To: Library Board
Fr: Peter Loeffel, Library Director
July 15, 2026
Re: 2027 Library operating budget request

Purpose/Need

The Library Board approves an annual Wauwatosa Public Library (WPL) operating budget request.

2026 Library Budget Request Notes

The City finance department has provided a 2% allowance for operating expense increases. The operating expenses are the 6000 object range, from 6002 through 6099.

2026 original operating expense budget	$462,325.00
2027 2% allowable operating increase	$9,246.50
2027 allowable operating expense total	$471,571.50

Revenue estimates (4000, excluding 4960 TRANSFER FROM GENERAL FUND)

2026 budget	$416,772.00
2027 estimated	$395,392.00
Change	($21,380.00); -0.6%

Operating expenditures (6000-6099)

2026 budget	$462,325.00
2027 proposed	$471,571.50
Change	$9,246.50; 2.0%

Object categories

4000	Revenue
5000	Wages and Benefits
6000	Operating Expenses
6200	Services
6300	Utilities
6400	Fixed Charges
6500	Internal Charges
7000	Capital Outlay

Revenue Accounts

4510 LATE FEE

Revenue collected from overdue fines on material that was returned past their due date. Overdue fines collected at WPL on materials owned by other libraries is deposited into this account.

2026 budget: $8,000.00
2027 estimate: $8,000.00
Change: $0.00; 0.0%

4628 DAMAGE TO CITY PROPERTY

Revenue collected from fees on damaged or lost material.

2026 budget: $8,500.00
2027 estimate: $9,000.00
Change: $500.00; 5.9%

4699 OTHER PUBLIC CHARGES

Revenue collected from photocopier printing fees, computer printing fees, and faxing fees. Revenue in this org is subject to sales tax.

2026 budget: $18,000.00
2027 estimate: $25,000.00
Change: $7,000; 38.9%

The increase is due increased printing totals and increasing printing fees from $0.10 to $0.25 per page for black and white printouts, and $0.25 to $0.50 per page for color printouts.

4708 CHARGES TO OTHER LIBRARIES

Revenue from fees collected for circulating material to Milwaukee County residents living outside of Wauwatosa. The majority is from the Milwaukee County Federated Library System Member Reserve Fund payment, which is intended to compensate member libraries for serving other member libraries' residents. The remaining revenue is from serving West Milwaukee residents.

2026 Member Reserve Fund payment	$360,772.00
2027 Member Reserve Fund payment	$332,492.00

2026 budget: $361,472.00
2027 estimate: $333,192.00
Change: ($28,280.00), -7.8%

4808 SALE OF CITY PROPERTY – NONCAP

Revenue from used book and material sales. Revenue in this org is subject to sales tax.

2026 budget: $18,000.00
2027 estimate: $18,000.00
Change: $0.00, 0.0%

4820 P-CARD REBATE

Revenue from a cash rebate on P-card purchases. WPL receives half of the rebate on the previous year's P-card purchases, and that amount is transferred to this org in the first quarter. The rebate is available to be expended out of 6097 PCARD REBATE. The City retains the other half of the rebate on P-card purchases.

2026 budget: $0.00 in the 2026 original budget, $4,658.39 rebate added in the first quarter of 2026.
2027 estimate: Determined by City Finance staff in early 2027

4832 FOOD BEVERAGE AND MRCHAND SALE

Revenue from items that WPL sells, including ear buds, flash drive and tote bag sales. Expenses for these sale items are spent from 6099 OTHER EXPENSES. Revenue in this org is subject to sales tax.

2026 budget: $2,800.00
2027 estimate: $2,200.00
Change: ($600.00); -21.4%

4960 TRANSFER FROM GENERAL FUND

Municipal appropriation from the City of Wauwatosa to fund WPL services. The municipal appropriation is the difference between the total WPL expenditure budget and anticipated WPL revenues.

2026 budget: $3,330,200.24
2027 request: $
Change: $
Determined by City Finance staff in September

Expenditure Accounts

5010 REGULAR PAY

2026 budget: $1,819,951.99
2027 request: $
Change: $
Determined by City Finance staff in August.

5050 OFF TIME

Pay for time used for vacation, floating holiday, parental leaves, sick, funeral, and jury duty is taken in 5050 OFF TIME instead of 5010 REGULAR PAY.

2026 budget: $0.00
2027 request: $0.00
Change: $0.00, 0.0%

5110 OVERTIME

2026 budget: $0.00
2027 request: $0.00
Change: $0.00, 0.0%

5210 FRINGE

City contributions for health, dental, vision, and life insurance.

2026 budget: $348,852.00

2027 request: $
Change: $
Determined by City Finance staff in August.

5220 WORKERS COMP
2026 budget: $19,039.06
2027 request: $
Change: $
Determined by City Finance staff in August.

5230 SOCIAL SECURITY
2026 budget: $135,710.35
2027 request: $
Change: $
Determined by City Finance staff in August.

5240 WRS
City contributions to the Wisconsin Retirement System for eligible employees.
2026 budget: $101,664.02
2027 request: $
Change: $
Determined by City Finance staff in August.

6002 PROFESSIONAL DEVELOPMENT
Training, conferences and travel expenses, including mileage reimbursements for work-related travel.
2026 budget: $10,000.00
2027 request: $7,286.50
Change: ($2,713.5); -27.1%

6003 OFFICE SUPPLIES
Basic office supply expenses.
2026 budget: $12,000.00
2027 request: $12,000.00
Change: $0.00, 0.0%

6004 PRINTING AND DUPLICATION
Printing supplies such paper, and toner and ink for public and staff computers, and date due printers.
2026 budget: $11,500.00
2027 request: $23,000.00
Change: $11,500.00; 100.0%

The increase is due to increased toner costs and increased printing totals.

6005 MEMBERSHIP AND DUES
Professional memberships in the Wisconsin Library Association, the American Library Association, Public Library Association and other professional organizations.
2026 budget: $3,595.00

2027 request: $3,845.00
Change: $250.00; 7.0%

6006 BOOKS AND PERIODICALS
Materials for the WPL's collection including books, audiobooks, videos, magazines, newspapers, music, reference collection, digital materials, online databases, explore passes, library of things, and circulating art collection.
2026 budget: $386,000.00
2027 request: $386,000.00
Change: $0.00; 0.0%

6008 OTHER SUPPLIES
Material processing supplies such as barcodes, RFID supplies and protective book covers.
2026 budget: $14,280.00
2027 request: $14,280.00
Change: $0.00; 0.0%

6013 POSTAGE
Mail originating at WPL, and the cost of patron notices mailed by the Milwaukee County Federated Library System on behalf of Wauwatosa.
2026 budget: $1,000.00
2027 request: $1,000.00
Change: $0.00; 0.0%

6018 MARKETING AND PROMOTION
Promotional material and handouts such as bookmarks, brochures, posters, and magnets, outreach supplies, and e-newsletter expenses.
2026 budget: $5,000.00
2027 request: $5,000.00
Change: $0.00; 0.0%

6027 PROGRAMMING
Performer and presenter costs, program supplies, and WPL's movie license.
2026 budget: $11,150.00
2027 request: $11,150.00
Change: $0.00, 0.0%

6097 PCARD REBATE
The pcard rebate is added to this account, with an amount determined in the first quarter of 2027.
2026 budget: $4,658.39
2027 request: Determined by City staff in 2027

6099 OTHER EXPENSES
Book cart replacements, volunteer costs, meeting hosting costs, and other incidental expenses. This account also includes expenses for items WPL sells, including ear buds, flash drives and tote bags. Revenue from these items is deposited in 4832 FOOD BEVERAGE AND MERCHNDS SALE.

2026 budget: $7,800.00
2027 request: $8,010.00
Change: $210.00, 2.7%

6202 GENERAL SERVICES
Contracted services including OCLC costs, maintenance contracts for equipment including photocopiers, self-check machines and security gates, laptop kiosk maintenance, and the Children's Library fish tank maintenance.
2026 budget: $57,376.69
2027 request: $
Change: $
Determined by WPL staff at a later date

6206 EQUIPMENT REPAIRS
Repair of equipment including barcode scanners and security cameras.
2026 budget: $1,500.00
2027 request: $
Change: $
Determined by WPL staff at a later date

6210 AUDITING SERVICES
2026 budget: $1,432.00
2027 request: $
Change: $
Determined by City staff at a later date

6211 CREDIT CARD PROCESSING
Credit card processing fees and for WPL's portion of the Milwaukee Country Federated System's ecommerce fees for CountyCat transactions.
2026 budget: $4,500.00
2027 request: $
Change: $
Determined by City staff at a later date

6306 TELECOMMUNICATIONS
City telephone expenses.
2026 budget: $800.00
2027 request: $
Change: $
Determined by City staff at a later date

6409 SOFTWARE HOSTING

Contracted software hosting fees including book vendor subscription, public PC printing software, wireless internet software, virtual meeting software, and website and staff intranet hosting fees.

2026 budget: $4,903.75
2027 request: $
Change: $
Determined by WPL staff at a later date

6411 SOFTWARE MAINTENANCE

Software maintenance costs including public PC time management costs, public PC protection software costs, laptop kiosk software, and various software purchases such as Microsoft Office and Adobe.

2026 budget: $5,100.00
2027 request: $
Change: $
Determined by City staff at a later date

6503 INFORMATION SYSTEMS

WPL's portion of City IT expenses for the Municipal Complex.

2026 budget: $240,057.38
2027 request: $
Change: $
Determined by City staff at a later date

6504 MUNICIPAL COMPLEX RENT

WPL's portion of the Municipal Complex's maintenance, cleaning, heating, electrical, and other building expenses.

2026 budget: $508,760.00
2027 request: $
Change: $
Determined by City staff at a later date

6602 BUDGET ONLY

WPL is will received $360,722.00 from MCFLS in 2026, an increase of $37,089.00 from 2025. $35,000.00 of that total was being reserved for use in 2027 to partially offset the cost of an anticipated additional librarian position in 2027.

2026 budget: $35,000.00
2027 request: $
Change: $
Determined by City staff at a later date

7001 FIXED ASSET

2026 budget: $0.00
2027 request $0.00
Change: $0.00; 0%

Recommendation

To approve a motion to adopt the 2027 Library operating budget request.