



# WAUPACA AREA PUBLIC LIBRARY

IMAGINE LEARN CONNECT

WAUPACA AREA PUBLIC LIBRARY

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www.waupacalibrary.org

WAUPACA AREA PUBLIC LIBRARY  
LIBRARY BOARD OF TRUSTEES  
FINANCE COMMITTEE MEETING AGENDA  
WEDNESDAY SEPTEMBER 21, 2022, 5:30 PM OR DIRECTLY FOLLOWING BOARD MEETING  
**CITY OF WAUPACA COUNCIL CHAMBERS**

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

1. ROLL CALL :

COMMITTEE MEMBERS: Julie Eiden, Lori Chesnut, Holly Olsen, 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. Discussion of draft budget for 2023

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

## Finance Committee 2023 Budget Discussion

Date: September 21, 2022

SUMMARY: We are at the start of the 2023 budget planning season. I am gathering information for the formulation of the budget and want to share with you some of the main factors I currently see driving that process. I am also looking forward to getting everyone's thoughts and opinions on the state and future of the Library budget as this is my first budget at WAPL.

### Factors Influencing Budget 2023:

1. Salary Costs – Inflation is 8.3% for the twelve months ending in August 2022. The job market also continues to be red hot. Compensation aimed at successful hiring and retention is an important consideration.
2. Collection Budgets – Collection budgets at the Waupaca Area Public Library have been held steady for the past 5 years, including a decline to plan for one-time personnel costs in 2022. Inflation has diminished the purchasing power over that time. Our collections continue to be a critical part of what we offer.
3. New Responsibilities – With the closure of the Job Center in Waupaca, the Library has taken on the role of info station for job seekers. We have added notary services and are printing DMV materials. This is emblematic of an ongoing trend, that the Library continues to do more for the community year by year.
4. Inflation Overall – With inflation as high as it is, there are marked increases in everything the Library purchases.

CONCLUSION: I look forward to hearing from everyone on the Committee and discussing the budget and process with you.

Respectfully submitted,

Eric Scott Bailey

**2022 BUDGET WORKSHEET**

**LIBRARY FUND**

<u>Acct No</u>	<u>Account Description</u>	<u>Actual Prior Year 2019</u>	<u>Actual Prior Year 2020</u>	<u>Actual Prior Year 2021</u>	<u>Current YTD Actual</u>	<u>12/31/2022 YTD Estimated</u>	<u>Budget Amended 2022</u>	<u>Budget Request 2023</u>	<u>Increase (Decrease) Budget</u>	<u>Increase (Decrease) %</u>
<b>REVENUES</b>										
<b>INTERGOVERNMENTAL</b>										
251-43215-000-000	FEDERAL: LIBRARY GRANTS									
251-43720-000-000	COUNTY AID: LIBRARY WAUPACA CO	374,893	372,765	384,496	189,372	378,743	378,743	408,286	29,543	7.80%
251-43725-000-000	COUNTY AID: LIBRARY WAUSHARA	13,931	14,712	16,808	980	14,443	14,443	14,466	23	0.16%
251-43730-000-000	COUNTY AID: LIBRARY PORTAGE CO	2,185	2,430	-	14,443	14,443	980	1,960	980	100.00%
251-43735-000-000	STATE GRANT: LIBRARY YOUTH LIAISON	3,500	7,368	4,695	-	-	-	-	-	0.00%
	<b>INTERGOVERNMENTAL</b>	<b>394,509</b>	<b>397,275</b>	<b>405,999</b>	<b>204,795</b>	<b>407,629</b>	<b>394,166</b>	<b>424,712</b>	<b>30,546</b>	<b>7.75%</b>
<b>PUBLIC CHARGES FOR SERVICE</b>										
251-46710-000-000	FEES: LIBRARY COPIES	6,424	2,868	3,503	4,241	6,128	4,000		(4,000)	(100.00%)
251-46715-000-000	FEES: LIBRARY POSTAGE	7	-	-	-	-	-		-	0.00%
251-46725-000-000	FEES: LIBRARY OVERDUE FEES	8,010	1,179	420	457	457	-		-	0.00%
251-46730-000-000	FEES: LIBRARY COLLECTION AGENCY	189	50	60	(35)	(35)	100		(100)	(100.00%)
251-46735-000-000	FEES: LIBRARY MATERIAL REPLACE	5,551	1,722	3,515	1,258	1,888	3,500		(3,500)	(100.00%)
	<b>PUBLIC CHARGES FOR SERVICE</b>	<b>20,181</b>	<b>5,819</b>	<b>7,498</b>	<b>5,921</b>	<b>8,437</b>	<b>7,600</b>	<b>-</b>	<b>(7,600)</b>	<b>(100.00%)</b>
<b>MISCELLANEOUS</b>										
251-48215-000-000	RENT: MEETING ROOMS	3,379	1,156	283	655	983	500		(500)	(100.00%)
251-48310-000-000	SALES: SALE OF PROPERTY/EQUIP	235	-	-	-	100	100		(100)	(100.00%)
251-48510-000-000	MISC REV: REBATES	-	-	-	-	3,000	3,000		(3,000)	(100.00%)
251-48550-000-000	DONATIONS: LIBRARY	29,640	27,598	36,346	28,793	36,500	36,500		(36,500)	(100.00%)
251-49210-000-000	TRANSFER FROM GENERAL FUND	346,554	339,554	346,554	-	346,554	346,554		(346,554)	(100.00%)
	<b>MISCELLANEOUS</b>	<b>379,808</b>	<b>368,308</b>	<b>383,183</b>	<b>29,514</b>	<b>387,137</b>	<b>386,654</b>	<b>-</b>	<b>(386,654)</b>	<b>(100.00%)</b>
	<b>TOTAL REVENUES</b>	<b>794,498</b>	<b>771,402</b>	<b>796,680</b>	<b>240,230</b>	<b>803,203</b>	<b>788,420</b>	<b>424,712</b>	<b>(363,708)</b>	<b>(46.13%)</b>
<b>EXPENDITURES</b>										
251-55111-102-000	LIBRARY: SALARIES	320,083	350,331	348,781	251,621	380,747	380,747		(380,747)	(100.00%)
251-55111-103-000	LIBRARY: OVERTIME	800	945	726	249	249	-		-	0.00%
251-55111-118-000	LIBRARY: SOCIAL SECURITY	24,814	24,645	25,893	15,956	25,910	25,910		(25,910)	(100.00%)
251-55111-119-000	LIBRARY: RETIREMENT (R)	21,392	23,278	23,931	15,543	22,015	22,015		(22,015)	(100.00%)
251-55111-121-000	LIBRARY: GRP HLTH INS	57,406	70,185	58,617	28,459	56,232	56,232		(56,232)	(100.00%)
251-55111-122-000	LIBRARY: LIFE INS	1,700	2,046	2,249	1,161	2,554	2,554		(2,554)	(100.00%)
251-55111-123-000	LIBRARY: INC PROTECT	1,926	2,038	1,910	1,039	1,841	1,841		(1,841)	(100.00%)
251-55111-124-000	LIBRARY: WORK COMP	1,409	1,450	1,308	112	1,373	1,373		(1,373)	(100.00%)
251-55111-125-000	LIBRARY: HLTH INS DEDUCTIB	529	-	2,820	-	6,750	6,750		(6,750)	(100.00%)
251-55111-129-000	LIBRARY: UNEMPLOYMENT	(259)	-	-	-	-	-		-	0.00%
251-55111-130-000	LIBRARY: WELLNESS/EAP PROGRAM	660	660	-	316	714	714		(714)	(100.00%)
	<b>LIBRARY FULL-TIME</b>	<b>430,460</b>	<b>475,578</b>	<b>466,234</b>	<b>314,455</b>	<b>498,385</b>	<b>498,136</b>	<b>-</b>	<b>(498,136)</b>	<b>(100.00%)</b>

**2022 BUDGET WORKSHEET**

**LIBRARY FUND**

<u>Acct No</u>	<u>Account Description</u>	Actual	Actual	Actual	Current YTD	12/31/2022	Budget	Budget	Increase	Increase
		Prior Year	Prior Year	Prior Year		YTD	Amended	Request	(Decrease)	(Decrease)
		2019	2020	2021	Actual	Estimated	2022	2023	Budget	%
251-55112-104-000	LIBRARY: PT WAGES	135,708	117,197	120,229	76,905	138,692	138,692		(138,692)	(100.00%)
251-55112-110-000	LIBRARY: PTO	-	-	-	-	-	-		-	#DIV/0!
251-55112-116-000	LIBRARY: PT RETIRE	3,836	3,951	4,750	2,860	5,343	5,343		(5,343)	(100.00%)
251-55112-118-000	LIBRARY: SOCIAL SECURITY	10,655	8,679	9,119	5,999	10,610	10,610		(10,610)	(100.00%)
251-55112-122-000	LIBRARY: LIFE INS	223	395	527	367	367	297		(297)	(100.00%)
	<b>LIBRARY: PART-TIME</b>	<b>150,421</b>	<b>130,223</b>	<b>134,625</b>	<b>86,131</b>	<b>155,012</b>	<b>154,942</b>	<b>-</b>	<b>(154,942)</b>	<b>(100.00%)</b>
251-55115-201-000	LIBRARY: TRAINING	6,238	5,704	4,875	612	4,000	4,000		(4,000)	(100.00%)
251-55115-207-000	LIBRARY: MAINT OF EQUIP	7,989	4,315	5,139	6,296	6,296	6,296		(6,296)	(100.00%)
251-55115-209-000	LIBRARY: INS & BONDING	1,000	1,000	1,000	-	1,000	1,000		(1,000)	(100.00%)
251-55115-211-000	LIBRARY: CONTRACT SERVICES	10,659	8,776	6,774	3,439	5,158	6,650		(6,650)	(100.00%)
251-55115-215-000	LIBRARY: MOVIE LICENSE	-	92	92	-	-	-		-	#DIV/0!
251-55115-216-000	LIBRARY: POSTAGE	1,168	1,260	1,252	650	975	1,000		(1,000)	(100.00%)
251-55115-217-000	LIBRARY: MEMBERSHIP & DUES	2,117	2,409	987	642	963	1,700		(1,700)	(100.00%)
251-55115-218-000	LIBRARY: OWLS MEMBERSHIP	28,001	27,718	27,412	27,460	27,460	27,460		(27,460)	(100.00%)
251-55115-253-000	LIBRARY: PROMOTIONAL MATERIALS	2,622	614	577	77	115	650		(650)	(100.00%)
251-55115-282-000	LIBRARY: TECHNOLOGY	15,481	8,035	10,270	5,402	8,102	9,900		(9,900)	(100.00%)
251-55115-301-000	LIBRARY: SUPPLIES	22,774	12,500	9,147	3,610	5,415	8,000		(8,000)	(100.00%)
	<b>LIBRARY: OPERATING EXPENSES</b>	<b>98,048</b>	<b>72,423</b>	<b>67,525</b>	<b>42,065</b>	<b>59,485</b>	<b>66,656</b>	<b>-</b>	<b>(66,656)</b>	<b>(100.00%)</b>
251-55120-104-000	LIBRARY: DONATIONS PT WAGES		-	3,452	5,438	8,157	7,605		(7,605)	100.00%
251-55120-118-000	LIBRARY: DONATIONS SOCIAL SECURITY		-	253	427	641	582		(582)	100.00%
251-55120-250-000	LIBRARY: DONATIONS MATERIALS	1,097	2,038	872	851	2,000	2,000		(2,000)	(100.00%)
251-55120-255-000	LIBRARY: DONATIONS PROGRAMS	21,257	19,194	12,788	11,920	17,880	12,473		(12,473)	(100.00%)
251-55120-282-000	LIBRARY: DONATIONS TECHNOLOGY	828	1,033	11,177	1,296	1,944	10,000		(10,000)	0.00%
251-55120-290-000	LIBRARY: DONATIONS AUDIO VISUA	512	1,424	-	999	2,000	2,000		(2,000)	(100.00%)
251-55120-301-000	LIBRARY: DONATIONS SUPPLIES	5,123	7,052	9,058	211	2,000	2,000		(2,000)	(100.00%)
	<b>LIBRARY: DONATION EXPENSES</b>	<b>28,816</b>	<b>30,740</b>	<b>37,602</b>	<b>21,142</b>	<b>34,622</b>	<b>36,660</b>	<b>-</b>	<b>(36,660)</b>	<b>(100.00%)</b>
251-55125-255-110	LIBRARY: PROGRAMS - ADULT	2,277	1,560	1,391	580	1,500	1,500		(1,500)	(100.00%)
251-55125-255-210	LIBRARY: PROGRAMS - CHILDREN'S	4,129	2,848	3,244	1,869	3,000	3,000		(3,000)	(100.00%)
251-55125-255-310	LIBRARY: PROGRAMS - TEEN	1,007	1,102	1,058	222	1,000	1,000		(1,000)	(100.00%)
	<b>LIBRARY: PROGRAMS</b>	<b>7,413</b>	<b>5,509</b>	<b>5,693</b>	<b>2,671</b>	<b>5,500</b>	<b>5,500</b>	<b>-</b>	<b>(5,500)</b>	<b>(100.00%)</b>

**2022 BUDGET WORKSHEET**

**LIBRARY FUND**

<u>Acct No</u>	<u>Account Description</u>	Actual	Actual	Actual	Current YTD	12/31/2022	Budget	Budget	Increase	Increase
		Prior Year	Prior Year	Prior Year		YTD	Amended	Request	(Decrease)	(Decrease)
		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>Actual</u>	<u>Estimated</u>	<u>2022</u>	<u>2023</u>	<u>Budget</u>	<u>%</u>
251-55130-250-115	LIBRARY: BOOKS - ADULT	21,731	18,480	17,080	6,414	9,621	16,330		(16,330)	(100.00%)
251-55130-250-120	LIBRARY: BOOKS - ADULT LG PRNT	6,032	3,509	3,881	2,740	3,420	3,420		(3,420)	(100.00%)
251-55130-250-215	LIBRARY: BOOKS - CHILDRENS	22,558	19,090	17,516	11,349	15,523	15,523		(15,523)	(100.00%)
251-55130-250-315	LIBRARY: BOOKS - TEEN	3,472	3,503	3,415	1,856	3,175	3,175		(3,175)	(100.00%)
251-55130-250-410	LIBRARY: BOOKS - MAG & NEWSPAP	4,022	855	5,165	4,252	4,500	4,205		(4,205)	(100.00%)
251-55130-250-610	LIBRARY: BOOKS - MATERIAL REPL	4,118	1,291	(320)	22	22	-	-	-	0.00%
	<b>LIBRARY: BOOKS</b>	<b>61,933</b>	<b>46,728</b>	<b>46,738</b>	<b>24,609</b>	<b>36,260</b>	<b>42,653</b>	<b>-</b>	<b>(42,653)</b>	<b>(100.00%)</b>
									-	
251-55135-290-125	LIBRARY: A/V - ADULT MOVIES	3,398	3,740	2,943	1,235	2,380	2,380		(2,380)	(100.00%)
251-55135-290-130	LIBRARY: A/V - ADULT AUDIO BKS	2,776	2,553	1,834	683	1,027	1,027		(1,027)	(100.00%)
251-55135-290-135	LIBRARY: A/V - ADULT MUSIC	862	954	782	377	552	552		(552)	(100.00%)
251-55135-290-220	LIBRARY: A/V - CHILDRENS MOVIE	2,445	2,413	1,872	677	1,701	1,701		(1,701)	(100.00%)
251-55135-290-225	LIBRARY: A/V - CHILD AUDIO BKS	1,245	1,206	1,172	598	854	854		(854)	(100.00%)
251-55135-290-230	LIBRARY: A/V - CHILDRENS MUSIC	57	36	-	-	-	-		-	0.00%
251-55135-290-320	LIBRARY: A/V - TEEN MOVIES	809	577	416	212	468	468		(468)	(100.00%)
251-55135-290-325	LIBRARY: A/V - TEEN AUDIO BKS	477	490	355	-	-	250		(250)	(100.00%)
251-55135-290-420	LIBRARY: A/V - VIDEO GAMES	1,197	1,165	930	499	900	900		(900)	(100.00%)
251-55135-290-510	LIBRARY: A/V - E-BOOKS/E-RESRC	4,238	5,367	6,917	4,103	8,503	8,503		(8,503)	(100.00%)
	<b>LIBRARY: A/V</b>	<b>17,505</b>	<b>18,501</b>	<b>17,221</b>	<b>7,654</b>	<b>16,385</b>	<b>16,635</b>	<b>-</b>	<b>(16,635)</b>	<b>(100.00%)</b>
	<b>TOTAL EXPENDITURES</b>	<b>794,596</b>	<b>779,703</b>	<b>775,638</b>	<b>498,728</b>	<b>805,648</b>	<b>821,182</b>	<b>-</b>	<b>#REF!</b>	<b>#REF!</b>
	REVENUES OVER(UNDER) EXPENDITURES	(98)	(8,300)	21,042	(258,498)	(18,855)	(32,762)	(32,762)		
	BEGINNING FUND BALANCE	36,719	36,622	28,321	49,363	(209,135)				
	ENDING FUND BALANCE	36,622	28,321	49,363	(209,135)	(227,990)				