

New Records Retention Schedule for Wisconsin Libraries

*By Mark Arend, Assistant Director
Winnefox Library System*

Under Chapter 19 of Wisconsin Statutes, before any public agency—including libraries—may destroy or dispose of records the agency must adopt a records retention schedule which lists the different type of records the agency creates, how long each type of record is to be kept, and whether the record is confidential or not. This schedule must be approved by the State Records Board and, for certain records, by the State Historical Society.

About 12 years ago a group of librarians from around the state created a records retention schedule for Wisconsin libraries, which was approved in 2006 and adopted by many libraries.

The Public Records Board adopted revisions to this schedule earlier this year. The new records schedule has an important change:

The old schedule contained retention schedules for all types of records a library might keep. The new one is more specific, focusing on only records specific to libraries. For other types of records, there are about a dozen more schedules pertaining to specific types of records (Facilities management, Payroll, etc.) which are “For use by all units of Wisconsin Government at the State, County, and Municipal level”. These are found at http://publicrecordsboard.wi.gov/Docs_by_cat_type.asp?doccatid=678&locid=165



(continued on page 2)

(continued from page 1)

We recommend that libraries adopt the new schedule. A Notification of Adoption form, along with other information, is on the Division's website for you to print and send in.

<https://dpi.wi.gov/pld/boards-directors/public-records/records-retention-schedule>

We have also created a summary that pulls together information for the most commonly found records in smaller public libraries. You can find it at <https://extranet.winnefox.org/node/340>

It's Time to Build Those Relationships

By Mark Arend, Assistant Director
Winnefox Library System

"Many people think politics is all money. In reality relationships and constituent activity are the true drivers of legislative change. Fortunately, relationship building is what libraries do best – at Legislative Day and all year 'round."

--Steven Conway, Government Relations Advisor WLA



One way to build those relationships is by attending the Wisconsin Library Association's Library Legislative Day. Each year in February library trustees, friends, and staff get together in Madison to meet with legislators and aids. It's a great way to learn about the legislative process and make those so-important personal contacts. It's also relatively easy and stress-free for the first-time attendee

because you'll be going in a group and can usually let someone more experienced lead the discussion.

Legislative Day 2018 will be Tuesday, Feb. 20, at the Madison Concourse Hotel, just off the Square. You can register online at <http://wla.wisconsinlibraries.org/legislative/legislative-day>

What Does *That* Mean?

Like any other field, librarianship has its own secret language: special terms for things or organizations, acronyms, and plain old jargon. This new feature will introduce a few of these words in each issue and they're pronunciation. If there's a word you don't know, send it in and we'll put it in the next issue.

WLS (letters spelled out): Winnefox Library System.

OWLS (pronounced owls): The Outagamie Waupaca Library System.

WAPL (pronounced wa-pul): The Wisconsin Association of Public Libraries is a subdivision of WLA that focuses on public libraries. The annual WAPL conference is in late April or early May.

<http://wla.wisconsinlibraries.org/wapl>

Libraries and Sales Tax

By Mark Arend, Assistant Director
Winnefox Library System

From time to time we are asked about collecting sales tax on items the library sells. While libraries do not have to pay sales tax on items the library buys, the library may be obligated to collect both state and any county sales tax when it sells something.

Taxable items include:

- Photocopies and computer printouts
- Sales of withdrawn or donated books or other materials
- Sales of used furniture and equipment

Not all moneys collected by the library are subject to sales tax. Sales or other money collections on which you do not have to pay sales tax include:

- Fines
- Payments for lost or damaged materials
- Fees for duplicate cards
- Fees for photocopies made for public records requests

(A complete list of taxable and non-taxable items is in the Wisconsin Administrative Code: Tax Sec 11.05.)

The library may, however, qualify for the “occasional sales” exemption if:

- Sales take place on less than 20 days per year or if the total sales for a calendar year are less than \$25,000.
- Entertainment is not involved at an event for which admission is charged.
- You do not have, and are not required to have, a sales permit for other purposes.

Note that for the purposes of the \$25,000 exemption the library is not considered separate from the parent municipality. While the library’s sales alone may be less than \$25,000, tax is due if library sales combined with sales by other village or

city departments exceed this amount. If tax is due the municipality, not the library, handles filing and payment with the Department of Revenue.



Some libraries choose not to charge fees for photocopies or computer printouts and instead ask for donations. To

qualify as a donation a payment must be voluntary with no restriction placed on those who do not pay. For example, if you suggest a 10-cent donation for a photocopy you cannot place restrictions on copies by persons who do not pay.

An additional distinction is the entity that is making the sale. If, for example, the library gives withdrawn books to the Friends group to sell, the tax liability is also transferred to the Friends, even if the sale is on library property.

The Wisconsin Department of Revenue publication: Sales tax exemptions for nonprofit organizations, which can be found at <http://www.dor.state.wi.us/pubs/pb206.pdf>, has information on this topic. Additional information can be found in the December 2000 issue of the DPI’s Channel publication, online at <http://dpi.wi.gov/channel/pdf/chn3506.pdf> - page=6 (note that this article mentions a \$15,000 threshold for sales tax exemption; since this was written the exemption has been increased to \$25,000). Specific questions on sales tax and exemptions should be directed to the Department of Revenue.

FAQ

Our city has term limits for all city appointees: no one can serve more than two terms. The school administrator has already served two terms and would like to be reappointed.

Statutes say nothing about library trustee term limits but some municipalities have instituted term limits for municipal board appointees as a matter of policy or ordinance.

In this case, however, Section 43.54(1)(c) of Wisconsin Statutes states that the municipality shall appoint the school district administrator, or the administrator's representative, to the library board. If the administrator wants to remain on the library board it is probably best for the city to make an exception to their policy in this case.

Have questions?
Contact us and we'll try to help.

Mark at Winnefox
arend@winnefox.org
920-236-5222

Bradley at OWLS
bshippers@owlsweb.org
920-832-6368

Save the Dates – 2018

Trustee 101

- Wed., March 14, 5:30 – 7:30 p.m., Waupaca Public Library
- Wed., June 6, 5:30 – 7:30p.m., Fond du Lac Public Library
- Thur., June 7, 1 – 3 p.m., Caestecker Public Library, Green Lake

Trustee 201: The Library Board as Employer

- Wed., April 18, 5:30 – 7:30 p.m., Muehl Public Library, Seymour
- Tues., Oct. 2, 1 – 3 p.m., Berlin Public Library

Trustee 301: Wisconsin Open Meetings and Public Records Laws

- Thur. May 10, 5:30 – 7:30 p.m., James J. Siebers Memorial Library, Kimberly
- Wed.Oct. 10, 5:30 – 7:30 p.m., Ripon Public Library

Wisconsin Library Association (WLA) Annual Conference Oct. 23-26

Radisson Hotel La Crosse and La Crosse Center

Wisconsin Association of Public Libraries (WAPL) Annual Conference May 2-4

Country Springs Hotel & Conference Center, Pewaukee

Wisconsin Trustee Training Week

Aug. 13 – 17, online.

Editors: Mark Arend

OWLS: Bradley Shippers, 920-832-6368
or email bshippers@owlsweb.org

WLS: Mark Arend, 920-236-5222
or email arend@winnefox.org

If you have questions, comments or suggestions for future articles, send them to:

Trustee Tale is written and distributed by Outagamie Waupaca Library System (OWLS) and Winnefox Library System (WLS). Distribution to your board is funded by your home system.



Winnefox Library System
106 Washington Avenue
Oshkosh, WI 54901-4985