



WAUPACA AREA PUBLIC LIBRARY

IMAGINE LEARN CONNECT

WAUPACA AREA PUBLIC LIBRARY

715-258-4414

wau@waupacalibrary.org

www.waupacalibrary.org

WAUPACA AREA PUBLIC LIBRARY
LIBRARY BOARD OF TRUSTEES
FINANCE COMMITTEE MEETING AGENDA
WEDNESDAY NOVEMBER 8, 2023, 4:30 PM
CITY COUNCIL CHAMBERS

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

Budget Preparation Summary 2023 – **PLAN C**

November 8, 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 and B are highlighted in Green.**

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. **The City of Waupaca is projected to increase it's support for \$20,968 for 2024, resulting in an overall increase in revenue of \$10,672 for 2024.**
- 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 15% in 2024.** 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. **Eliminate adult audiobook collection (new purchases): \$500/year**
- vii. **Rely on donations for ongoing support of Hoopla: \$5,000/year**
- viii. **Reduced teen room hours during the school year: \$3,256/year**
- ix. **Eliminate Teen Room summer intern: \$2,400/year**
- x. **Plus some other minor reductions in some AV budget lines.**
- xi. **Additional support from the City will allow the Library to avoid reducing hours of operation, will cover the cost of the pay scale implementation and ensure that all staff members receive a 4% COLA increase for 2024.**
- xii. **I have spent a great deal of time trying to reduce the wait to fill positions further, without luck. The fund balance can cover much, but not all, of the cost. The main challenge is the unknown insurance costs for the two new hires. There is the potential for a 32K increase in cost in insurance for these two positions. That HAS to be factored into the decision on when to hire or we risk a budget gap in 2024 that we cannot fill. Depending on who we end up hiring for the Head of Adult Services, we may be able to move up the hiring date for the Head of Youth Services.**

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: Since the original presentation of the budget for 2024 a lot has been finalized and discussed. This is a budget year with an unusual number of moving parts, which has made for an interesting process. **I am confident in the budget as presented and believe that it represents our best plan forward given the resources available. I recommend that it be forwarded to the Library Board for approval.**

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>Estimate End of Year 2023</u>	<u>Approved Budget 2023</u>	<u>Budget Request 2024</u>	<u>Increase (Decrease) Budget</u>	<u>Increase (Decrease) %</u>
REVENUES								
INTERGOVERNMENTAL								
251-43215-000-000	FEDERAL: LIBRARY GRANTS		6,630					
251-43720-000-000	COUNTY AID: LIBRARY WAUPACA CO	384,496	378,743	408,286	408,286	386,684	(21,602)	(5.29%)
251-43725-000-000	COUNTY AID: LIBRARY WAUSHARA	16,808	14,443	14,466	14,466	17,429	2,963	20.48%
NEW	COUNTY AID: LIBRARY WINNEBAGO					982	982	0.00%
251-43730-000-000	COUNTY AID: LIBRARY PORTAGE CO	-	980	1,960	1,960	3,821	1,861	94.95%
251-43735-000-000	STATE GRANT: LIBRARY YOUTH LIAISON	4,695	-	-	-	-	-	0.00%
	INTERGOVERNMENTAL	405,999	400,796	424,712	424,712	408,916	(15,796)	(3.72%)
PUBLIC CHARGES FOR SERVICE								
251-46710-000-000	FEES: LIBRARY COPIES	3,503	6,124	6,660	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	271	-	-	-	0.00%
251-46730-000-000	FEES: LIBRARY COLLECTION AGENCY	60	(113)	300	100	100	-	0.00%
NEW	FEES: PASSPORT					5,000		
251-46735-000-000	FEES: LIBRARY MATERIAL REPLACE	3,515	2,197	2,900	3,500	3,000	(500)	(14.29%)
	PUBLIC CHARGES FOR SERVICE	7,498	8,734	10,131	9,600	14,100	(500)	(5.21%)
MISCELLANEOUS								
251-48215-000-000	RENT: MEETING ROOMS	283	1,128	2,401	500	1,500	1,000	200.00%
251-48310-000-000	SALES: SALE OF PROPERTY/EQUIP	-	-	93	100	100	-	0.00%
251-48510-000-000	MISC REV: REBATES	-	-	-	-	-	-	0.00%
251-48550-000-000	DONATIONS: LIBRARY	36,346	40,513	67,048	42,650	61,500	18,850	44.20%
251-49210-000-000	TRANSFER FROM GENERAL FUND	346,554	346,554	346,554	346,554	367,522	20,968	6.05%
	MISCELLANEOUS	383,183	388,195	416,097	389,804	430,622	40,818	10.47%
	TOTAL REVENUES	796,680	797,725	850,939	824,116	853,638	29,522	3.58%
EXPENDITURES								
251-55111-102-000	LIBRARY: SALARIES	348,077	348,446	384,176	380,957	406,497	25,540	6.70%
251-55111-103-000	LIBRARY: OVERTIME	726	408	154	-	-	-	0.00%
251-55111-118-000	LIBRARY: SOCIAL SECURITY	25,893	22,988	28,608	24,823	25,748	925	3.73%
251-55111-119-000	LIBRARY: RETIREMENT (R)	23,931	23,524	28,665	23,337	22,970	(367)	(1.57%)
251-55111-121-000	LIBRARY: GRP HLTH INS	58,617	46,546	71,494	70,261	86,199	15,938	22.68%
251-55111-122-000	LIBRARY: LIFE INS	2,249	1,556	1,379	1,255	1,400	145	11.52%
251-55111-123-000	LIBRARY: INC PROTECT	1,910	1,451	1,364	1,931	1,903	(28)	(1.45%)

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>	Estimate End of Year <u>2023</u>	Approved Budget <u>2023</u>	Budget Request <u>2024</u>	Increase (Decrease) <u>Budget</u>	Increase (Decrease) <u>%</u>
251-55111-124-000	LIBRARY: WORK COMP	1,308	1,318	2,350	1,036	1,350	314	30.33%
251-55111-125-000	LIBRARY: HLTH INS DEDUCTIB	2,820	-	6,000	6,000	6,000	-	0.00%
251-55111-129-000	LIBRARY: UNEMPLOYMENT	-	-	-	-	-	-	0.00%
251-55111-130-000	LIBRARY: WELLNESS/EAP PROGRAM	-	316	316	748	316	(432)	(57.75%)
LIBRARY FULL-TIME		466,234	446,555	524,505	510,348	552,382	42,034	8.24%

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>	Estimate End of Year <u>2023</u>	Approved Budget <u>2023</u>	Budget Request <u>2024</u>	Increase (Decrease) <u>Budget</u>	Increase (Decrease) <u>%</u>
251-55112-104-000	LIBRARY: PT WAGES	121,810	125,361	104,338	121,788	134,285	12,497	10.26%
251-55112-110-000	LIBRARY: PTO	-	-	-	-	-	-	0.00%
251-55112-116-000	LIBRARY: PT RETIRE	4,750	4,338	2,533	4,932	5,279	347	7.04%
251-55112-118-000	LIBRARY: SOCIAL SECURITY	9,372	9,758	7,800	10,362	10,273	(89)	(0.86%)
251-55112-122-000	LIBRARY: LIFE INS	527	669	675	600	700	100	16.67%
	LIBRARY: PART-TIME	134,625	140,126	115,346	137,682	150,537	12,855	9.34%
251-55115-201-000	LIBRARY: TRAINING	4,875	3,159	2,339	4,000	4,000	-	0.00%
251-55115-207-000	LIBRARY: MAINT OF EQUIP	5,139	6,296	6,413	6,000	6,413	413	6.88%
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	4,969	6,500	5,000	(1,500)	(23.08%)
251-55115-215-000	LIBRARY: MOVIE LICENSE	92	-	-	-	-	-	0.00%
251-55115-216-000	LIBRARY: POSTAGE	1,252	1,116	1,295	1,000	2,000	1,000	100.00%
251-55115-217-000	LIBRARY: MEMBERSHIP & DUES	987	1,435	697	1,200	1,200	-	0.00%
251-55115-218-000	LIBRARY: OWLS MEMBERSHIP	27,412	27,460	27,591	27,591	27,648	57	0.21%
251-55115-253-000	LIBRARY: PROMOTIONAL MATERIALS	577	445	364	650	650	-	0.00%
251-55115-282-000	LIBRARY: TECHNOLOGY	10,270	20,496	11,974	11,974	11,974	-	0.00%
251-55115-301-000	LIBRARY: SUPPLIES	9,147	7,477	8,304	7,500	8,000	500	6.67%
	LIBRARY: OPERATING EXPENSES	67,525	75,492	64,948	67,415	67,885	470	0.70%
251-55120-104-000	LIBRARY: DONATIONS PT WAGES	3,309	8,416	18,970	8,000	19,000	11,000	100.00%
251-55120-118-000	LIBRARY: DONATIONS SOCIAL SECURITY	253	655	1,468	650	1,500	850	100.00%
251-55120-250-000	LIBRARY: DONATIONS MATERIALS	872	2,513	7,008	2,000	8,000	6,000	300.00%
251-55120-255-000	LIBRARY: DONATIONS PROGRAMS	12,788	16,961	30,877	18,000	18,000	-	0.00%
251-55120-282-000	LIBRARY: DONATIONS TECHNOLOGY	11,177	2,216	600	10,000	5,000	(5,000)	0.00%
251-55120-290-000	LIBRARY: DONATIONS AUDIO VISUA	-	1,330	63	2,000	2,000	-	0.00%
251-55120-301-000	LIBRARY: DONATIONS SUPPLIES	9,058	4,453	8,062	2,000	8,000	6,000	300.00%
	LIBRARY: DONATION EXPENSES	37,602	36,544	67,048	42,650	61,500	18,850	44.20%
251-55125-255-110	LIBRARY: PROGRAMS - ADULT	1,391	1,490	1,500	1,500	1,500	-	0.00%
251-55125-255-210	LIBRARY: PROGRAMS - CHILDREN'S	3,244	3,046	3,000	3,000	3,000	-	0.00%
251-55125-255-310	LIBRARY: PROGRAMS - TEEN	1,058	897	1,000	1,000	1,000	-	0.00%
	LIBRARY: PROGRAMS	5,693	5,433	5,500	5,500	5,500	-	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>	Estimate End of Year <u>2023</u>	Approved Budget <u>2023</u>	Budget Request <u>2024</u>	Increase (Decrease) <u>Budget</u>	Increase (Decrease) <u>%</u>
251-55130-250-115	LIBRARY: BOOKS - ADULT	17,080	16,505	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	3,000	(420)	(12.28%)
251-55130-250-215	LIBRARY: BOOKS - CHILDRENS	17,516	15,079	16,000	16,000	16,000	-	0.00%
251-55130-250-315	LIBRARY: BOOKS - TEEN	3,415	3,164	3,175	3,175	3,175	-	0.00%
251-55130-250-410	LIBRARY: BOOKS - MAG & NEWSPAP	5,165	3,912	4,750	4,750	4,750	-	0.00%
251-55130-250-610	LIBRARY: BOOKS - MATERIAL REPL	(320)	22	22	-	-	-	0.00%
	LIBRARY: BOOKS	46,738	41,926	44,367	44,345	43,925	(420)	(0.95%)
							-	
251-55135-290-125	LIBRARY: A/V - ADULT MOVIES	2,943	2,140	2,500	2,500	2,500	-	0.00%
251-55135-290-130	LIBRARY: A/V - ADULT AUDIO BKS	1,834	699	500	500	-	(500)	(100.00%)
251-55135-290-135	LIBRARY: A/V - ADULT MUSIC	782	522	750	750	750	-	0.00%
251-55135-290-220	LIBRARY: A/V - CHILDRENS MOVIE	1,872	1,424	1,701	1,701	1,200	(501)	(29.45%)
251-55135-290-225	LIBRARY: A/V - CHILD AUDIO BKS	1,172	1,297	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	468	468	-	(468)	(100.00%)
251-55135-290-325	LIBRARY: A/V - TEEN AUDIO BKS	355	202	-	-	-	-	0.00%
251-55135-290-420	LIBRARY: A/V - VIDEO GAMES	930	870	900	900	900	-	0.00%
251-55135-290-510	LIBRARY: A/V - E-BOOKS/E-RESRC	6,917	8,403	8,503	8,503	10,235	1,732	20.37%
	LIBRARY: A/V	17,221	15,952	16,176	16,176	16,439	263	1.63%
	For Library Fund Balance							
	TOTAL EXPENDITURES	775,638	762,028	837,890	824,116	898,169		
	REVENUES OVER(UNDER) EXPENDITURES	21,042	35,697	13,049	(0)	(44,531)		
	BEGINNING FUND BALANCE	28,321	28,321	44,531		0		
	ENDING FUND BALANCE	45,658	44,531	57,580				

Budget Information by Line for 2024

REVENUES

251-43720 County Aid: Waupaca County – The amount of funds reimbursed to the Waupaca Area Public Library (WAPL) by Waupaca County, according to a State provided formula. Waupaca County has committed to funding this formula at 100%, well above the mandated minimum of 70%. **Revenue will decrease by \$21,602 to \$386,684.**

251-43725 County Aid: Waushara County – Funds from Waushara County, from which we have many reciprocal borrowers. **Set according to a formula, an increase of \$2,963 to \$17,429 for 2024.**

NEW County Aid: Winnebago County – For the first time in 2024 we will be receiving funds reimbursing us for usage by patrons living in Winnebago County. **Revenue is set at \$982.**

251-43730 County Aid: Portage County – Not actually funds from Portage County, but given to OWLS by the State and intended to partially offset reciprocal borrowing from the County library systems. **Revenue will increase by \$1,861 to \$3,821.**

251-46710 – Fees: Library Copies – Set according to previous years funds received, the charge for copies was also increased in recent years. **Revenue of \$6,000 is again a good conservative estimate for 2024.**

251-46730 – Fees: Library Collection Agency - Funds collected by the collection agency, based off previous year's revenue. **Conservatively budgeted for \$100 in revenue.**

NEW – Fees: Passports – Funds collected as part of our passport services. **Conservatively projected for \$5,000 in revenue in 2024.**

251-46735 – Library Material Replacement – Payment received for lost and damaged items. **Based off recent years' numbers, estimated \$500 lower at \$3,000 for last year.**

251-48215 – Rent: Meeting Rooms – Projected revenue from meeting room rentals. Changes made before the pandemic are resulting in more revenue being generated. **Conservatively estimated \$1,000 higher at \$1,500 for 2024.**

251-48310 – Sales: Sale of Property – Projected sale of property. **Conservatively projected for \$100 for 2024.**

251-48550 – Donations: Library – Donations expected in 2024. **Based off of previous years contributions, \$61,500 is budgeted.**

251-49210 – Transfer From General Fund – **Set by the City, this number is \$20,968 higher at \$367,522.**

EXPENDITURES

251-55111-102 – Library: Salaries – Budgeted for a 4% salary increase for staff, matching what the City is offering, and covering the retirement payouts of Sue Abrahamson and Patsy Servey. **An increase of \$25,540 to a total of \$406,497 is budgeted.**

251-55111-118 – Library: Social Security – A known rate applied to the sum of FT salaries. **An increase of \$925 to a total of \$25,748.**

251-55111-119 – Retirement – A known rate applied to FT salaries, employer contributions for retirement. **A decrease of \$367 to a total of \$22,970.**

251-55111-121 – Library: Group Health Insurance – A known number, based off health insurance rates for 2024. Rates are increasing by 15%, and we are also budgeting for new FT staff who may sign up for insurance at a higher rate than their predecessors. **Budgeted to increase by \$15,938 to a total of \$86,199.**

251-55111-122 – Library: Life Insurance – A known number, employer contributions to Life Insurance. **Budgeted to increase by \$145 to a total of \$1,400.**

251-55111-123 – Library: Inc Protect – A known number, employer contributions to Income Protection Insurance. **Budgeted to decrease by \$28, to a total of \$1,903.**

251-55111-124 – Work Comp – A known number, worker's compensation insurance expenses. **An increase by \$314 to a total of \$1,350 is budgeted.**

251-55111-125 – Library: Health Insurance Deductible – Funds in an employer supported HRA available to employees receiving health insurance through the Library. **A total of \$6,000 is again budgeted, no change.**

251-55111-130 – Library: Wellness/EAP Program – Employer contributions to EAP program, a known formula. **Budgeted at \$316 for 2024.**

251-55112-104 – Library: PT Wages – Part Time staff wages budgeted to include salary adjustments with a new salary scale, and a cost of living increase of 4% for those not impacted by that change. Extra hours are also budgeted to provide coverage during the interim period following Sue Abrahamson and Patsy Servey's departures. **An increase by \$12,497 to a total of \$134,285 is budgeted.**

251-55112-116 – Library: PT Retire – Employer contributions for part time retirement, a known formula. **An increase by \$347 to a total of \$5,279 is budgeted.**

251-55112-122 – Library: Life Insurance – Employer contributions to life insurance for part time staff members. **An increase by \$100 to a total of \$700 is budgeted.**

251-55115-201 – Library: Training – Continuing education opportunities for staff members, can support as much or as little training as we would like. **The current budgeted total of \$4,000 is sufficient.**

251-55115-207 – Maintenance of Equipment – Our contract with Bibliotheca for maintenance of our RFID hardware. **A known cost, projected to be \$6,413 again in 2024.**

251-55115-209 – Insurance and Bonding – Insurance to cover the professional activities of the Director and Board. **Budgeted for \$1,000 again in 2024.**

251-55115-211 – Library: Contract Services – Library contracts, chiefly the lease and maintenance of Library copiers. As of the start of 2023, we have one fewer copier under lease. **Budgeted for a decrease of \$1,500 to \$5,000.**

251-55115-216 – Library: Postage – Postage for mailings to the community, set to increase in 2024 as passport services will result in added charges. **Budgeted to increase by \$1,000 to a total of \$2,000.**

251-55115-217 – Membership & Dues – Costs associated with WLA, rotary, and other organizational dues. **The total of \$1,200 budgeted in 2023 is sufficient for 2024.**

251-55115-218 – Library: OWLS Membership – Membership in OWLS for the Library, a known number. **Budgeted to increase by \$57 to a total of \$27,648.**

251-55115-253 – Library: Promotional Materials – Marketing and advertising library collections, services and programs. **The total of \$650 budgeted in 2023 is sufficient for 2024.**

251-55115-282 – Technology – Projected expenses based off a replacement schedule. Patsy Servey is the current keeper of the replacement schedule and is handing that responsibility off to Simon Baumgart and myself. **The \$11,974 budgeted in 2023 is sufficient for 2024.**

251-55115-301 – Supplies – Both office (paper clips, pens) and technical (RFID tags, spine labels) supplies, based off previous years' expenses. Those have trended upwards with inflation. **Increase of \$500 to a total of \$8,000 is projected.**

251-55120 – Donation Expenses – Based off previous years expenses and known commitments. The Foundation has significantly increased compensation for Exhibit Room Coordinator Liz Kneer, which is reflected here. We are also working to have a more standardized system for paying exhibit room expenses, which will result in more expenses being reflected here. **The total Donation expenses of \$61,500 are budgeted to be offset 1:1 by revenue of the same amount.**

251-55125-255-110 – Programs – Adult – Programming for an adult audience. **The \$1,500 budgeted in 2023 is sufficient for 2024.**

251-55125-255-210 – Programs – Children's – Programming for children. **The \$3,000 budgeted in 2023 is sufficient for 2024.**

251-55125-255-310 – Programs – Teen – Programming for teens. **The \$1,000 budgeted for 2023 is sufficient for 2024.**

251-55130-250-115 – Books – Adult – Fiction, nonfiction and Spanish language books. **The total of \$17,000 budgeted for 2023 is sufficient for 2024.**

251-55130-250-120 – Adult Large Print – Fiction and nonfiction large print materials. **Reflecting slowing interest and significant donor support, budget is reduced by \$420 to a total of \$3,000.**

251-55130-250-215 – Childrens – Fiction, picture books, beginning readers, nonfiction and graphic novels for children. **The total of \$16,000 budgeted in 2023 is sufficient for 2024.**

251-55130-250-315 – Teen – Fiction, nonfiction and graphic novels for teens. **The total of \$3,175 budgeted for 2023 is sufficient for 2024.**

251-55130-250-410 – Magazines and Newspapers – Magazine and newspaper subscriptions for adults. **The total of \$4,750 for 2023 is sufficient for 2024, largely because our subscription numbers have been decreasing as publications go out of print.**

251-55135-290-125 – A/V – Adult Movies – DVD and Blu-ray for adults, video discs are still our second most popular format by a long margin. **The \$2,500 budgeted for 2023 is sufficient for 2024.**

251-55135-290-130 – A/V – Adult Audiobooks – With so little money going to this format in recent years, we have already effectively ended support. **Budget reduced by \$500 and eliminated.**

251-55135-290-135 – A/V – Adult Music - Adult music CD's. **The \$750 budgeted for 2023 is sufficient for 2024.**

251-55135-290-220 – A/V – Childrens Movies - DVD and blu-ray for children. Demand is shrinking faster than for our Teen and Adult movie collections, per Sue Abrahamson and collection manager Paula Reedy. **Budget for 2024 reduced by \$501 to \$1,200.**

251-55135-290-225 – A/V – Childrens Audio Books – Chiefly Wonderbooks, with CD's having gone out of demand faster for a younger audience. **The \$854 budgeted for 2023 is sufficient for 2024.**

251-55135-290-320 – A/V – Teen Movies – DVD's and Blu-rays for teens, collection eliminated due to space needs and lack of demand. **The budget is reduced by \$468 and eliminated.**

251-55135-290-420 – A/V – Video Games - Games for Playstation, Xbox and Nintendo consoles. **The total of \$900 budgeted for 2023 is sufficient for 2024.**

251-55135-290-510 – A/V – E-Books – Digital books, audiobooks, movies, music and magazines. About \$3,000 short of what is needed for full support for Hoopla. **Additional donations will be needed to support it. Increased by \$1,640 to a total of \$10,235.**

Respectfully submitted,

Eric Scott Bailey