

MEMORANDUM

DATE: September 19, 2018
TO: Winnefox Library System Board of Trustees
FROM: Jeff Gilderson-Duwe, Director
SUBJECT: 2020 Winnefox, WALs, and WCTS budget proposals

Background

The 2020 budget proposal is essentially a “stay the course” budget. The 2020-2021 biennial state budget increased the base funding for library system aids to the same level as was extended to system in 2019. This means that we will be able to continue projects that were begun in 2018 and 2019, such as the GaleCourses online learning products, individual library project grants to support lifelong learning and workforce development, and five-days-per-week delivery schedules.

Personnel:

The 2020 budget proposal removes the 0.75 FTE Administrative Specialist position that had been added to the budget in 2019. Personnel and procedural changes in the Administrative Office have convinced me that we do not need the additional administrative support capacity at this time.

The 2020 budget proposal maintains the regional competitiveness of Winnefox’s pay plan by recommending that all three major facets be funded adequately:

- The entire pay matrix is proposed to be increased by 2.0% across the board;
- Step increases are budgeted for all eligible staff members; and
- Performance pay bonuses are budgeted for all full-time staff and for delivery drivers (\$10,000 in total).

Two developments with fringe benefits are reflected in the Winnefox, WALs and WCTS budgets.

- Health insurance cost changes are still being assessed; we have used an assumption of a 5% increase in health insurance premiums, which is in line with guidance offered earlier this summer by the Wisconsin Department of Employee Trust Funds (ETF).
- State retirement contribution level is increasing from 13.1% to 13.5% of participant’s gross pay. Winnefox will pay half – i.e., 6.75%.

Highlights of the three Winnefox unit 2020 proposed budgets are detailed below:

Winnefox:

1. Revenue
 - a. Increase in State System Aids of 6.6% to \$944,892.
 - b. Contractual revenue (from OPL) decrease due to removal of support for additional 0.75 Administrative Specialist in the budget.
 - c. Interest revenue estimate increased to \$30,000 (20%) based on 2018 actual amounts and year-to-date earnings in 2019.
2. Expenses
 - a. Overdrive: Requesting \$65,175 for statewide collection—up \$5,122. Looks like all libraries will contribute full amount. Expecting \$73,192 for Winnefox Advantage, a collection of eBooks and eAudiobooks available only to Winnefox library patrons. Also 5th year of Winnebago County \$10,000 special project grant for Overdrive Advantage content.

WALS

1. Revenues
 - a. 2020 Winnefox funding of WALS is \$81,226 -- down \$2,491 (3%)
 - b. 2020 member library support for WALS is \$688,925 – the same amount as in 2019. Due to uncertainty about the future of the library automation platform consolidation talks with OWLSnet, we decided to suspend the library cost-sharing formula for 2020 and make each library’s automation fee the same as in 2019.
 - c. Winnefox subsidization for the SirsiDynix BlueCloud Visibility module is phased out for 2020, eliminating that \$5,000 revenue.
2. Expenses
 - a. Personnel expenditures are budgeted to decrease by \$19,349 (7.1%) due to the fact that Jay Harland is more web developer than network manager.
 - b. Capital expenditures are proposed to be \$26,600 – down \$36,400 in large part because we have reached the long-term automation system replacement reserve level of \$500,000 and no major server purchases are planned in 2019.
 - c. ILS expenditures are budgeted to increase by \$13,981 (3.2%). Savings in this line caused by a reduction in OPL’s database management contract fee offset by a server purchase and plans to explore adding additional capabilities to library automation system.
 - d. Network support expenditures will include a second round of contracted network vulnerability assessment in 2020, which is estimated at \$9,000.

2020 Winnefox budget proposal highlights

WCTS:

1. Revenues
 - a. We are requesting a 2.5% increase in total county funding.
 - b. Revenues are budgeted to exceed Expenditures in 2020 to replenish reserves that are necessary to cover compensated absences, and capital equipment replacements.
2. Expenses
 - a. Over 90% of WCTS budget is personnel.
 - b. Personnel expenditures budgeted to decrease by \$8,372 (4.82%) due to moving costs of database-application developer out of WCTS budget. A home-grown library materials acquisition database that has been used for many years will be replaced by a SirsiDynix module that is part of the main library automation system.

Winnefox Library System
2020 Budget Summary

	2018 Actual	2019 Budget	2020 Budget	Difference 19 - 20	% Difference
State System Aids	885,885.00	885,885.00	944,892.00	59,007.00	6.66%
Special Project State Aid	29,504.00	59,007.00	0.00	-59,007.00	-100.00%
Interest Revenue	28,934.25	25,000.00	30,000.00	5,000.00	20.00%
Contractual Revenue	135,913.39	159,260.54	138,938.08	-20,322.46	-12.76%
Printing Revenue	9,741.93	5,500.00	8,000.00	2,500.00	45.45%
Overdrive Revenue from libraries	112,510.89	121,867.00	138,366.54	16,499.54	13.54%
Other Revenues	5,982.87	972.45	972.45	0.00	0.00%
Grant Revenue	10,000.00	10,000.00	10,000.00	0.00	0.00%
Total Operating Revenue	1,218,472.33	1,267,491.99	1,271,169.07	3,677.08	0.29%
Transfer from reserve--Visibility	7,500.00	5,000.00	0.00	-5,000.00	-100.00%
Total Operating Funds	1,225,972.33	1,272,491.99	1,271,169.07	-1,322.92	-0.10%

	2018 Actual	2019 Budget	2020 Budget	Difference 19 - 20	% Difference
Personnel	709,062.20	817,492.90	820,364.85	2,871.95	0.35%
Administrative Supplies & Expenses	77,565.10	75,726.59	80,304.79	4,578.20	6.05%
Capital Expenditures	8,665.32	4,500.00	4,200.00	-300.00	-6.67%
Services: Collections	129,532.17	137,782.00	154,481.54	16,699.54	12.12%
Services: Consulting	5,538.00	5,550.00	6,050.00	500.00	9.01%
Services: Continuing Education	11,076.88	21,750.00	23,000.00	1,250.00	5.75%
Services: Delivery	39,442.16	42,767.00	44,329.00	1,562.00	3.65%
Services: Interlibrary Loan	4,914.27	5,450.00	6,450.00	1,000.00	18.35%
Services: Public Information and Printing	9,727.57	12,544.89	11,544.89	-1,000.00	-7.97%
Services: Inclusive Services	32,000.00	59,007.00	35,000.00	-24,007.00	-40.69%
Services: Youth Service	372.50	100.00	350.00	250.00	250.00%
Services: Technology support	738.39	1,128.11	1,400.00	271.89	24.10%
Interfund Transfers	136,122.00	88,694.00	83,694.00	-5,000.00	-5.64%
Funds Allocated to Member Libraries	0.00	0.00	0.00	0.00	#DIV/0!
Total Operating Expenditures	1,164,756.56	1,272,492.49	1,271,169.07	-1,323.42	-0.10%

Winnefox Library System
2020 Budget
Revenue Detail

	2018 Actual Revenues	2019 Budget	2020 Budget	Difference 19 - 20	% Difference
State Aid	885,885.00	885,885.00	944,892.00	59,007.00	6.66%
State Aid -- Special Project Increase	29,504.00	59,007.00	0.00	-59,007.00	-100.00%
Interest	28,934.25	25,000.00	30,000.00	5,000.00	20.00%
Total State Aid and Interest	944,323.25	969,892.00	974,892.00	5,000.00	0.52%
Printing	9,741.93	5,500.00	8,000.00	2,500.00	45.45%
Miscellaneous Revenue	5,982.87	500.00	500.00	0.00	0.00%
WLA Legislative Initiative from Oshkosh	0.00	472.45	472.45	0.00	0.00%
Overdrive statewide collection--Library funding	51,745.00	56,867.00	65,175.00	8,308.00	14.61%
Overdrive Winnefox collection--Library funding	60,765.89	65,000.00	73,191.54	8,191.54	12.60%
Overdrive Winnefox collection--Winnebago Co. grant	10,000.00	10,000.00	10,000.00	0.00	0.00%
Total other Revenue	138,235.69	138,339.45	157,338.99	18,999.54	13.73%
Contractual Revenue					
OPL--Elec. Services	28,042.93	24,021.91	24,854.88	832.97	3.47%
OPL--Clerical	92,936.90	111,454.63	88,819.62	-22,635.01	-20.31%
OPL--Delivery	5,289.56	4,054.00	4,533.58	479.58	11.83%
Southwest Library System--Accounting	5,644.00	5,730.00	5,730.00	0.00	0.00%
Manitowoc Calumet Library System--CE	0.00	2,102.00	2,272.00	170.00	8.09%
Nicolet Federated Library System--CE	0.00	6,025.00	6,485.00	460.00	7.63%
Outagamie Waupaca Library System--CE	3,000.00	4,873.00	5,243.00	370.00	7.59%
WPLC website	1,000.00	1,000.00	1,000.00	0.00	0.00%
Total Contractual Revenue	135,913.39	159,260.54	138,938.08	-20,322.46	-12.76%
Total Revenue	1,218,472.33	1,267,491.99	1,271,169.07	3,677.08	0.29%

Winnefox Library System
2020 Budget
Expenditure Detail

	2018 Actual Expenditures	2019 Budget	2020 Budget	Difference 19 - 20	% Difference
Personnel					
Wages/Salaries	549,795.56	579,354.06	565,562.86	-13,791.20	-2.38%
Wisconsin Ret.	26,858.53	32,371.59	32,414.97	43.38	0.13%
FICA		44,320.59	43,551.26	-769.33	-1.74%
Health Insurance	117,737.44	134,513.91	151,724.01	17,210.10	12.79%
Life Insurance	1,919.51	2,234.75	2,145.55	-89.20	-3.99%
ICMA	6,348.91	6,698.00	6,466.20	-231.80	-3.46%
Performace payments		10,000.00	10,000.00	0.00	0.00%
Long Term Disability Insurance	0.00	0.00	0.00	0.00	#DIV/0!
Flexible Spending Plan	836.25	1,000.00	900.00	-100.00	-10.00%
Unemployment Compensation	0.00	2,000.00	2,000.00	0.00	0.00%
Workers Compensation Insurance	5,566.00	5,000.00	5,600.00	600.00	12.00%
Total Personnel	709,062.20	817,492.90	820,364.85	2,871.95	0.35%
Administrative Supplies & Expenses					
Postage	372.18	800.00	700.00	-100.00	-12.50%
Postage Equipment Expense	1,093.28	1,450.00	1,300.00	-150.00	-10.34%
Supplies - Office	1,808.56	1,600.00	2,500.00	900.00	56.25%
Telephone	780.00	650.00	800.00	150.00	23.08%
Legal Services	689.00	1,000.00	1,000.00	0.00	0.00%
Property Insurance		2,500.00	2,500.00	0.00	0.00%
Photocopier Maintenance (office)	305.00	250.00	500.00	250.00	100.00%
Rent	17,667.80	17,955.59	18,129.14	173.55	0.97%
Director's contract	33,371.85	33,431.00	34,075.65	644.65	1.93%
Audit	7,028.00	5,490.00	5,800.00	310.00	5.65%
Trustee Travel	1,764.94	2,500.00	2,500.00	0.00	0.00%
Software	4,268.54	1,300.00	4,000.00	2,700.00	207.69%
Staff Travel - Administrative	4,056.55	3,500.00	4,000.00	500.00	14.29%
Advertising	0.00	1,000.00	1,000.00	0.00	0.00%
Strategic planning	3,969.80	1,800.00	1,000.00	-800.00	-44.44%
Miscellaneous	389.60	500.00	500.00	0.00	0.00%
Total Administrative Supplies & Expenses	77,565.10	75,726.59	80,304.79	4,578.20	6.05%
Capital Expenditures					
Computers	8,665.32	2,000.00	1,700.00	-300.00	-15.00%
Van	0.00	2,500.00	2,500.00	0.00	0.00%
Total Capital Expenditures	8,665.32	4,500.00	4,200.00	-300.00	-6.67%
Services: Collection Development					
Professional Materials	294.29	150.00	350.00	200.00	133.33%
Periodicals	157.99	160.00	160.00	0.00	0.00%
Wisconsin Public Library Consortium Membersh	6,569.00	5,605.00	5,605.00	0.00	0.00%
Overdrive statewide collection	51,745.00	56,867.00	65,175.00	8,308.00	14.61%
Overdrive Winnefox collection (includes Winnebago Co. Grant)	70,765.89	75,000.00	83,191.54	8,191.54	10.92%
Total Services: Collection Development	129,532.17	137,782.00	154,481.54	16,699.54	12.12%
Services: Consulting					
CESA 6 GROW services	4,500.00	4,500.00	5,000.00	500.00	11.11%
SRLAAW membership	50.00	100.00	100.00	0.00	0.00%
GoTo Meeting subscription	500.00	500.00	500.00	0.00	0.00%
Surveymonkey subscription	288.00	250.00	250.00	0.00	0.00%
WiLS membership	200.00	200.00	200.00	0.00	0.00%
Total Services: Consulting	5,538.00	5,550.00	6,050.00	500.00	9.01%

Winnefox Library System
2020 Budget
Expenditure Detail

	2018 Actual Expenditures	2019 Budget	2020 Budget	Difference 19 - 20	% Difference
Continuing Education					
Workshop Expenses	3,013.92	16,000.00	17,000.00	1,000.00	6.25%
Mileage Reimbursement (WLS Funded)	679.68	750.00	700.00	-50.00	-6.67%
Staff Training & Travel	7,077.53	4,500.00	5,000.00	500.00	11.11%
Trustee workshop expenses	305.75	500.00	300.00	-200.00	-40.00%
Total Continuing Education	11,076.88	21,750.00	23,000.00	1,250.00	5.75%
Services: Delivery					
Cell Phone	152.13	160.00	160.00	0.00	0.00%
Gasoline	12,614.52	18,000.00	18,000.00	0.00	0.00%
Automotive Insurance	2,997.68	3,100.00	3,100.00	0.00	0.00%
Maintenance	7,175.58	5,000.00	6,400.00	1,400.00	28.00%
Van Replacement	2,500.00	2,500.00	2,500.00	0.00	0.00%
Intersystem Delivery	14,002.25	14,007.00	14,169.00	162.00	1.16%
Total Services: Delivery	39,442.16	42,767.00	44,329.00	1,562.00	3.65%
Services: Interlibrary Loan					
OCLC ILL	3,339.46	3,000.00	3,500.00	500.00	16.67%
ILL Supplies	361.44	350.00	350.00	0.00	0.00%
ILL Postage	1,213.37	2,000.00	2,500.00	500.00	25.00%
Staff Travel - ILL	0.00	100.00	100.00	0.00	0.00%
Total Services: Interlibrary Loan	4,914.27	5,450.00	6,450.00	1,000.00	18.35%
Services: Public Information and Printing					
WLA Legislative Initiative	443.00	944.89	944.89	0.00	0.00%
Printing Supplies	1,022.52	1,500.00	1,500.00	0.00	0.00%
Color Photocopier Maintenance	8,262.05	10,000.00	9,000.00	-1,000.00	-10.00%
Other	0.00	100.00	100.00	0.00	0.00%
Total Services: Public Information and Printing	9,727.57	12,544.89	11,544.89	-1,000.00	-7.97%
Services: Inclusive Services					
Gale Courses	32,000.00	34,000.00	35,000.00	1,000.00	2.94%
Library grant program	0.00	25,007.00	0.00	-25,007.00	-100.00%
Total Services: Inclusive Services	32,000.00	59,007.00	35,000.00	-24,007.00	-40.69%
Services: Youth Service					
1,000 Books app	100.00	100.00	100.00	0.00	0.00%
SLP support	272.50	0.00	250.00	250.00	#DIV/0!
Total Services: Youth Services	372.50	100.00	350.00	250.00	250.00%
Services: Technology Support					
Staff Travel	477.75	400.00	1,200.00	800.00	200.00%
WTEC travel	0.00	400.00	0.00	-400.00	-100.00%
Supplies	130.86	328.11	200.00	-128.11	-39.04%
Domain Name Registration	129.78	0.00	0.00	0.00	#DIV/0!
Total Services: Technology Support	738.39	1,128.11	1,400.00	271.89	24.10%
Inter Fund Transfers					
WALS support	128,622.00	83,694.00	83,694.00	0.00	0.00%
Winnefox Funding for Visibility	7,500.00	5,000.00	0.00	-5,000.00	-100.00%
Total Inter Fund Transfer	136,122.00	88,694.00	83,694.00	-5,000.00	-5.64%
Total Operating Expenditures	1,164,756.56	1,272,492.49	1,271,169.07	-1,323.42	-0.10%

Winnefox Automated Library Services 2020 Budget Summary

	2019 Budget	2020 Budget	Difference 2019-2020	% Difference
Member Library Funding	688,925.00	688,925.00	0.00	0.0%
Winnefox Funding	83,717.00	81,226.00	-2,491.00	-3.0%
Winnefox Funding for Visibility	5,000.00	0.00	-5,000.00	
Other	16,100.00	16,100.00	0.00	0.0%
Online Fine Payment	40,000.00	40,000.00	0.00	0.0%
Total Operating Revenue	833,742.00	826,251.00	-7,491.00	-0.90%

	2019 Budget	2020 Budget	Difference 2019-2020	% Difference
Personnel	271,249.00	251,900.00	-19,349.00	-7.1%
Administrative Supplies & Expenses	16,072.00	17,949.00	1,877.00	11.7%
ILS*	437,321.00	451,302.00	13,981.00	3.2%
Network Expenses*	69,100.00	65,100.00	-4,000.00	-5.8%
Online Fine Payment	40,000.00	40,000.00	0.00	0.0%
Total Operating Expenditures	833,742.00	826,251.00	-7,491.00	-0.9%

*Last year's budget had a separate line for combined capital expenditures and a line for Travel, Training, Dues. This year those expenditures got wrapped into the ILS or Network lines.

**Winnefox Automated Library Services
2020 Revenue Detail**

	2018 Actual	2019 Budget	2020 Budget	Difference 19-20	% Difference
Interest	22,809.00	16,000.00	16,000.00	0.00	0.00%
Winnefox Funding	128,622.00	83,717.00	81,226.00	-2,491.00	-2.98%
Winnefox Funding for Visibility	7,500.00	5,000.00	-	-5,000.00	-100.00%
Other		100.00	100.00	0.00	0.00%
Fine Payments Collected	36,639.50	40,000.00	40,000.00	0.00	0.00%
Total Non-member Revenue		144,817.00	137,326.00	\$ (7,491)	-5.17%
Member Library Funding	676,747.00	688,925.00	688,925.00	0.00	0.00%
Total Revenue	872,317.50	833,742.00	826,251.00	-7,491.00	-0.90%

Winnefox Automated Library Services

2020 Budget

Expenditure Detail

	2018 Actual	2019 Budget	2020 Budget	Difference 19-20	% Difference
Personnel					
Wages/Salaries	186,860.50	197,692.30	186,928.00	(10,764.30)	-5.44%
Wisconsin Ret.	12,519.70	12,948.80	12,618.00	(330.80)	-2.55%
FICA	13,533.20	15,123.50	14,393.00	(730.50)	-4.83%
Health Insurance	36,486.20	42,364.50	35,380.00	(6,984.50)	-16.49%
Life Insurance	314.80	403.80	367.00	(36.80)	-9.11%
ICMA	1,930.00	2,236.00	1,854.00	(382.00)	-17.08%
Workman's Compensation	835.60	480.00	360.00	(120.00)	-25.00%
Total Personnel	252,480.00	271,249.00	251,900.00	(19,348.90)	-7.13%
Administrative Supplies & Expenses					
Supplies	159.00	1,200.00	500.00	(700.00)	-58.33%
Miscellaneous	1,225.40	500.00	1,200.00	700.00	140.00%
Administrative Services (Director's Contract)	5,889.20	5,899.50	6,017.00	117.50	1.99%
Rent	3,221.40	3,272.00	3,272.00	-	0.00%
Telephone	120.00	150.00	150.00	-	0.00%
Software/Minor Equipment	3,093.28	1,200.00	3,000.00	1,800.00	150.00%
Property Insurance	-	300.00	300.00	-	0.00%
Audit	3,480.00	3,550.00	3,510.00	(40.00)	-1.13%
Total Administrative Supplies & Expenses	17,188.28	16,072.00	17,949.00	1,877.00	11.68%
ILS Server Maintenance Expenses					
Operating System	270.00	240.00	270.00	30.00	12.50%
Symphony software	107,870.00	120,300.00	122,608.00	2,308.00	1.92%
Subtotal--Symphony Maintenance costs	108,140.00	120,540.00	122,878.00	2,338.00	1.94%
ILS 3rd party Maintenance Expenses					
Oshkosh Public Library (database support)	195,453.27	200,144.00	150,144.00	(50,000.00)	-24.98%
OCLC	80,000.00	80,000.00	80,000.00	-	0.00%
Credit/debit card payments	1,027.14	926.84	1,027.00	100.16	10.81%
Syndetics catalog content enrichment	10,340.50	10,500.00	10,650.00	150.00	1.43%
Shoutbomb SMS messaging Maintenance	2,010.00	2,010.00	2,010.00	-	0.00%
Subtotal related ILS Maintenance costs	288,830.91	293,580.84	243,831.00	(49,749.84)	-16.95%
ILS Training, Travel, Continuing Ed					
SirsiDynix User's Group Membership	100.00	100.00	100.00	-	0.00%
Conference attendance	4,676.20	8,000.00	8,000.00	-	0.00%
Staff Mileage	434.90	500.00	500.00	-	0.00%
Member library mileage	1,747.20	2,500.00	2,500.00	-	0.00%
WALS meeting expenses	886.54	1,500.00	1,500.00	-	0.00%
Other	-	-	-	-	-
Subtotal- ILS training, travel	7,844.84	12,600.00	12,600.00	-	0.00%
ILS Capital					
Server	-	4,800.00	20,000.00	15,200.00	316.67%
PCs	-	2,000.00	-	(2,000.00)	-100.00%
Van replacement	2,500.00	2,500.00	2,500.00	-	0.00%
New Products (was Capital Reserves)	-	1,300.00	9,493.00	8,193.00	630.23%
	2,500.00	10,600.00	31,993.00	21,393.00	201.82%
ILS Operating Reserves			40,000.00	40,000.00	
Total ILS Costs	407,315.75	437,321.00	451,302.00	13,981.00	3.20%

Winnefox Automated Library Services

2020 Budget

Expenditure Detail

	2018 Actual	2019 Budget	2020 Budget	Difference 19-20	% Difference
Network Expenses					
Telecommunications					
Standard Telcom Equip, Maintenance & supp	15,968.84	10,700.00	13,700.00	3,000.00	28.04%
FoxNet	2,397.60	2,000.00	2,000.00	-	0.00%
WiscNet/TEACH library costs	12,600.00	12,600.00	12,600.00	-	0.00%
WiscNet membership/Network access	11,512.00	12,000.00	12,000.00	-	0.00%
Charter library costs	8,910.00	10,800.00	10,800.00	-	0.00%
Total telecommunications	51,388.44	48,100.00	51,100.00	3,000.00	6.24%
Other Network Support Expenses					
Security software	522.00	3,000.00	3,000.00	-	0.00%
Other equipment, products	5,028.14				
Other maintenance	114.00	1,000.00	1,000.00	-	0.00%
Total Other	5,664.14	4,000.00	4,000.00	-	0.00%
Travel, Training, Dues					
Staff Mileage	552.30	1,000.00	1,000.00	-	0.00%
Other	-	-	-	-	-
Total travel, training, dues	552.30	1,000.00	1,000.00	-	0.00%
Network Capital					
Servers	14,914.80				
Meraki Project	690.70	1,000.00	-	(1,000.00)	
Vulnerability Testing Project (new)			9,000.00	9,000.00	
Major Telecommunications Equip	25,627.10	15,000.00		(15,000.00)	-100.00%
	41,232.60	16,000.00	9,000.00	(7,000.00)	-43.75%
Total Network	98,837.48	69,100.00	65,100.00	(4,000.00)	-5.79%
Online fine payment passthrough	41,476.40	40,000.00	40,000.00	-	0.00%
Total Operating Expenditures	817,297.91	833,742.00	826,251.00	(7,491.00)	-0.90%

WCTS
2020 Budget
Revenue Detail

	2018 Actual	2019 Budget	2020 Proposed	Difference 19 - 20	% Difference
County Contracts					
Green Lake County Contract	58,577.58	60,343.73	61,721.11	1,377.38	2.28%
Marquette County Contract	47,200.50	48,369.39	49,598.35	1,228.96	2.54%
Waushara County Contract	74,881.26	76,654.63	78,675.58	2,020.95	2.64%
Total County Contracts	180,659.34	185,367.74	189,995.04	4,627.30	2.50%
Other Operating Revenue					
Interest Revenue	1,865.33	1,300.00	1,500.00	200.00	15.38%
Rotating collection administrative fee (\$0 for WCTS libraries, \$25 for non-WCTS libraries)	450.00	1,400.00	250.00	-1,150.00	-82.14%
DVD/CD refinishing (25 cents per disk)	1,221.75	600.00	800.00	200.00	33.33%
Library purchase of supplies from stock		500.00	500.00	0.00	0.00%
Misc Revenue	996.89	50.00	50.00	0.00	0.00%
Total Other Operating Revenue	4,533.97	3,850.00	3,100.00	-750.00	-19.48%
Rotating Collections					
ABC (20 libraries)	7,125.00	7,350.00	7,500.00	150.00	2.04%
Large Print (18 libraries)	3,515.97	3,400.00	4,050.00	650.00	19.12%
Total Rotating Collections	10,640.97	10,750.00	11,550.00	800.00	7.44%
Total Revenue	195,834.28	199,967.74	204,645.04	4,677.30	2.34%

WCTS
2020 Budget
Expenditure Detail

	2018 Actual	2019 Budget	2020 Proposed	Difference 19 - 20	% Difference
Personnel					
Wages/Salaries	109,032.37	110,959.41	106,450.26	-4,509.15	-4.06%
Wisconsin Ret.	6,888.37	6,865.56	6,762.53	-103.02	-1.50%
FICA	7,655.83	8,488.39	8,196.67	-291.72	-3.44%
Health Insurance	41,188.37	44,103.13	40,585.61	-3,517.52	-7.98%
Life Insurance	570.38	543.25	670.19	126.94	23.37%
ICMA	2,671.09	2,678.00	2,600.00	-78.00	-2.91%
Long Term Disability Insurance	0.00	0.00	0.00	0.00	#DIV/0!
Workman's Compensation	0.00	0.00	0.00	0.00	#DIV/0!
Total Personnel	168,006.41	173,637.74	165,265.26	-8,372.48	-4.82%
Administrative Services & Supplies					
Postage	38.69	40.00	40.00	0.00	0.00%
Supplies - Office	663.84	800.00	800.00	0.00	0.00%
Telephone - Office	191.39	200.00	200.00	0.00	0.00%
Photocopier Maintenance (office)	178.93	165.00	190.00	25.00	15.15%
Administrative Services (Director's Contract)	0.00	0.00	0.00	0.00	#DIV/0!
Audit	0.00	0.00	0.00	0.00	#DIV/0!
Rent	6,700.00	6,700.00	6,700.00	0.00	0.00%
Miscellaneous	210.23	500.00	500.00	0.00	0.00%
Total Administrative Services & Supplies	7,983.08	8,405.00	8,430.00	25.00	0.30%
Capital Expenditures					
Total Capital Expenditures	2,227.59	0.00	0.00	0.00	#DIV/0!
Library Materials					
Cataloging & Processing Supplies	5,993.61	6,500.00	6,500.00	0.00	0.00%
Periodicals	425.23	325.00	435.00	110.00	33.85%
CD/DVD refinishing supplies		150.00	150.00	0.00	0.00%
Total Library Materials	6,418.84	6,975.00	7,085.00	110.00	1.58%
Staff Training, Travel & Dues					
Staff Training	9.37	100.00	100.00	0.00	0.00%
Staff Travel -- Consulting	574.45	100.00	700.00	600.00	600.00%
Total Staff Training, Travel & Dues	583.82	200.00	800.00	600.00	300.00%
Rotating Collections					
ABC (20 libraries)	3,094.61	7,350.00	7,500.00	150.00	2.04%
Large Print (18 libraries)	3,721.50	3,400.00	4,050.00	650.00	19.12%
Total Rotating Collections	6,816.11	10,750.00	11,550.00	800.00	7.44%
Total Operating Expenditures	192,035.85	199,967.74	193,130.26	-6,837.48	-3.42%