

WINNEFOX LIBRARY SYSTEM

106 Washington Avenue, Oshkosh, WI 54901-4985
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www.winnefox.org

M E M O R A N D U M

DATE: September 20, 2023
TO: Winnefox Library System Board of Trustees
FROM: Clairellyn Sommersmith, Director
RE: 2024 Winnefox Library System Budget Proposal

Budget Documents:

In the document packet for the September 27, 2023 Winnefox Board meeting, the 2024 budget proposal is represented in three tables:

1. Revenue by Source 2024 Budget
2. Expenditures by Account 2024 Budget
3. Expenditures by Program 2024 Budget

Summary:

The 2024 Budget proposes a 6% increase in expenditures over 2023. This is due to the rising costs of personnel, including a 11% increase in health insurance; technology hardware upgrades, increased commitment to electronic resources, including the Winnefox Overdrive Advantage Account; funding for a strategic plan; increased marketing support; and increased estimates for conference attendance. The increase in expenditures is covered by increases in revenue including a 11% increase in System State Aid, fee increases to our NEWI and Bookkeeping system partners, a 2% increase in WALs fees, and a portion of interest earned in 2023.

2024 Revenues and Expenditures are estimated at \$2,488,691 compared with \$2,347,567 for 2023. A balanced budget is proposed.

Personnel:

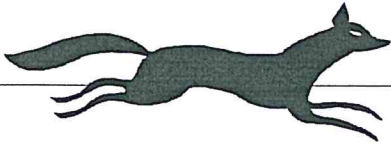
Personnel costs overall are expected to increase by 7.25% in 2024 over 2023 levels. The driving forces behind the proposed increase are as follows:

- 3% increase across the board to the Winnefox pay plan.
- All eligible employees receiving step increases.
- 11% increase in health insurance employer cost.
- Also, a note regarding expenditures by program: to streamline the accounting process, staff salaries, many of which have recently been split out between programs, have been condensed back into the staff person's primary program. The only position still being split between programs is the Director position.

Non-Personnel Expenditure Highlights:

Expenditures by Program:

ILS & Network



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- WALs fees to member libraries increased by an average of 2%; this will cover general personnel, equipment, and licensing increases.
- There are some cost savings in 2024 when all libraries will be either on BadgerNet or WisNet for internet, as Winnefox has moved the last libraries off of Spectrum Internet.

Technology Support

- Increases in this program are the result of the anticipated replacement purchases of 24 Merakis, needed wireless access points which provide secure and reliable internet.

Electronic Resources

- Based on the discussion with member libraries, significant resources will be put toward subscriptions to Gales Courses and Gale UdeMy (online learning), NewspaperArchives, Kanopy (streaming movies and television), and increased support of the Winnefox Advantage Account.

Consulting

- The \$20,000 Infrastructure Grant has been moved out of the Administration Program and into Consulting.

Expenditures by Account:

Travel, Training, and Dues

- Increases in this account are due to the anticipated attendance at the Public Library Association Conference held in Columbus, Ohio, next spring, and additional funds set aside for staff development opportunities for all system staff.

Workshops

- With the return of most in-person educational opportunities and a commitment to make these opportunities more accessible, funding in this account has been increased to cover lunch and mileage to attendees.

Collection Development

- Reflective of the increases highlighted under the Electronic Resources Program.

Capital Outlay

- Physical servers typically make up the bulk of the funds in this account. 2024 is an off year in our server purchasing cycle, which has resulted in a decreased amount in this account.

WINNEFOX LIBRARY SYSTEM
Revenue by Source: 2024 Budget

<u>INCOME</u>	<u>2022 Actual</u>	<u>2023 Budgeted</u>	<u>2024 Proposed</u>	<u>Difference 2023-2024</u>	
<u>State Aid</u>					
State Aid	1,092,411	1,180,922	1,298,937	118,015	11%
State Aid Special Project	-			-	0%
<u>Collections</u>					
Printing	16,944	5,000	10,000	5,000	30%
Misc Revenue	3,841		-		
<u>County Revenue</u>					
Green Lake County	63,824	64,881	66,092	1,211	2%
Marquette County	51,052	52,262	53,746	1,484	3%
Waushara County	81,128	82,873	84,203	1,330	2%
<u>WALS Revenue</u>					
Member Library Funding	705,395	711,739	726,691	14,952	2%
<u>Contractual Revenue</u>					
Contractual Services - Oshkosh Public Library	153,319	165,824	159,095	-	0%
Accounting Services Manitowoc Calumet Library	12,000	30,000	32,000	2,000	17%
Sytem - CE Nicolet Federated Library	2,272	3,113	3,279	166	7%
Sytem - CE Outagamie Waupaca	6,485	9,161	9,650	489	8%
Library System - CE WPLC website	5,243	7,165	7,548	383	7%
	1,000	2,000	1,000	(1,000)	-100%
<u>WCTS Revenue</u>					
Rotating Collections	10,646	9,875	5,900	(3,975)	-37%
Other Revenue	807		550	550	68%
<u>Interest</u>					
	47,027	10,000	30,000		
<u>Misc</u>					
Total Revenue	2,253,394	2,334,815	2,488,691	153,876	7%

WINNEFOX LIBRARY SYSTEM
Expenditures by Account 2024 Budget

	2022 Actual	2023 Budgeted	2024 Proposed	2023-2024 Difference
Personnel				
Salary Wages	1,028,836	1,025,744	1,111,742	8.38%
Fringe Benefits	290,710	421,864	440,841	4.50%
Total	1,319,546	1,447,608	1,552,583	7.25%
Services				
Postage	4,809	4,600	5,412	
Advertising	324	500	500	
Director's Services	42,251	44,464	-	
Rent	24,319	23,660	23,702	
Audit	10,255	10,744	11,000	
Strategic Planning	938		5,000	
Online Services	87,279	105,200	111,300	
Website	4,101	1,400	544	
ILS	288,485	274,947	290,000	
South Central Delivery	13,919	14,000	13,982	
Inclusive Services				
Legal Services				
Outsourced Printing	3,621	8,000	10,000	
Misc. Services	8,129	19,205	13,885	
Total	488,428	506,720	485,324	-4%
Insurance	10,979	13,100	13,070	0%
Equipment Maintenance				
Server Maintenance	270	1,142	870	
Telecommunication				
Maintenance	22,807	20,000	20,000	
Equipment Maintenance	11,767	8,300	10,500	
Vehicle Maintenance	7,373	8,000	10,000	
Total	42,217	37,442	41,370	10%
Travel, Training, and Dues	18,510	33,900	37,350	10%
Workshops	3,881	10,000	12,000	20%
Telecommunications & Network	45,538	55,075	60,756	10%
Grant Expenses				
LSTA Grant Expense				
Winnefox Sponsored Grants	14,663	30,000	20,000	

WINNEFOX LIBRARY SYSTEM
Expenditures by Account 2024 Budget

	2022 Actual	2023 Budgeted	2024 Proposed	2023-2024 Difference
Total	14,663	30,000	20,000	-33%
Utilities	1,845	1,830	1,940	6%
Materials & Supplies				
Software	6,514	17,750	12,780	
Equipment	11,474	28,114	31,665	
Gasoline	20,174	18,000	21,000	
General Material & Supplies	30,595	20,290	32,650	
Meeting Expenses	845	2,100	2,500	
Total	69,602	86,254	100,595	17%
Collection Development	100,775	109,108	155,203	42%
Capital Outlay	31,974	16,500	8,500	-48%
Total	2,147,958	2,347,537	2,488,691	6%

WINNEFOX LIBRARY SYSTEM
Expenditures by Program 2024 Budget

OPERATIONAL EXPENDITURES	2022 Actual	2023 Budget	2024 Proposed	2023-2024 Difference	
Technology, Reference, and Interlibrary Loan					
ILS	567,802	600,335	614,047	13,712	2%
Network	182,877	213,919	215,741	1,822	1%
Technology Support	235,278	235,297	247,415	12,118	5%
ILL/Reference	107,343	117,005	129,452	12,447	11%
Electronic Resources	90,038	87,633	130,700	43,067	49%
Total Technology, Reference, & Interlibrary Loan	1,183,337	1,254,189	1,337,354	83,165	7%
Continuing Education					
Continuing Education	117,434	110,757	112,378	1,621	1%
Consulting	51,955	56,427	89,148	32,721	58%
Total Continuing Education	169,389	167,184	201,527	34,343	21%
System Programs					
Delivery Services	150,073	170,877	178,435	7,558	4%
Inclusive Services	0	1,500	-	-1,500	0%
Library Services to Youth	864	3,892	3,000	-892	-23%
Public Information	61,446	36,446	48,671	12,225	34%
Administration	331,408	464,127	460,532	-3,595	-1%
Total System Programs	543,790	676,842	690,638	13,796	2%
Other System Programs					
County Planning	36,570	39,461	48,681	9,220	23%
WCTS	210,070	209,891	210,491	600	0%
Total Other System Programs	246,640	249,352	259,172	9,820	4%
Grand Totals	2,143,157	2,347,567	2,488,691	141,124	6%