

WINNEFOX LIBRARY SYSTEM

106 Washington Avenue, Oshkosh, WI 54901-4985
 phone (920) 236-5220 fax (920) 236-5228
www.winnefox.org

MEMORANDUM

DATE: September 15, 2025
TO: Winnefox Library System Board of Trustees
FROM: Clairellyn Sommersmith, Director
RE: 2026 Winnefox Library System Budget Proposal

Budget Documents:

In the document packet for this board meeting, the 2026 budget proposal is represented in three tables:

1. Revenue by Source 2026 Budget
2. Expenditures by Program 2026 Budget
3. Expenditures by Account 2026 Budget

Summary:

The 2026 Budget proposes a 2% increase over 2025 budgeted expenditures. This is a smaller increase than in recent years and reflects a stable year financially between 2025 and 2026. There will be a more significant increase in 2027 with a more notable increase in state aid for that year.

The 2% increase for 2026 is due to the proposed personnel increases, and new network hardware. The revenue increase is similarly modest with a 4% increase in System State Aid, a small increase for our contractual partners, and a 2% increase in WALS fees from member libraries.

2026 Revenues and Expenditures are estimated at \$2,701,243 compared with \$2,647,273 for 2025.

Personnel:

Personnel costs overall are expected to increase by 3.20% in 2026 over 2025 levels. Personnel costs include:

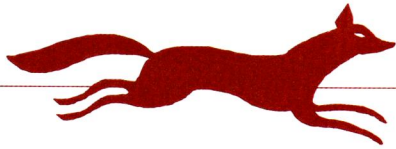
- 2.5% increase across the board to the Winnefox pay plan.
- All eligible employees receive step increases.
- A decrease in fringe benefits expenses due to changing health insurance needs among employees
- Additional benefits including: life, dental, vision and accident.

Non-Personnel Expenditure Highlights:

Expenditures by Program:

Network

- Anticipated Network costs went up 23% due to capital equipment expenses. One, a new core switch which handles the routing for the entire network and two, a new host server. Much of this cost will be covered by anticipated interest versus increasing member library fees.



WINNEFOX LIBRARY SYSTEM

106 Washington Avenue, Oshkosh, WI 54901-4985
phone (920) 236-5220 fax (920) 236-5228
www.winnefox.org

Electronic Resources

- This year this account will cover the following databases: Ancestry, Kanopy, Newspaper Archives – USA, CreativeBug, BookPage, and a contribution to the Winnefox Advantage Overdrive Account.

Delivery

- \$20,000 has been budgeted under this program to put toward the vehicle replacement fund. There are additional increases to the gasoline and vehicle maintenance line items.

Inclusive Services

- This program covers conference attendance for the Winnefox Inclusive Services Consultant

Youth Services

- This program covers the Winnefox Creative Studios and conference attendance for the Winnefox Youth Services Consultant

Expenditures by Account:

Services/Insurance

- There has been general increase in the cost of postage, rent, audit, ILS software, and auto insurance.

Outreach & Marketing

- Winnefox will continue to offer marketing and outreach support to member libraries. This support includes scholarships, a summer systemwide program, and subsidized cost of an email newsletter to member libraries.

Travel, Training and Dues & Workshops

- The biannual Public Library Association Conference will be held in Minneapolis in 2026, and the budget covers the cost of attendance for several staff.

WINNEFOX LIBRARY SYSTEM
Revenue by Source: 2026 Budget

INCOME	2024 Actual	2025 Budgeted	2026 Proposed	Difference 2025-2026	
<u>State Aid</u>					
State Aid	1,298,937	1,416,952	1,475,959	59,007	4%
State Aid Special Project				-	
<u>Collections</u>					
Printing	7,818	6,000	3,000	(3,000)	-50%
Misc Revenue	4,576			-	
<u>County Revenue</u>					
Green Lake County	66,092	67,320	68,546	1,226	2%
Marquette County	53,746	55,118	56,146	1,028	2%
Waushara County	84,203	86,658	88,597	1,939	2%
<u>WALS Revenue</u>					
Member Library Funding	726,691	745,578	757,211	11,633	2%
<u>Contractual Revenue</u>					
Contractual Services -					
Oshkosh Public Library	159,095	156,369	140,107	(16,262)	-10%
Accounting Services	32,000	36,000	40,000	4,000	11%
Manitowoc Calumet Library					
Sytem - CE	3,279	3,443	3,526	83	2%
Nicolet Federated Library					
Sytem - CE	9,650	10,052	10,475	423	4%
Outagamie Waupaca					
Library System - CE	7,548	7,884	8,144	260	3%
WPLC website	1,000	1,000	1,000	-	0%
<u>WCTS Revenue</u>					
Rotating Collections	8,496	10,000	10,000	-	0%
Other Revenue				-	
Interest	197,361		38,532		
Reserves		44,899			
Misc					
Total Revenue	2,660,492	2,647,273	2,701,243	60,337	2%

WINNEFOX LIBRARY SYSTEM
Expenditures by Program 2026 Budget

OPERATIONAL EXPENDITURES	2024 Actual	2025 Budget	2026 Proposed	2025-2026 Difference	
Technology, Reference, and Interlibrary Loan					
ILS	607,165	655,111	658,942	3,831	1%
Network	191,314	202,920	249,884	46,964	23%
Technology Support	240,293	273,488	258,082	-15,406	-6%
ILL/Reference	125,327	133,498	140,682	7,185	5%
Electronic Resources	109,427	126,755	121,344	-5,411	-4%
Total Technology, Reference, & Interlibrary Loan	1,273,527	1,391,771	1,428,935	37,164	3%
Continuing Education					
Continuing Education	108,841	117,722	127,396	9,674	8%
Consulting	78,225	104,367	85,348	-19,019	-18%
Total Continuing Education	187,066	222,088	212,744	-9,345	-4%
System Programs					
Delivery Services	177,490	237,920	242,386	4,466	2%
Inclusive Services	2,871	-	2,000		0%
Library Services to Youth	3,426	4,500	4,500	0	0%
Public Information	59,600	52,203	57,134	4,931	9%
Administration	428,568	467,505	474,867	7,362	2%
Total System Programs	671,956	762,128	780,887	18,758	2%
Other System Programs					
County Planning	38,151	52,190	55,388	3,199	6%
WCTS	206,214	219,096	223,289	4,193	2%
Total Other System Programs	244,365	271,286	278,678	7,392	3%
Grand Totals	2,376,914	2,647,274	2,701,243	53,970	2%

WINNEFOX LIBRARY SYSTEM
Expenditures by Account 2026 Budget

	2024 Actual	2025 Budgeted	2026 Proposed	2024-2025 Difference	
Personnel					
Salary Wages	1,199,211	1,251,905	1,307,541	55,636	4.44%
Fringe Benefits	333,226	357,401	353,213	(4,188)	-1.17%
Total	1,532,438	1,609,306	1,660,754	51,448	3.20%
Services					
Postage	6,681	5,100.00	8,700	-	
Advertising	175	500.00	500	-	
Rent	23,702	23,798.00	26,623	-	
Audit	13,545	13,000.00	16,000	-	
Strategic Planning	6,873	15,000.00	2,000	-	
ILS Enhancements	112,577	22,589.00	24,254	-	
Website	1,889	1,000.00	500	-	
ILS	297,304	394,518.00	405,928	-	
South Central Delivery	13,982	17,767.00	17,826	-	
Inclusive Services				-	
Legal Services				-	
Outreach & Marketing	6,438	20,000	15,000	-	
Misc. Services	6,106	28,500	38,000	-	
Total	489,271	541,772	555,331	13,559	3%
Insurance	14,430	17,500	20,000	2,500	14%
Equipment Maintenance					
Server Maintenance	930	2,200	3,170	-	
Color Copier Maintenance	11,299	10,500	5,500	-	
Vehicle Maintenance	7,087	10,000	20,000	-	
Total	19,317	22,700	28,670	5,970	26%
Travel, Training, and Dues	39,120	43,350	58,700	15,350	35%
Workshops	12,142	15,500	15,500	-	0%
Telecommunications & Network	62,957	60,000	56,756	(3,244)	-5%
Grant Expenses					
Winnefox Sponsored Grants	7,481	15,000	10,000	-	
Total	7,481	15,000	10,000	(5,000)	-33%
Utilities	1,854	1,890	1,811	(79)	-4%
Materials & Supplies					
Software	7,935	13,020.00	16,080	-	
Equipment	20,233	32,500.00	23,500	-	
Gasoline	17,610	15,000.00	24,000	-	
General Material & Supplies	25,398	34,500.00	36,300	-	

WINNEFOX LIBRARY SYSTEM
Expenditures by Account 2026 Budget

	2024 Actual	2025 Budgeted	2026 Proposed	2024-2025 Difference	
Meeting Expenses	1,256	3,000.00	3,500		
Total	72,432	98,020	103,380	5,360	5%
Collection Development	130,827	137,670	128,341	(9,329)	-7%
Capital Outlay	94,039	83,066	62,000	(21,066)	-25%
				-	