

**2026 BUDGET WORKSHEET  
LIBRARY FUND**

<u>Acct No</u>	<u>Account Description</u>	Actual		12/31/2025	Budget	Budget	Increase	Increase
		12/31/2024 Prior Year 2024	9/30/2025 CURRENT YTD Actual	YTD Estimated	2025	Request 2026	(Decrease) Budget	(Decrease) %
<b>REVENUES</b>								
<b>INTERGOVERNMENTAL</b>								
251-43215-000-000	FEDERAL: LIBRARY GRANTS							
251-43720-000-000	COUNTY AID: LIBRARY WAUPACA CO	386,684	402,774	402,774	402,774	396,201	(6,573)	(1.63%)
251-43725-000-000	COUNTY AID: LIBRARY WAUSHARA	17,429	17,869	17,869	17,869	18,133	264	1.48%
251-43727-000-000	COUNTY AID: LIBRARY WINNEBAGO		1,006	1,006	1,006	885	(121)	(12.03%)
251-43730-000-000	COUNTY AID: LIBRARY PORTAGE CO	3,821	4,906	4,906	3,898	5,452	1,554	39.87%
	<b>INTERGOVERNMENTAL</b>	<b>407,934</b>	<b>426,555</b>	<b>426,555</b>	<b>425,547</b>	<b>420,671</b>	<b>(4,876)</b>	<b>(1.15%)</b>
<b>PUBLIC CHARGES FOR SERVICE</b>								
251-46710-000-000	FEES: LIBRARY COPIES	6,884	6,483	8,644	6,000	7,500	1,500	25.00%
251-46725-000-000	FEES: LIBRARY OVERDUE FEES	507	282	282	-	-	-	-
251-46730-000-000	FEES: LIBRARY COLLECTION AGENCY	303	(207)	(276)	100	100	-	0.00%
251-46735-000-000	FEES: LIBRARY MATERIAL REPLACE	2,438	2,482	3,309	2,500	2,500	-	0.00%
251-46740-000-000	FEES: PASSPORT	5,160	5,235	6,980	7,500	7,000	(500)	(6.67%)
	<b>PUBLIC CHARGES FOR SERVICE</b>	<b>15,292</b>	<b>14,275</b>	<b>18,939</b>	<b>16,100</b>	<b>17,100</b>	<b>1,000</b>	<b>6.21%</b>
<b>MISCELLANEOUS</b>								
251-48215-000-000	RENT: MEETING ROOMS	1,686	1,458	1,944	1,500	1,500	-	0.00%
251-48310-000-000	SALES: SALE OF PROPERTY/EQUIP	50	115	153	100	100	-	0.00%
251-48550-000-000	DONATIONS: LIBRARY	44,414	11,698	35,148	61,500	61,500	-	0.00%
251-49210-000-000	TRANSFER FROM GENERAL FUND	367,522	373,035	373,035	373,035	388,706	15,671	4.20%
	<b>MISCELLANEOUS</b>	<b>413,672</b>	<b>386,306</b>	<b>410,280</b>	<b>436,135</b>	<b>451,806</b>	<b>15,671</b>	<b>3.59%</b>
	<b>TOTAL REVENUES</b>	<b>836,898</b>	<b>827,136</b> 815,438	<b>855,775</b>	<b>877,782</b>	<b>889,577</b>	<b>11,795</b>	<b>1.34%</b>
<b>EXPENDITURES</b>								
251-55111-102-000	LIBRARY: SALARIES	392,078	285,119	381,062	388,564	366,978	(21,586)	(5.56%)
251-55111-103-000	LIBRARY: OVERTIME	307	1,165	1,165	-	-	-	-
251-55111-118-000	LIBRARY: SOCIAL SECURITY	26,126	22,582	29,847	28,518	26,787	(1,731)	(6.07%)
251-55111-119-000	LIBRARY: RETIREMENT (R)	27,059	23,394	31,201	26,882	25,321	(1,561)	(5.81%)
251-55111-121-000	LIBRARY: GRP HLTH INS	78,950	66,935	87,552	108,778	89,893	(18,885)	(17.36%)
251-55111-122-000	LIBRARY: LIFE INS	1,152	924	1,500	1,500	1,500	-	0.00%
251-55111-123-000	LIBRARY: INC PROTECT	-	-	2,000	2,000	2,000	-	0.00%
251-55111-124-000	LIBRARY: WORK COMP	2,690	3,459	3,459	3,500	3,500	-	0.00%
251-55111-125-000	LIBRARY: HLTH INS DEDUCTIB	-	-	6,000	6,000	4,500	(1,500)	(25.00%)
251-55111-129-000	LIBRARY: UNEMPLOYMENT	-	-	-	-	-	-	-
	LIBRARY: PAYOUT	-	34,850	34,850	39,669	-	(39,669)	(100.00%)

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		12/31/2024 Prior Year 2024	CURRENT YTD Actual	YTD Estimated	2025	Request 2026	(Decrease) Budget	(Decrease) %
251-55111-130-000	LIBRARY: WELLNESS/EAP PROGRAM	240	240	320	316	320	4	1.27%
	<b>LIBRARY FULL-TIME</b>	<b>528,602</b>	<b>438,668</b>	<b>578,956</b>	<b>605,727</b>	<b>520,799</b>	<b>(84,928)</b>	<b>(14.02%)</b>

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		12/31/2024	9/30/2025				(Decrease)	(Decrease)
		Prior Year	CURRENT YTD	YTD	2025	Request	Budget	%
		2024	Actual	Estimated		2026		
251-55112-104-000	LIBRARY: PT WAGES	115,017	85,701	125,918	107,259	150,166	42,907	40.00%
251-55112-110-000	LIBRARY: PTO	-	-	-	-	-	-	-
251-55112-116-000	LIBRARY: PT RETIRE	3,610	2,062	2,835	4,067	7,238	3,171	77.97%
251-55112-118-000	LIBRARY: SOCIAL SECURITY	7,205	6,729	9,798	8,205	11,452	3,247	39.57%
251-55112-122-000	LIBRARY: LIFE INS	632	480	600	550	550	-	0.00%
	<b>LIBRARY: PART-TIME</b>	<b>126,464</b>	<b>94,972</b>	<b>139,151</b>	<b>120,081</b>	<b>169,406</b>	<b>49,325</b>	<b>41.08%</b>
251-55115-201-000	LIBRARY: TRAINING	2,879	824	2,000	2,000	2,000	-	0.00%
251-55115-207-000	LIBRARY: MAINT OF EQUIP	6,809	7,014	7,014	6,809	7,104	295	4.33%
251-55115-209-000	LIBRARY: INS & BONDING	2,100	2,220	2,220	2,100	2,220	120	5.71%
251-55115-211-000	LIBRARY: CONTRACT SERVICES	2,717	3,890	5,187	4,000	5,500	1,500	37.50%
251-55115-215-000	LIBRARY: MOVIE LICENSE	440	455	455	-	500	500	-
251-55115-216-000	LIBRARY: POSTAGE	1,928	1,531	2,041	2,000	2,300	300	15.00%
251-55115-217-000	LIBRARY: MEMBERSHIP & DUES	762	386	1,200	1,200	1,200	-	0.00%
251-55115-218-000	LIBRARY: OWLS MEMBERSHIP	27,648	27,783	27,783	27,783	28,471	688	2.48%
251-55115-253-000	LIBRARY: PROMOTIONAL MATERIALS	553	523	650	650	1,000	350	53.85%
251-55115-282-000	LIBRARY: TECHNOLOGY	11,829	5,754	5,754	5,267	8,900	3,633	68.98%
251-55115-301-000	LIBRARY: SUPPLIES	10,850	5,512	7,349	10,000	9,000	(1,000)	(10.00%)
	<b>LIBRARY: OPERATING EXPENSES</b>	<b>68,515</b>	<b>55,892</b>	<b>61,653</b>	<b>61,809</b>	<b>68,195</b>	<b>6,386</b>	<b>10.33%</b>
251-55120-104-000	LIBRARY: DONATIONS PT WAGES	18,428	14,519	19,359	19,000	19,000	-	0.00%
251-55120-118-000	LIBRARY: DONATIONS SOCIAL SECURITY	1,383	1,111	1,481	1,500	1,500	-	0.00%
251-55120-250-000	LIBRARY: DONATIONS MATERIALS	5,686	1,753	2,337	8,000	8,000	-	0.00%
251-55120-255-000	LIBRARY: DONATIONS PROGRAMS	13,725	5,622	7,496	18,000	18,000	-	0.00%
251-55120-282-000	LIBRARY: DONATIONS TECHNOLOGY	119	-	-	5,000	5,000	-	0.00%
251-55120-290-000	LIBRARY: DONATIONS AUDIO VISUA	25	-	-	2,000	2,000	-	0.00%
251-55120-301-000	LIBRARY: DONATIONS SUPPLIES	4,226	3,356	4,475	8,000	8,000	-	0.00%
	<b>LIBRARY: DONATION EXPENSES</b>	<b>43,592</b>	<b>26,361</b>	<b>35,148</b>	<b>61,500</b>	<b>61,500</b>	<b>-</b>	<b>0.00%</b>
251-55125-255-110	LIBRARY: PROGRAMS - ADULT	1,529	927	1,500	1,500	1,500	-	0.00%
251-55125-255-210	LIBRARY: PROGRAMS - CHILDREN'S	3,040	1,443	3,000	3,000	3,000	-	0.00%
251-55125-255-310	LIBRARY: PROGRAMS - TEEN	934	608	1,000	1,000	1,000	-	0.00%
	<b>LIBRARY: PROGRAMS</b>	<b>5,503</b>	<b>2,978</b>	<b>5,500</b>	<b>5,500</b>	<b>5,500</b>	<b>-</b>	<b>0.00%</b>

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		12/31/2024	9/30/2025					
		Prior Year	CURRENT YTD	YTD	2025	Request	(Decrease)	(Decrease)
		2024	Actual	Estimated		2026	Budget	%
251-55130-250-115	LIBRARY: BOOKS - ADULT	16,132	9,061	17,000	17,000	16,000	(1,000)	(5.88%)
251-55130-250-120	LIBRARY: BOOKS - ADULT LG PRNT	3,523	1,749	3,000	3,000	3,000	-	0.00%
251-55130-250-215	LIBRARY: BOOKS - CHILDRENS	14,221	13,955	16,000	16,000	16,000	-	0.00%
251-55130-250-315	LIBRARY: BOOKS - TEEN	3,174	1,396	3,175	3,175	3,175	-	0.00%
251-55130-250-410	LIBRARY: BOOKS - MAG & NEWSPAP	4,520	4,405	4,600	4,600	4,300	(300)	(6.52%)
251-55130-250-610	LIBRARY: BOOKS - MATERIAL REPL	-	-	-	-	-	-	-
	<b>LIBRARY: BOOKS</b>	<b>41,570</b>	<b>30,566</b>	<b>43,775</b>	<b>43,775</b>	<b>42,475</b>	<b>(1,300)</b>	<b>(2.97%)</b>
							-	
251-55135-290-125	LIBRARY: A/V - ADULT MOVIES	2,655	1,370	2,500	2,300	2,500	200	8.70%
251-55135-290-130	LIBRARY: A/V - ADULT AUDIO BKS	-	224	1,000	1,000	1,000	-	0.00%
251-55135-290-135	LIBRARY: A/V - ADULT MUSIC	667	219	600	600	700	100	16.67%
251-55135-290-220	LIBRARY: A/V - CHILDRENS MOVIE	1,208	553	1,200	1,200	1,000	(200)	(16.67%)
251-55135-290-225	LIBRARY: A/V - CHILD AUDIO BKS	854	854	854	854	1,000	146	17.10%
251-55135-290-230	LIBRARY: A/V - CHILDRENS MUSIC	-	-	-	-	-	-	-
251-55135-290-320	LIBRARY: A/V - TEEN MOVIES	-	-	-	-	-	-	-
251-55135-290-325	LIBRARY: A/V - TEEN AUDIO BKS	-	-	-	-	-	-	-
251-55135-290-420	LIBRARY: A/V - VIDEO GAMES	964	323	900	900	1,000	100	11.11%
251-55135-290-510	LIBRARY: A/V - E-BOOKS/E-RESRC	10,235	12,235	12,235	12,235	14,502	2,267	18.53%
	<b>LIBRARY: A/V</b>	<b>16,583</b>	<b>15,778</b>	<b>19,289</b>	<b>19,089</b>	<b>21,702</b>	<b>2,613</b>	<b>13.69%</b>
	<b>TOTAL EXPENDITURES</b>	<b>830,829</b>	<b>665,215</b>	<b>883,472</b>	<b>917,481</b>	<b>889,577</b>	<b>(27,904)</b>	<b>(3.04%)</b>
	REVENUES OVER(UNDER) EXPENDITURES			(27,698)	(39,699)	0		
	BEGINNING FUND BALANCE			57,735	18,036	30,038		
	ENDING FUND BALANCE			30,037				