



WAUPACA AREA PUBLIC LIBRARY  
LIBRARY BOARD OF TRUSTEES  
FINANCE COMMITTEE MEETING AGENDA  
WEDNESDAY OCTOBER 3, 2023, 4:30 PM  
**CONFERENCE ROOM C, WAUPACA AREA PUBLIC LIBRARY**

*Mission Statement: "...committed to offering opportunities for connections innovation, and engaged learning."*

**1. ROLL CALL :**

COMMITTEE MEMBERS: JULIE EIDEN, JOHN MILLER, CORY NAGEL, HOLLY OLSEN, MELANIE PETERSON,  
AND JOHN TURNER

**2. APPROVAL OF AGENDA**

OPEN MEETING LAW STATEMENT: This meeting and all other meetings of the Waupaca Area Public Library Board are open to the public. Proper notice has been posted and given to the media, in accordance with Wisconsin State Statutes so that the citizens may be aware of the time, place, and agenda of this meeting.

**3. Review of Budget Information for 2024 Budget**

**ACTION ITEM:** DISCUSS information and contingencies proposed

**4. Adjournment**

PLEASE CALL ERIC BAILEY (715-258-4414) BY 1:00 PM ON MEETING DATE IF YOU ARE UNABLE TO ATTEND.

PLEASE ADVISE THE CITY CLERK'S OFFICE IF YOU REQUIRE SPECIAL ACCOMMODATIONS. THE CITY OF WAUPACA PROVIDES EQUAL OPPORTUNITIES FOR PUBLIC MEETINGS

**2023 BUDGET WORKSHEET**

**LIBRARY FUND**

<u>Acct No</u>	<u>Account Description</u>	<u>Actual Prior Year 2021</u>	<u>Actual Prior Year 2022</u>	<u>Current YTD Actual</u>	<u>Estimate End of Year 2023</u>	<u>Budget Request 2023</u>	<u>Budget Request 2024</u>	<u>Increase (Decrease) Budget</u>	<u>Increase (Decrease) %</u>
<b>REVENUES</b>									
<b>INTERGOVERNMENTAL</b>									
251-43215-000-000	FEDERAL: LIBRARY GRANTS		6,630						
251-43720-000-000	COUNTY AID: LIBRARY WAUPACA CO	384,496	378,743	378,743	378,743	408,286	386,684	(21,602)	(5.29%)
251-43725-000-000	COUNTY AID: LIBRARY WAUSHARA	16,808	14,443	980	14,443	14,466	17,429	2,963	20.48%
NEW	COUNTY AID: LIBRARY WINNEBAGO						982		
251-43730-000-000	COUNTY AID: LIBRARY PORTAGE CO	-	980	14,443	980	1,960	3,821	1,861	94.95%
251-43735-000-000	STATE GRANT: LIBRARY YOUTH LIAISON	4,695	-	-	-	-	-	-	0.00%
	<b>INTERGOVERNMENTAL</b>	<b>405,999</b>	<b>400,796</b>	<b>394,166</b>	<b>394,166</b>	<b>424,712</b>	<b>408,916</b>	<b>(15,796)</b>	<b>(3.72%)</b>
<b>PUBLIC CHARGES FOR SERVICE</b>									
251-46710-000-000	FEES: LIBRARY COPIES	3,503	6,124	4,241	6,124	6,000	6,000	-	0.00%
251-46715-000-000	FEES: LIBRARY POSTAGE	-	-	-	-	-	-	-	0.00%
251-46725-000-000	FEES: LIBRARY OVERDUE FEES	420	527	457	527	-	-	-	0.00%
251-46730-000-000	FEES: LIBRARY COLLECTION AGENCY	60	(113)	(35)	(113)	100	100	-	0.00%
NEW	FEES: PASSPORT						5,000		
251-46735-000-000	FEES: LIBRARY MATERIAL REPLACE	3,515	2,197	1,258	2,197	3,500	3,500	-	0.00%
	<b>PUBLIC CHARGES FOR SERVICE</b>	<b>7,498</b>	<b>8,734</b>	<b>5,921</b>	<b>8,734</b>	<b>9,600</b>	<b>14,600</b>	<b>-</b>	<b>0.00%</b>
<b>MISCELLANEOUS</b>									
251-48215-000-000	RENT: MEETING ROOMS	283	1,128	655	1,128	500	1,000	500	100.00%
251-48310-000-000	SALES: SALE OF PROPERTY/EQUIP	-	-	-	-	100	100	-	0.00%
251-48510-000-000	MISC REV: REBATES	-	-	-	-	-	-	-	#DIV/0!
251-48550-000-000	DONATIONS: LIBRARY	36,346	40,513	28,793	40,513	42,650	42,650	-	0.00%
251-49210-000-000	TRANSFER FROM GENERAL FUND	346,554	346,554	346,554	346,554	346,554	346,554	-	0.00%
	<b>MISCELLANEOUS</b>	<b>383,183</b>	<b>388,195</b>	<b>376,002</b>	<b>388,195</b>	<b>389,804</b>	<b>390,304</b>	<b>500</b>	<b>0.13%</b>
	<b>TOTAL REVENUES</b>	<b>796,680</b>	<b>797,725</b>	<b>776,089</b>	<b>791,095</b>	<b>824,116</b>	<b>813,820</b>	<b>(10,296)</b>	<b>(1.25%)</b>
<b>EXPENDITURES</b>									
251-55111-102-000	LIBRARY: SALARIES	348,077	348,446	251,621	348,446	380,957	397,389	16,432	4.31%
251-55111-103-000	LIBRARY: OVERTIME	726	408	249	408	-	-	-	0.00%
251-55111-118-000	LIBRARY: SOCIAL SECURITY	25,893	22,988	15,956	22,988	24,823	25,051	228	0.92%
251-55111-119-000	LIBRARY: RETIREMENT (R)	23,931	23,524	15,543	23,524	23,337	22,377	(960)	(4.11%)
251-55111-121-000	LIBRARY: GRP HLTH INS	58,617	46,546	28,459	46,546	70,261	82,371	12,110	17.24%
251-55111-122-000	LIBRARY: LIFE INS	2,249	1,556	1,161	1,556	1,255	860	(396)	(31.51%)
251-55111-123-000	LIBRARY: INC PROTECT	1,910	1,451	1,039	1,451	1,931	1,846	(85)	(4.40%)
251-55111-124-000	LIBRARY: WORK COMP	1,308	1,318	112	1,318	1,036	939	(97)	(9.32%)
251-55111-125-000	LIBRARY: HLTH INS DEDUCTIB	2,820	-	-	-	6,000	6,000	-	0.00%
251-55111-129-000	LIBRARY: UNEMPLOYMENT	-	-	-	-	-	-	-	0.00%

**2023 BUDGET WORKSHEET**

**LIBRARY FUND**

<u>Acct No</u>	<u>Account Description</u>	Actual Prior Year <u>2021</u>	Actual Prior Year <u>2022</u>	Current YTD <u>Actual</u>	Estimate End of Year <u>2023</u>	Budget Request <u>2023</u>	Budget Request <u>2024</u>	Increase (Decrease) <u>Budget</u>	Increase (Decrease) <u>%</u>
251-55111-130-000	LIBRARY: WELLNESS/EAP PROGRAM	-	316	316	316	748	272	(476)	(63.64%)
	<b>LIBRARY FULL-TIME</b>	<b>466,234</b>	<b>446,555</b>	<b>314,455</b>	<b>446,555</b>	<b>510,348</b>	<b>537,105</b>	<b>26,757</b>	5.24%

**2023 BUDGET WORKSHEET**

**LIBRARY FUND**

<u>Acct No</u>	<u>Account Description</u>	Actual	Actual	Current YTD	Estimate	Budget	Budget	Increase	Increase
		Prior Year	Prior Year		End of Year	Request	Request	(Decrease)	(Decrease)
		<u>2021</u>	<u>2022</u>	<u>Actual</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>	<u>Budget</u>	<u>%</u>
251-55112-104-000	LIBRARY: PT WAGES	121,810	125,361	76,905	125,361	121,788	127,967	6,179	5.07%
251-55112-110-000	LIBRARY: PTO	-	-	-	-	-	-	-	#DIV/0!
251-55112-116-000	LIBRARY: PT RETIRE	4,750	4,338	2,860	4,338	4,932	5,170	238	4.83%
251-55112-118-000	LIBRARY: SOCIAL SECURITY	9,372	9,758	5,999	9,758	10,362	9,789	(573)	(5.53%)
251-55112-122-000	LIBRARY: LIFE INS	527	669	367	669	600	600	-	0.00%
	<b>LIBRARY: PART-TIME</b>	<b>134,625</b>	<b>140,126</b>	<b>86,131</b>	<b>140,126</b>	<b>137,682</b>	<b>143,526</b>	<b>5,844</b>	<b>4.24%</b>
251-55115-201-000	LIBRARY: TRAINING	4,875	3,159	2,620	3,159	4,000	4,000	-	0.00%
251-55115-207-000	LIBRARY: MAINT OF EQUIP	5,139	6,296	6,296	6,296	6,000	6,000	-	0.00%
251-55115-209-000	LIBRARY: INS & BONDING	1,000	1,000	-	1,000	1,000	1,000	-	0.00%
251-55115-211-000	LIBRARY: CONTRACT SERVICES	6,774	6,608	3,918	6,608	6,500	6,500	-	0.00%
251-55115-215-000	LIBRARY: MOVIE LICENSE	92	-	-	-	-	-	-	#DIV/0!
251-55115-216-000	LIBRARY: POSTAGE	1,252	1,116	742	1,116	1,000	2,000	1,000	100.00%
251-55115-217-000	LIBRARY: MEMBERSHIP & DUES	987	1,435	642	1,435	1,200	1,200	-	0.00%
251-55115-218-000	LIBRARY: OWLS MEMBERSHIP	27,412	27,460	27,460	27,460	27,591	27,648	57	0.21%
251-55115-253-000	LIBRARY: PROMOTIONAL MATERIALS	577	445	414	445	650	650	-	0.00%
251-55115-282-000	LIBRARY: TECHNOLOGY	10,270	20,496	5,237	20,496	11,974	11,974	-	0.00%
251-55115-301-000	LIBRARY: SUPPLIES	9,147	6,642	5,195	6,642	7,500	7,500	-	0.00%
	<b>LIBRARY: OPERATING EXPENSES</b>	<b>67,525</b>	<b>74,658</b>	<b>42,065</b>	<b>74,658</b>	<b>67,415</b>	<b>68,472</b>	<b>1,057</b>	<b>1.57%</b>
251-55120-104-000	LIBRARY: DONATIONS PT WAGES	3,309	8,416	5,438	8,416	8,000	8,000	-	100.00%
251-55120-118-000	LIBRARY: DONATIONS SOCIAL SECURITY	253	655	427	655	650	650	-	100.00%
251-55120-250-000	LIBRARY: DONATIONS MATERIALS	872	2,513	851	2,513	2,000	2,000	-	0.00%
251-55120-255-000	LIBRARY: DONATIONS PROGRAMS	12,788	16,961	11,920	16,961	18,000	18,000	-	0.00%
251-55120-282-000	LIBRARY: DONATIONS TECHNOLOGY	11,177	2,216	1,296	2,216	10,000	10,000	-	0.00%
251-55120-290-000	LIBRARY: DONATIONS AUDIO VISUA	-	1,330	999	1,330	2,000	2,000	-	0.00%
251-55120-301-000	LIBRARY: DONATIONS SUPPLIES	9,058	4,453	211	4,453	2,000	2,000	-	0.00%
	<b>LIBRARY: DONATION EXPENSES</b>	<b>37,602</b>	<b>36,544</b>	<b>21,142</b>	<b>36,544</b>	<b>42,650</b>	<b>42,650</b>	<b>-</b>	<b>0.00%</b>
251-55125-255-110	LIBRARY: PROGRAMS - ADULT	1,391	1,490	843	1,490	1,500	1,500	-	0.00%
251-55125-255-210	LIBRARY: PROGRAMS - CHILDREN'S	3,244	3,046	2,597	3,046	3,000	3,000	-	0.00%
251-55125-255-310	LIBRARY: PROGRAMS - TEEN	1,058	897	562	897	1,000	1,000	-	0.00%
	<b>LIBRARY: PROGRAMS</b>	<b>5,693</b>	<b>5,433</b>	<b>2,671</b>	<b>5,433</b>	<b>5,500</b>	<b>5,500</b>	<b>-</b>	<b>0.00%</b>

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		Prior Year	Prior Year		End of Year	Request	Request	(Decrease)	(Decrease)
		<u>2021</u>	<u>2022</u>	<u>Actual</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>	<u>Budget</u>	<u>%</u>
251-55130-250-115	LIBRARY: BOOKS - ADULT	17,080	16,505	9,180	17,000	17,000	17,000	-	0.00%
251-55130-250-120	LIBRARY: BOOKS - ADULT LG PRNT	3,881	3,244	3,420	3,420	3,420	3,000	(420)	(12.28%)
251-55130-250-215	LIBRARY: BOOKS - CHILDRENS	17,516	15,079	12,256	1,600	16,000	16,000	-	0.00%
251-55130-250-315	LIBRARY: BOOKS - TEEN	3,415	3,164	1,865	3,175	3,175	3,175	-	0.00%
251-55130-250-410	LIBRARY: BOOKS - MAG & NEWSPAP	5,165	3,912	4,252	4,750	4,750	4,750	-	0.00%
251-55130-250-610	LIBRARY: BOOKS - MATERIAL REPL	(320)	22	22	22	-	-	-	0.00%
	<b>LIBRARY: BOOKS</b>	<b>46,738</b>	<b>41,926</b>	<b>24,609</b>	<b>29,967</b>	<b>44,345</b>	<b>43,925</b>	<b>(420)</b>	<b>(0.95%)</b>
								-	
251-55135-290-125	LIBRARY: A/V - ADULT MOVIES	2,943	2,140	1,571	2,500	2,500	2,000	(500)	(20.00%)
251-55135-290-130	LIBRARY: A/V - ADULT AUDIO BKS	1,834	699	709	699	500	-	(500)	(100.00%)
251-55135-290-135	LIBRARY: A/V - ADULT MUSIC	782	522	488	750	750	750	-	0.00%
251-55135-290-220	LIBRARY: A/V - CHILDRENS MOVIE	1,872	1,424	1,045	1,701	1,701	1,200	(501)	(29.45%)
251-55135-290-225	LIBRARY: A/V - CHILD AUDIO BKS	1,172	1,297	757	854	854	854	-	0.00%
251-55135-290-230	LIBRARY: A/V - CHILDRENS MUSIC	-	-	-	-	-	-	-	0.00%
251-55135-290-320	LIBRARY: A/V - TEEN MOVIES	416	394	212	468	468	468	-	0.00%
251-55135-290-325	LIBRARY: A/V - TEEN AUDIO BKS	355	202	-	202	-	-	-	0.00%
251-55135-290-420	LIBRARY: A/V - VIDEO GAMES	930	870	499	900	900	900	-	0.00%
251-55135-290-510	LIBRARY: A/V - E-BOOKS/E-RESRC	6,917	8,403	5,903	8,503	8,503	8,575	72	0.85%
	<b>LIBRARY: A/V</b>	<b>17,221</b>	<b>15,952</b>	<b>7,654</b>	<b>16,577</b>	<b>16,176</b>	<b>14,747</b>	<b>(1,429)</b>	<b>(8.83%)</b>
	<b>For Library Fund Balance</b>								
	<b>TOTAL EXPENDITURES</b>	<b>775,638</b>	<b>761,194</b>	<b>498,728</b>	<b>749,859</b>	<b>824,116</b>	<b>855,925</b>		
	REVENUES OVER(UNDER) EXPENDITURES	21,042	36,531	(258,498)	41,236	(0)	(42,105)		
	BEGINNING FUND BALANCE	28,321	28,321	44,531	44,531				
	ENDING FUND BALANCE	45,658	44,531	(209,135)	85,767				

Budget Preparation Summary 2023 – **PLAN B**  
October 3, 2023

SUMMARY: The budget for 2023 is a complicated one, particularly as relates to Human Resources. This document is intended to summarize the challenges and recommendations in the budget. **Additions or changes from Plan A received on September 20 are in RED.**

1. CHALLENGES

- a. Reimbursement from Waupaca County for 2023 is down \$21,602. This is partly offset by some additional revenue from Waushara and Winnebago Counties, plus added expected revenue from passports and meeting rooms. **Total revenue expected in 2024 is \$10,296 lower than in 2023.**
- b. Three long tenured full time staff members will be retiring or departing during 2024. Names and projected payout totals:
  - i. Head of Adult Services Patsy Servey: \$13,391
  - ii. Head of Youth Services Sue Abrahamson: \$39,724
  - iii. Assistant Head of Youth Services Jan Rademacher: \$39,669
  - iv. **TOTAL: \$92,784**
- c. Our very popular Hoopla database requires about **\$5,000 more** in the budget in order to continue access. It was supported primarily through gifts and donations this year.
- d. We have been transitioning to a single desk model for service since 2016. Among the Part Time staff that work at the Main Desk, there are 6 different job descriptions. All pre-date the current single-desk model. These job descriptions have different pay scales. The starting wage of \$10/hour has also proven to be a very real obstacle to hiring.
  - i. Assuming we create a new set of job descriptions, start under-20 PT at \$10/hour and over-20 PT at \$14/hour, and offer \$.10 for each year on staff **a very modest fix would cost \$5,928. This would be a proposal brought before the Personnel Committee for discussion.**
- e. Insurance costs will be increasing by at least 7% for 2024 and potentially as much as 11-15%. We will dodge the full force of that in 2024 with vacancies most of the year but could see insurance costs over \$100K in 2025.
- f. We in essence need to cover 3 different budget shortfalls. A gap of about \$20K created by insurance increases and decreases in county support. The \$6K needed to begin fixing the salary scale. And finally, the \$93K needed to cover the onetime expenses related to payouts. **Recommendations reflect this division. Adjustments to address the one-time expenses in 2024 and those to address the shortfall that is due to regular expenses surging beyond available funds.**

2. RECOMMENDATIONS

- a. The Head of Youth Services and Head of Adult Services positions are essential and need to be filled. How the Assistant Head of Youth Services position responsibilities are filled can be considered after these are filled, as this position will be the last one vacated.
- b. In order for salary costs to work in 2024 and into 2025, we need to reduce costs. The current budget proposal includes:
  - i. **Use of existing general balance: \$44,531**

- ii. **Wait 9 months to fill Head of Youth Services FT position, to cover the remaining costs.**
- iii. **Wait 3 months to fill Head of Adult Services FT position, to cover the remaining costs.**
- iv. **Pay the \$39,669 owed to Assistant Head of Youth Services Jan Rademacher in FY2025.**
- v. **Eliminating the 2-6pm Main Desk shift (20 hours per week): ~\$11,480/year**
- vi. **Eliminating services hours from 7-8pm Monday-Thursday: ~\$7,480/year**
- vii. **Eliminate adult audiobook collection (new purchases): \$500/year**
- viii. **Rely on donations for ongoing support of Hoopla: \$5,000/year**
- ix. **Reduced teen room hours during the school year: \$3,256/year**
- x. **Eliminate Teen Room summer intern: \$2,400/year**
- xi. **Plus some other minor reductions in some AV budget lines.**

3. ALSO CONSIDERED:

- a. **The following changes have also been considered but are not recommended at this time. They are presented here for transparency.**

- i. No paging staff Monday through Friday: ~\$8,008/Year
  - 1. Why Not? - This would take us down to only 2 staff in the evenings, which is not enough.
- ii. Reduce hours on Saturdays from 9am to 2pm, to 10am to 1pm: ~\$3,120
  - 1. Why Not? – Trimming hours on Saturday very quickly makes for a very short day of service.
- iii. Drop purchasing of new Adult Videos: \$2,500/year
  - 1. Why Not? – Videos are still are second most popular format, after books. There will come a time when this collection is phased out, but unless we have to we do not want to go 'cold turkey' at this time.
- iv. Drop purchasing of new Youth Videos: \$1,701/year
  - 1. Why Not? – Same reason of timing as listed for Adult Videos.
- v. **Close at 6pm instead of 7pm Monday through Thursday: \$7,480/year**
  - 1. **Why Not? – We would be cutting into hours of use to working adults.**
- vi. **Eliminate Hoopla altogether: \$3,000/year**
  - 1. **Why Not? – An exciting new part of our service, we get a lot of positive feedback and have gotten a recent grant.**

4. LONG TERM CONSIDERATIONS:

- a. **We will end 2024 with a staff and budget with which we could redo the year within the available funds. More cost increases will happen into 2025, which will require additional cuts if current funding patterns hold. We will be reviewing and considering the following:**

- i. Outsource some materials processing to OWLS: \$?
  - 1. For this to free up funds, it would have to result in the elimination of a FT position. Which is probably a big ask.
- ii. Fill Assistant Head of Youth Services position with PT staff members.
  - 1. Current budget projections for 2025 are not encouraging about our ability to fill this vacancy.

CONCLUSION: The information above is presented as an early draft. A much larger than typical number of changes are proposed to balance the budget for 2024. Those are presented here so that they can be discussed and questions asked.