

Shedd - Porter Memorial Library Minutes
February 19, 2026 Meeting
Approved

Present: Carol Reller, Alyson Montgomery, Kathy Torrey, Jude Willis, Susan Norlander

Alternate: Joe Levesque sitting in for Matt Saxton

Guests: None tonight

The meeting was called to order at 5:00 pm. On a motion made by Kathy and seconded by Jude, the minutes of January 15, 2026 were approved.

Children's Happenings in the Library

- Summer Reading planning has begun! The theme is "Unearth a Story!" (Dinosaurs will be center stage here). VINS will come to Alstead again to kick things off. Alyson is applying for a Summer Reader's Grant from CLiF for one of our weekly programs. Things will continue to evolve and develop!
- The CLiF Rural Libraries Grant begins its spring phase: Jen Aiken (Vilas Librarian) and Alyson have scheduled the Spring Author Event with Marv Klassen-Landis at the schools for April 21st. This visit will include a book giveaway for the kids.
- Programming and outreach continue.

Adult Happenings in the Library

- SPML is collaborating with the Historical Society on a NH Humanities-to-go presentation. On February 26th, Adair Mulligan will be giving the talk: The Connecticut River: New England's Great River at the Town Hall at 7pm. Please join us!
- Crumb Together Cafe was so vibrant this past month that when the Rye Library called on other business, they called back wanting to know WHAT we were doing that was so popular because they wanted to do it too! Happy dance all around!
- Another great Book Group discussion in early February, this time about Kristen Hannah's *Winter Garden*. We are reading *Black Woods Blue Sky* by Eowyn Ivey this month and will be discussing it March 5th. Books are available and all are welcome.

Administrative Happenings in the Library

- The Town Report is in. Alyson has begun to work on the State Report.
- Alyson is helping Susan with the narrative for the Putnam Foundation grant, as we pursue funding for Moisture Mitigation. This is a monthly review grant so there is no set deadline.

Circulation

Circulation in libraries tends to be robust in January – and 2026 did not disappoint at Shedd - Porter. It was a bonanza! 1615 items circulated throughout the community. This is, in part, because we received new books from Ingram! It is clear that people really value having access to newly released books! The percentages are below:

- NHDB: 27%
- Adult Collection: 22% (39% of that total was NF)
- Youth Collection: 35%
- DVDs: 2%
- Audio, Magazines, and Wonderbooks: 1.5%
- Inter-Library Loan: 11% (89 in, 91 out)

Alyson vacation and sick time

One day left from 2025. 15 left from 2026.

Treasurer's and Accounting/Finance Committee Reports

Reports were emailed to all Trustees previously. A brief discussion ensued. There was some discussion regarding format. We also discussed what the appropriate number is for the benefits category, and we believe we have worked that out. Susan awaits a final billing from the Town for the balance of 2025 benefits.

As previously reported, both Susan and Carol have attempted to obtain a report from the Town regarding 2025 on Library payroll and Librarian health care (the 87% figure, not the 13% figure) and that Carol had requested a printout of expenses for the library in 2024 and 2025 for things like fuel, electricity, Melanson etc. We went on to discuss availability of financial data and reports from the Town. Joe reported that with the help of Mark Danahy, volunteer CPA, the Town books for 2024 and 2025 are ready to be closed. If this is the case, we should be able to obtain updated expenses for library bills and for payroll matters. Susan did clarify that Gordon had replied to her latest email stating that benefits still needed update for the last 2 months of 2025 before a final number could be reported; he did provide a final payroll figure. We also discussed requesting info through RSA 91A (freedom of information) if push comes to shove.

Carol reported that she had an email from Mark Danahy regarding our annual income from the trust funds. Mark asked if all were used for books. Per the MS – 9 fund description, only one specifies books. We spend far more annually on books than the income from this one fund so that is okay.

Mark also asked if we wished to continue to be paid 100% of the annual income from the trust funds. He explained that over time, this practice will erode the value of the money delivered to the library because of inflation. He thought that perhaps the Library trustees may want to receive something less like 80% which would help maintain the purchasing power of the income provided. He is digging into what might be allowed. He also said the Library funds are fairly conservatively invested roughly 32% equity, 6.5% Real Estate, 2.75% cash and 58% bonds. Carol and Susan will work with Mark on gathering more information in this regard.

Susan reported that when she went to Mascoma Bank to withdraw the \$25,000 from our checking per our last meeting decision for investment in a Fidelity Money Market through Three Bearings, the banker at Mascoma Bank indicated they also had wealth management/fiduciary accounts if we were interested. Susan and Carol will meet with them Monday, February 23 to see what they offer prior to moving anything to Three Bearings.

At our last meeting, Joel indicated Gordon Kemp would be meeting with Langdon regarding library support. Joe reported that at this time there were no plans for anyone from the Selectboard to meet with the Langdon board regarding the Library. Joe expressed his opinion that a representative of the Trustees should be pursuing this issue. Alyson pointed out that it would probably be more appropriate for both boards to pursue this in unison. No decision was made on how to proceed at this time – the feeling was we need additional financial data and reports first.

Following the last meeting attended by Selectman McCarty, he emailed a few trustees and expressed we should consider getting our own Tax ID #. Carol looked into this at that time and had previously shared the following from the NHLTA:

Tax ID Number It is recommended that libraries use their respective municipality's number. The IRS classifies entities according to their taxable status: government, nonprofit, for-profit, trusts, estates, etc. When a tax ID number is issued the IRS places the entity receiving the EIN into one of its predetermined categories. The "Town" is a governmental entity and therefore any monies reported under the town's EIN number are classified by the IRS as assets of a governmental entity and non-taxable. The Library is a subdivision of the "Town" and should use the town's EIN number for that reason. If, however, the library applies for and receives its own EIN number the taxable nature of the library may be called into question by the IRS — the library is not a separate 501(c)(3) nonprofit organization, the EIN issued to the library is not classified by the IRS as a government entity (the library is not a separate municipal government) and the IRS will therefore assume the library is a taxable entity. Two libraries in NH that applied for and received their own EINs were sent NHLTA Trustee Manual July 2021 31 tax bills by the IRS for interest earned on private donations in their bank accounts; another library with its own number recently discovered taxes being withheld from its trust fund investments because the IRS did not recognize the library as non-taxable. It is therefore advisable for the library to use the town's EIN.

<https://nhlta.org/wp-content/uploads/2021-trustee-manual-final.pdf>. (page 30)

Carol shared a chart/table she put together regarding Library fiscal operations and management (attached at the end of the minutes). We went on to brainstorm how this could be put to use. We all concurred that it certainly details much. We also discussed our capacity to handle much of this based on board size, skills etc., and future capital

campaigns. Alyson discussed the many layers in a capital campaign which could be a multiyear process, particularly if we consider how to prepare SPML for the next 100 years. We discussed the Mill board size, annual budget, and fundraising. Kathy explained that fundraising varies in ease based at where in a “life cycle” an organization is – have they just started out unlike SPML who has been around for a while. Susan mentioned that we would need to research the need for a warrant article in order to change the board size. Carol brought up that perhaps we need to meet more frequently.

Susan discussed her conversation with Martha Cummings at the NH Preservation Alliance about the Library's need to fund the moisture mitigation efforts. She spoke to her about the Trustees' long-view vision of an expansion that would permit accessibility, and how it is difficult to proceed with this vision when dealing with moisture was such a high priority. Martha suggested it might be time to reframe every grant request in terms of a capital campaign that referenced our vision of eventual expansion and greater accessibility, and that each successful moisture mitigation project moves us closer to the goal. She suggested that we look to 2030, the Library's 120th birthday, as an umbrella title for a campaign, such as "The 2030 Campaign." It is not too early to be building up the foundations for this effort by gathering fundraising awareness, start-up volunteers, and even architectural drawings of a possible addition. Furthermore, most granting organizations appreciate evidence that they are part of a whole. Referencing future goals as we seek grants (even for such unsexy topics as scoping and clearing roof drains) demonstrates purpose, commitment, organizational effort and building for the future.

Maintenance Items and Committee Report

- **Roof:**

Lisa Hawkins made us aware that the leak on the back wall is dripping water. A bucket has been placed underneath. Staff will monitor the situation. Alyson mentioned that the heat had been set slightly higher with the cold weather to protect against any freezing pipes. We suspect that any exterior blockage may have thawed today with the warmer weather. Alyson took interior pictures.

John Allen called regarding the project to increase the amperage in the building, and he will have a quote to us by Monday.

Pending - Susan emailed Granite State Plumbing and Heating to inquire about the quote for the HVAC/moisture management upgrades.

- **Air Handler (formerly known as Mini splits)**

Pending until more roof planning is done. This grant is good till spring of 2026 (May 1) and may be used for dehumidifying or projects described above as well per Alyson. See above re electric and air handling quotes. The work that we hope John Allen will do regarding library electrical amperage is critical for this work.

- **Other Maintenance Items**

- Jesse Moore dropped off 2 new bags of Safe Salt for our steps. Thank you, Jesse!
- Joe reported we are still waiting for the furnace repair work for the door insulation.
- Front door – We again discussed options for the doors, including painting vs. staining. Susan commented that we need to work with the NHPA to assure all plans fit with any historic restrictions. We agreed that Carol will go back for an updated quote with more detail that includes options and costs for painting or staining. We agreed that after summer reading ends, the second week in August or later, would be good timing. Carol was asked to let the vendor know that we are basically closing the library so minimal downtime would be great.

Old Business Grants and Facilities

We discussed anything we could request from LCHIP for their 50% match. Alyson suggested the door work and the last of the window painting. Joe will delve into this and get started.

Updates on the Status of the Contract for the Director and the Personnel Manual

Carol and Susan followed up on a number of suggested changes. Susan and Carol need to complete a final review and will include the contract for the Director for review by the attorney.

New Business

We reviewed wording for the additional explanation of the Library CRF that Joe and Carol drafted for use by the SB. All concurred that the following was acceptable:

The Library is an older, historic building. Over time, the Trustees have been slowly updating infrastructure while maintaining the building itself as funds permit. They are developing a capital improvement plan for the building to help with this process. Recently, the Library has experienced problems with moisture damage, and the Trustees have hired building science experts to analyze how best to mitigate the moisture problems. This mitigation could be as straightforward as installing HVAC equipment or as complex as a roof replacement, sooner rather than later. Also note that the Library Trustees are asking to become the agents to expend (AtE) for this fund. They are doing this to be able to act quickly, if the current moisture problems become major leaks, and a major repair is needed immediately to prevent further damage.

We briefly discussed the upcoming candidate night for the upcoming Town elections and that we will need to elect officers at our next meeting.

Potential Action/Agenda items for the next meeting, Thursday, March 19, 2026 at 5:00 PM

1. Minutes reviewed and approved.
2. Librarian's report.
3. Treasurer's/financial reports and accounting procedures committee update.
 - a. Financial data and reports from the Town – payroll, benefits, other expenses.
 - b. Any additional info from Mark Danahy regarding Town trust fund income stream.
 - c. Mascoma Wealth Management offerings for the \$25,000 from our checking as compared to Three Bearings.
 - d. Langdon meeting.
4. Maintenance/committee updates, including
 - a. Front door work quote and plans.
 - b. Furnace work.
 - c. Roof leak status.
 - d. Roof/ventilation/moisture mitigation update.
 - i. Quotes and details status.
 - ii. Air handling and utilization of the \$14,000 grant and its timeline.
5. Potential fundraising committee thoughts and ideas.
6. Any grant updates.
7. Updates on the status of the contract for the Director, job description, and personnel manual.
8. Officer elections.
9. Other old business.
10. Any new business.

The meeting adjourned at 7:49 PM on a motion made by Kathy and seconded by Susan; the motion passed unanimously.

Respectfully submitted by Carol Reller

**SPML Fiscal Operations and Management
20 February 2026**

Workflow Finance	Long Term and Strategic	Facilities Management *
<ul style="list-style-type: none"> • <i>Planning</i> <ul style="list-style-type: none"> ○ Annual budget preparation <ul style="list-style-type: none"> ▪ Director’s <ul style="list-style-type: none"> • Books • DVDs • ILL Replacement • Routine Maintenance • NHDB • Office/Operations/admin/supplies • Periodicals • Professional Associations • Programs • Technology and Security ▪ Trustee’s <ul style="list-style-type: none"> • Building • Legal • Trustee operations ▪ Facilities Management * ▪ Utilities <ul style="list-style-type: none"> • Fuel, electric, phone, internet ▪ Insurance - building • <i>Compensation and Benefits</i> <ul style="list-style-type: none"> ○ Process Payroll ○ Benefits ○ Unemployment ○ Workman’s Compensation ○ Taxes/Withholding • <i>Manage cash disbursements and revenue stream</i> <ul style="list-style-type: none"> ○ Bills paid ○ Income deposited/invested ○ Track cash flow ○ Review financial statements ○ Reconcile accounts accurately ○ Prepare necessary reports <ul style="list-style-type: none"> ▪ Monthly, annual, state required • <i>Asset Management</i> <ul style="list-style-type: none"> ○ Savings ○ Checking ○ CDs ○ Credit/Debit Card ○ Fiduciary Account Investments ○ Risk Mitigation • <i>Audit Compliance</i> • <i>Fundraising for Operational Needs</i> <ul style="list-style-type: none"> ○ Donations ○ Grant Writing ○ Town of Alstead ○ Town of Langdon ○ Charitable Foundations and Trusts 	<ul style="list-style-type: none"> • <i>Strategic Planning</i> • <i>Development Planning and Advancement for Capital Projects</i> <ul style="list-style-type: none"> ○ Funding/Expansion of Revenue Sources <ul style="list-style-type: none"> ▪ Donations ▪ Legacy funding ▪ Charitable Foundations and Trusts ▪ Grant Writing ▪ Corporate Partners and Giving ▪ Fundraisers ▪ Alstead ▪ Langdon ○ Friend’s Group ○ 501©3 • <i>CIP and Strategic Expenditures</i> <ul style="list-style-type: none"> ○ Periodic window painting and/or repair ○ Periodic front door maintenance (paint/stain/refinish) ○ Interior painting ○ Heating/cooling system upgrades ○ Moisture control and mitigation ○ Granite and stone maintenance ○ Any electrical upgrades ○ Technology upgrades and expansion ○ Security ○ Roof ○ Replace existing windows with energy efficient windows • <i>ADA Compliance</i> 	<ul style="list-style-type: none"> • <i>Routine Maintenance</i> <ul style="list-style-type: none"> ○ Cleaning ○ Trash and Recycling ○ Landscaping <ul style="list-style-type: none"> ▪ Lawn Mowed ▪ Flower beds ○ Shovel, sand, deice ○ Furnace • <i>Periodic Maintenance</i> <ul style="list-style-type: none"> ○ Septic ○ Windows cleaned ○ Facilities support ○ Interior painting ○ Gutters ○ Unplanned