

Agenda

**Pauline Haass Public Library Board of Trustees
Wednesday, November 19, 2025, 6:00 p.m.
Library's Quad/Graphics Meeting Room, off lobby**

- 1) Roll call
- 2) Consideration of, and possible action on minutes of October 15, 2025, board meeting
- 3) Comments from citizens present
- 4) Communications received by Board members or Director
- 5) Financial report
- 6) Action on bills
- 7) Director's report on library services, legislative issues, staffing, funding, system services, continuing education, building issues, library users, technology, planning, Friends of the Library and Foundation activities, legal issues, and budget.
- 8) New Business:
 - a) Annual addendum to Bridges Library System Member Library & CAFÉ agreements: discussion and action
 - b) Closed days 2026: discussion and action
 - c) Policy review (discussion and action):
 - i. Capitalization of Assets
 - ii. Purchasing & Acquisition
 - d) Strategic Planning update: discussion
 - e) Motion (with roll call vote) to convene into Closed Session pursuant to Wisconsin Statute 19.85(1)(c) *Considering employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility, with respect to performance evaluation and compensation for Library Director.*
- 9) Items for future agendas: discussion
- 10) Adjournment

Lisa Bougie, President


Adele Loria, Library Director

Minutes of October 15, 2025 Board meeting
Pauline Haass Public Library

Called to order: 6:03 p.m.

Roll call: Bougie, Carran, DeLonge, Hacker, Jilling, Kojis, Roubik, Vande Hei, Wegner, Zoellick present; Schultz absent.
Also present: Library Director Loria and Village Administrator, Jeremy Smith.

Approval of minutes from previous meeting(s):

Bougie/DeLonge motion to approve minutes of September 17, 2025 Board meeting; motion carried.

Comments from citizens present: none.

Communications received by Board members or Director: none.

Financial report: Revenue and Expenditure Guidelines for September 2025; accepted as presented by Vande Hei/Jiling; motion carried.

Action on Bills: Prepaid bills in the amount of \$0, P-card bills in the amount of \$16,789.57, Bills in the amount of \$7,267.85, September 2025 Expenses in the amount of \$82,843.69; approved as presented by Vande Hei/Wegner motion; motion carried.

Director's report: Loria reviewed items in her written report and other items as followed by the agenda.

New Business:

Discussion of the library expansion/renovation project in Village Capital Improvement Plan with Village Administrator Jeremy Smith; no action required.

Strategic Planning updates provided and trustee survey discussion; no action required.

The Purchasing policy review was discussed and tabled until next month.

Meeting adjourned at 7:21 p.m. by Carran/Roubik motion.

Respectfully submitted,
Adele Loria
Director

Minutes prepared by Lisa Ponto, Administrative Services Manager

November 19, 2025
Director's Report to Library Board

Agenda Items

Annual addendum to Bridges Library System Member Library & CAFÉ agreements: As was the case last year, only the addendum has changed in these agreements; that section indicates the amount of money PHPL will receive from Waukesha County, from the Prairie Lakes Library System (Racine and Walworth Counties), and from the Bridges System for e-content (as a grant) in 2026. It also stipulates the amount that will be paid to Bridges by PHPL for services and software including group cost sharing of databases, digital materials and the hardware, software, and personnel costs of running the ILS.

The addendum is included in your packets and you'll find there are slight changes from the preliminary numbers used in the 2026 budget; the county payment was lower than originally calculated (but still represents a 9% increase over the 2025 payment) and the CAFÉ charges were reduced following changes in the Bridges budget. When the budget is finalized next month, those changes will be reflected. Because these revenues and expenditures are determined by formulas, the Board's options are to accept this addendum or reject it; revisions are not an option.

Closed Days 2026: As we prepare to set the library calendar for next year, I'd like the board to review and approve the days we will be closed in 2026. In addition to the holidays specified in the Personnel Policy, there are two staff in-service days. I'm also suggesting that the library close on the Saturdays before Memorial Day and Labor Day. These Saturdays fall at the start and end of our summer hours, when the library is already on a shortened Saturday schedule and closed on Sundays. Closing for these additional four hours each weekend has minimal operational impact and in return provides the entire staff with a full long weekend at the bookends of our busiest time of the year. I believe this would be a meaningful boost for morale and staff well-being, at a very small cost to service hours.

Policy Review: Taylor Walls has completed the capitalization policy that we discussed in September when she attended the board meeting. She and I have reviewed it together and it is included in your packets. With this policy (defining capital items) in place, the board can finalize its review of the purchasing policy as well; that draft revision is included in your packets, too.

Strategic Planning Updates: The Strategic Planning Committee met on November 3 to review stakeholder survey feedback and identify priorities for the new Strategic Plan. Since then, committee members have been developing those priorities into draft goals, including outlining resource needs and preliminary timelines. At our next meeting on November 18, the committee will review this work, decide which elements to include in the plan, and identify potential Year 1 activities. I anticipate needing one additional meeting to finalize the draft for the board's December review. Trustees on the committee and I will share updates at Wednesday's meeting.

Pre-evaluation Discussion: The Board will meet in closed session without the Library Director to discuss the Personnel Committee's summary evaluation, as well as 2026 goals.

Non-agenda Items

Act 150 Committee Updates: I continue to attend the Act 150 Committee meetings; the most recent was in Pewaukee on November 4. The committee discussed a couple of alternatives in the distribution formula and began review of the "minimums to exempt." That review and discussion will continue in December, when the committee meets at PHPL. If desired, I can provide more details when we meet.

Collection Updates: Training for the Polaris Acquisitions module officially began in October. Earlier this year, Anna and I, along with Becca, met with a couple of different libraries using Acquisitions, but with so much time passing and a change in personnel we decided it was best to start everyone with an overview. All of the full-time librarians met with Kelly Nelson (Coordinator of Library Development, Bridges) and Beth Bechtel (Database Management Librarian, Bridges) to begin configuring the new workflow. Nick, Maura, and Anna also attended the systemwide Acquisitions meeting at Waukesha Public Library, which gave additional context for how Acquisitions will help streamline ordering and tracking processes.

This change comes at the same time as we have fully transitioned our primary materials ordering to Ingram following the closure of Baker & Taylor. As expected, our volume of incoming materials has increased. We were able to clear the remaining B&T backorders and have even begun already begun organizing title lists for 2026. We're still exploring other avenues, too. Last week several of us met with a representative from Amazon to talk through their "library arm" currently in development and find ways to organize our Business account settings to make it more conducive to our accounting practices.

Digital Collection Updates: I'm excited to announce that the Library Foundation recently approved a request for \$10,000 to launch a locally curated digital collection within Libby/OverDrive. You'll recall from last month's report that with new access to a local Advantage purchasing account, PHPL now has the ability to buy eBooks and digital audiobooks specifically for its own patrons. This funding will allow the Library to jump-start a sustainable local collection that reduces long hold times, replaces some of the lost capacity following the discontinuation of Hoopla, and demonstrates an ongoing commitment to strong digital services.

The proposal outlined an initial investment focused on high-demand titles, prioritizing perpetual-license copies when available to build a lasting foundation and supplementing with metered licenses as needed to meet immediate demand. With this support, I anticipate adding 150–200 titles and significantly improving access for local users. Promotion of the new collection will include recognition of the Foundation’s role and will be timed to coincide with Giving Tuesday. The Foundation approved the request recognizing both the strong alignment with patron demand and the clear sustainability plan: ongoing funding for local digital content will be incorporated into the operational budget beginning in 2026, with this grant providing the needed launchpad for a visible and meaningful start.

Friends and Foundation Updates: On October 23, I attended the Annual Bridges Friends Group Meeting in Delafield along with Friends officers Jan Memmel and Karen Jander. It was very well attended and there was a robust discussion about growing membership, recruiting volunteers, handling book donations, and more. I have also met with the officers several times to work on updating the group bylaws to a format offered by the American Library Association for Friends groups and utilized by other Friend groups in the area. This update is needed to prepare for an application to become a 501(c)(3) organization, so completing that review marks a first step towards that goal.

The Friends have also been busily preparing for their upcoming Book & Bake Sale. Jen Christianson of the Friends has done a great job with the marketing materials and the display case advertising the event, and our staff have been working closely with her to promote it through library channels. The sale is this weekend (11/22 – 11/23) with a preview sale for Friends members on Friday, 11/21. I hope many of you will stop by!



The Foundation met at the end of October for their final meeting of the year. They finalized a mission statement they have been workshoping for several months:

The Pauline Haass Public Library Foundation champions the future of our library by connecting community resources with visionary goals. We raise and steward funds to support programs, services, and innovations beyond what tax dollars can provide, ensuring the Pauline Haass Public Library remains a cornerstone of learning, creativity, and community connection for generations to come.

Google Photo Tour: The virtual tour of the library is now complete and available on our website! Earlier this year, Emily Heller (Public Communications Coordinator, Bridges Library System) visited to capture photos and video for the tour. This month, Nick Schmudlach worked with me to identify and label the major library features so visitors can easily navigate the virtual walkthrough. The tour now provides a helpful orientation tool for both new patrons and community members exploring the building online. You can find it [here](#).



Professional Development and Continuing Education: The Wisconsin Library Association’s annual conference in Middleton at the end of October provided significant professional development for our staff. Two staff members (Jennie and Maura) gave presentations and I attended sessions on Wednesday, October 29.

Maura co-presented **“Unlocking the Secrets: Exploring Break-In Bags and Mystery Kits”** with Amanda Hyland from Muskego Public Library. The session was extremely well attended—standing room only—and continued to draw interest throughout the conference. During breaks, Maura and Amanda set up in the exhibit hall to allow attendees to try one of the mystery kits firsthand.

Jennie presented along with Gloria Makris and Khorye Huffman from Waukesha Public Library in **“Level Up Your Adult Programming: Fresh Ideas for Your Library.”** Jennie shared PHPL’s experiences with the Book Mixer, Tiny Art Show, and Houseplant Swap, contributing to a lively session featuring diverse approaches to community programming. The innovative ideas shared by the Waukesha librarians included a Craft Supply Swap, a Quiet Book Club, and Waukesha Hot Talks, a spin on the YouTube series Hot Ones, featuring interviews with City officials as they taste progressively hotter sauces. *Something to try out in Sussex?*

Jennie also attended a session by Racine Public Library outlining their extensive **tech help services**. Their model is supported by an IT department staffed with multiple professional technicians (rather than librarians), and while impressive, it operates at a scale far beyond what is needed or feasible for Sussex. Still, the session provided useful context on adapting similar approaches for smaller communities, especially around targeted, one-off technology and AI-themed programs that complement the daily basic tech help staff already provide at the reference desk.

I attended a session presented by the Appleton Public Library about their **recently completed building renovation and expansion**. The group spoke candidly about the various challenges they faced over roughly fifteen years, including moving the entire collection to not one, but two, temporary locations during construction! They also provided a helpful overview of how the design evolved over time and the principles that guided their decision. At times the session

was harrowing, but it also provided some encouragement. During the Q&A at the end, one audience member asked, “If you could go back in time and could tell yourself something, what would it be?” Their answer was simply, “It was worth it.”

Another standout session I attended examined how library leaders and staff at all levels can **build a culture of sustainable work**. The presenters provided clear, library-specific strategies for identifying when expectations exceed capacity, reducing unnecessary workload, avoiding mission creep, and creating systems that support clarity and consistency. Staff well-being and long-term sustainability have emerged as important themes in the strategic planning process, and I’m carrying a lot of the ideas contained in this session to those discussions.

Staff also attended a number of webinars:

- MJ Jorn attended *A Community for All: Building Lifelong Community Connections Through Programming*, which examined neurodivergence, ableism, and strategies for making library spaces and programs more inclusive.
- Teresa Douglas attended *Collection Management Confidence: Confronting Self-Censorship*, exploring how personal bias affects both selection and display decisions and how staff can develop more intentional, reflective practices.

Jennie Bahnaman, Assistant Director, reports on Adult Services and Teen Services activities for the previous month:

Adult Programs & Services

In October we held two **Make It** sessions led by Jennie Bahnaman where participants made **wire jewelry**. Projects included necklace pendants and earrings.

Nick Schmudlach (Adult Services Librarian) coordinated two medical information programs held in October:



- **Maximize Your Medicare Benefits**, a program helping folks navigate the complexities of Medicare, was presented by Jennie Radmer from the **Aging and Disability Resource Center (ADRC)** and the **Greater Wisconsin Agency of Aging Resources, Inc (GWAAR)**. This program was attended by 20 people, some entering Medicare, others looking to refresh their memories for Open Enrollment.
- **Waukesha County Health and Human Services** presented on **Opioid Misuse and Overdose Prevention**. Twelve people attended, and all received Narcan kits. Jeff Goodyear (Village Maintenance Coordinator) secured an additional 10 kits afterward to replenish Village and Library supplies.

Collection

Collection maintenance work continued at a steady pace. Nick completed a review of the Education section of Adult Nonfiction, removing outdated test-prep materials and identifying replacements to purchase before year end. Annie **resumed weeding in Adult Fiction due to persistent space constraints**. She began with an evaluation of duplicate Romance titles before proceeding to circulation-based weeding in the broader collection. This frequent weeding is a perfect example of how space constraints cost us in multiple ways: Ideally, you weed on a continual basis in removing damaged or worn-out items as you find them, but deep weeding with usage statistics is done on a rotation so that every collection is hit within a given two-year period. We're on our 3rd comprehensive weed for fiction in the last two years. Not only does this cost us in staff time, it means we're removing items more quickly and easily than we'd like, which means bringing in more items from other libraries to fill holds (a component of the net lender calculation in the county funding formula).

Teen Programs & Services

October is always a high-energy month for Teen Services, and this year was no exception. Maura coordinated a mix of active and passive programs:



The signature event was our **Haunted Happenings After-Hours Program**, which brought 19 teens to the library on a Friday evening. Four staff members supported the program. TAB volunteers transformed the Adult Nonfiction collection area into a haunted maze, complete with pathways, lighting, and decorations. Additional activities, including creepy carnival games, themed crafts, and of course snacks, were set up throughout the Quad, small meeting room, and reference area. The event was extremely well received and will likely return in future years.

Passive programming remained strong:

- Monthly Whiteboard Prompt (Halloween-themed)

- “Guess the Book” challenge
- Make It Teen grab-and-go craft
- Two-Sentence Horror Story Contest (3 entries)
- Halloween Scavenger Hunt (5 teens finished)
- TeenTober Reading Challenge (12 participants)

Although TAB did not meet formally, many members contributed behind the scenes to Haunted Happenings décor and launched their annual **Gift Wrap Drive** on October 15. In upcoming weeks, TAB will host several public gift-wrapping days.

Maura completed this school year’s first **outreach visit to Hamilton High School** on October 7. She hosted a table during two lunch periods, connecting with approximately 75 students and sharing information about upcoming teen events. Many students left with stickers and expressed excitement about fall programming.

Teresa Douglas, Youth Services Manager, reports on recent department activities:

Aside from summer, October is one of the busiest times of year for programs! This year we held our second **Halloween Costume Swap**. Patrons were encouraged to donate costumes from September 26 - October 3, and all donors were invited to a special preview night on Thursday, October 9. From October 10-12, the swap was open to everyone, and KidsLab was bustling with 157 people coming to look at costumes. All leftover costumes were donated to Sussex outreach Services.



PHPL again participated in the **Wisconsin Science Festival**, held October 20–26. MJ Jorn and Monica Weis turned this year’s theme of rocks into **“Rockin’ the Library,”** blending geology and music. On October 20, families created musical instruments, painted rocks, and started their own rock collections. We partnered with the Sussex Historical Society for the second year and had artifacts from the museum, such as instruments and fossils, on display. After the kickoff event, KidsLab shifted into a self-guided exploration area for the remainder of the festival.



The **Halloween Scavenger Hunt** ran October 24–31, challenging families to locate eight monster images hidden throughout the library. Participants submitted entries for a chance to win one of four prizes.

Regular monthly programs continued with strong participation:

- Firsties started its eighth year!
- Make It! Junior was Halloween wreaths.
- Nightlight Storytime was held on Monday, October 6, with 51 attendees
- Two sessions of Sew XO were held with 18 total attendees
- Advanced Adventurers made glow-in-the-dark ghosts on Monday, October 13
- Early Explorers made crocodile critters on Monday, October 27
- 14 sessions of Family Storytime had 553 attendees
- Toddler Time had four sessions with 223 coming to play

Outreach

Victoria VanZile added **QuadCare** to her regular rotation of daycare visits on Friday mornings, joining Noah's Ark and Momentum in receiving monthly storytimes. These visits have built great relationships between the daycares and the library, so we were delighted by QuadCare's request to start visits there! Victoria is now at daycares for outreach three Fridays every month.

Victoria and Monica attended **Maple Avenue Elementary's Harvest Festival** on October 24, hosting a table and greeting families. This event is a family dance with a book fair, food trucks and more, and our staff have been a regular presence there for several years now.

Teresa and Monica made another yearly-repeated appearance in October, representing the library at **Game On! Sussex** on October 29. This annual community showcase of local programs, clubs, and activities presents a great opportunity to talk to families about the library and all that we offer.

Jennifer Steffes, Circulation Manager, reports on recent department activities:

Although not as busy as the summer months, October circulation still exceeded last year's numbers. Physical materials circulation was 394 items higher than October 2024, and our year-to-date total is already 6,063 checkouts above last year.

Amy Seay, one of our circulation clerks, created a comprehensive binder for our Explore Passes. It includes reciprocity information, admission prices, hours, phone numbers, locations, and other useful details. A copy has been placed at each service desk for staff and patron reference; all staff get frequent questions about the Explore Passes, so this will be heavily utilized. Thank you, Amy, for creating this extremely helpful resource!

Jennifer and Adele toured the circulation department at the Muskego Public Library to gather ideas on workflow, efficiency, scheduling, and workroom organization for possible implementation now or in the future. Jennifer also visited the Oconomowoc and New Berlin libraries for the same purpose.

Adult and Youth Reference**Totals**

Youth Reference Ques.	270
<i>Youth Information Ques.</i>	106
Adult Reference Ques.	382
<i>Adult Information Ques.</i>	72
One-on-One Tech Help	25
Study Rooms use	179
Faxes	21
YS Book Bundles (bundles assembled)	96
YS Book Bundles (items checked out)	541
1000 Books Before Kindergarten total books read:	1,575
YS Coloring pages	1,140
Teen volunteer hours:	28

Technical Services

Items Processed	1,010
Volunteer hours (inc. Home Delivery)	38.25

Children's Programs	# of events (in-person)	In-person Attendance	Self-Led (Passive)
*all-ages events			
1,000 books before Kindergarten new registrations			5
Firsties video views (previous videos)			17
Firsties video views (current month)			132
Firsties visits		79	
Storytime	14	553	
Storytime craft			458
Toddler Time	4	223	
Baby Storytime	5	73	
Nightlight Storytime	1	51	
Sew XO	2	18	
Make It Junior			100
Advanced Adventurers	1	16	
Early Explorers	1	32	
LEGO club	1	41	
Halloween Costume swap (people picking costumes)			157
Halloween Scavenger Hunt			170
Wisconsin Science Festival	1	52	
Wisconsin Science Festival open house			176
Outreach	5	403	
Total	35	1541	1215

October 2025 Program Statistics

Adult Programs	# of events (in-person)	In-person Attendance	Self-Led (Passive)
*all-ages events			
Tuesday Afternoon Book Club	1	7	
Mystery Book Club	1	8	
Books To The Future	1	5	
Reading Between the Spines	1	5	
Maximize Your Medicare Benefits	1	20	
Opioid Misuse and Overdose Prevention	1	12	
Make It: Wire Jewelry	2	41	
Total	8	98	0

Teen Programs	# of events (in-person)	In-person Attendance	Self-Led (Passive)
*all-ages events			
Oct Make It Teen- Emoji Pins			20
Oct Guess The Book			2
Oct Whiteboard Prompt			73
2 Sentence Horror Story Contest			3
TeenTober			12
Teen Halloween Scavenger Hunt			5
Haunted Happenings- Teen After Hours	1	19	
Hamilton HS Outreach	1	75	
Total	2	94	98

STATISTICS FOR MONTH OF OCTOBER 2025

	Oct. 2025	Oct. 2024	YTD	YTD 2024	% change
ALL CIRCULATION	33607	32219	351573	338041	4.0%
PHYSICAL MATERIAL CIRCULATION	28403	28009	302273	296210	2.0%
E-MATERIAL DOWNLOADS	5204	4210	49300	41831	17.9%
HOURS OPEN	264.5	267.5	2438	2414	1.0%

		YTD
HOLDS FILLED FOR PHPL BY OTHER CAFÉ LIBRARIES: -	3373	33533
HOLDS FILLED FOR OTHER CAFÉ LIBRARIES BY PHPL : +	2227	22308
Crossovers to PHPL from other library communities: +	6350	73622
Crossovers from Sussex to other CAFE libraries: -	1072	12731
NET LENDING: 4132		49666

	PHYSICAL CIRC:	Sussex	Other	TOTAL	2024
		11203	17200	28403	28009

Cards issued: 115

Reference questions answered: 652

Informational questions answered: 178

Library visits this month: 11,579

Materials purchased: 914
(year to date total:) 5648

Study Room usage: 179

One-on-one technology lessons: 25

Fax Service: 21

In-person programs: 45

In-person attendees: 1733

Meeting Room Use:

Quad Room: 30

Small meeting room: 16

INTERNET USE*: 349 sessions

TOTAL HOURS**: 193.38

AVG. SESSION**: 33.25 minutes

WI-FI INTERIOR*: not available clients

WI-FI EXTERIOR*: not available clients

Website visits: sessions

*includes wireless network

**wired access only

**2026 Annual Addendum
to the Bridges Library System
Member Library & CAFÉ Agreements**

Subject to the terms and conditions of the general agreement between the Library System and the member library, both parties agree to make the payments listed in the charts below. County reimbursement funds will be made in two equal payments no later than April and October. Hoopla grant funds will be distributed in March.

PAULINE HAASS PUBLIC LIBRARY (SUSSEX)

	Waukesha County	Prairie Lakes Library System (for Racine & Walworth Counties)	eContent Grant
Paid to Library	\$685,686	\$48	\$2,889

	Databases	Movie License	WI Digital Library Content*	Advantage Program	CAFÉ Fee
Paid by Library	\$1,510	\$0	N/A	\$11,197	\$31,565

*WI Digital Library fee will be paid 100% by the System. Libraries will redirect their share of this cost to Overdrive Advantage.

LIBRARY

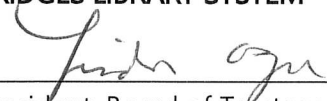
President, Board of Trustees

Date

Secretary, Board of Trustees

Date

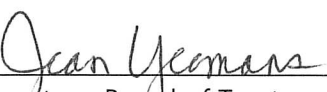
BRIDGES LIBRARY SYSTEM



President, Board of Trustees

10-15-25

Date



Secretary, Board of Trustees

10/15/2025

Date

2026 Closed Days at PHPL

Thursday, January 1, 2026	CLOSED – New Year’s Day
Sunday, April 5, 2026	CLOSED – Easter Sunday
Friday, May 1, 2026	CLOSED – Staff In-Service Day
Monday, May 25, 2026	CLOSED – Memorial Day
Friday, July 3, 2026	CLOSED – Independence Day (Observed)
Saturday, July 4, 2026	CLOSED – Independence Day
Saturday, September 5, 2026	CLOSED – Labor Day Weekend
Monday, September 7, 2026	CLOSED – Labor Day
Wednesday, November 25, 2026	OPEN – Day before Thanksgiving – close early (5PM)
Thursday, November 26, 2026	CLOSED – Thanksgiving Day
Friday, December 11, 2026	CLOSED – Staff In-Service Day
Wednesday, December 23, 2026	OPEN – Day before Christmas Eve – close early (5PM)
Thursday, December 24, 2026	CLOSED – Christmas Eve
Friday, December 25, 2026	CLOSED – Christmas Day
Thursday, December 31, 2026	OPEN – New Year’s Eve Day – close early (5PM)
Friday, January 1, 2027	CLOSED – New Year’s Day

PAULINE HAASS PUBLIC LIBRARY

POLICY: Capitalization of Assets

Adopted by the Library Board:

Purpose and Scope

The purpose of this Capitalization Policy is to establish consistent accounting practices for identifying, recording, and managing capital assets of the Pauline Haass Public Library ("the Library") in Sussex, Wisconsin. This policy ensures that financial reporting complies with generally accepted accounting principles (GAAP) as promulgated by the Governmental Accounting Standards Board (GASB) and that the Library's financial statements accurately reflect the value of its long-term investments in facilities, equipment, and other capital resources. Adherence to this policy promotes responsible stewardship of public funds, transparency in financial reporting, and uniformity in accounting practices across all departments and programs within the Library.

Definition of Capital Assets

Capital assets are tangible or intangible assets that have a useful life extending beyond one fiscal year and are used in operations rather than held for resale. The Library recognizes that capital assets include land, land improvements, buildings, building improvements, furniture, fixtures, equipment, technology infrastructure, and certain intangible assets such as software licenses in accordance with GASB standards, all assets meeting the capitalization threshold and useful life criteria will be recorded at historical cost, which includes the purchase price or acquisition cost plus any expenditures necessary to prepare the asset for its intended use. Donated assets will be recorded at their estimated fair value at the date of acquisition.

Capitalization Thresholds

To ensure materiality and cost-effectiveness, the Library shall capitalize individual assets with an original cost of \$5,000 or more and a useful life of more than one year. Assets below this threshold shall be expensed in the period acquired and recorded as operational expenditures, except when multiple related items collectively form a single functional asset exceeding the capitalization threshold. Examples of such groupings include technology systems, furnishings for newly constructed or renovated spaces, or coordinated purchases of similar items intended for collective use. These items will be considered for capitalization as a single asset when they operate together as one unit or system.

Land shall always be capitalized regardless of cost, as it does not have a determinable useful life. Land improvements that extend the life or functionality of the property, such as paving, landscaping, or lighting systems, shall be capitalized if they exceed the established threshold. Buildings and major building improvements that significantly extend a facility's useful life, increase capacity, or enhance functionality will also be capitalized. Maintenance and repair expenditures that merely restore assets to their original operating condition, rather than enhance or extend their useful life, shall be recorded as current period expenses. The Library

will distinguish between capital improvements and maintenance based on the nature and impact of the expenditure rather than the dollar amount alone.

Depreciation and Useful Life

Capitalized assets will be recorded at cost and depreciated over their estimated useful lives using the straight-line method, with no salvage value unless otherwise justified. The determination of useful lives shall be based on industry standards, GASB guidance, and professional judgment. For example, buildings may have useful lives of 40 to 50 years, building improvements 10 to 20 years, equipment and furniture 5 to 10 years, and technology hardware 3 to 5 years. Depreciation shall commence in the fiscal year following the year of acquisition, unless the asset is placed in service earlier. Fully depreciated assets that remain in use shall continue to be reported and maintained in the capital asset inventory until disposed of or retired from service.

Capital Asset Inventory and Record-Keeping

The Library shall maintain an accurate capital asset inventory, updated annually, to ensure accountability and compliance with this policy. Each department is responsible for identifying newly acquired or disposed assets that meet capitalization criteria and reporting these to the Business Office for inclusion in the accounting records. The Village of Sussex shall maintain a master record of all capital assets, including a detailed description, acquisition date, cost, location, estimated useful life, accumulated depreciation, and funding source. Disposals, retirements, or transfers of capital assets must be approved by Library management and recorded promptly to ensure the accuracy of financial reporting. Any proceeds from the sale of capital assets shall be recognized in accordance with applicable accounting standards and Library policies.

Construction in Progress

Construction in progress shall be reported as a separate capital asset category until the project is completed and the asset is placed in service. Upon completion, the accumulated costs will be transferred to the appropriate capital asset category and depreciation will begin in the subsequent fiscal year. All interest costs incurred during the construction period of capital assets financed by debt may be capitalized in accordance with GASB guidelines. Expenditures for planning, design, or feasibility studies not directly associated with a proposed project will be expensed as incurred.

GASB Compliance and Financial Reporting

The Library recognizes the importance of adhering to GASB Statement No. 34 and related pronouncements governing the reporting of capital assets by governmental entities. Accordingly, the Library shall ensure that all capital assets are reported in the government-wide financial statements at historical cost, net of accumulated depreciation, and that depreciation expense is properly allocated among functional categories. Donated capital assets and infrastructure received from external sources shall be recorded at fair market value at the date of donation, and any related restrictions shall be disclosed in the notes to the financial statements.

Policy Review and Amendment

This Capitalization Policy shall be reviewed periodically by Library management and the Board of Trustees to ensure its continued compliance with evolving accounting standards and operational needs. Changes to the capitalization threshold, depreciation methods, or useful life estimates shall be approved by the Board prior to implementation. The Library affirms its commitment to maintaining accurate, transparent, and responsible accounting practices that reflect prudent financial management and uphold the public trust placed in its stewardship of community resources.

Adopted by the Library Board:

PAULINE HAASS PUBLIC LIBRARY

POLICY: Purchasing of library supplies, materials, and capital items

Reviewed by the Library Board: October 20, 2021

The Pauline Haass Public Library seeks to purchase supplies and equipment in a manner that ~~uses funds wisely, discourages potential fraud, is ethical, and which complies with state laws.~~ ensures fiscal responsibility, prevents fraud, upholds ethical standards, and complies with all applicable state and local laws.

Book/AV purchases

Nearly all book & AV materials purchases will be made by the Acquisitions Clerk, who tracks these expenditures by budget line. Requests for purchases will come from materials selectors in the Youth and Adult Services departments. The department managers are responsible for ensuring that their materials budgets are not exceeded.

Preference will be given to vendors which, assuming equal service, offer the lowest prices, including discounts, due to library system or statewide purchasing agreements.

Most items are purchased online, but occasionally circumstances warrant the purchase of items at a retail store or special location such as a conference. The cost total of items purchased in such a circumstance should not exceed \$200, and a receipt must be obtained. The staff member will pay for items out-of-pocket and submit an Expense Reimbursement voucher, to be approved by the department manager and Library Director. Alternatively, staff members who have a library procurement card may use the card for these types of purchases.

Periodicals purchases

Periodicals are ordered through the Assistant Director, because the Acquisitions Clerk does not track periodicals expenditures, and these orders are infrequent. Whenever possible, library periodicals will be purchased through a print journal subscription service that manages subscriptions for the library. Orders for items that are not available in this manner must be submitted by the department manager for the collection in which the title belongs.

Building and office supply purchases

The Administrative Services Manager will order items such as tools, paper products, cleaning supplies, light bulbs and other items necessary for building maintenance. The Administrative Services Manager also orders office and processing supplies. The Library Director must verbally ~~pre-authorize~~approve purchases of single items that cost more than \$100, with the exception of orders of recurring supplies.

Program and Display purchases

Department managers may authorize local retail purchases of \$200 or less by their staff members for program supplies or displays. Purchases in excess of \$200 must be approved by the Library Director. The staff member will pay for items out-of-pocket and submit an Expense Reimbursement voucher, to be approved by the department manager and Library Director. The staff member should provide proof of tax-exempt status for such purchases. If this is impractical or impossible and tax is charged, the staff members should include any tax paid when requesting reimbursement. Personal credit card information on reimbursement requests should be redacted by the employee. **The Library retains the right to refuse reimbursement for an expense not previously approved by the Director or appropriate department head.**

Requests for all other purchases must be submitted to the Administrative Services Manager.

Capital and large one time purchases

An item which costs up to \$5,000:- vendor chosen at the discretion of the Library Director.

\$5,000- 10,000: -a minimum of three documented quotes will be acquired when multiple options exist and the vendor chosen by the Library Director, in conjunction with at least one other staff member, preferably one with direct knowledge of the product or its application in the library.

\$10,000-\$30,000: -a minimum of three written quotes will be acquired when multiple options exist, and presented to the Library Board, which will select the vendor.

Over \$30,000: -a formal bid process, approved by the Library Board, will be used to select a vendor.

At all times, state law will be followed with respect to purchases.

Library ~~Procurement~~Credit Cards

Designated individuals on the library staff may have personally-identifiable Library procurement cards issued by the Village of Sussex. In addition, the Village of Sussex, as the Library's fiscal agent, holds a fourth card for making payments to the Library's book and AV collection vendors and for paying other invoices that have been approved by the Library Board. ~~Each cardholder is responsible for adhering to the guidelines set forth in the procurement card procedure manual.~~ Cardholders must follow the Village's procurement card procedures.

~~For those rare suppliers that do not accept the procurement card, or in cases where a corporate credit card will better serve the purpose, the Library Director may apply for corporate credit cards to facilitate purchases. The Director will determine which staff members will be registered as authorized purchasers on such cards. Information regarding eligibility will be placed in the staff member's personnel file. The Library Director may authorize additional corporate credit cards if required for specific suppliers or services. Authorized users will be documented in personnel files.~~

Upon separation, staff members must surrender all cards. All accounts will be updated to remove the staff member from the list of cardholders.

Purchase of materials on the library's credit card(s) are subject to the same regulations as items purchased with cash or billed to the library.

Personal Orders

Under no circumstances may personal orders be placed using any library accounts or utilizing the library's tax-exempt status.

Bill authorization

Final authorization of all bills by the Library Director is required before Library Board approval. If the Library Director is unable to authorize bills due to extended absence, the Director may give that authority temporarily to another staff member.

Adopted by the Library Board: November 19, 2008

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