

September 4, 2024

To: Library Board of Trustees
From: Bruce Gay
Re: 2025 Operating Budget

The 2025 budget process is moving forward. On August 16 I submitted a partial proposed budget based on instructions from City administrators. The budget is partial at this point because no personnel costs have yet been determined. Personnel costs make up over 75% of the library's budget. For non-personnel operating budget items, the city asked departments to budget up to 2% additional in 2025, which for the library is \$23,415. The library will receive more than \$30,000 additional from Waukesha County in 2025, so the library budgeted an increase in non-personnel items of \$53,000.

The major changes from 2024 to 2025 are:

- 5111/52190--Information Technology/Other Professional Services: Increase from \$60,000 to \$85,000. Since we've added the Makerspace and several new software products, our spending in this line item has been high.
- 5111/53450--Information Technology/Program Supplies. New line item of \$5,000. This reflects the change in the structure of the library and the move of the Makerspace into I.T. The \$5,000 reflects Makerspace costs for supplies.
- 5120/52190—Library Building/Other Professional Services. Increase from \$22,500 in 2024 to \$45,500 in 2025. This pays for the library's security service and reflects the need to continue having a guard most afternoons/evenings.
- 5120/52470—Library Building/Building Maintenance. Budgeted at \$110,000 in 2025—no change from 2024. After the proposed HVAC work in 2025, this line should go down in future years.
- 5150/53450—Community Engagement/Program Supplies. Reduced from \$35,000 in 2024 to \$25,000. Some of the reduction is from moving the Makerspace into IT. The Friends of the Library have been very supportive of library programming.
- 5170/53710—Materials Collections/Library Books & Materials. Increase from \$458,350 to \$480,000. This 4.7% increase helps cover costs of inflation.

The remaining budget timeline is as follows:

- September 6—review of Library operating budget with Finance and City Administrator.
- September 10—City Finance committee to review and recommend approval of Capital Budget requests.
- September 13—City Administration operating budget finalized
- September 17—Council approves Capital Budget
- October 8—City Finance committee to review Library operating budget request.
- November 5—Council approval of operating budget.

A complete listing of non-personnel line items follows.

REVENUE							
ORG	OBJ	DESCRIPTION	2024 ADJ BUD	2024 PROJ BUD	2023 ACTUAL	2025 REQUESTED	Change
5110	42520	County Aid-Library	\$ (1,198,701)	\$ (1,198,701)	\$ (1,179,645)	\$ (1,233,364)	2.9%
5110	42950	Fees Other Municipality	\$ (13,361)	\$ (13,361)	\$ (3,011)	\$ (13,229)	-1.0%
5110	45710	Library Fees	\$ (72,000)	\$ (72,000)	\$ (68,580)	\$ (71,105)	-1.2%
5132	42910	Waukesha Reads Grants-Other	\$ (10,000)	\$ -	\$ -	\$ (10,000)	0.0%
5132	48410	Waukesha ReadsPrivate Donations	\$ (2,500)	\$ (13,000)	\$ (12,100)	\$ (2,500)	0.0%
5140	42950	SDOW--CLL payment	\$ (55,000)	\$ (55,000)	\$ (55,000)	\$ (61,125)	11.1%
5151	42770	County Library System Charge	\$ (20,000)	\$ (20,000)	\$ (20,000)	\$ (20,000)	0.0%
5165	42770	Other CAFE Members Share	\$ (110,712)	\$ (110,712)	\$ (108,610)	\$ (116,248)	5.0%
5165	42950	Fees Other Municipality	\$ (1,097)	\$ (447)	\$ (547)	\$ (447)	-59.3%
		total	\$ (1,483,371)	\$ (1,483,221)	\$ (1,447,493)	\$ (1,528,018)	3.0%
EXPENDITURES							
ORG	OBJ	DESCRIPTION	2024 ADJ BUD	2024 PROJ BUD	2023 ACTUAL	2025 REQUESTED	
		Admin					
5110	52250	Telephone	\$ 11,511	\$ 13,312	\$ 12,417	\$ 11,511	0.0%
5110	53110	Postage and Box Rent	\$ 5,000	\$ 3,888	\$ 3,359	\$ 4,000	-20.0%
5110	53120	Office Supplies	\$ 4,200	\$ 4,200	\$ 7,827	\$ 4,000	-4.8%
5110	53130	Printing/Photocopying	\$ 1,000	\$ 935	\$ 1,142	\$ 1,000	0.0%
5110	53135	Internal Printing	\$ 6,857	\$ 6,857	\$ 6,857	\$ 6,857	0.0%
5110	53240	Membership Dues	\$ 1,500	\$ 1,250	\$ 1,289	\$ 1,300	-13.3%
5110	53250	Conference And Training	\$ 14,000	\$ 11,322	\$ 15,237	\$ 15,000	7.1%
5110	53320	Employee Auto Allowance	\$ 1,500	\$ 1,000	\$ 1,987	\$ 1,500	0.0%
5110	53490	Other Operating Supplies	\$ 2,000	\$ 700	\$ 1,511	\$ 1,500	-25.0%
5110	55160	Workman's Comp Insurance	\$ 10,050	\$ 10,050	\$ 7,616	\$ 10,050	0.0%
5110	55190	General Liability Insurance	\$ 17,583	\$ 17,583	\$ 17,583	\$ 17,583	0.0%
5110	68130	Office Furniture & Equipment	\$ 500	\$ -	\$ 1,411	\$ 500	0.0%
		total	\$ 75,701	\$ 71,097	\$ 78,236	\$ 74,801	-1.2%
		Info Tech					
5111	52190	Other Professional Services	\$ 60,000	\$ 60,000	\$ 66,835	\$ 75,000	25.0%
5111	52990	Cafe Contractual Services	\$ 75,550	\$ 75,550	\$ 72,773	\$ 79,267	4.9%
5111	53450	Program Supplies	\$ -	\$ -	\$ -	\$ 5,000	
		total	\$ 135,550	\$ 135,550	\$ 139,608	\$ 159,267	17.5%
		Building					
5120	52190	Other Professional Services	\$ 52,500	\$ 52,500	\$ 49,638	\$ 45,500	-13.3%
5120	52210	Water And Sewer	\$ 15,810	\$ 16,716	\$ 15,118	\$ 16,284	3.0%
5120	52220	Electric	\$ 75,786	\$ 86,219	\$ 89,179	\$ 79,575	5.0%
5120	52240	Heat	\$ 26,869	\$ 19,797	\$ 22,888	\$ 27,406	2.0%
5120	52470	Building Maintenance	\$ 110,000	\$ -	\$ 101,232	\$ 110,000	0.0%
5120	55110	Property And Boiler Insuranc	\$ 15,041	\$ -	\$ 15,041	\$ 15,041	0.0%
		total	\$ 296,006	\$ 175,232	\$ 293,095	\$ 293,806	-0.7%
		Public Services					
5130	52120	Collection Services	\$ 2,875	\$ 4,000	\$ 2,453	\$ 2,400	-16.5%
5130	52195	Credit Card Collection Fee	\$ 1,400	\$ 978	\$ 1,748	\$ 1,000	-28.6%

5130	53120	Office Supplies	\$ 5,000	\$ 5,000	\$ 5,061	\$ 5,000	0.0%
		total	\$ 9,275	\$ 9,978	\$ 9,261	\$ 8,400	-9.4%
		Marketing					
5145	53130	Printing/Photocopying	\$ 12,000	\$ 12,000	\$ 8,989	\$ 10,000	-16.7%
5145	53260	Advertising	\$ 6,000	\$ 3,000	\$ 4,129	\$ 5,000	-16.7%
5145	53490	Other Operating Supplies	\$ 1,000	\$ 4,000	\$ -	\$ 1,000	0.0%
		total	\$ 19,000	\$ 19,000	\$ 13,119	\$ 16,000	-15.8%
		Community Engagement					
5150	53120	Office Supplies	\$ 4,000	\$ 4,000	\$ 3,459	\$ 4,000	0.0%
5150	53450	Programming	\$ 35,000	\$ 33,849	\$ 28,781	\$ 25,000	-28.6%
		total	\$ 39,000	\$ 37,849	\$ 32,241	\$ 29,000	-25.6%
		Material Collections					
5170	52190	Other Professional Services	\$ 2,850	\$ 2,841	\$ 2,841	\$ 2,850	0.0%
5170	53120	Office Supplies	\$ 26,000	\$ 26,000	\$ 24,524	\$ 26,000	0.0%
5170	53710	Library Books/Materials	\$ 458,350	\$ 458,350	\$ 437,059	\$ 480,000	4.7%
		total	\$ 487,200	\$ 487,191	\$ 464,423	\$ 508,850	4.4%