WAUPACA AREA PUBLIC LIBRARY
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WAUPACA AREA PUBLIC LIBRARY
LIBRARY BOARD OF TRUSTEES
FINANCE COMMITTEE MEETING AGENDA
WEDNESDAY NOVEMBER 5, 2025, 4:30 PM
LIBRARY EXHIBIT ROOM

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

1. ROLL CALL :

   COMMITTEE MEMBERS: JULIE EIDEN, JOHN MILLER, CORY NAGEL, 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 2026 Budget

ACTION ITEM: DISCUSS updates to budget.

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

Updates to 2026 Budget

November 5, 2025

UPDATES: The information included here is focused solely on lines that have seen a significant update since the first presentation of the budget. For information on other lines, please refer to the previous packet.

REVENUE

- TRANSFER FROM CITY – The City has settled on a 4.2% increase year over year, an increase of $15,671 for 2026.
- TOTAL: This improves the total revenue outlook to an increase of $11,795.

EXPENDITURES

- SALARY AND WAGES – Both FT and PT salaries now include a 2% increase on January 1 and another 2% increase on July 1. This matches what other City departments are receiving.
    - Part time wages are estimated about $8K lower than last time. In reconciling the budget I did several things:
        - I dug deeply into the numbers, and cut away any margin or estimate I could.
        - We will be relying more heavily on FT staff members covering shifts.
        - We will not be bringing in any summer helpers.
        - This is a fine margin, and will need to be carefully monitored in 2026.

SUMMARY: The rest remains unchanged. While we will need to pay careful attention to some budget lines, this budget balances WITH cost of living salary increases for staff and WITHOUT cuts to hours or services.

Respectfully submitted,

Eric Scott Bailey

2026 BUDGET WORKSHEET
LIBRARY FUND

Acct No	Account Description	Actual 12/31/2023 Prior Year 2023	Actual 12/31/2024 Prior Year 2024	9/30/2025 CURRENT YTD Actual	12/31/2025 YTD Estimated	Budget 2025	Budget Request 2026	Increase (Decrease) Budget	Increase (Decrease) %
REVENUES									
INTERGOVERNMENTAL									
251-43215-000-000	FEDERAL: LIBRARY GRANTS								
251-43720-000-000	COUNTY AID: LIBRARY WAUPACA CO	408,286	386,684	402,774	402,774	402,774	396,201	(6,573)	(1.63%)
251-43725-000-000	COUNTY AID: LIBRARY WAUSHARA	14,466	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	1,960	3,821	4,906	4,906	3,898	5,452	1,554	39.87%
251-43735-000-000	STATE GRANT: LIBRARY YOUTH LIAISON	-		-	-			-	
	INTERGOVERNMENTAL	**424,712**	**407,934**	**426,555**	**426,555**	**425,547**	**420,671**	**(4,876)**	**(1.15%)**
PUBLIC CHARGES FOR SERVICE									
251-46710-000-000	FEES: LIBRARY COPIES	6,069	6,884	6,483	8,644	6,000	7,500	1,500	25.00%
251-46715-000-000	FEES: LIBRARY POSTAGE	-	-	-	-		-	-	
251-46725-000-000	FEES: LIBRARY OVERDUE FEES	277	507	282	282		-	-	
251-46730-000-000	FEES: LIBRARY COLLECTION AGENCY	284	303	(207)	(276)	100	100	-	0.00%
251-46735-000-000	FEES: LIBRARY MATERIAL REPLACE	2,572	2,438	2,482	3,309	2,500	2,500	-	0.00%
251-46740-000-000	FEES: PASSPORT	175	5,160	5,235	6,980	7,500	7,000	(500)	(6.67%)
	PUBLIC CHARGES FOR SERVICE	**9,202**	**15,292**	**14,275**	**18,939**	**16,100**	**17,100**	**1,000**	**6.21%**
MISCELLANEOUS									
251-48215-000-000	RENT: MEETING ROOMS	2,782	1,686	1,458	1,944	1,500	1,500	-	0.00%
251-48310-000-000	SALES: SALE OF PROPERTY/EQUIP	62	50	115	153	100	100	-	0.00%
251-48510-000-000	MISC REV: REBATES	-		-	-	-	-	-	
251-48550-000-000	DONATIONS: LIBRARY	81,968	44,414	11,698	35,148	61,500	61,500	-	0.00%
251-49210-000-000	TRANSFER FROM GENERAL FUND	346,554	367,522	373,035	373,035	373,035	388,706	15,671	4.20%
	MISCELLANEOUS	**431,366**	**413,672**	**386,306**	**410,280**	**436,135**	**451,806**	**15,671**	**3.59%**
	TOTAL REVENUES	**865,280**	**836,898**	**827,136**	**855,775**	**877,782**	**889,577**	**11,795**	**1.34%**
		783,312		815,438					
		81.90%							
EXPENDITURES									
251-55111-102-000	LIBRARY: SALARIES	388,829	392,078	285,119	381,062	388,564	366,978	(21,586)	(5.56%)
251-55111-103-000	LIBRARY: OVERTIME	136	307	1,165	1,165	-		-	
251-55111-118-000	LIBRARY: SOCIAL SECURITY	30,417	26,126	22,582	29,847	28,518	26,787	(1,731)	(6.07%)
251-55111-119-000	LIBRARY: RETIREMENT (R)	29,598	27,059	23,394	31,201	26,882	25,321	(1,561)	(5.81%)
251-55111-121-000	LIBRARY: GRP HLTH INS	74,368	78,950	66,935	87,552	108,778	89,893	(18,885)	(17.36%)
251-55111-122-000	LIBRARY: LIFE INS	1,656	1,152	924	1,500	1,500	1,500	-	0.00%
251-55111-123-000	LIBRARY: INC PROTECT	1,290	-	-	2,000	2,000	2,000	-	0.00%
251-55111-124-000	LIBRARY: WORK COMP	2,350	2,690	3,459	3,459	3,500	3,500	-	0.00%
251-55111-125-000	LIBRARY: HLTH INS DEDUCTIB	750	-	-	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%)

2026 BUDGET WORKSHEET
LIBRARY FUND

Acct No	Account Description	Actual 12/31/2023 Prior Year 2023	Actual 12/31/2024 Prior Year 2024	9/30/2025 CURRENT YTD Actual	12/31/2025 YTD Estimated	Budget 2025	Budget Request 2026	Increase (Decrease) Budget	Increase (Decrease) %
251-55111-130-000	LIBRARY: WELLNESS/EAP PROGRAM	277	240	240	320	316	320	4	1.27%
	LIBRARY FULL-TIME	**529,670**	**528,602**	**438,668**	**578,956**	**605,727**	**520,799**	**(84,928)**	**(14.02%)**

2026 BUDGET WORKSHEET
LIBRARY FUND

Acct No	Account Description	Actual 12/31/2023 Prior Year 2023	Actual 12/31/2024 Prior Year 2024	9/30/2025 CURRENT YTD Actual	12/31/2025 YTD Estimated	Budget 2025	Budget Request 2026	Increase (Decrease) Budget	Increase (Decrease) %
251-55112-104-000	LIBRARY: PT WAGES	102,107	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	2,560	3,610	2,062	2,835	4,067	7,238	3,171	77.97%
251-55112-118-000	LIBRARY: SOCIAL SECURITY	6,544	7,205	6,729	9,798	8,205	11,452	3,247	39.57%
251-55112-122-000	LIBRARY: LIFE INS	685	632	480	600	550	550	-	0.00%
	LIBRARY: PART-TIME	**111,897**	**126,464**	**94,972**	**139,151**	**120,081**	**169,406**	**49,325**	**41.08%**
251-55115-201-000	LIBRARY: TRAINING	1,800	2,879	824	2,000	2,000	2,000	-	0.00%
251-55115-207-000	LIBRARY: MAINT OF EQUIP	6,413	6,809	7,014	7,014	6,809	7,104	295	4.33%
251-55115-209-000	LIBRARY: INS & BONDING	1,000	2,100	2,220	2,220	2,100	2,220	120	5.71%
251-55115-211-000	LIBRARY: CONTRACT SERVICES	4,630	2,717	3,890	5,187	4,000	5,500	1,500	37.50%
251-55115-215-000	LIBRARY: MOVIE LICENSE	615	440	455	455	-	500	500	
251-55115-216-000	LIBRARY: POSTAGE	1,224	1,928	1,531	2,041	2,000	2,300	300	15.00%
251-55115-217-000	LIBRARY: MEMBERSHIP & DUES	573	762	386	1,200	1,200	1,200	-	0.00%
251-55115-218-000	LIBRARY: OWLS MEMBERSHIP	27,591	27,648	27,783	27,783	27,783	28,471	688	2.48%
251-55115-253-000	LIBRARY: PROMOTIONAL MATERIALS	300	553	523	650	650	1,000	350	53.85%
251-55115-282-000	LIBRARY: TECHNOLOGY	12,075	11,829	5,754	5,754	5,267	8,900	3,633	68.98%
251-55115-301-000	LIBRARY: SUPPLIES	7,862	10,850	5,512	7,349	10,000	9,000	(1,000)	(10.00%)
								-	
	LIBRARY: OPERATING EXPENSES	**64,081**	**68,515**	**55,892**	**61,653**	**61,809**	**68,195**	**6,386**	**10.33%**
251-55120-104-000	LIBRARY: DONATIONS PT WAGES	17,357	18,428	14,519	19,359	19,000	19,000	-	0.00%
251-55120-118-000	LIBRARY: DONATIONS SOCIAL SECURITY	1,367	1,383	1,111	1,481	1,500	1,500	-	0.00%
251-55120-250-000	LIBRARY: DONATIONS MATERIALS	7,344	5,686	1,753	2,337	8,000	8,000	-	0.00%
251-55120-255-000	LIBRARY: DONATIONS PROGRAMS	44,074	13,725	5,622	7,496	18,000	18,000	-	0.00%
251-55120-282-000	LIBRARY: DONATIONS TECHNOLOGY	900	119	-	-	5,000	5,000	-	0.00%
251-55120-290-000	LIBRARY: DONATIONS AUDIO VISUA	83	25	-	-	2,000	2,000	-	0.00%
251-55120-301-000	LIBRARY: DONATIONS SUPPLIES	7,863	4,226	3,356	4,475	8,000	8,000	-	0.00%
	LIBRARY: DONATION EXPENSES	**78,987**	**43,592**	**26,361**	**35,148**	**61,500**	**61,500**	**-**	**0.00%**
251-55125-255-110	LIBRARY: PROGRAMS - ADULT	1,539	1,529	927	1,500	1,500	1,500	-	0.00%
251-55125-255-210	LIBRARY: PROGRAMS - CHILDREN'S	3,033	3,040	1,443	3,000	3,000	3,000	-	0.00%
251-55125-255-310	LIBRARY: PROGRAMS - TEEN	1,002	934	608	1,000	1,000	1,000	-	0.00%
	LIBRARY: PROGRAMS	**5,574**	**5,503**	**2,978**	**5,500**	**5,500**	**5,500**	-	0.00%

2026 BUDGET WORKSHEET
LIBRARY FUND

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251-55130-250-115	LIBRARY: BOOKS - ADULT	17,313	16,132	9,061	17,000	17,000	16,000	(1,000)	(5.88%)
251-55130-250-120	LIBRARY: BOOKS - ADULT LG PRNT	3,391	3,523	1,749	3,000	3,000	3,000	-	0.00%
251-55130-250-215	LIBRARY: BOOKS - CHILDRENS	16,000	14,221	13,955	16,000	16,000	16,000	-	0.00%
251-55130-250-315	LIBRARY: BOOKS - TEEN	3,535	3,174	1,396	3,175	3,175	3,175	-	0.00%
251-55130-250-410	LIBRARY: BOOKS - MAG & NEWSPAP	4,309	4,520	4,405	4,600	4,600	4,300	(300)	(6.52%)
251-55130-250-610	LIBRARY: BOOKS - MATERIAL REPL	-	-	-	-			-	
	LIBRARY: BOOKS	**44,548**	**41,570**	**30,566**	**43,775**	**43,775**	**42,475**	**(1,300)**	**(2.97%)**
								-	
251-55135-290-125	LIBRARY: A/V - ADULT MOVIES	2,524	2,655	1,370	2,500	2,300	2,500	200	8.70%
251-55135-290-130	LIBRARY: A/V - ADULT AUDIO BKS	479	-	224	1,000	1,000	1,000	-	0.00%
251-55135-290-135	LIBRARY: A/V - ADULT MUSIC	668	667	219	600	600	700	100	16.67%
251-55135-290-220	LIBRARY: A/V - CHILDRENS MOVIE	1,628	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	854	1,000	146	17.10%
251-55135-290-230	LIBRARY: A/V - CHILDRENS MUSIC	-	-	-	-	-		-	
251-55135-290-320	LIBRARY: A/V - TEEN MOVIES	215	-	-	-	-		-	
251-55135-290-325	LIBRARY: A/V - TEEN AUDIO BKS	(76)	-	-	-	-		-	
251-55135-290-420	LIBRARY: A/V - VIDEO GAMES	764	964	323	900	900	1,000	100	11.11%
251-55135-290-510	LIBRARY: A/V - E-BOOKS/E-RESRC	8,503	10,235	12,235	12,235	12,235	14,502	2,267	18.53%
	LIBRARY: A/V	**15,560**	**16,583**	**15,778**	**19,289**	**19,089**	**21,702**	2,613	13.69%
	TOTAL EXPENDITURES	**850,317**	**830,829**	**665,215**	**883,472**	**917,481**	**889,577**	(27,904)	(3.04%)
	REVENUES OVER(UNDER) EXPENDITURES				(27,698)	(39,699)	0		
	BEGINNING FUND BALANCE				57,735	18,036	30,038		
	ENDING FUND BALANCE				30,037				