tile and carpet cleaned in the lobby and rotunda. We will also get a proposal for cleaning the building in 2024 from this vendor.

We are investigating some issues with our cleaning crew unplugging electrical equipment while it is running. This issue did not come to light until 6/14. Hopefully I will have more information by our meeting date.

OTHER:

The company producing the art feature for the entrance to the children's department visited the library for final measurements. We do not yet have an installation date. As you know, this project is funded by a bequest.

Preliminary 2022 Statewide Annual Report Data has been released by the Department of Public Instruction. It is not in a form that is very useful at the moment, but there is some enlightening information that I will pull in the next few weeks and share in future reports.

FOUNDATION:

We have a number of light fixtures in the rotunda that need to be replaced. We've also recognized that the rotunda lighting is insufficient for browsing new material. Furthermore, we have no way to spotlight our Fine Arts Performers. After discussing these issues with our electrician we determined that additional track lighting would alleviate both of these issues. Though our Foundation are generally submitted in October, we reached out to the Foundation President and after polling the board he told us to go ahead with our much needed lighting.

FRIENDS:

The Friends of Weyenberg Library presented new toys to the children's department following Parachute Play Monday morning, June 12. This is the Friends' first donation to the library, but not their first project. Volunteers from the Friends have enabled us to progress through our RFID tagging project that make us the envy of all of the other libraries in the system.

Mark your calendars for Thursday, September 21, at 6pm, for the first Friends of Weyenberg Annual Meeting. The meeting itself will be quite brief, so there is time for the guest speaker, Mequon's own J.F. Riordan, author a series of mysteries set in Door County, a children's book, and several books of essays.

According to her website, www.jfriordan.com, *Called a "modern-day Jane Austen," J.F. Riordan's lyrical prose and rich characters are a tribute to small town life and the beauty of the ordinary. Peopled with sharply drawn characters whose experiences are by turns serious, mystical, and ridiculous, her books bring into sharp focus the pitfalls and vicious politics that prevail in small towns everywhere.*

I updated the Friends webpage and their brochure to include promotion for their Annual meeting.

Date: June 16th, 2023
To: Frank L. Weyenberg Library Board of Trustees
From: Emily Vosberg
Re: Access Services Manager Report, June 2023

My activities since the last Board of Trustees meeting have included:

- 5/18 – Director Check-In
- 5/23 – All-Staff Training Day
- 6/1 – Willowbrook Outreach Event
- 6/7 – Vega Program Meeting
- 6/14 – Management Meeting

STATISTICS

- Physical circulation went up from last May from 20,474 to 21,857 items checked out.
- Door count is up from last May coming in at 11,140 for the month compared to 9,659 in 5/2022.
- We sent out 25 interlibrary loans and received 18 interlibrary loans from other Libraries.
- We created 90 Library cards – 15 more than we did in April of this year.
- We received 3,910 items from other Libraries and sent out 2,228 items to other Libraries in May.

OTHER TASKS & TIDBITS

- We had our all-staff training day on Tuesday, May 23rd where we learned about fire safety, handling emergency situations, and our summer programming. A personal highlight of the morning was putting out real fires in the parking lot. It was nice to get hands-on training for something many of us had never done before.
- I have hired a new part-time Associate to fill the vacancy in the department due to promoting Molly Olk to Access Services Lead. Katie will be starting on Monday, July 10th. We are very excited to have a fully staffed team once again!
- RFID Project Update: As of 6/16 we are close to finishing RFID tagging the entire collection. We have about half JV DVDs left and that's it! In the last month we finished tagging our adult DVD collection, CDs, local history, reference, and book discussion kits. We expect to have this project finished by the end of the month.

Date: June 16, 2023
To: Frank L. Weyenberg Library Board of Trustees
From: Craig Jacobson
Re: Business Manager, June 2023

- We had our second staff day on May 23, focused on safety issues, and it was very successful! One of the more interesting and fun events included hands-on fire extinguisher training and practice, where we all had an opportunity to put out an active live fire in the parking lot.

- We had our monthly Information & Technology Workgroup meeting on June 1. Among the topics discussed were possibilities for ticketing systems, where Monarch will investigate several different possible systems at different cost opportunities and allow us to have some input over what we would like to see in the future. Other items discussed were the need for a system-wide Windows update policy (previously updates were only happening twice a year, which all current staff agree is woefully insufficient) and the potential of adding additional help, such as intern(s), to help answer tech issues.

- One positive development from the Tech workgroup is that Monarch IT staff has agreed to put together a guideline of typical response times and actions for when tickets are submitted, so we will have a better understanding of when we should expect to hear back regarding a ticket, which steps are being taken and when we should be following up. Once we have this, we will have much better procedures to ensure staff that their tickets are being addressed.

- Another useful tool provided by Monarch IT is Faronics Deploy, which will give the Library the ability to monitor our inventory of computers and address security and vulnerability issues in real time. Once implemented, we will be able to protect our staff and public computers from threats, even 0-day and emerging threats, almost immediately.

- We have been in contact with WE Energy's Energy Advisor regarding the Library's electrical usage and how it might be made more efficient. He provided us with a lot of data regarding usage, and could help us identify peak usage times and trends. We passed this information on to our HVAC vendor, who described it as "extremely useful," and they are using that information along with information provided from the controls programming and their work logs to see what changes or equipment could be causing increased electrical usage. While it is still possible that this is "expected behavior" from the new system, it has nonetheless provided many possible avenues of investigation for them, and we will be able to safely say that all avenues for efficiency are being investigated.

- We have now received all of our promised promotional credits from AT&T for signing up for VoIP service, and they will cover an additional 2.5 months of service! We have a smaller credit we are pursuing for our emergency elevator line, and they have assisted us in creating a support ticket and helping resolve this to our satisfaction.

- Our final audit reports from Baker Tilly were received on May 15, 2023. We have several printed and bound copies available if any Board member would like to have a copy for their files, feel free to ask us.

- A random fire inspection took place recently, and fortunately there were no violations or issues that need to be corrected this year. Our next fire-related inspections due will be a drop test of the fire doors, testing of the smoke detectors and inspection/recharging of extinguishers, all of which is done on a annual basis, usually in early fall.

- A random elevator inspection also took place, and there were no issues or violations. Our annual permit to operate is now effective until mid-2024.

- We will have expanded track lighting and additional lighting heads installed in the rotunda – this should hopefully alleviate a long-standing issue of not having enough lighting in the Rotunda to comfortably browse the shelving there. As a bonus, this could allow us better flexibility in lighting the space as a performance area for Fine Arts events. We will have greater ability to adapt to our lighting needs in the future if we ever want to utilize the space in a different manner.

- We met with several managers from our cleaning service regarding the janitorial services at the Library. They overall seemed very responsive to our needs and demonstrated a desire to work with us to ensure our satisfaction going forward.

Date: June 21, 2023
To: Frank L. Weyenberg Library Board of Trustees
From: Ashley Pike
Re: Patron Services Manager Report

My activities since the last Board of Trustees meeting have included:

- Program: Mequon-Thiensville Community Book Club, 5/16
- Program: Genealogy Interest Group, 5/25
- Staff Training In-service, 5/23
- Program: Monarch Fostering Basics, 5/23
- School Tour: Oriole Lane 1st Grade Visit, 5/30
- School Tour: Donges Bay 1st Grade Visit, 6/1
- School Tour: Wilson 1st Grade Visit, 6/5
- Program: SRP Kickoff & Fox & Branch, 6/9
- Program: Saturday LEGO Club, 6/10
- Program: Family BINGO Night, 6/14
- Program: Friday Movie Matinee, 6/16
- Program: Monarch Memory Café, 6/19
- Program: Village Market Storytime, 6/20
- Program: M-T Community Book Club, 6/20
- Monarch Public Info Workgroup Meeting, 5/23
- Management Meeting, 6/15
- Monthly carts ordered: 5/19, 5/26, 6/3, 6/10, 6/17

MONTHLY STATISTICS

-Programming statistics are doing very well. Reference transactions are also doing very well.
-eCircs and eCollections continue to do very well. Digitization Lab reservations are still low, with only 6 reservations in May.

OTHER TASKS & TIDBITS

-Summer reading registration has been going very well. As of Friday afternoon, we had a total of 511 people signed up for all ages. Registration breakdown is as follows:

	Pre-Readers	Children's	Teen	Adult
# of Registrants	113	271	71	56

For comparison, in 2022 we had a total of 659 registrants at the end of summer.

-The monarch caterpillars in the Children's area are getting big and will probably form their chrysalis soon. In just a few weeks, we may have our first butterflies to release!

UPCOMING LIBRARY PROGRAMS

•Drop-In Tech Help (2-3 each month)
•Evening Readers Book Club (monthly)
•History Book Club (monthly)

- Hook, Yarn & Stitch Club (monthly)
- Monarch Memory Café (quarterly)
- Movie Matinees (1st & 3rd Fridays monthly)
- Throwback Movie Matinees (Last Saturdays, monthly)
- M-T Book Club (monthly)
- Philosophy Lectures series (quarterly)
- A City of Three Rivers: A Milwaukee County Historical Society Presentation (June)
- Paint Along (June, July & August)
- Spice of the Month Kits (monthly)

- Dungeons & Dragons, Summer Campaign #1 (8 week summer session)
- Dungeons & Dragons, Summer Campaign #2 (8 week summer session)
- Teen Craft Take & Make Kits (monthly)
- Unlock the Box for Teens (June)
- Anime Club (July & August)
- Bad Art Night (July)
- Battle of the Books: Library Edition (August)
- Open Mic Night (August)
- Need-to-Know Changes in the College Planning Process (September)

- Village Market Storytime (Tuesdays at the Village Market in June, July & August)
- Storytime on the Lawn (Wednesdays in June, July & August)
- Shake & Shimmy Storytime (biweekly)
- Find Your Voice Storytime & Craft (monthly in June, July & August)
- STEM Storytime (monthly in June, July & August)
- Monday LEGO Club (monthly)
- Saturday LEGO Club (monthly)
- Parachute Play (monthly)
- Nintendo Switch Days (monthly)
- Card Game Club for Kids (monthly)
- Little Scientists (monthly)
- Little Artists (monthly)
- Throwback Family Movie Matinees (monthly)
- Family BINGO Night (June, July & August)
- Family Field Games (June, July & August)
- Graphic Novel Book Club (June, July & August)
- Unlock the Box (June, July & August)
- Hodge Podge Thursdays (June, July & August)
- Milwaukee Public Museum on the Move: The Beautiful World of Butterflies (July, 2 sessions)
- Family Mini Golf at the Library (July)
- Ariel's Summer Splash Sing-along (August)
- Family Storytimes (weekly on Tuesdays & Wednesdays starting in September)

Presentation to the Board of Trustee of the Frank L. Weyenberg Library

June 21, 2023

1. Objective of the audit was to express our opinion on your financial statements.

2. Reports issued
   a. Opinion on financial statements
      i. Unmodified opinion, fairly stated in accordance with applicable standards
   b. Reporting and Insights Communication
      i. Included all communications required under professional standards
      ii. Includes comments and recommendations resulting from our audit

3. Financial highlights
   a. Governmental Funds

	General Fund		
	Actual	Final Budget	Variance: Favorable (unfavorable)
Current year activity			
Revenues	$ 1,293,663	$1,283,350	$ 10,313
Expenditures	1,267,978	1,283,350	15,372
Change in fund balances	25,685	$ -	$ 25,685
Fund balance			
Beginning of the year	231,592		
End of the year	$ 257,277		
Fund balance consist of			
Assigned	$ 85,539		
Unassigned	171,738		
Total	$ 257,277		

4. Questions – wendi.unger@bakertilly.com or 414 777 5423

bakertilly

Reporting and insights from 2022 audit:

Frank L Weyenberg Library of Mequon-Thiensville

December 31, 2022

Executive summary

May 12, 2023

To the Board of Trustees
Frank L. Weyenberg Library of Mequon-Thiensville

We have completed our audit of the financial statements of Frank L. Weyenberg Library of Mequon-Thiensville (the Library) for the year ended December 31, 2022, and have issued our report thereon dated May 12, 2023. 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 Frank L. Weyenberg Library of Mequon-Thiensville 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:

- Wendi Unger, Partner: wendi.unger@bakertilly.com or +1 (414) 777 5423

Sincerely,

Baker Tilly US, LLP

Wendi M. Unger, CPA, Partner

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 the Library board:
  - 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 the Library board of their responsibilities.

We are also required to communicate significant matters related to our audit that are relevant to the responsibilities of the Library board, 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

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 asset and OPEB liability	Long-term debt
Capital assets including infrastructure	Net position calculations	Financial reporting and required disclosures

Internal control matters

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 deficiencies as material weaknesses:

- **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 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. In addition, material misstatements in the general ledger were identified during the financial audit.

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. No new accounting policies were adopted and the application of existing accounting policies was not changed during 2022. 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
Accrued compensated absences	Evaluation of hours earned and accumulated in accordance with employment policies and average wage per hour rates	Reasonable in relation to the financial statements as a whole
Net pension asset and related deferrals	Evaluation of information provided by the Wisconsin Retirement System	Reasonable in relation to the financial statements as a whole
Net OPEB liability and related deferrals	Key assumptions set by management with the assistance of a third party actuary	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 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 misstatements identified during the audit, other than those that are clearly trivial and to communicate accumulated misstatements to management. Management is in agreement with the misstatements we have identified, and they have been corrected in the financial statements. The schedule within the appendix summarizes the material corrected misstatements, that, in our judgment, may not have been detected except through our auditing procedures. The internal control matters section of this report describes the effects on the financial reporting process indicated by the corrected misstatements, other than those that we consider to be of a lesser magnitude than significant deficiencies and material weaknesses.

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.

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.

We were engaged to report on the supplementary information which accompanies the financial statements but is not RSI. With respect to the supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

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 resources

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

FRANK L. WEYENBERG LIBRARY
OF MEQUON-THIENSVILLE

May 12, 2023

Baker Tilly US, LLP
777 E Wisconsin Ave
32nd Floor
Milwaukee, WI 53202

Dear Baker Tilly US, LLP:

We are providing this letter in connection with your audit of the financial statements of the Frank L. Weyenberg Library of Mequon-Thiensville as of December 31, 2022 and for the year then ended for the purpose of expressing an opinion as to whether the financial statements present fairly, in all material respects, the respective financial position of the governmental activities and major fund of the Frank L. Weyenberg Library of Mequon-Thiensville and the respective changes in financial position in conformity with accounting principles generally accepted in the United States of America. 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 September 17, 2019.

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 and all component units required by accounting principles generally accepted in the United States of America to be included in the financial reporting entity.

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) We are not aware of any known actual, possible, pending, or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements in accordance with accounting principles generally accepted in the United States of America, and we have not consulted a lawyer concerning litigation, claims, or assessments.

10) Guarantees, whether written or oral, under which the 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 Library 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) 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.

19) 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.

20) 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.

21) 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*.

22) The Frank L. Weyenberg Library of Mequon-Thiensville 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.

23) The Frank L. Weyenberg Library of Mequon-Thiensville has complied with all aspects of contractual agreements that would have a material effect on the financial statement in the event of noncompliance.

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

25) All funds that meet the quantitative criteria in GASB Statement No. 34 and No. 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.

26) 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.

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

28) 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.

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

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

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

32) We have appropriately disclosed the Frank L. Weyenberg Library of Mequon-Thiensville'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.

33) 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.

34) With respect to the supplementary information, (SI):

    a) We acknowledge our responsibility for presenting the SI in accordance with accounting principles generally accepted in the United States of America, and we believe the SI, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the SI have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.

b) If the SI is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

35) 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

36) We assume responsibility for, and agree with, the information provided by the Department of Employee Trust Funds for the Local Retiree Life Insurance program as audited by the Legislative Audit Bureau relating to the net OPEB 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.

37) 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.

38) We have considered the implementation of GASB Statement No. 87, Leases. We compiled related documentation of outstanding lease obligations and have concluded that the standard is not material to the Library and therefore implementation is not necessary.

Sincerely,

Frank L. Weyenberg Library of Mequon-Thiensville

Signed: ______________________
Rachel Muchin Young,

Signed: ______________________
Craig Jacobson, Business Manager

Client service team

Wendi Unger, CPA

Partner

777 East Wisconsin Avenue, 32nd Floor
Milwaukee, Wisconsin 53202
United States

T +1 (414) 777 5423
wendi.unger@bakertilly.com

Accounting changes relevant to the Frank L. Weyenberg Library of Mequon- Thiensville

Future accounting standards update

GASB Statement Number	Description	Potentially Impacts you	Effective Date
94	Public-Private and Public-Public Partnerships and Availability Payment Arrangements	✓	12/31/23
96	Subscription-Based Information Technology Arrangements	✓	12/31/23
99	Omnibus 2022	✓	12/31/23
100	Accounting Changes and Error Corrections	✓	12/31/24
101	Compensated Absences	✓	12/31/24

Further information on upcoming GASB pronouncements.

Future accounting for subscription-based IT arrangements

Subscription-based IT arrangements include contracts that convey control of the right to use another party's IT software. It would not include any licensing arrangements that provide a perpetual license, which would still be accounted for as an intangible asset. Subscription-based IT arrangements are becoming more and more popular with IT vendors. This standard mirrors the new lease standard. The Library will be able to utilize the systems put into place to implement the lease standard to properly account for these contracts. Common examples of these contracts in the utility industry include:

- Leasing space in the cloud
- GIS systems
- SCADA systems
- Some work order or inventory systems as well as some general ledger or billing systems

The Library should work with its IT department and department managers to determine a population listing of contracts that would fall under this standard to determine the potential future impact to financial reporting.

Material corrected misstatements

Description	Opinion unit	Amount
To record receivable in the current year	General Fund	$86,723
To record ARPA fund as revenue	General Fund	$37,216

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, and sometimes early in January. 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.

Frank L. Weyenberg Library of Mequon-Thiensville

Financial Statements and
Supplementary Information

December 31, 2022

Frank L. Weyenberg Library of Mequon-Thiensville

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December 31, 2022

INDEPENDENT AUDITORS' REPORT

Independent Auditors' Report

To the Board of Trustees of
Frank L. Weyenberg Library of Mequon-Thiensville

Opinions

We have audited the accompanying financial statements of the governmental activities and the major fund of the Frank L. Weyenberg Library of Mequon-Thiensville (the Library's),Wisconsin, as of and for the year ended December 31, 2022, 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's as of December 31, 2022 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's 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'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'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'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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Library's's basic financial statements. The supplementary information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects, in relation to the basic financial statements as a whole.

Baker Tilly US, LLP

Milwaukee, Wisconsin
May 12, 2023

Management Discussion and Analysis
(Unaudited)
As of and for the Year Ended December 31, 2022

This overview of the 2022 fiscal year financial activities of the Frank L. Weyenberg Library of Mequon – Thiensville provides readers a performance synopsis. It should be read in conjunction with the detailed financial statements and accompanying notes.

The Frank L. Weyenberg Library is a joint library formed by two municipalities, the City of Mequon and the Village of Thiensville, serving a combined population of approximately 27,300, which is poised for growth. The Library receives funding from both of the above-mentioned communities, as well as some county reimbursement funds for past service to non-libraried residents of Ozaukee, Sheboygan, Washington, and Waukesha counties.

Financial Highlights and Statements

The Net Position and the Changes in Net Position reports below offer a broad overview of the Library's finances for the 2021 and 2022 calendar years. The Net Position government-wide financial statement provides information on the Library's overall financial status, including its assets, liabilities and deferred inflows/outflows of resources. The Changes in Net Position report is fund oriented and focuses on specific aspects of the Library's operation. More detailed information, including representation of the library's financial health, is represented within the full audit report.

11345 N. Cedarburg Road ● Mequon, WI 53092
262-242-2593 ● www.flwlib.org

Net Position	**2021**	**2022**
Assets		
Current assets	$ 322,826	$ 378,591
Accounts receivable (net)	41,096	52,034
Restricted assets – net pension asset	200,047	260,046
Capital assets, net of depreciation	2,826,345	2,764,319
Total Assets	3,390,314	3,454,990
Deferred Outflows of Resources	354,289	524,064
Liabilities		
Current liabilities	101,883	135,236
Noncurrent liability	42,631	47,366
Total Liabilities	144,514	182,602
Deferred Inflows of Resources	445,856	618,886
Net Position		
Investment in capital assets	2,826,345	2,764,319
Restricted for pension	200,047	260,046
Unrestricted	127,841	153,201
Total Net Position	**$3,154,233**	**$3,177,566**

Changes in Net Position	**2021**	**2022**
Program Revenues		
Grants and contributions	$1,248,850	$1,258,873
Charges for services	23,602	27,734
General Revenues		
Investment income	613	4,497
Miscellaneous	8,872	13,497
Total Revenues	**1,281,937**	**1,304,601**
Expenses		
Library services	1,243,693	1,281,268
Total Expenses	**1,243,693**	**1,281,268**
Changes in Net Position	$ 38,244	$ 23,333

Government-wide Financial Analysis

- In 2022, the intergovernmental revenues available to the Library increased slightly.
- The Library's 2022 net result was an $25,685 increase in its fund balance. The Library's utilizable reserve funds are $171,738 or approximately 13.3% of the Library's operating budget for 2023.
- The Library had no significant deviations from the original 2022 budget or unplanned expenses to account for.
- The Village of Thiensville serves as the Library's fiscal agent.

General Fund Budgetary Highlights

The year-end results of operations to the 2022 budget for the Library were positive.

Capital Assets and Debt Administration

Capital Assets

The Library's investment in capital assets as of December 31, 2022 amounted to $2,764,319 net of accumulated depreciation, which is a decrease of $62,026 from the December 31, 2021 balance. Additional information on the Library's capital assets can be found in Note 2 on page 21 of this report.

Long-term Obligations

The Library's long-term obligations consists of accrued vacation time for its employees, most of which is due within the following year, its proportionate share of the portionate share of the net liability of the Local Retiree Life Insurance Fund. Additional information on the Library's long-term obligations can be found in Note 2 on page 21 of this report.

Economic Forecast

Recent years have seen stable, but flat budgets. Funding contributions by Mequon and Thiensville to the Library have reflected their own fiscal realities. The Library has maximized its use of technology to offset some personnel costs; however, this approach is not a long-term solution. The City of Mequon has increased its 2023 allocation by $45,716 and has indicated that this figure will be a new base for the library allocation. While representing a modest increase of less than 4.5%, it is the only appreciable increase in the last decade. Current City governance realizes past funding is not sustainable and is exploring ways to better support the library.

Requests for Information

The above report is solely designed to provide a general overview of the Library's finances. Questions concerning this overview or additional financial information about the Library should be addressed to Director, Frank L. Weyenberg Library of Mequon – Thiensville, 11345 North Cedarburg Road, Mequon WI 53092. General information about the Library and its services can be found at www.flwlib.org.

BASIC FINANCIAL STATEMENTS

Frank L. Weyenberg Library of Mequon-Thiensville

Statement of Net Position
December 31, 2022

	Governmental Activities
Assets	
Cash and investments	$ 378,591
Accounts receivable (net)	52,034
Restricted assets, net pension asset	260,046
Capital assets, net of depreciation	2,764,319
Total assets	3,454,990
Deferred Outflows of Resources	
Deferred outflows related to OPEB	20,011
Deferred outflows related to pension	504,053
Total deferred outflows of resources	524,064
Liabilities	
Current liabilities:	
Accounts payable	100,734
Accrued liabilities	20,580
Compensated absences, due within one year	13,922
Total current liabilities	135,236
Noncurrent liabilities:	
Net OPEB liability	47,366
Total liabilities	182,602
Deferred Inflows of Resources	
Deferred inflows related to OPEB	6,827
Deferred inflows related to pension	612,059
Total deferred inflows of resources	618,886
Net Position	
Investment in capital assets	2,764,319
Restricted for pension	260,046
Unrestricted	153,201
Total net position	$ 3,177,566

See notes to financial statements

Frank L. Weyenberg Library of Mequon-Thiensville

Statement of Activities
Year Ended December 31, 2022

		Program Revenues			Net (Expenses) Revenues and Changes in Net Position
Functions/Programs	**Expenses**	**Charges for Services**	**Operating Grants and Contributions**	**Capital Grants and Contributions**	**Governmental Activities**
Governmental Activities					
Library services	$ 1,281,268	$ 27,734	$ 1,258,873	$ -	$ 5,339
	General revenues:				
	Investment income				4,497
	Miscellaneous				13,497
	Total general revenues				17,994
	Change in net position				23,333
	Net Position, Beginning				3,154,233
	Net Position, Ending				$ 3,177,566

See notes to financial statements

Frank L. Weyenberg Library of Mequon-Thiensville

Balance Sheet - Governmental Fund
December 31, 2022

	General Fund
Assets	
Cash and investments	$ 378,591
Accounts receivable (net)	52,034
Total assets	$ 430,625
Liabilities, Deferred Inflows of Resources and Fund Balances	
Liabilities	
Accounts payable	$ 100,734
Accrued liabilities	20,580
Total liabilities	121,314
Deferred Inflows of Resources	
Unavailable revenue	52,034
Fund Balance	
Assigned for gifts and grants	85,539
Unassigned	171,738
Total fund balance	257,277
Total liabilities, deferred inflows of resources and fund balances	$ 430,625
Total governmental fund balance	$ 257,277
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental funds are not financial resources and therefore are not reported in the funds.	2,764,319
The net pension asset does not relate to current financial resources and is not reported in the governmental funds.	260,046
The net OPEB liability does not relate to current financial resources and is not reported in the governmental funds.	(47,366)
Some receivables that are not currently available are reported as unavailable revenues in the in the fund financial statements but are recognized as revenue when earned in the government-wide statements.	52,034
Deferred outflows of resources related to pension do not relate to current financial resources and are not reported in the governmental funds.	504,053
Deferred inflows of resources related to pension do not relate to current financial resources and are not reported in the governmental funds.	(612,059)
Deferred outflows of resources related to OPEB do not relate to current financial resources and are not reported in the governmental funds.	20,011
Deferred inflows of resources related to OPEB do not relate to current financial resources and are not reported in the governmental funds.	(6,827)
Some liabilities are not due and payable in the current period and therefore are not reported in the funds, compensated absences	(13,922)
Net Position of Governmental Activities	$ 3,177,566

See notes to financial statements

Frank L. Weyenberg Library of Mequon-Thiensville

Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Fund
Year Ended December 31, 2022

	General Fund
Revenues	
Intergovernmental revenues:	
City of Mequon	$ 1,061,000
Village of Thiensville	110,740
County reimbursements	12,995
American Rescue Plan Act grant	37,216
Fines and fees	16,796
Investment income	4,497
Gift and grants	36,922
Miscellaneous	13,497
Total revenues	1,293,663
Expenditures	
Current:	
Library service:	
Staffing	802,916
Administration	104,645
Program and collection	147,366
Building	206,856
Gift and grants	6,195
Total expenditures	1,267,978
Net change in fund balance	25,685
Fund Balance, Beginning	231,592
Fund Balance, Ending	$ 257,277

See notes to financial statements

Net Change in Fund Balances, Total Governmental Fund	$ 25,685
Amounts reported for governmental activities in the statement of net position 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 and reported as depreciation expense 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	142,292
Depreciation is reported in the government-wide statements	(204,318)
Receivables not currently available are reported as revenue when collected or currently available in the fund financial statements but are recognized as revenue when earned in the government-wide financial statements	
Fines and other receivables	10,938
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 fund.	
Net OPEB liability related to life insurance	(4,735)
Net pension asset	59,999
Deferred outflows of resources related to pension	172,114
Deferred inflows of resources related to pension	(174,123)
Deferred outflows of resources related to OPEB - LRLIF	(2,339)
Deferred inflows of resources related to OPEB - LRLIF	1,093
Compensated absences	(3,273)
Change in Net Position of Governmental Activities	$ 23,333

1. Summary of Significant Accounting Policies

The accounting policies of the Frank L. Weyenberg Library of Mequon-Thiensville, Wisconsin (the Library) conform to accounting principles generally accepted in the United States of America 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).

The Library was created pursuant to Chapter 43.53 of the Wisconsin State Statutes, by the City of Mequon and the Village of Thiensville and provides library services to the residents of the City and Village. The Board of Trustees is made up of citizens from each community. Local representatives are appointed by the Mayor, the Village President and the Superintendent of the Mequon-Thiensville School District. The Board of Trustees has the authority to adopt its own budget and control the financial affairs of the Library.

Reporting Entity

This report includes all of the funds of the Library. The reporting entity for the Library consists of the primary government and its component units. Component units are legally separate organizations for which the primary government is financially accountable or other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading. The Library has not identified any organizations that meet this criteria.

Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

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 taxes, intergovernmental revenues 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. Taxes 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 Library 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/fund balance, revenues and expenditures/expenses.

Funds are organized as major funds or nonmajor funds within the governmental statements. An emphasis is placed on major funds within the governmental category. 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/expenses 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.

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

The Library reports the following major governmental fund:

General Fund

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

Measurement Focus, Basis of Accounting and Financial Statement Presentation

Government-Wide Financial Statements

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 to 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 requirements) are met are recorded as liabilities. Amounts received in advance of meeting time requirements are recorded as deferred inflows.

Other 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 Library funds is restricted by Wisconsin state statutes. Available investments are limited to:

a. Time deposits in any credit union, bank, savings bank or trust company.

b. 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.

c. Bonds or securities issued or guaranteed by the federal government.

d. The local government investment pool.

e. Any security maturing in seven years or less and having the highest or second highest rating category of a nationally recognized rating agency.

f. Securities of an open-end management investment company or investment trust, subject to various conditions and investment options.

g. Repurchase agreements with public depositories, with certain conditions.

Investment of library trust funds is regulated by Chapter 112. Those sections give broad authority to use such funds to acquire various kinds of investments including stocks, bonds and debentures.

The Library has adopted an investment policy. It is the policy of the Frank L. Weyenberg Library (the Library) to invest idle public funds in risk averse assets which will provide the highest return possible while meeting the cash flow demands of the Library and conforming to all State Statutes governing the investment of public funds.

Investments are stated at fair value, which is the amount at which an investment could be exchanged in a current transaction between willing parties. 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 statement balance and carrying value is due to outstanding checks and/or deposits in transit.

The Wisconsin Local Government Investment Pool (LGIP) is part of the State Investment Fund (SIF) and is managed by the State of Wisconsin Investment Board. The SIF is not registered with the Securities and Exchange Commission, but operates under the statutory authority of Wisconsin Chapter 25. The SIF reports the fair value of its underlying assets annually. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At December 31, 2022, the fair value of the Library 's share of the LGIP's assets was substantially equal to the amount as reported in these statements.

See Note 2 for further information.

Receivables

Accounts receivable have been shown net of an allowance for uncollectible accounts.

Restricted Assets

Mandatory segregations of assets are presented as restricted assets. Such segregations are required by bond agreements and other external parties.

Capital Assets

Government-Wide Financial Statements

Capital assets, which include property, plant and equipment (including right-to-use lease assets), 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 $5,000 for infrastructure assets and an estimated useful life in excess of 1 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.

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. The range of estimated useful lives by type of asset is as follows:

Buildings	25-50	Years
Equipment	10	Years
Books	10	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.

Deferred Outflows of Resources

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

Compensated Absences

Under terms of employment, employees are granted vacations in varying amounts. Only benefits considered to be vested are disclosed in these statements.

All vested vacation and sick leave pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements, and are payable with expendable resources.

Payments for vacation and sick leave will be made at rates in effect when the benefits are used. Accumulated vacation and sick leave liabilities at December 31, 2022, are determined on the basis of current salary rates and include salary related payments.

Long-Term Obligations

All long-term obligations to be repaid from governmental resources are reported as liabilities in the government-wide statements. The long-term obligations consist primarily of accrued compensated absences and the net OPEB liability.

Long-term obligations for governmental funds are not reported as liabilities in the fund financial statements. The face value of debts (plus any premiums) are reported as other financing sources and payments of principal and interest are reported as expenditures.

Deferred Inflows of Resources

A deferred inflow of resources represents an acquisition of net position/fund 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

Government-Wide Statements

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 positions that do not meet the definitions of "restricted" or "net investment 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 balances are displayed 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 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 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. The Library Board has, by resolution, adopted a financial policy authorizing the Director to assign amounts for a specific purpose. 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. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed or assigned for those purposes.

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.

The Library holds a reserve fund for funds not budgeted for annual operating expenditures. These funds may not be transferred or utilized except by formal action of the Board of Trustees and may or may not be earmarked for specific future purposes. General practice dictates that annual operating funds not utilized within its fiscal year will be transferred into the reserve fund upon completion of bill payment for the year and its associated audit. The balance in the reserve fund at year end is $171,738 and is reported as unassigned fund balance in the general fund.

Pension

For purposes of measuring the net pension liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions and pension expense, information about the fiduciary net position of the Wisconsin Retirement System (WRS) and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by 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.

Postemployment Benefits Other Than Pensions (OPEB)

The fiduciary net position of the Local Retiree Life Insurance Fund (LRLIF) has been determined using the flow of economic resources measurement focus and the accrual basis of accounting. This includes for purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to other post-employment benefits, OPEB expense and information about the fiduciary net position of the LRLIF and additions to/deductions from LRLIFs fiduciary net position have been determined on the same basis as they are reported by LRLIF. 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.

2. Detailed Notes on All Funds

Deposits and Investments

The Village's deposits and investments at year end were comprised of the following:

	Carrying Value	Statement Balances	Associated Risks
Deposits	$ 187,044	$ 187,044	Custodial credit risk
LGIP	191,547	191,547	Credit risk
Total deposits and investments	$ 378,591	$ 378,591	

Reconciliation to financial statements

Per statement of net position:	
Unrestricted cash and investments	$ 378,591
Total deposits and investments	$ 378,591

Deposits in each local and area bank are insured by the FDIC in the amount of $250,000 for time and savings accounts (including NOW accounts) and $250,000 for demand deposit accounts (interest-bearing and noninterest-bearing). In addition, if deposits are held in an institution outside of the state in which the government is located, insured amounts are further limited to a total of $250,000 for the combined amount of all deposit accounts.

Bank accounts are also insured by the State Deposit Guarantee Fund in the amount of $400,000. However, due to the nature of this fund, recovery of material principal losses may not be significant to individual municipalities. This coverage has not been considered in computing custodial credit risk.

Custodial Credit Risk

Deposits

Custodial credit risk is the risk that in the event of a financial institution failure, the Village's deposits may not be returned to the Village.

The Village does not have any deposits exposed to custodial credit risk.

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations.

The Village had investments in the external Wisconsin Local Government Investment Pool which is not rated.

See Note 1 for further information on deposit and investment policies.

Receivables

All of the receivables on the balance sheet are expected to be collected within one year.

Capital Assets

Capital asset activity for the year ended December 31, 2022, was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental Activities				
Capital assets not being depreciated / amortized:				
Bird collection	$ 105,663	$ -	$ -	$ 105,663
Total capital assets not being depreciated / amortized	105,663	-	-	105,663
Capital assets being depreciated / amortized:				
Buildings	4,872,130	-	-	4,872,130
Equipment	685,017	59,950	-	744,967
Books	922,846	82,342	83,788	921,400
Total capital assets being depreciated / amortized	6,479,993	142,292	83,788	6,538,497
Total capital assets	6,585,656	142,292	83,788	6,644,160
Less accumulated depreciation / amortization for:				
Buildings	(2,573,882)	(111,360)	-	(2,685,242)
Equipment	(655,304)	(7,409)	-	(662,713)
Books	(530,125)	(85,549)	83,788	(531,886)
Total accumulated depreciation / amortization	(3,759,311)	(204,318)	83,788	(3,879,841)
Net capital assets being depreciated / amortized	2,720,682	(62,026)	-	2,658,656
Total governmental activities capital assets, net of accumulated depreciation / amortization	$ 2,826,345	$ (62,026)	$ -	$ 2,764,319

Long-Term Obligations

Long-term obligations activity for the year ended December 31, 2022, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Governmental Activities					
Other liabilities:					
Net OPEB liability - LRLIF	$ 42,631	$ 4,735	$ -	$ 47,366	$ -
Accrued vacation time	10,649	37,939	34,666	13,922	13,922
Total other liabilities	53,280	42,674	34,666	61,288	13,922
Total governmental activities long-term liabilities	$ 53,280	$ 42,674	$ 34,666	$ 61,288	$ 13,922

Other Debt Information

The accrued vacation time and net OPEB liability - LRLIF attributable to governmental activities will be liquidated by the general fund.

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 12/31/2016) are entitled to retirement benefit based on a formula factor, their 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.

Post-Retirement 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:

Year	Core Fund Adjustment %	Variable Fund Adjustment %
2012	(7.0)	(7.0)
2013	(9.6)	9.0
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

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, including Teachers, Executives and Elected Officials. Starting on 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 $37,875 in contributions from the Library.

Contribution rates for the plan year reported as of December 31, 2022 are:

Employee Category	Employee	Employer
General (Executives & Elected Officials)	6.75 %	6.75 %
Protective with Social Security	6.75 %	11.75 %
Protective without Social Security	6.75 %	16.35 %

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

At December 31, 2022, the Library reported an asset of $260,046 for its proportionate share of the net pension asset. The net pension asset was measured as of December 31, 2021, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2020 rolled forward to December 31, 2021. 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 asset was based on the Library's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2021, the Library's proportion was 0.00322631%, which was an increase of 0.00002204% from its proportion measured as of December 31, 2020.

For the year ended December 31, 2022, the Library recognized pension expense (revenue) of $(21,506).

At December 31, 2022, the Library reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between projected and actual experience	$ 420,092	$ 30,293
Changes in assumptions	48,515	-
Net differences between projected and actual earnings on pension plan investments	-	581,746
Changes in proportion and differences between employer contributions and proportionate share of contributions	706	20
Employer contributions subsequent to the measurement date	34,740	-
Total	$ 504,053	$ 612,059

$34,740 reported as deferred outflows 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, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Years Ending December 31:	Deferred Outflows of Resources and Deferred Inflows of Resources (net)
2023	$ (11,640)
2024	(70,337)
2025	(31,016)
2026	(29,753)

Actuarial Assumptions

The total pension liability in the December 31, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2020
Measurement Date of Net Pension Liability (Asset):	December 31, 2021
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 post-retirement 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 post-retirement 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. Based on this experience study, actuarial assumptions used to measure the Total Pension Liability changed from prior year, including the discount rate, long-term expected rate of return, post-retirement adjustment, price inflation, mortality and separation rates. The Total Pension Liability for December 31, 2021 is based upon a roll-forward of the liability calculated from the December 31, 2020 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, 2021

Core Fund Asset Class	Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %**
Global Equities	52	6.8	4.2
Fixed Income	25	4.3	1.8
Inflation Sensitive	19	2.7	0.2
Real Estate	7	5.6	3
Private Equity/Debt	12	9.7	7
Total Core Fund***	115	6.6	4
Variable Fund Asset			
U.S. Equities	70	6.3	3.7
International Equities	30	7.2	4.6
Total Variable Fund	100	6.8	4.2

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

*** New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.5%.*

**** The investment policy used for the Core Fund involves reducing equity exposure by leveraging lower-volatility assets, such as fixed income securities. This results in an asset allocation beyond 100%. Currently, an asset allocation target of 15% 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, as opposed to a discount rate of 7.0% for the prior year. This single discount rate is based on the expected rate of return on pension plan investments of 6.8% and a municipal bond rate of 1.84% (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, 2021. 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 investment 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:

	1% Decrease to Discount Rate (5.8%)	Current Discount Rate (6.8%)	1% Increase to Discount Rate (7.8%)
Library's proportionate share of the net pension liability (asset)	$ 184,521	$ (260,046)	$ (580,052)

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.

At December 31, 2022, the Library reported a payable to the pension plan $8,482, which represents contractually required contributions outstanding as of the end of the year.

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.

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 and proprietary funds 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.

Other Postemployment Benefits

Local Retiree Life Insurance Fund (LRLIF)

Plan Description

The LRLIF is a multiple-employer defined benefit OPEB plan. LRLIF benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. The Wisconsin Department of Employee Trust Funds (ETF) and the Group Insurance Board have statutory authority for program administration and oversight. The plan provides post-employment life insurance benefits for all eligible employees.

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 Retiree Life Insurance Financial Report, which can be found at the link above.

Benefits Provided

The LRLIF plan provides fully paid up life insurance benefits for post-age 64 retired employees and pre-65 retirees who pay for their coverage.

Contributions

The Group Insurance Board approves contribution rates annually, based on recommendations from the insurance carrier. Recommended rates are based on an annual valuation, taking into consideration an estimate of the present value of future benefits and the present value of future contributions. A portion of employer contributions made during a member's working lifetime funds a post-retirement benefit.

Employers are required to pay the following contribution based on employee contributions for active members to provide them with Basic Coverage after age 65. There are no employer contributions required for pre-age 65 annuitant coverage. If a member retires prior to age 65, they must continue paying the member premiums until age 65 in order to be eligible for the benefit after age 65.

Contribution rates for the plan year reported as of December 31, 2022 are:

Coverage Type	Employer Contribution
50% Post Retirement Coverage	40% of member contribution
25% Post Retirement Coverage	20% of member contribution

Member contributions are based upon nine age bands through age 69 and an additional eight age bands for those age 70 and over. Participating members must pay monthly contribution rates per $1,000 of coverage until the age of 65 (age 70 if active). The member contribution rates in effect for the plan year are as listed below:

Life Insurance Member Contribution Rates *For the Plan Year

Attained Age	Basic	Supplemental
Under 30	$0.05	$0.05
30-34	0.06	0.06
35-39	0.07	0.07
40-44	0.08	0.08
45-49	0.12	0.12
50-54	0.22	0.22
55-59	0.39	0.39
60-64	0.49	0.49
65-69	0.57	0.57

*Disabled members under age 70 receive a waiver-of-premium benefit

During the reporting period, the LRLIF recognized $164 in contributions from the employer.

OPEB Liability, OPEB Expense (Revenue) and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs

At December 31, 2022, the Library reported a liability of $47,366 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of December 31, 2021, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of January 1, 2021 rolled forward to December 31, 2021. 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 OPEB liability was based on the Library’s share of contributions to the OPEB plan relative to the contributions of all participating employers. At December 31, 2021, the Library’s proportion was 0.00814000%, which was an increase of 0.00039000% from its proportion measured as of December 31, 2020.

For the year ended December 31, 2022, the Library recognized OPEB expense (revenue) of $6,182.

At December 31, 2022, the Library reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflow of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	$ 2,409
Net differences between projected and investment earnings on plan investments	616	-
Changes in actualrial assumptions	14,311	2,296
Changes in proportion and differences between employer contributions and proportionate share of contributions	4,865	2,122
Employer contributions subsequent to the measurement date	219	-
Total	$ 20,011	$ 6,827

$219 reported as deferred outflows related to OPEB resulting from the LRLIF Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended December 31, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Years Ending December 31:	Deferred Outflows of Resources and Deferred Inflows of Resources (net)
2023	$ 2,597
2024	2,525
2025	2,701
2026	3,366
2027	1,620
Thereafter	156

Actuarial Assumptions

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

Actuarial Valuation Date:	January 1, 2021
Measurement Date of Net OPEB Liability (Asset)	December 31, 2021
Experience Study:	January 1, 2018 - December 31, 2020. Published November
Actuarial Cost Method:	Entry Age Normal
20 Year Tax-Exempt Municipal Bond Yield	2.06%
Long-Term Expected Rate of Return:	4.25%
Discount Rate:	2.17%
Salary Increases:	
Wage Inflation	3.00%
Seniority/Merit	0.10% - 5.6%
Mortality:	2020 WRS Experience Mortality Table

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. Based on this experience study, actuarial assumptions used to measure the Total OPEB Liability changed from the prior year, including the price inflation, mortality and separation rates. The Total OPEB Liability for December 31, 2021 is based upon a roll-forward of the liability calculated from the January 1, 2021 actuarial valuation.

Long-Term Expected Return on Plan Assets

The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. Investments for the LRLIF are held with Securian, the insurance carrier. Interest is calculated and credited to the LRLIF based on the rate of return for a segment of the insurance carriers' general fund, specifically 10-year A-Bonds (as a proxy, and not tied to any specific investments). The overall aggregate interest rate is calculated using a tiered approach based on the year the funds were originally invested and the rate of return for that year. Investment interest is credited based on the aggregate rate of return and assets are not adjusted to fair market value. Furthermore, the insurance carrier guarantees the principal amounts of the reserves, including all interest previously credited thereto.

State OPEB Life Insurance
Asset Allocation Targets and Expected Returns
As of December 31, 2021

Asset Class	Index	Target Allocation	Long-Term Expected Geometric Real Rate of Return
US Intermediate Credit Bonds	Bloomberg US Interm Credit	45.00%	1.68%
US Long Credit Bonds	Bloomberg US Long Credit	5.00%	1.82%
US Mortgages	Bloomberg US MBS	50.00%	1.94%
Inflation			2.30%
Long-Term Expected Rate of Return			4.25%

The long-term expected rate of return remained unchanged from the prior year at 4.25%. The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The expected inflation rate increased from 2.20% as of December 31, 2020 to 2.30% as of December 31, 2021.

Single Discount Rate

A single discount rate of 2.17% was used to measure the total OPEB liability for the current year, as opposed to a discount rate of 2.25% for the prior year. The significant change in the discount rate was primarily caused by the decrease in the municipal bond rate from 2.12% as of December 31, 2020 to 2.06% as of December 31, 2021. The Plan's fiduciary net position was projected to be insufficient to make all projected future benefit payments of current active and inactive members. Therefore, the discount rate for calculating the total OPEB liability is equal to the single equivalent rate that results in the same actuarial present value as the long-term expected rate of return applied to benefit payments, to the extent that the plan's fiduciary net position is projected to be sufficient to make projected benefit payments, and the municipal bond rate applied to benefit payment to the extent that the plan's fiduciary net position is projected to be insufficient. The plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through December 31, 2036.

The projection of cash flows used to determine the single discount rate assumed that employer contributions will be made according to the current employer contribution schedule and that contributions are made by plan members retiring prior to age 65.

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

The following presents the Library's proportionate share of the net OPEB liability (asset) calculated using the discount rate of 2.17%, as well as what the Library's proportionate share of the net OPEB liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (1.17%) or 1-percentage-point higher (3.17%) than the current rate:

	1% Decrease to Discount Rate (1.17%)	Current Discount Rate (2.17%)	1% Increase to Discount Rate (3.17%)
Library's proportionate share of the net OPEB liability (asset)	$ 64,258	$ 47,366	$ 34,655

At December 31, 2022, the Library reported a payable to the OPEB plan of $0, which represents contractually required contributions outstanding as of the end of the year.

Effect of New Accounting Standards on Current-Period Financial Statements

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

- Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*
- Statement No. 96, *Subscription-Based Information Technology Arrangements*
- Statement No. 99, *Omnibus 2022*
- Statement No. 100, *Accounting Changes and Error Corrections - an Amendment of GASB Statement No. 62*
- Statement No. 101, *Compensated Absences*

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

REQUIRED SUPPLEMENTARY INFORMATION

Frank L. Weyenberg Library of Mequon-Thiensville

Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual - General Fund
Year Ended December 31, 2022

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Intergovernmental revenues:				
City of Mequon	$ 1,061,000	$ 1,061,000	$ 1,061,000	$ -
Village of Thiensville	110,740	110,740	110,740	-
County reimbursements	12,994	12,994	12,995	1
American Rescue Plan Act grant	-	-	37,216	37,216
Fines and fees	18,000	18,000	16,796	(1,204)
Investment income	500	500	4,497	3,997
Gift and grants	-	-	36,922	36,922
Miscellaneous	80,116	80,116	13,497	(66,619)
Total revenues	1,283,350	1,283,350	1,293,663	10,313
Expenditures				
Current:				
Library service:				
Staffing	804,800	844,800	802,916	41,884
Administration	110,000	90,000	104,645	(14,645)
Program and collection	161,000	161,000	147,366	13,634
Building	207,550	187,550	206,856	(19,306)
Gifts and grants	-	-	6,195	(6,195)
Total expenditures	1,283,350	1,283,350	1,267,978	15,372
Net change in fund balance	$ -	$ -	25,685	$ 25,685
Fund Balances, Beginning			231,592	
Fund Balances, Ending			$ 257,277	

See notes to required supplementary information

Frank L. Weyenberg Library of Mequon-Thiensville

Schedule of Proportionate Share of The Net Pension Liability (Asset)
Wisconsin Retirement System
Year Ended December 31, 2022

WRS Fiscal Year End Date (Measurement Date)	Library's Proportion of the Net Pension Asset (Liability)	Library's Proportionate Share of the Net Pension Asset (Liability)	Library's Covered Payroll	Library's Proportionate Share of the Net Pension Asset (Liability) as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
12/31/14	0.00325295%	$ 79,901	$ 435,777	18.34%	102.74%
12/31/15	0.00313587%	(50,957)	430,711	11.83%	98.20%
12/31/16	0.00302106%	(24,901)	421,428	5.91%	99.12%
12/31/17	0.00294095%	87,320	427,472	20.43%	102.93%
12/31/18	0.00299628%	(106,598)	487,922	21.76%	96.45%
12/31/19	0.00309221%	99,706	513,156	19.43%	102.96%
12/31/20	0.00320427%	200,047	537,571	37.21%	105.26%
12/31/21	0.00322631%	260,046	540,532	46.34%	106.02%

Schedule of Employer Contributions
Wisconsin Retirement System
Year Ended December 31, 2022

Library's Year End Date	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
12/31/15	$ 29,288	$ 29,288	$ -	$ 430,711	6.80%
12/31/16	27,814	27,814	-	421,428	6.60%
12/31/17	29,068	29,068	-	427,472	6.80%
12/31/18	32,825	32,825	-	487,922	6.68%
12/31/19	33,612	33,612	-	513,156	6.55%
12/31/20	36,285	36,285	-	537,571	6.75%
12/31/21	36,484	36,484	-	540,532	6.75%
12/31/22	34,740	34,740	-	512,610	6.78%

See notes to required supplementary information

Frank L. Weyenberg Library of Mequon-Thiensville

Schedule of District's Proportionate Share of the Net OPEB Liability
Local Retiree Life Insurance Fund
Year Ended December 31, 2022

LRLIF Fiscal Year End Date (Measurement Date)	District's Proportion of the Net Pension Asset (Liability)	District's Proportionate Share of the Net Pension Asset (Liability)	District's Covered Payroll	District's Proportionate Share of the Net Pension Asset (Liability) as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
12/31/17	0.00545600%	$ (16,415)	$ 229,440	7.15%	44.81%
12/31/18	0.00634700%	(16,377)	418,000	3.92%	48.69%
12/31/19	0.00693300%	(29,522)	438,000	6.74%	37.58%
12/31/20	0.00775000%	(42,631)	457,000	9.33%	31.36%
12/31/21	0.00814000%	(47,366)	472,000	10.04%	59.57%

Schedule of Employer Contributions
Local Retiree Life Insurance Fund
Year Ended December 31, 2022

Library's Year End Date	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
12/31/18	$ 119	$ 119	$ -	$ 489,931	0.02%
12/31/19	160	160	-	513,156	0.03%
12/31/20	156	156	-	537,571	0.03%
12/31/21	201	201	-	540,532	0.04%
12/31/22	219	219	-	512,610	0.04%

Budgetary Information

Budgetary information is derived from the annual operating budget and is presented using the same basis of accounting for each fund as described in Note 1.

The budgeted amounts presented include any amendments made during the year. The Board may authorize transfers of budgeted amounts within departments. Transfers between departments and changes to the overall budget must be approved by a two-thirds Board action.

Appropriations lapse at year end unless specifically carried over by the Board. There were no carryovers to the following year. Budgets are adopted at the function level.

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 Library is required to present the last ten fiscal years data; however, the standards allow the Library to present as many years as are available until ten 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 post-retirement 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

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 post-retirement 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

Local Retiree Life Insurance Fund

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

The Library is required to present the last ten fiscal years data; however, the standards allow the Library to present as many years as are available until ten fiscal years are presented.

Changes in benefit terms: There were no changes of benefit terms for any participating employer in the Local Retiree Life Insurance Fund.

Changes in assumptions: In addition to the rate changes detailed in the tables above, the State of Wisconsin Employee Trust Fund Board adopted economic and demographic assumption changes based on a three year experience study performed for the Wisconsin Retirement System. These assumptions are used in the actuarial valuations of OPEB liabilities (assets) for the retiree life insurance programs and are summarized below.

The assumption changes that were used to measure the December 31, 2021 total OPEB liabilities, including the following:

- Lowering the price inflation rate from 2.5% to 2.4%; and
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table Weyen.

The assumption changes that were used to measure the December 31, 2018 total OPEB liabilities, including the following:

- Lowering the long-term expected rate of return from 5.0% to 4.25%;
- Lowering the wage inflation rate from 3.2% to 3.0%;
- Lowering the price inflation rate from 2.7% to 2.5%; and
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2012 Mortality Table to the Wisconsin 2018 Mortality Table.

SUPPLEMENTARY INFORMATION

Frank L. Weyenberg Library of Mequon-Thiensville

Combining Schedule of Revenues, Expenditures and Changes in Fund Balance
Gifts and Grants Fund and General Fund
Year Ended December 31, 2022

	Gifts and Grants Fund	General Fund	Total General Fund
Revenues			
Intergovernmental revenues:			
City of Mequon	$ -	$ 1,061,000	$ 1,061,000
Village of Thiensville	-	110,740	110,740
County reimbursements	-	12,995	12,995
American Rescue Plan Act grant	-	37,216	37,216
Fines and fees	-	16,796	16,796
Investment income	-	4,497	4,497
Gift and grants	36,922	-	36,922
Miscellaneous	-	13,497	13,497
Total revenues	36,922	1,256,741	1,293,663
Expenditures			
Current:			
Library service:			
Staffing	-	802,916	802,916
Administration	-	104,645	104,645
Program and collection	-	147,366	147,366
Building	-	206,856	206,856
Gifts and grants	6,195	-	6,195
Total expenditures	6,195	1,261,783	1,267,978
Net change in fund balance	30,727	(5,042)	25,685
Fund Balance, Beginning	54,812	176,780	231,592
Fund Balance, Ending	$ 85,539	$ 171,738	$ 257,277

WISCONSIN STATE STATUTE CHAPTER 43

LIBRARIES

43.001 Legislative findings and declaration of policy.

(1) The legislature recognizes:

(a) The importance of free access to knowledge, information and diversity of ideas by all residents of this state;

(b) The critical role played by public, school, special and academic libraries in providing that access;

(c) The major educational, cultural and economic asset that is represented in the collective knowledge and information resources of the state's libraries;

(d) The importance of public libraries to the democratic process; and

(e) That the most effective use of library resources in this state can occur only through interlibrary cooperation among all types of libraries and the effective use of technology.

(2) The legislature declares that it is the policy of this state to provide laws for the development and improvement of public libraries, school libraries and interlibrary cooperation among all types of libraries.

History: 1985 a. 177; 1997 a. 150.

Municipal libraries are a matter of statewide concern. Accordingly, home rule provisions will not justify local departures from the provisions of ch. 43. 76 Atty. Gen. 203.

43.01 Definitions. In this chapter:

(1) “Department" means the department of public instruction.

(2) “Division" means the division for libraries and technology in the department.

(3) “Municipality" means a city, village, town, tribal government or tribal association, or a school district that maintained and operated a public library facility prior to December 17, 1971.

(4) “Network" means a formal arrangement between libraries or other informational service organizations whereby materials, information and services are exchanged and made available to potential users.

(5) “Public library system" means a system established as either a federated public library system under s. 43.19 or a consolidated public library system under s. 43.21.

(6) “State superintendent" means the state superintendent of public instruction.

(7) “Tribal college" means an accredited college, operated or controlled by a federally recognized American Indian tribe or band in this state, that meets the requirements of 25 USC 1804.

History: 1971 c. 152; 1977 c. 418; 1979 c. 347; 1983 a. 189; 1985 a. 177 ss. 4, 5; 1993 a. 335; 1995 a. 27 ss. 1967, 9145 (1); 1997 a. 27; 2001 a. 48; 2011 a. 158; 2015 a. 306.

43.03 General duties of state superintendent. The state superintendent shall:

(1) Promote, assist and plan the organization, development and improvement of school library media services to provide the resources needed for teaching and learning in the schools.

(2) Promote, assist, plan and coordinate the organization, development and improvement of public library services and public library systems to serve the needs of all citizens in the state.

(3)

(a) Promote cooperation and resource sharing among public libraries, school libraries, other types of libraries and related agencies.

(b) Plan, coordinate, evaluate and set statewide priorities for the development of networks to enable library cooperation and resource sharing within this state and between this state and resource providers in other states.

(d) Submit to the council on library and network development a biennial report which describes the programs and policies carried out under pars. (a) and (b) in the preceding biennium and the programs and policies to be carried out under pars. (a) and (b) in the succeeding biennium.

(4) Plan and coordinate the provision of library services to groups with special needs, including institutional residents, the physically and mentally handicapped, the socially and economically disadvantaged and racial and ethnic minorities.

(5) Accept, on behalf of the state, grants from the federal government or any federal agency or gifts or grants from any other source to be used for the purposes designated under this chapter.

(6) Enter into an annual contract with the public library in a 1st class city for the provision of library services to physically handicapped persons, including the blind and visually handicapped, certified by competent authority as unable to read or use conventional printed materials as a result of physical limitations. For the purpose of this subsection, “competent authority" means any member of the medical or allied professions, and professional persons in the fields of public health, education, library service, rehabilitation, social work and public welfare.

(7) Contract for service with libraries and other resource providers in and outside of this state to serve as resources of specialized library materials and information not available from the resources for libraries and lifelong learning service under s. 43.05 (11).

(8) Establish procedures necessary for the internal administrative operation of the division.

(9) Develop and maintain a computer database containing bibliographic and library holding information for all types of library materials owned by libraries throughout the state to serve as a resource sharing tool and assist libraries in developing computerized bibliographic databases.

(10) Disseminate information regarding appropriate continuing education activities available to librarians, library board members, library support staff and other related professionals.

History: 1979 c. 347; 1985 a. 177; 1995 a. 27; 1997 a. 27; 1999 a. 185; 2011 a. 158.

43.05 General duties of the division. The division shall:

(1) Coordinate and conduct continuing education programs for librarians of school library media programs, public libraries, public library systems and institutional library programs.

(2) As it deems appropriate, assist libraries in the identification and recruitment of qualified personnel.

(3) Provide professional and technical advisory, consulting and informational services to assist:

(a) School districts establishing, maintaining or expanding school library media programs and facilities;

(b) Public libraries, municipalities establishing, maintaining or expanding public libraries, counties establishing, maintaining or expanding public library services, public library systems and their governing bodies;

(c) State agencies and officers; and

(d) Institutional library programs.

(4) Collect library statistics and conduct studies and surveys of library needs throughout the state and report and publish the findings. The research shall be coordinated with statewide library planning.

(5) Designate a librarian to serve as a coordinator of activities for state document depository libraries under ss. 35.81 to 35.835 and to fulfill its responsibilities under ss. 35.81 to 35.835.

(6) Recommend and distribute standards for school library programs and facilities to school library media programs, standards for public libraries to public library governing bodies and standards for institutional library programs to governing bodies and administrators of institutional library programs and to heads of departments, as defined under s. 15.01 (8), which administer institutional libraries.

(7) Establish standards for public library systems under s. 43.09 (2).

(8) Establish standards for and issue certificates to public librarians under s. 43.09 (1).

(9) Approve the establishment of public library systems under s. 43.13.

(10) Administer aids to public library systems under s. 43.24.

(11) Maintain a resources for libraries and lifelong learning service to supplement the collections of all types of libraries in this state by providing specialized materials not appropriately held and information sources not provided by local libraries or readily available from other area or state-level resource providers. The service shall provide specialized library and information services to state agency libraries and state employees, institution libraries, public library systems, public libraries, school libraries, and other types of libraries according to policies developed by the division. Library and information services may include development of collections of specialized materials, interlibrary loan services, reference services, provision of database search services, and maintenance of a statewide database of library materials. The service may contract with state agencies and libraries to provide library material cataloging and processing services.

(12) Assist the council on library and network development in the preparation of the descriptive and statistical report to be prepared by the council under s. 43.07 (5).

(13) Carry out such other programs and policies as directed by the state superintendent.

(14)

(a) In this subsection, “participating municipality" has the meaning given in s. 43.18 (1) (ag).

(b) Conduct a review of a public library system if at least 30 percent of the libraries in participating municipalities that include at least 30 percent of the population of all participating municipalities state in the report under s. 43.58 (6) (c) that the public library system did not adequately meet the needs of the library. If the division determines that the public library system did not adequately meet the needs of libraries participating in the system, it shall prepare an advisory plan suggesting how the public library system can so do in the future, including suggestions designed to foster intrasystem communications and local dispute resolution. The advisory plan shall be distributed to the public library system board, the boards of all libraries participating in the system and the county boards of all counties participating in the system.

History: 1979 c. 347; 1983 a. 189 s. 329 (27); 1985 a. 29, 177, 332; 1991 a. 285; 1995 a. 27; 1997 a. 27, 150; 1999 a. 83, 185; 2011 a. 158.

43.06 Collection and maintenance of data.

(1) The division may perform any of the following activities to collect and maintain public library-related data, including all of the following:

(a) Purchase licenses for data collection software.

(b) Train library staff on the effective use of data in decision-making.

(c) Establish digital processes for the efficient collection, analysis, and reporting of data to library patrons and staff.

(d) Create dashboard tools for libraries to use internally in analyzing, and to report to the public about, library use.

(e) Develop, implement, and maintain technology systems that allow for secure, interoperable data exchange and the automation of work processes.

(f) Create an automated system for the initial certification and recertification of public librarians, as described in s. 43.09 (1).

(g) Establish library user authentication systems.

(2) From the appropriation accounts under s. 20.255 (1) (e) and (ek), the division may fund the activities described in sub. (1).

History: 2017 a. 142.

43.07 Council on library and network development (COLAND). The state superintendent and the division shall seek the advice of and consult with the council on library and network development in performing their duties in regard to library service. The state superintendent or the administrator of the division shall attend every meeting of the council. The council may initiate consultations with the department and the division. The council shall:

(1) Make recommendations to the division in regard to the development of standards for the certification of public librarians and standards for public library systems under s. 43.09.

(2) Advise the state superintendent in regard to the general policies and activities of the state's program for library development, interlibrary cooperation and network development.

(3) Advise the state superintendent in regard to the general policies and activities of the state's program for the development of school library media programs and facilities and the coordination of these programs with other library services.

(4) Hold a biennial meeting for the purpose of discussing the report submitted by the state superintendent under s. 43.03 (3) (d). Notice of the meeting shall be sent to public libraries, public library systems, school libraries and other types of libraries and related agencies. After the meeting, the council shall make recommendations to the state superintendent regarding the report and any other matter the council deems appropriate.

(5) On or before July 1 of every odd-numbered year, transmit to the state superintendent a descriptive and statistical report on the condition and progress of library services in the state and recommendations on how library services in the state may be improved. The state superintendent shall include the report as an addendum to the department's biennial report under s. 15.04 (1) (d).

(6) Review that portion of the budget of the department relating to library service. Recommendations of the council in regard to the budget shall accompany the department's budget request to the governor.

(7) Receive complaints, suggestions and inquiries regarding the programs and policies of the department relating to library and network development, inquire into such complaints, suggestions and inquiries, and advise the state superintendent and the division on any action to be taken.

History: 1979 c. 347; 1983 a. 524; 1985 a. 177; 1995 a. 27; 1997 a. 27.

43.09 Certificates and standards.

(1) Public librarians. The division shall issue certificates to public librarians and promulgate, under ch. 227, necessary standards for public librarians. The qualifications for public librarians shall be based on education, professional training and experience. Any relevant instruction, as defined in s. 440.075 (1), that an applicant for a certificate has obtained in connection with any military service, as defined in s. 111.32 (12g), counts toward satisfying any requirement for instruction for a certificate under this subsection if the applicant demonstrates to the satisfaction of the division that the instruction obtained by the applicant is substantially equivalent to the instruction required for the certificate. Certificates already granted prior to December 17, 1971, shall remain in effect.

(2) Public library systems. The division, by rule, may promulgate necessary standards for public library systems. If promulgated, such rules shall be consistent with s. 43.15 and shall be established in accordance with ch. 227, except that the division shall hold a public hearing prior to adoption of any proposed rule. In addition to the notice required under s. 227.17, the division shall endeavor to notify each public library of such public hearings.

History: 1971 c. 152; 1979 c. 347; 1985 a. 177; 1985 a. 182 s. 57; 1997 a. 150; 2011 a. 120; 2017 a. 331.

Cross-reference: See also ch. PI 6, Wis. adm. code.

43.11 County library planning committees.

(1) Creation. Any county board may appoint a county library planning committee under this section. If a county board, in a county where all public library service is administered or coordinated by an existing county library board or where there is a single-county public library system board, determines to appoint a committee under this section, the existing library board may serve as the county library planning committee. The county board shall notify the division immediately upon appointment of the committee.

(3) Duties and powers.

(a) The committee may prepare a new plan for the organization of a county or multicounty system, revise an existing plan or change the boundaries of a public library system. It shall conduct public hearings concerning these plans, revisions and changes to which representatives of all libraries in the county shall be invited.

(b) The committee's final report, including a new plan, revisions to an existing plan or changes to the boundaries of a public library system and copies of any written agreements necessary to implement the proposal, shall be filed with the county board and submitted to the division. Plans for multicounty systems shall include a method for allocating system board membership among the member counties.

(c) The plan of library service for a county, whether for a single county or a multicounty system, shall provide for library services to residents of those municipalities in the county not maintaining a public library under this chapter. The services shall include full access to public libraries participating in the public library system and the plan shall provide for reimbursement for that access. Services may include books-by-mail service, bookmobile service, the establishment of additional libraries or other services deemed appropriate by the committee. Services may be provided by contracting with existing public libraries in the county or in adjacent counties or with the public library system or by creating a county library organization under this chapter. The plan of library service for a county may provide for improving public library service countywide and in municipalities that have libraries. The plan shall specify the method and level of funding to be provided by the county to implement the services described in the plan, including the reimbursement of public libraries for access by residents of those municipalities in the county not maintaining a public library.

(d) The plan of library services for a county may include minimum standards of operation for public libraries in the county. The county shall hold a public hearing on any standards proposed under this paragraph. The standards shall take effect if they are approved by the county and the public library boards of at least 50 percent of the participating municipalities in the county that contain, according to the most recent estimate prepared under s. 16.96, at least 80 percent of the population of participating municipalities in the county.

(e) The plan of library services for a county may require that a municipality located in whole or in part within the county that operates a public library compensate another municipality located in whole or in part within the county that operates a public library whenever the latter public library provides library services to residents of the municipality that operates the former public library. The plan's compensation for each loan may not exceed the actual cost of the loan, as defined by the department by rule.

History: 1971 c. 152; 1981 c. 20; 1985 a. 29, 177; 1993 a. 184; 1997 a. 150; 2005 a. 420.

43.12 County payment for library services.

(1)

(a) By March 1 of each year, each of the following payments of not less than the minimum amount calculated under par. (b) shall be made:

1. Except as provided in subd. 2., by a county that does not maintain a consolidated public library for the county under s. 43.57 and that contains residents who are not residents of a municipality that maintains a public library under s. 43.52 or 43.53, to each public library in the county and to each public library in an adjacent county, other than a county with a population of at least 750,000 or a county that maintains a consolidated public library for the county.

2. If the adjacent county maintains a consolidated public library and provides the notice under sub. (1m), by a county that does not maintain a consolidated public library for the county under s. 43.57 and that contains residents who are not residents of a municipality that maintains a public library under s. 43.52 or 43.53, to the consolidated public library for the adjacent county providing the notice under sub. (1m).

3. If a county maintains a consolidated public library and provides a notice under sub. (1m), by that county to each public library in an adjacent county, other than a county with a population of at least 750,000, that provides a statement to the county under sub. (2).

(b) The minimum amount under par. (a) shall be calculated to equal 70 percent of the amount computed by multiplying the number of loans of material made by the library during the prior calendar year, for par. (a) 1. or 3., to residents of the county who are not residents of a municipality that maintains a public library under s. 43.52 or 43.53, or, for par. (a) 2., to residents of the county who are not residents of a municipality that contains a branch of the consolidated library, as reported under sub. (2), by the amount that results from dividing the total operational expenditures of the library during the calendar year for which the number of loans are reported, not including capital expenditures or expenditures of federal funds, by the total number of loans of material made by the public library during the calendar year for which the loans are reported.

(c) The library board of the public library entitled to a payment under this subsection may direct the county to credit all or a portion of the payment to a county library service or library system for shared services.

(1m) If a county maintains a consolidated public library, the library shall provide a notice not later than April 1 to any public library from which it requests payment under sub. (1).

(2) By July 1 of each year, each public library lying in whole or in part in a county shall provide a statement to the county clerk of that county and to the county clerk of each adjacent county, other than a county with a population of at least 750,000, that reports all of the following:

(a) The number of loans of material made by that library during the prior calendar year to residents of the county, or adjacent county, who are not residents of a municipality that maintains a public library under s. 43.52 or 43.53.

(b) If the library is in a county that is adjacent to a county with a consolidated library system, the number of loans of material made by that library during the prior calendar year to residents of the adjacent county who are not residents of a municipality that contains a branch of the consolidated library.

(c) The total number of loans of material made by that library during the previous calendar year.

(3) A county may enter into an agreement with its participating municipalities or with a public library system to pay no less than the amounts determined under sub. (1) to the public library system for distribution to the public libraries that participate in that system.

(4) Upon request of a county clerk, a public library shall provide access to all books and records used to determine the amount computed under sub. (2).

(5m) Nothing in this section prohibits a county from providing funding for capital expenditures.

(6) The county library board or, if no county library board exists, the county itself, shall either distribute the aid provided by the county to the public libraries, as provided in the plan prepared under s. 43.11, or shall transfer the aid for distribution to the public library system in which it participates.

(7) This section does not apply to a county having a population of 750,000 or more.

(8) For the purposes of this section, a county that provides library service solely under s. 43.57 (2m) is a county that maintains a consolidated public library, and a tribal college-county joint library under s. 43.57 (2m) is a branch of the consolidated library.

History: 1997 a. 150; 2005 a. 226, 420; 2007 a. 97; 2013 a. 157; 2015 a. 306; 2017 a. 207 s. 5.

43.13 Division review.

(1)

(a) No public library system may be established without the approval of the division. In reviewing final reports submitted by county library planning committees, the division shall consider, in addition to the standards set forth in s. 43.15, the proposed system territory, organization and financing, initial and long-range plans for library services, the role of existing multi-jurisdictional service programs in the territory and plans for cooperation with adjoining systems and with other kinds of libraries in the territory.

(b) If the division approves a final report, it shall report such approval to the appropriate county boards and county library planning committees. Upon acceptance by the county boards, the division shall certify to the appropriate county boards the establishment of the public library system proposed by the report, specifying the effective date of the establishment of the system.

(2) A public library system board may submit to the division a plan for the alteration in the territory included within the system or for a change in system organization from a federated to a consolidated system or vice versa. If the change proposed by the plan is approved, the division shall certify such fact to the system board, specifying the effective date of the change.

(3) The effective date of the establishment of a system under sub. (1) or of a change under sub. (2) shall be January 1 of the year specified by the division.

(4) Any decision by the division under this section may be appealed to the state superintendent.

History: 1971 c. 152; 1995 a. 27; 1997 a. 27; 2005 a. 226.

43.15 Standards for public library systems. A public library system shall not be established unless it meets the requirements under this section.

(1) Population. The territory within the system shall:

(a) Have a population of 100,000 or more. If, because of the withdrawal or realignment of participating counties, a public library system has fewer than 3 participating counties and a population under 200,000, the remaining parts of the system shall realign with an existing system within 2 years after the date on which the population falls below 200,000.

(b) After July 1, 1998, no new system may be established unless it serves a population of at least 200,000.

(2) Financial support. Each county proposed to be included within a system shall demonstrate, to the satisfaction of the division, its ability to provide adequate funding to implement the plan submitted under s. 43.11 (3) and the report submitted under s. 43.13 (1).

(3) Territory included.

(a) A consolidated system shall consist of one county only. A federated system shall consist of one or more counties.

(b) No more than one system may be established within a single county. If the territory of a municipality lies in 2 or more counties which are not in the same public library system, the municipal library board or, if no such board exists, the municipal governing body shall determine the system in which the municipality will participate.

(c) If the territory of a joint library lies in 2 or more counties that are not in the same public library system, the joint library board or, if no such board exists, the governing bodies of the municipalities and counties that created the joint library shall determine the system in which the joint library will participate.

(4) Method of organization.

(a) A public library system may be organized as a single-county federated public library system, a multicounty federated public library system, or a single-county consolidated public library system. Two public library systems may merge with the approval of each public library system board and the county boards of the participating counties.

(b) A county may participate in a federated public library system if it does all of the following:

1. Adopts and maintains the plan of library service submitted and approved under ss. 43.11 (3) and 43.13 (1).

2. Provides the financial support for library services required under sub. (2).

3. Enters into a written agreement with the public library system board to participate in the system and its activities and to furnish library services to residents of those municipalities in the county not maintaining a public library.

(c) A municipal, county or joint public library may participate in a public library system if it meets all of the following requirements:

1. Is established under this chapter. A tribal college-county joint library under s. 43.57 (2m) is a library established under this chapter.

2. Is located in a county that participates in a public library system.

3. Is authorized by its municipal governing body or county board to participate in the public library system. If the library is a tribal college-county joint library, it is authorized by an agreement under s. 43.57 (2m).

4. Enters into a written agreement with the public library system board to participate in the system and its activities, to participate in interlibrary loan of materials with other system libraries, and to 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 subdivision does not prohibit a municipal, county, or joint public library from giving preference to its residents in library group programs held for children or adults 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.

6. Employs a head librarian who is certified as a public librarian by the department and whose employment requires that he or she be present in the library for at least 10 hours of each week that the library is open to the public, less leave time.

7. Beginning in 2008, annually is open to the public an average of at least 20 hours each week except that for a library in existence on June 3, 2006, annually is open to the public an average of at least 20 hours or the number of hours each week that the library was open to the public in 2005, whichever is fewer.

8. Beginning in 2008, annually spends at least $2,500 on library materials.

(d) A county may establish a consolidated public library system in which the included county and its underlying communities form a single system. The county may, for such purposes, take over and acquire any library property by consent of the authority controlling that property.

(5) Capital costs excluded. For the purpose of determining the amount of financial support required under sub. (4) (b) 2., amounts spent for capital projects shall be excluded.

(5m) Limit. A public library system may not be established if its establishment would cause the number of public library systems to exceed the number in existence on June 3, 2006.

History: 1971 c. 152; 1981 c. 197; 1985 a. 29, 177; 1987 a. 399; 1989 a. 286; 1991 a. 269; 1995 a. 27 s. 9145 (1); 1995 a. 270; 1997 a. 27, 150; 2005 a. 226, 420; 2007 a. 97; 2011 a. 32; 2015 a. 306; 2017 a. 365 s. 111.

Cross-reference: See also s. PI 6.06, Wis. adm. code.

43.16 Resource libraries.

(1)

(a) Each public library system shall have at least one system resource library. Annually, prior to the expiration of its agreement with its existing system resource library, the public library system board shall negotiate with the member public library with the largest annual operating budget of all member libraries to serve as a system resource library in the following year. If the board and the proposed resource library are unable to reach an agreement for the following year before the expiration date of any existing agreements with resource libraries, the existing agreements shall be extended for one year or until an agreement is reached with that proposed resource library, whichever occurs earlier. The division shall notify the public library system board, the existing resource libraries and the proposed resource library of the extension and, during the period of extension, shall attempt to mediate an agreement between the public library system board and the proposed resource library. If the division determines that the public library system board and the proposed system resource library are unable to reach an agreement before the end of the one-year period, the division shall propose an alternative agreement, which shall be binding if it is acceptable to the proposed system resource library. If the alternative agreement is unacceptable to the proposed system resource library, the board shall negotiate with the member public library with the next largest annual operating budget of all member public libraries to serve as a system resource library in the following year.

(am) An existing contract may be extended under par. (a) only if it was entered into on or after May 8, 1990.

(b) The procedure under par. (a) shall be repeated with member public libraries in decreasing order of the size of their annual operating budgets until an agreement is reached with a member public library to serve as a system resource library. Except as provided in par. (a), no agreement may extend beyond December 31 of any year.

(2) If the member public library selected to serve as a system resource library under sub. (1) fails to meet all of the following requirements, the system board shall enter into a supplementary contract with the academic library with the largest operating budget of all academic libraries in the system area, or with a resource library in an adjacent system, that meets all of the following requirements:

(a) The library has a collection of at least 100,000 volumes.

(b) The library is open to the public at least 50 hours each week.

(c) The library employs at least one full-time, permanent reference librarian with a master's degree in library science.

History: 1989 a. 286.

43.17 Public library systems; general provisions.

(1) Board terms. Every public library system shall be governed by a board appointed under s. 43.19 or 43.21. No person employed by a public library that is a member of a public library system may be appointed to the public library system board. Upon the initial establishment of a board, the members shall be divided as nearly as possible into 3 equal groups to serve for terms expiring on January 1 of the 2nd, 3rd and 4th years, respectively, following their appointment. Thereafter, regular terms shall be for 3 years and shall commence on January 1. Vacancies shall be filled for the unexpired term in the same manner as regular appointments are made.

(2) Board organization and meetings. As soon as practicable after the initial establishment of a system, and thereafter in January of each year, the board shall organize by the election, from among its members, of a president and such other officers as it deems necessary. The board shall meet at least once every 2 months.

(2m) Advisory committee. Every public library system may appoint a public library advisory committee to, among other things, advise the system board about the status and needs of libraries in the system, serve as a conduit of information between the system board and individual libraries in the system and make recommendations to the system board relating to libraries in the system.

(3) Fiscal year. The fiscal year of each federated public library system whose territory lies within 2 or more counties shall be the calendar year.

(4) System administration. Notwithstanding ss. 59.17 (2) (br) and 59.18 (2) (b), responsibility for administration of a public library system shall vest in a head librarian who shall be appointed by and directly responsible to the public library system board.

(5) Annual report. Annually, at the time required by the division, each public library system shall report to the division on its operations, expenditures and territory served during the preceding year, shall submit a plan describing the program for library service to be carried out in the subsequent year and shall furnish such other information as the division requires.

(6) Cooperative services. A public library system may contract with another such system, or with other libraries, library organizations or resource centers within this state or in adjacent states, to provide or receive library services.

(7) Existing employees. No person employed by a participating public library at the time of the establishment of a public library system shall lose, because of such establishment, any salary, fringe benefit or other employment rights in existence at that time.

(8) Retirement. If any employee of a participating employer under the Wisconsin retirement system becomes, by virtue of the establishment of a public library system, an employee of that library system, the library system shall become a participating employer under the Wisconsin retirement system.

(9) Contracts, bidding and borrowing.

(a) All contracts for public construction made by a federated public library system whose territory lies within 2 or more counties or by a federated public library system whose territory lies within a single county with a population of at least 750,000 shall be let by the public library system board to the lowest responsible bidder in accordance with s. 62.15 (1) to (11) and (14). For purposes of this section, the system board possesses the powers conferred by s. 62.15 on the board of public works and the common council. All contracts made under this section shall be made in the name of the federated public library system and shall be executed by the system board president and such other board officer as the system board designates.

(b) A public library system board of a multicounty library system may borrow money to accomplish any of its purposes, but the outstanding amount of such loans at any time may not exceed an amount equal to the system board's receipts for the prior fiscal year. A federated public library system whose territory lies within 2 or more counties may obtain a state trust fund loan to accomplish any of its purposes, but the outstanding amount of a federated public library system's state trust fund loans, together with all other indebtedness of the system, may not exceed an amount equal to the system's receipts for the prior fiscal year.

(10) Borrowers' cards. Except as provided in sub. (11), all public libraries in a public library system shall honor the valid borrowers' cards of a public library in an adjacent public library system, other than the Milwaukee County Federated Library System. The requirement under this subsection does not apply to the Milwaukee County Federated Library System.

(11) Cost of lending services.

(a) In this subsection, “loan" means a unit of service that involves the checking out of a single item from a library to an individual for use outside the library for a specific period of time.

(b) A public library in a public library system may refuse to honor valid borrowers' cards of a public library in an adjacent public library system if, in the most recent year in which the public library honored such cards, the total amount of the reimbursement received by the public library from that adjacent public library system, and from counties and municipalities that are located in that adjacent public library system, is less than the adjusted cost incurred for that year by the public library in honoring the cards.

(c) For purposes of par. (b), the adjusted cost shall be calculated by determining the actual cost for each loan incurred by the public library honoring the cards for a given year in the manner provided by the rules promulgated by the department under s. 43.24 (2) (n) and multiplying that amount by the remainder calculated by subtracting 500 from the total number of loans made in that year by the public library to borrowers from the adjacent public library system. For purposes of this paragraph, a renewal of a loan constitutes a separate loan.

(d) Any reimbursement made by a county under par. (b) may not result in a reduction in the level of support for public library services provided by that county to residents of that county.

(e) If a public library in a given public library system refuses to honor the valid borrowers' cards from an adjacent public library system, annual meetings shall be held between representatives of the affected public library systems to discuss the resulting lack of services to the affected borrowers and the costs of providing such services. The affected public library systems shall provide the division with written minutes of these meetings.

History: 1971 c. 152; 1981 c. 96; 1985 a. 29, 176, 177; 1985 a. 332 s. 253; 1989 a. 286; 1991 a. 272; 1993 a. 383; 1995 a. 201; 1997 a. 150; 1999 a. 9; 2001 a. 16, 103; 2005 a. 226; 2017 a. 207 s. 5.

43.18 Withdrawal, abolition and expulsion.

(1) Withdrawal.

(ag) In this subsection, “participating municipality" means a municipality that operates a public library and is a member of a public library system.

(am) Not less than 3 years after affiliating with a public library system, a participating municipality or a county may withdraw from the system by adoption of a resolution by a two-thirds vote of its governing body under pars. (ar) and (b), if the resolution is adopted at least 6 months prior to the close of the system's fiscal year. The resolution shall become effective at the close of the system's fiscal year.

(ar) With the approval of the governing bodies of participating municipalities that contain, according to the most recent estimate prepared under s. 16.96, at least 80 percent of the population of participating municipalities in the county, a county may withdraw from a federated public library system whose territory lies within 2 or more counties.

(b) A participating municipality may withdraw from a federated public library system.

(2) Abolition. A county may abolish a public library system whose territory lies only within that county, except that a county containing a 1st class city may abolish such a public library system only with the consent of the municipalities within the system.

(2m) Expulsion. With the approval of the division, a public library system may expel, or reduce aids or services to, a municipality or county that fails to meet the requirements under s. 43.15 (2) or (4).

(3) Procedure.

(a) Prior to taking any action to abolish or withdraw under this section, the county board or other municipal governing body shall hold a public hearing on the proposed action and shall publish a class 1 notice, under ch. 985, of the hearing. Notice of the hearing also shall be given by registered mail not less than 30 days prior to the hearing to the governing body of every other municipality and county participating in the public library system, to the public library system board and to the division.

(b) A municipality or county withdrawing or expelled under this section from a public library system is responsible for its allocated share of the outstanding liabilities of the system on the effective date of its withdrawal or expulsion.

(c) Upon taking final action under this section to withdraw from or abolish a public library system, the county board or other municipal governing body shall give notice, by registered mail, of the action taken to the governing body of every other municipality and county participating in the public library system, to the public library system board and to the division.

(d) Prior to expelling a municipality or county from a public library system, the system board shall notify the municipality or county and the division, by registered mail, of the reason for the action under consideration and shall hold a public hearing concerning the action. The system board shall file a plan for alteration of the system territory under s. 43.13 (2) by November 15 of the year preceding the year in which the expulsion will take effect under s. 43.13 (3) and the division shall adjust state aid under s. 43.24 accordingly.

(e) A municipality or county that has withdrawn or that has been expelled from a public library system may participate in a public library system only by fulfilling the requirements for initial participation under s. 43.15 (4) (b) or (c) and by adopting a new plan of library service for the county.

History: 1971 c. 152; 1981 c. 197; 1985 a. 29; 1997 a. 150; 1999 a. 83.

43.19 Federated public library systems.

(1)

(a) In a federated public library system whose territory lies within a single county, the system board shall consist of 7 members nominated by the county executive, or by the county board chairperson in a county without a county executive, and approved by the county board. At least 3 members of the system board, at the time of their appointment, shall be active voting members of library boards governing public libraries of participating municipalities, and at least one of these shall be a member of the library board governing the resource library. At least one but not more than 2 members of the county board shall be members of the system board at any one time.

(b)

1. Except as provided in subd. 2., in a federated public library system whose territory lies within 2 or more counties, the system board shall consist of at least 11 and not more than 20 members nominated by the county executive in each county in the system, or by the county board chairperson in a county without a county executive, and approved by each county board in the system. Appointments shall be in proportion to population as nearly as practical, but, except as provided in subd. 2., each county shall be represented by at least one member on the system board. Each county board may appoint one county board member to the system board. The public library board governing the designated resource library shall have at least one member on the system board. The remaining system board members shall include such representatives of the library boards governing public libraries of participating municipalities and counties and public members appointed from the counties at large as the county board determines.

2. A system board appointed under subd. 1. may consist of more than 20 members if the county boards, acting jointly, determine that each county in the system shall be represented by at least 2 members on the system board.

(2)

(a) Except as otherwise provided in this paragraph, a federated public library system whose territory lies within a single county shall be deemed an agency of the county and a federated public library system whose territory lies within 2 or more counties shall be deemed a joint agency of those counties. A federated public library system whose territory lies within 2 or more counties constitutes a separate legal entity for the purposes of having the exclusive custody and control of all system funds, holding title to and disposing of property, constructing, enlarging and improving buildings, making contracts and suing and being sued. A federated public library system whose territory lies within a single county with a population of 750,000 or more constitutes a separate legal entity solely for the purposes of having the exclusive custody and control of all system funds, making contracts and providing benefits to its employees under ch. 40.

(b) A federated public library system board shall have the powers of a public library board under s. 43.58 with respect to system-wide functions and services. The local library boards shall retain responsibility for their public libraries in all other areas.

History: 1971 c. 152; 1985 a. 177; 1993 a. 383; 1997 a. 150; 2015 a. 99; 2017 a. 207 s. 5.

43.21 Consolidated public library systems.

(1) In a consolidated public library system, the system board shall consist of 7 or 9 members appointed by the county board. In the initial appointment of a system board, at least 3 members of the system board, at the time of their appointment, shall be active voting members of library boards governing public libraries consolidated into the system. At least one but not more than 2 members of the county board shall be members of the system board at any one time.

(2)

(a) A consolidated public library system shall be deemed an agency of the county by which created.

(b) A consolidated public library system board shall have the powers of a library board under ss. 43.58 and 43.60 and shall be responsible for the total program of public library service for the system territory.

(3) If it is consistent with the terms thereof, a gift, bequest or endowment to a public library becoming part of a consolidated public library system may be taken over by the system board. The system board shall maintain the gift, bequest or endowment for the benefit of the library to which it was given.

History: 1971 c. 152; 1985 a. 177 ss. 23, 71; 1993 a. 241.

43.24 State aid.

(1) Each public library system shall be paid state aid for the operation and maintenance of the system. Except as provided in pars. (b) and (c), the amount paid to each system shall be determined as follows:

(a)

1. Determine the percentage change in the total amount appropriated under s. 20.255 (3) (qm) between the previous fiscal year and the current fiscal year, except that for the 2009-10 fiscal year, determine the percentage change in the total amount appropriated under s. 20.255 (3) (e), 2007 stats., and s. 20.255 (3) (qm) in the previous fiscal year, and s. 20.255 (3) (qm) in the current fiscal year.

2. Multiply the amount of state aid received by the system in the previous fiscal year by the sum of 1.0 and the result under subd. 1. expressed as a decimal.

(b) If the territory of a public library system is altered, the department shall adjust the aid paid to that system under par. (a). The department shall promulgate rules establishing the method the department will use to make the adjustment.

(c) Beginning in the fiscal year in which the total amount of state aid appropriated for public library systems under s. 20.255 (3) (qm), as determined by the department, equals at least 11.25 percent of the total operating expenditures for public library services from local and county sources in the calendar year ending in that fiscal year, the amount paid to each system shall be determined by adding the result of each of the following calculations:

1. Multiply the system's percentage of the state's population by the product of the amount appropriated under s. 20.255 (3) (qm) and 0.85.

2. Multiply the system's percentage of the state's geographical area by the product of the amount appropriated under s. 20.255 (3) (qm) and 0.075.

3. Divide the sum of the payments to the municipalities and counties in the system under subch. I of ch. 79 for the current fiscal year, as reflected in the statement of estimated payments under s. 79.015, by the total of all payments under subch. I of ch. 79 for the current fiscal year, as reflected in the statement of estimated payments under s. 79.015, and multiply the result by the product of the amount appropriated under s. 20.255 (3) (qm) and 0.075.

(2) For a public library system to qualify for and maintain its eligibility for state aid under this section it shall ensure that all of the following are provided:

(a) Written agreements that comply with s. 43.15 (4) (c) 4. with all member libraries.

(b) Backup reference, information and interlibrary loan services from the system resource library, including the development of and access to specialized collections, as evidenced by a written agreement with that library.

(d) Referral or routing of reference and interlibrary loan requests from libraries within the system to libraries within and outside the system.

(e) In-service training for participating public library personnel and trustees.

(fm) Electronic delivery of information and physical delivery of library materials to participating libraries.

(g) Service agreements with all adjacent library systems.

(h) Professional consultant services to participating public libraries.

(i) Any other service programs designed to meet the needs of participating public libraries and the residents of the system area, as determined by the public library system board after consultation with participating public libraries.

(k) Promotion and facilitation of library service to users with special needs.

(L) Cooperation and continuous planning with other types of libraries in the system area, which results in agreements with those libraries for the appropriate sharing of library resources to benefit the clientele of all libraries in the system area.

(m) Planning with the division and with participating public libraries and other types of libraries in the area in regard to library technology and the sharing of resources. By January 1, 2000, and by every 5th January 1 thereafter, the public library system shall submit to the division a written plan for library technology and the sharing of resources.

(n) That, if the system reimburses a participating public library for the costs of providing interlibrary borrowing services to an individual who holds a valid borrower's card of another participating public library, the reimbursement shall not exceed the actual costs incurred by the public library in providing such services. The department shall promulgate rules for determining actual costs for the purposes of this paragraph.

(3) Annually, the division shall review the reports and proposed service plans submitted by the public library systems under s. 43.17 (5) for conformity with this chapter and such rules and standards as are applicable. Upon approval, the division shall certify to the department of administration an estimated amount to which each system is entitled under this section. Annually on or before December 1 of the year immediately preceding the year for which aids are to be paid, the department of administration shall pay each system 75 percent of the certified estimated amount from the appropriation under s. 20.255 (3) (qm). The division shall, on or before the following April 30, certify to the department of administration the actual amount to which the system is entitled under this section. On or before July 1, the department of administration shall pay each system the difference between the amount paid on December 1 of the prior year and the certified actual amount of aid to which the system is entitled from the appropriation under s. 20.255 (3) (qm). The division may reduce state aid payments when any system or any participant thereof fails to meet the requirements of sub. (2). Beginning September 1, 1991, the division may reduce state aid payments to any system if the system or any participant in the system fails to meet the requirements of s. 43.15 (4).

(3m) If the appropriation under s. 20.255 (3) (qm) in any one year is insufficient to pay the full amount under sub. (1), state aid payments shall be prorated among the library systems entitled to such aid.

(4) The division shall assure through an annual audit and adjustment of aids, as necessary, that no more than 20 percent of the funds received by systems are used for administrative purposes.

(5) Any interest earned from the investment of state aid paid to each public library system under sub. (3) shall be allocated to the library system receiving the aid payments.

History: 1971 c. 152; 1971 c. 211 s. 126; 1971 c. 336; 1973 c. 243 s. 82; 1977 c. 29; 1979 c. 34, 347; 1981 c. 20; 1983 a. 27 s. 2202 (42); 1985 a. 29, 177; 1989 a. 21, 286; 1991 a. 272; 1993 a. 16, 490; 1995 a. 27, 225; 1997 a. 150; 1999 a. 9, 99; 2003 a. 33; 2005 a. 420; 2009 a. 28; 2011 a. 158; 2013 a. 165 s. 115; 2017 a. 59.

Cross-reference: See also ss. PI 6.07 and 6.11, Wis. adm. code.

43.27 Distribution of materials from resources for libraries and lifelong learning collection to public library systems. The division may disperse to public library systems, without charge, materials from the collection of the resources for libraries and lifelong learning service that the division determines are not appropriately held in the collection of the resources for libraries and lifelong learning service.

History: 1979 c. 347; 1993 a. 335; 2011 a. 158.

43.30 Public library records.

(1b) In this section:

(ae) "Collection agency" has the meaning given in s. 218.04 (1) (a).

(ag) "Custodial parent" includes any parent other than a parent who has been denied periods of physical placement with a child under s. 767.41 (4).

(b) "Law enforcement officer" has the meaning given in s. 165.85 (2) (c).

(1m) Records of any library which is in whole or in part supported by public funds, including the records of a public library system, indicating the identity of any individual who borrows or uses the library's documents or other materials, resources, or services may not be disclosed except by court order or to persons acting within the scope of their duties in the administration of the library or library system, to persons authorized by the individual to inspect such records, to custodial parents or guardians of children under the age of 16 under sub. (4), to libraries under subs. (2) and (3), or to law enforcement officers under sub. (5).

(2) A library supported in whole or in part by public funds may disclose an individual's identity to another library for the purpose of borrowing materials for the individual only if the library to which the individual's identity is being disclosed meets at least one of the following requirements:

(a) The library is supported in whole or in part by public funds.

(b) The library has a written policy prohibiting the disclosure of the identity of the individual except as authorized under sub. (3).

(c) The library agrees not to disclose the identity of the individual except as authorized under sub. (3).

(3) A library to which an individual's identity is disclosed under sub. (2) and that is not supported in whole or in part by public funds may disclose that individual's identity to another library for the purpose of borrowing materials for that individual only if the library to which the identity is being disclosed meets at least one of the requirements specified under sub. (2) (a) to (c).

(4) Upon the request of a custodial parent or guardian of a child who is under the age of 16, a library supported in whole or part by public funds shall disclose to the custodial parent or guardian all library records relating to the use of the library's documents or other materials, resources, or services by that child.

(5)

(a) Upon the request of a law enforcement officer who is investigating criminal conduct alleged to have occurred at a library supported in whole or in part by public funds, the library shall disclose to the law enforcement officer all records pertinent to the alleged criminal conduct that were produced by a surveillance device under the control of the library.

(b) If a library requests the assistance of a law enforcement officer, and the director of the library determines that records produced by a surveillance device under the control of the library may assist the law enforcement officer to render the requested assistance, the library may disclose the records to the law enforcement officer.

(6)

(a) Subject to par. (b) and notwithstanding sub. (1m), a library that is supported in whole or in part by public funds may report the following information as provided in par. (c):

1. Information about delinquent accounts of any individual who borrows or uses the library's documents or other materials, resources, or services.

2. The number and type of documents or materials that are overdue for each individual about whom information is submitted under subd. 1.

(b) If a public library discloses information as described in par. (a), the information shall be limited to the individual's name, contact information, and the amount owed to the library.

(c) A library may report the information as described in par. (a) to any of the following:

1. A collection agency.

2. A law enforcement agency, but only if the dollar value of the individual's delinquent account is at least $50.

History: 1981 c. 335; 1991 a. 269; 2003 a. 207; 2007 a. 34, 96; 2009 a. 180; 2015 a. 169.

43.52 Municipal libraries.

(1) Any municipality may establish, equip and maintain a public library, and may annually levy a tax or appropriate money to provide a library fund, to be used exclusively to maintain the public library. The municipality may enact and enforce police regulations to govern the use, management and preservation of the public library. Any municipality desiring to establish a new public library shall obtain a written opinion by the division regarding the feasibility and desirability of establishing the public library before final action is taken. The division shall render its opinion within 30 days of the time the request is received.

(1m)

(a) Any town desiring to establish a new public library or participate in a joint library under s. 43.53 shall in addition to the requirement under sub. (1) obtain the approval of the county library board, if one exists, and the county board of supervisors before final action is taken. The county library board and the county board of supervisors shall render decisions within 90 days of the request being received. A town may appeal to the state superintendent a decision of the county library board or the county board of supervisors that disapproves the participation by the town in a joint library with a municipality located in another county. The state superintendent shall hold a public hearing on the appeal within 60 days after receiving notice of the appeal. The state superintendent shall publish a class 1 notice under ch. 985 of the hearing and shall also provide notice of the hearing to the town board, the county board of supervisors and the county library board. The state superintendent shall decide the appeal within 30 days after the adjournment of the public hearing.

(b) Any city or village that is entirely located in a county that operates and maintains a consolidated public library for the county under s. 43.57, and that desires to establish a new public library or participate in a joint library under s. 43.53, shall, in addition to the requirement under sub. (1), obtain the approval of the county library board, if one exists, and the county board of supervisors before final action is taken. The county library board and the county board of supervisors shall render decisions within 90 days of the request being received. The common council or village board may appeal to the state superintendent a decision of the county library board or the county board of supervisors that disapproves the participation by the city or village in a joint library with a municipality located in another county. The state superintendent shall hold a public hearing on the appeal within 60 days after receiving notice of the appeal. The state superintendent shall publish a class 1 notice under ch. 985 of the hearing and shall also provide notice of the hearing to the common council or village board, the county board of supervisors, and the county library board. The state superintendent shall decide the appeal within 30 days after the adjournment of the public hearing.

(2) Every public library shall be free for the use of the inhabitants of the municipality by which it is established and maintained, subject to such reasonable regulations as the library board prescribes in order to render its use most beneficial to the greatest number. The library board may exclude from the use of the public library all persons who willfully violate such regulations.

(3) Any municipality may purchase or acquire one or more sites, erect one or more buildings and equip the same for a public library or any library already established; or may adopt, take over and acquire any library already established, by consent of the authorities controlling the same.

(4) A municipal library may contract with library organizations within this state or in adjacent states to provide or receive library services.

History: 1971 c. 152 s. 16; 1977 c. 418; 1985 a. 177 ss. 26 to 28, 47; 1989 a. 286; 1997 a. 150; 2005 a. 226, 420.

A library can charge user fees for any services that fall outside of a library's inherent information-providing functions; core “library services" must be provided free of charge to the inhabitants of the municipality. 73 Atty. Gen. 86.

Municipal libraries may not charge a fee for lending video cassettes that are part of a reasonable permanent collection, but may charge for lending additional copies. Municipal libraries may not charge a fee for online searching of bibliographic or informational databases. 78 Atty. Gen. 163.

43.53 Joint libraries.

(1) Joint libraries may be created by any 2 or more municipalities or by a county and one or more municipalities located in whole or in part in the county, by appropriate agreement of their governing bodies. Section 43.52 applies to joint libraries.

(2) Joint library agreements under sub. (1) shall contain provisions necessary to establish a library board under s. 43.54, including a procedure for adjusting the membership of the board to ensure that it remains representative of the populations of the participating municipalities, as shown by the most recent federal census, under s. 43.54 (1m) (a) 1.; perform the duties under s. 43.58; and own and operate the physical facilities. A joint library agreement shall also do all of the following:

(a) Name one of the participants as the library's fiscal agent, who is responsible for the payroll, benefit administration, insurance, and financial record keeping and auditing for the library. The participant's costs of providing the services under this paragraph count toward the financial support required of the participant under s. 43.15 (4) (b) 2.

(b) Include a procedure for the distribution of a joint library's assets and liabilities if the joint library is dissolved.

(3) A joint library may not be established unless it includes at least one municipality with a public library established before May 8, 1990.

History: 1971 c. 152 s. 19; Stats. 1971 s. 43.56; 1985 a. 177 ss. 33, 34; Stats. 1985 s. 43.53; 1989 a. 286; 1995 a. 270; 2005 a. 420; 2011 a. 32.

43.54 Municipal library board composition.

(1)

(a) Each public library established under s. 43.52 shall be administered by a library board composed in each city of the 2nd or 3rd class or school district of 9 members, in each city of the 4th class of 7 members and in each village, town, tribal government or tribal association of 5 members. Two additional members may be appointed to a library board for a village, town, tribal government or tribal association so that the board has 7 members. Members shall be residents of the municipality, except that not more than 2 members may be residents of other municipalities. Members shall be appointed by the mayor, village president, town chairperson, tribal chairperson or school board chairperson, respectively, with the approval of the municipal governing body. Up to 5 additional members may be appointed under s. 43.60 (3).

(am) Each public library established in a 1st class city shall be administered by a library board consisting of the president of the board of school directors or his or her designee, the superintendent of schools or his or her designee, a member of the county board of supervisors who resides in the county, 3 alderpersons and 6 public members. The county board member shall be appointed by the county executive or county administrator and confirmed by the county board for a 4-year term commencing on May 1. The 3 alderpersons shall be appointed by the mayor on the 3rd Tuesday in April from among those alderpersons serving 4-year terms and shall serve on the library board during their aldermanic terms. The 6 public members shall be residents of the city. Five of the public members shall be appointed by the mayor on the 3rd Tuesday in April to staggered 4-year terms. One of the public members appointed by the mayor under this paragraph shall be designated by the mayor as his or her representative on the board. One public member shall be appointed by the president of the common council on the 3rd Tuesday in April for a 4-year term. The public member appointed by the president of the common council under this paragraph shall be designated by the president of the common council as his or her representative on the board.

(b) Upon their first appointment, the members shall be divided as nearly as practicable into 3 equal groups to serve for 2-, 3- and 4-year terms, respectively. Thereafter, each regular appointment shall be for a term of 3 years. Vacancies shall be filled for unexpired terms in the same manner as regular appointments are made.

(c) The appointing authority shall appoint as one of the members a school district administrator, or the administrator's representative, to represent the public school district or districts in which the public library is located. Not more than one member of the municipal governing body shall at any one time be a member of the library board.

(d) No compensation shall be paid to the members of a library board for their services, except as follows:

1. Members may be reimbursed for their actual and necessary expenses incurred in performing duties outside the municipality if so authorized by the library board.

2. Members may receive per diem, mileage and other necessary expenses incurred in performing their duties if so authorized by the library board and the municipal governing body.

(e) A majority of the membership of a library board constitutes a quorum, but any such board may, by regulation, provide that 3 or more members thereof shall constitute a quorum. For library boards organized under par. (am), a majority of those seats on the board that are currently filled constitutes a quorum.

(1m)

(a) Boards appointed for joint libraries under s. 43.53 shall:

1. Consist of 7 to 11 members and be representative of the populations of the participating municipalities.

2. Be appointed by the head of the municipal governing body of each participating municipality and county board chairperson of the participating county.

(b) Subsections (1) (b) to (e) and (2) apply to joint library boards.

(2) As soon as practicable after the first appointments, at a date and place fixed by the appointing officer, and annually thereafter within 60 days after the beginning of terms, the members of the library board shall organize by the election, from among their number, of a president and such other officers as they deem necessary.

(3) In any city of the 2nd or 3rd class, the common council may, by a two-thirds vote, provide for the reduction of the number of appointive members of the library board to 7. Thereupon, whenever a term expires or a vacancy occurs, no appointment shall be made until the number of such members has been so reduced, whereupon the remaining members shall be by lot divided by the common council into 3 classes, 3 to serve for 3 years, 2 to serve for 2 years and 2 to serve for one year, respectively, from the date of such completed reduction, and thereafter each regular appointment shall be for a term of 3 years.

History: 1971 c. 152 ss. 19, 20; 1977 c. 418; 1981 c. 197; 1983 a. 27, 192, 214, 538; 1985 a. 177; 1987 a. 286; 1991 a. 269, 316; 1993 a. 184; 1997 a. 150; 2005 a. 226; 2009 a. 207.

43.57 Consolidated county libraries and county library services.

(1) Consolidated county libraries.

(a) A county board may establish and maintain a consolidated public library for the county, and may for such purpose adopt, take over and acquire any libraries already established, by consent of the authorities controlling those libraries.

(b) If it is consistent with the terms thereof, a gift, bequest or endowment to a public library becoming a part of a consolidated county library may be taken over by the county library board. The county library board shall maintain the gift, bequest or endowment for the benefit of the library to which it was given.

(c) A consolidated county library may become part of a federated multicounty system organized under s. 43.19.

(d) A consolidated county library may contract with library organizations within this state or in adjacent states to provide or receive library services.

(2) Joint libraries. A county board may authorize the formation of a joint library under s. 43.53 and may participate in a joint library board under s. 43.54.

(2m) Tribal college-county joint libraries.

(a) A county board may enter into an agreement with a tribal college to maintain a public library for the county.

(b) An agreement under par. (a) shall require all of the following:

1. That the tribal college annually provide to the county board an accounting of the expenditure of any appropriations received from the county.

2. Except as provided in this subdivision, that the tribal college make the library free for the use of the inhabitants of the county. The tribal college may prescribe reasonable regulations for the use of the library so as to render the use of the library most beneficial to the greatest number of persons. The tribal college may exclude from the use of the library all persons who willfully violate the regulations.

(c) Sections 43.52 to 43.54 do not apply to a tribal college-county joint library under this subsection.

(3) County library services. A county board may establish and maintain a county library service to serve the residents of the county who do not live in municipalities that have established libraries under s. 43.52 or 43.53 or to improve the library services of municipal libraries established under s. 43.52 or 43.53. The county library service may operate a library or library service program or may contract with library organizations within this state or in adjacent states for services.

(4) Board appointment.

(a) In a county with a consolidated county library under sub. (1), the county board chairperson shall, with the approval of the county board, appoint a 7-member or 9-member county library board.

(b) In a county operating a county library service under sub. (3), the county board chairperson shall, with the approval of the county board, appoint a 7-member library board.

(bm)

1. In a county with a tribal college-county joint library under sub. (2m), there shall be a 3-member county library board. One member shall be appointed by the tribal college, one member shall be appointed by the American Indian tribe or band that controls the college, and one member shall be appointed by the county board.

2. A board under this paragraph shall have any powers provided in the agreement under sub. (2m), shall advise the library on any matter related to library service, and shall, within 60 days of the conclusion of the fiscal year of the county, provide the report under s. 43.58 (6) to the county and the division.

(c) Boards appointed under pars. (a) and (b) shall include at least one school district administrator of a school district located in whole or in part in the county, or that school district administrator's designee, and one or 2 county board supervisors. Boards appointed under par. (b) shall include, in addition, representatives of existing library boards under s. 43.54 and persons residing in municipalities not served by libraries.

(d) Boards appointed under pars. (a) and (b) have the powers and duties of a library board under s. 43.58.

(5) Terms of office, compensation, officers, duties.

(a)

1. Upon the initial establishment of a board under sub. (4) (a) or (b), the members shall be divided as nearly as practicable in 3 equal groups to serve for 2-, 3- and 4-year terms, respectively, following their appointment. Thereafter, terms shall be for 3 years. Vacancies shall be filled for unexpired terms in the same manner as regular appointments are made.

2. Upon the initial establishment of a board under sub. (4) (bm), the member appointed by the county board shall serve for a 2-year term, the member appointed by the American Indian tribe or band shall serve for a 3-year term, and the member appointed by the tribal college shall serve for a 4-year term. Thereafter, terms shall be for 3 years. Vacancies shall be filled for unexpired terms in the same manner as regular appointments are made.

(b) No compensation shall be paid to the members of a board under sub. (4) (a) to (bm) for their services, except as follows:

1. Members may be reimbursed for their actual and necessary expenses incurred in performing their duties if so authorized by the board.

2. Members may receive per diem, mileage and other necessary expenses incurred in performing their duties if so authorized by the board and the county board.

(c) A majority of the membership of a board under sub. (4) (a) to (bm) constitutes a quorum, but any such board may, by resolution, provide that 3 or more members constitute a quorum.

(d) As soon as practicable after the first appointments, at a date and place fixed by the appointing officer, and annually thereafter within 30 days after the beginning of terms, the members of the board shall organize by the election, from among their number, of a president and such other officers as they deem necessary.

(e) Section 43.52 (2) applies to consolidated county libraries and county library services.

(f) A library organized under this section may participate in a public library system subject to s. 43.15.

(6) Gifts and grants. Any county may receive, by bequest or gift, property for the purpose of establishing a public library for the county and may enter into an agreement to maintain a public library in consideration thereof, and shall be bound to faithfully perform such agreement. In such case the library board appointed under sub. (4) or, in the absence of a library board, the county board may properly administer the same.

History: 1971 c. 152 s. 25; Stats. 1971 s. 43.57; 1981 c. 282 s. 47; 1985 a. 177 ss. 35 to 41, 51; 1989 a. 286; 1993 a. 241; 1995 a. 354; 2015 a. 306; 2021 a. 240 s. 30.

43.58 Powers and duties.

(1) The library board shall have exclusive control of the expenditure of all moneys collected, donated or appropriated for the library fund, and of the purchase of a site and the erection of the library building whenever authorized. The library board also shall have exclusive charge, control and custody of all lands, buildings, money or other property devised, bequeathed, given or granted to, or otherwise acquired or leased by, the municipality for library purposes.

(2)

(a) The library board shall audit and approve all expenditures of the public library and forward the bills or vouchers covering the expenditures, setting forth the name of each claimant or payee, the amount of each expenditure. and the purpose for which it was expended, to the appropriate municipal or county financial officer or, in the case of a school district, the school district clerk. The library board shall include a statement, signed by the library board secretary or other designee of the library board, that the expenditure has been incurred and that the library board has audited and approved the expenditure. The appropriate municipal, county, or school district official shall then pay the bill as others are paid.

(b) Notwithstanding par. (a), regular wages or salary or other recurring payments, authorized by the library board and verified by the appropriate library official, may be paid by the appropriate municipal, county, or school district official by the date due or, in the case of salaries, by the regular pay day. The library board shall audit and approve any such payment at its next regular meeting.

(3) Any person having a claim or demand against the municipality or county growing out of any act or omission of the library board shall file with the library board a written statement thereof. If the claim or demand or any part thereof is disallowed, the claimant may bring an action against the municipality or county.

(4) Notwithstanding ss. 59.17 (2) (br) and 59.18 (2) (b), the library board shall supervise the administration of the public library and shall appoint a librarian, who shall appoint such other assistants and employees as the library board deems necessary, and prescribe their duties and compensation.

(5) The library board may employ competent persons to deliver lectures upon scientific, literary, historical or educational subjects; and may cooperate with the University of Wisconsin System, technical college district boards, the historical society, the department, cooperative educational service agencies, school boards and other educational institutions to secure such lectures or to foster and encourage by other means the wider use of books and other resource, reference and educational materials upon scientific, historical, economic, literary, educational and other useful subjects.

(6)

(a) Within 60 days after the conclusion of the fiscal year of the municipality or county in which the public library is located, the library board, including a library board under s. 43.57 (4) (bm), shall make a report to the division and to its governing body or, for a library board under s. 43.57 (4) (bm), the county board of the county in which the library is located. The report shall state the condition of the library board's trust and the various sums of money received for the use of the public library during the year, specifying separately the amounts received from appropriations, from the income of trust funds, from rentals and other revenues of the public library and from other sources. The report shall state the condition of all funds in the library board's control and shall state in detail the disbursements on account of the public library during that fiscal year.

(b) The report to the division shall include data concerning library materials, facilities, personnel, operations and such other information as the division requests.

(c) The report to the division shall contain a statement by the library board indicating whether the public library system in which the library participated during the year of the report did or did not provide effective leadership and adequately meet the needs of the library and an explanation of why the library board believes so. The division shall design the form of the statement so that it may be removed from the report and forwarded to the division before it is sent to the public library system.

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

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

(b)

1. In this paragraph, “ community foundation" means a charitable organization, described in section 501 (c) (3) of the Internal Revenue Code and exempt from federal income tax under section 501 (a) of the Internal Revenue Code, dedicated

to encouraging and assisting charitable activities and enterprises in a designated community in this state and having expertise in finance, fund development, and grantmaking.

2. If a gift, bequest, or endowment is made to any public library, the library board may pay or transfer the gift, bequest, or endowment, or its proceeds, to the treasurer of the municipality or county in which the public library is situated; may entrust the gift, bequest, or endowment to a public depository under ch. 34; may pay or transfer the gift, bequest, or endowment to the library board's financial secretary; or may, subject to subd. 3., pay or transfer the gift, bequest, or endowment to a charitable organization, described in section 501 (c) (3) of the Internal Revenue Code and exempt from federal income tax under section 501 (a) of the Internal Revenue Code, the purpose of which is providing financial or material support to the public library or to a community foundation. A payment or transfer of a gift, bequest, or endowment by a library board to a charitable organization described in this paragraph made prior to March 19, 2008, is not invalid as lacking statutory authority to make the payment or transfer. If the library board pays or transfers the gift, bequest, or endowment to the financial secretary, the financial secretary may invest the gift, bequest, or endowment as permitted under s. 66.0603 (1m) or 112.11 (3); or may delegate investment authority for the gift, bequest, or endowment as permitted under s. 66.0603 (2) or 112.11 (5). The financial secretary shall hold office only during membership on the library board and shall be elected annually at the same time and in the same manner as the other officers of the library board.

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

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

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

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

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

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

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

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

(8) Except as provided under sub. (6), this section does not apply to a library board under s. 43.57 (4) (bm).

History: 1971 c. 152 ss. 10, 20; 1977 c. 26, 418; 1985 a. 176; 1985 a. 177 ss. 42, 43, 48 to 50, 52; 1985 a. 225, 332; 1987 a. 252; 1993 a. 399; 1995 a. 201, 264; 1997 a. 150; 2005 a. 226; 2007 a. 61; 2009 a. 33; 2011 a. 163; 2015 a. 306; 2021 a. 240 s. 30.

Municipal libraries are a matter of statewide concern. Accordingly, home rule provisions will not justify local departures from the provisions of ch. 43. 76 Atty. Gen. 203.

43.60 County appointments to municipal and joint public library boards.

(3)

(a) A county chairperson, with the approval of the county board, may appoint from among the residents of the county additional members to the library board of a public library of a municipality located in whole or in part in the county, for a term of 3 years from the May 1 following the appointment, and thereafter for a term of 3 years, as follows:

1. If the annual sum appropriated by the county to the public library is equal to at least one-sixth, but less than one-third, of the annual sum appropriated to the public library by any municipality in which the public library is located during the preceding fiscal year, one additional member.

2. If the annual sum appropriated by the county to the public library is equal to at least one-third, but less than one-half, of the annual sum appropriated to the public library by any municipality in which the public library is located, 2 additional members.

3. If the annual sum appropriated by the county to the public library is equal to at least one-half, but less than two-thirds, of the annual sum appropriated to the public library by any municipality in which the public library is located, 3 additional members.

4. If the annual sum appropriated by the county to the public library is equal to at least two-thirds, but less than the annual sum appropriated to the public library by any municipality in which the public library is located, 4 additional members.

5. If the annual sum appropriated by the county to the public library is equal to at least the annual sum appropriated to the public library by any municipality in which the public library is located, 5 additional members.

(b) For a joint public library of 2 or more municipalities, the "annual sum appropriated to the public library by any municipality in which the public library is located" under par. (a) is the total sum appropriated by all of the municipalities participating in the joint library.

(c) A county chairperson may appoint a county supervisor to serve as a member of a library board of a public library of a municipality under par. (a), but no more than one county supervisor so appointed may serve on the library board at the same time.

(4) If an additional member appointed to a library board under sub. (3) (a) loses the status upon which the appointment was based, he or she ceases to be a member of the library board effective on the following May 1.

History: 1971 c. 152 s. 23; Stats. 1971 s. 43.60; 1981 c. 197; 1985 a. 177; 1989 a. 56; 1991 a. 269; 2005 a. 226.

43.64 County tax.

(1) The county board of a county expending money for public library service to its inhabitants may levy a tax to provide funds for such service and shall include any amount of tax under this subsection in the amount of taxes determined to be levied under s. 70.62 (1).

(2)

(a) In this subsection, "library fund" means the funds raised by the city, village, town or school district by tax levy or appropriation under s. 43.52 (1).

(b) Except as provided in sub. (2m), any city, town, village or school district in a county levying a tax for public library service under sub. (1) shall, upon written application to the county board of the county, be exempted from the tax levy, if the city, town, village or school district making the application levies a tax for public library service and appropriates and expends for a library fund during the year for which the county tax levy is made a sum at least equal to an amount calculated as follows:

1. Divide the amount of tax levied by the county for public library service under sub. (1) in the prior year, less the amount levied for public library capital expenditures, by the equalized valuation of property in that area of the county that was subject to the county property tax levy for public library services in the prior year.

2. Multiply the amount determined under subd. 1. by the equalized valuation of property in the city, village, town or school district for the current year.

(c) Notwithstanding sub. (2m), any city, village, town, or school district in a county levying a tax for public library service under sub. (1) is exempt from the tax levy if all of the following apply:

1. The city, village, town, or school district is included in a joint library under s. 43.53.

2. The city, village, town, or school district levies a tax for public library service, less the amount levied for public library capital expenditures, and appropriates and spends for a library fund during the year for which the county tax levy is made an amount that is not less than the average of the previous 3 years.

(2m) No city, village, town or school district is exempt from the tax levy under sub. (2) for any year if, by September 1 of the year preceding the year for which the tax is levied, the county board determines that the public library of the city, village, town or school district that is a member of the public library system has not complied with standards approved under s. 43.11 (3) (d) and (e).

(3) Each city, town, village or school district participating in a joint library under s. 43.53 shall be treated individually in determining its eligibility for tax exemption under sub. (2).

History: 1971 c. 152 s. 16; 1977 c. 418; 1981 c. 20; 1983 a. 27; 1985 a. 177; 1997 a. 150; 2005 a. 226, 420; 2013 a. 20.

A municipality having a traveling library service within its municipal limits could raise a library fund for that service and be exempted from the county tax by meeting the requirement of s. 43.25 (4), 1969 stats. [now sub. (2)]. 60 Atty. Gen. 389.

A town, city, or village that does not maintain a public library, but makes contributions to a nearby public library, cannot be exempted from the county library tax levy under sub. (2). 65 Atty. Gen. 182.

A municipality, otherwise qualified, is entitled to an exemption under sub. (2) when the county has not acted to levy a tax specifically designated as a county library tax but does finance money expended for public library services to its inhabitants by a general tax levy. 72 Atty. Gen. 190.

43.70 Common school fund.

(1) No later than October 15 of each year, each school district administrator shall certify to the state superintendent, on forms provided by the state superintendent, a report of the number of persons residing in the school district on the preceding June 30, as reported under s. 120.18 (1) (a).

(2) Annually by January 10, the state superintendent shall apportion the amount that is estimated to be appropriated under s. 20.255 (2) (s) in the current school year to the school districts in proportion to the number of persons resident therein, as shown by the report certified under sub. (1).

(3) Immediately upon making such apportionment, the state superintendent shall certify to the department of administration the estimated amount that each school district is entitled to receive under this section and shall notify each school district administrator of the estimated amount so certified for his or her school district. The department of administration shall distribute each school district's aid entitlement in one payment on or before May 1. The amount paid to each school district shall be based upon the amount in the appropriation account under s. 20.255 (2) (s) on April 15. Moneys distributed under this section may be expended only for the purchase of instructional materials from the state historical society for use in teaching Wisconsin history and for the purchase of library books and other instructional materials for school libraries, but not for public library facilities operated by school districts under s. 43.52, in accordance with rules promulgated by the state superintendent. In addition, a school district may use the moneys received under this section to purchase school library computers and related software if the school board consults with the person who supervises the school district's libraries and the computers and software are housed in the school library. Appropriate records of all purchases under this section shall be kept and necessary reports thereon shall be made to the state superintendent.

History: 1971 c. 152 s. 12; 1977 c. 418; 1985 a. 332 s. 251 (6); 1989 a. 31, 359; 1995 a. 27; 1997 a. 27, 87; 2001 a. 16; 2003 a. 33; 2007 a. 20; 2011 a. 105.

43.72 Library exchanges.

(1) School library books and other instructional material belonging to one school district may be loaned to another school district for use in any school library of that school district.

(2) Any public library board and school board may make such exchanges and loans of books and other instructional material as are agreed upon for the purpose of increasing the efficiency of both libraries and ensuring the best service to the schools and all citizens.

(3) Any school district that borrows materials through a public library system shall reciprocate by sharing with other participating libraries materials that are not in immediate or constant demand by the school library's primary clientele, as determined by the school district.

History: 1971 c. 152 s. 14; Stats. 1971 s. 43.72; 1985 a. 177.