



## **2026 Library Budget Request Notes**

### **September 17, 2025 Library Board Meeting**

The Library Board approves the annual Wauwatosa Public Library (WPL) budget request. City departments submitted budget requests by July 31. The Board approved an operating expense request during its July board meeting. City and WPL staff completed payroll and other expenses in August. The Board approves a complete 2026 Library budget request during its September board meeting.

#### **Revenue estimates (4000-4960)**

2025 Budget	\$3,504,271.61
2026 Estimated	\$3,746,972.24
Change	\$242,700.63, 6.9%

#### **Expenditures (5000-7001)**

2025 Budget	\$3,504,271.61
2026 Request	\$3,746,972.24
Change	\$242,700.63, 6.9%

#### **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 library material returned past their due date. Overdue fines collected at WPL on materials owned by other libraries continues to be deposited into this account.

2025 Budget: \$7,000.00

2026 Estimate: \$8,000.00

Change: \$1,000.00; 14.3%

### 4628 DAMAGE TO CITY PROPERTY

Revenue collected from fees on damaged library material or material that was not returned.

2025 Budget: \$8,500.00

2026 Estimate: \$8,500.00

Change: \$0.00; 0.0%

### 4699 OTHER PUBLIC CHARGES

Revenue collected from public photocopier printing fees, public computer printing fees, and faxing fees. Faxing fees are now included with the addition of the new document station in the Adult Library. Faxing fees were previously deposited in 4832 FOOD BEVERAGE AND MRCHAND SALE. Revenue in this org is subject to sales tax.

2025 Budget: \$16,000.00

2026 Estimate: \$18,000.00

Change: \$2,000.00; 12.5%

### 4708 CHARGES TO OTHER LIBRARIES

Revenue collected for circulating material to Milwaukee County residents living outside of Wauwatosa. Most is from the Milwaukee County Federated Library System Member Reserve Fund payment. The remaining revenue is from serving residents of West Milwaukee, the only Milwaukee County community without a public library.

2025 Member Reserve Fund payment \$323,683

2026 Member Reserve Fund payment \$360,772

Estimated 2026 West Milwaukee payment \$700.00

The Member Reserve Fund payment increase is due to a combination of an increase in the size of the Member Reserve Fund pool and increased state aid for library systems and an increase in WPL's share of Milwaukee County Federated Library System net positive transactions.

2025 Budget: \$324,383.00

2026 Estimate: \$361,472.00

Change: \$37,089.00, 11.4%

### 4808 SALE OF CITY PROPERTY – NONCAP

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

2025 Budget: \$17,000.00

2026 Estimate: \$18,000.00

Change: \$1,000.00, 5.9%

#### **4820 P-CARD REBATE**

Revenue from a cash rebate on P-card purchases. The Library receives half of the rebate on the Library's previous year P-card purchases, and that amount is transferred to this org in the first quarter. The rebate is available to be expended out of 6099 OTHER EXPENSES. The City retains the other half of the rebate on Library P-card purchases.

2025 Budget: \$0.00 in the 2025 original budget, \$4,307.81 rebate added in February, 2025.

2026 Estimate: Determined by City Finance staff in early 2026

#### **4832 FOOD BEVERAGE AND MRCHAND SALE**

Revenue from items the Library sells, including ear buds, flash drive and tote bag sales. Fax cards are no longer issued; Faxing fees are now included in 4699 OTHER PUBLIC CHARGES. Expenses for these sale items are spent from 6099 OTHER EXPENSES. Revenue in this org is subject to sales tax.

2025 Budget: \$2,800.00

2026 Estimate: \$2,800.00

Change: \$0; 0.0%

#### **4960 TRANSFER FROM GENERAL FUND**

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

2025 Budget: \$3,128,588.61

2026 Request: \$3,330,200.24

Change: \$201,611.63; 6.4%

### **Expenditure Accounts**

#### **5010 REGULAR PAY**

2025 Budget: \$1,726,885.41

2026 Request: \$1,819,951.99

Change: \$93,066.58; 5.4%

#### **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.

2025 Budget: \$0.00

2026 Request: \$0.00

Change: \$0.00, 0.0%

#### **5099 SALARY AND ATTRITION**

This account reflects an estimated savings attained through typical shelve turnover. This is not being used in the 2026 budget.

2025 Budget: (\$6,818.12)

2026 Request: (\$0.00)

Change: \$6,818.12

**5110 OVERTIME**

2025 Budget: \$0.00

2026 Request: \$0.00

Change: \$0.00; 0.0%

**5210 FRINGE**

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

2025 Budget: \$349,916.10

2026 Request: \$348,852.00

Change: (\$1,064.10); -0.3%

**5220 WORKERS COMP**

2025 Budget: \$11,973.00

2026 Request: \$19,039.06

Change: \$7,066.06; 59.0%

**5230 SOCIAL SECURITY**

2025 Budget: \$130,534.00

2026 Request: \$135,710.35

Change: \$5,176.35; 4.0%

**5240 WRS (Wisconsin Retirement System)**

City pension contributions for eligible employees.

2025 Budget: \$96,609.00

2026 Request: \$101,664.02

Change: \$5,055.02; 5.2%

**6002 PROFESSIONAL DEVELOPMENT**

Training, conferences and travel expenses, including mileage reimbursements for work-related travel.

2025 Budget: \$10,500.00

2026 Request: \$10,000.00

Change: (\$500.00); -4.8%

**6003 OFFICE SUPPLIES**

Basic office supply expenses.

2025 Budget: \$12,000.00

2026 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.

2025 Budget: \$10,710.00

2026 Request: \$11,500.00

Change: \$790.00; 7.4%

#### **6005 MEMBERSHIP AND DUES**

Professional memberships in the Wisconsin Library Association, the American Library Association, Public Library Association and other professional organizations.

2025 Budget: \$3,382.00

2026 Request: \$3,595.00

Change: \$213.00; 6.3%

#### **6006 BOOKS AND PERIODICALS**

Materials for 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.

2025 Budget: \$386,000.00

2026 Request: \$386,000.00

Change: \$0.00; 0.0%

#### **6008 OTHER SUPPLIES**

Material processing supplies such as barcodes, RFID supplies and protective book covers.

2025 Budget: \$14,280.00

2026 Request: \$14,280.00

Change: \$0.00; 0.0%

#### **6013 POSTAGE**

WPL share of library system postage and WPL postage.

2025 Budget: \$1,000.00

2026 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.

2025 Budget: \$3,570.00

2026 Request: \$5,000.00

Change: \$1,430.00; 40.1%

#### **6027 PROGRAMMING**

Performer and presenter costs, program supplies, and WPL's movie license. Of the Library's three main service goals (reference, materials, and programming), programming has not been given the same financial resources as the other two. By increasing our programming budget, the Library can deliver the quality and quantity of programming a community of our size anticipates from its City services. We can also begin to sustainably support our own programming without relying on outside entities or the Library Foundation for supplemental support. In 2025, the Children's Library requested \$1,750 in programming support from the Foundation to supplement our budget. The Adult Library requests programming support for their Speaker Series from the Foundation annually.

2025 Budget: \$7,140.00

2026 Request: \$11,150.00

Change: \$4,010.00, 56.2%

#### **6099 OTHER EXPENSES**

Book cart replacements, volunteer costs, meeting hosting costs, and other incidental expenses. This account also includes expenses for items the Library sells, including ear buds, flash drives and tote bags. Revenue from these items is deposited in 4832 FOOD BEVERAGE AND MERCHANDISE SALE. The pc card rebate is added to this account, with an amount determined in the first quarter of 2025.

2025 Budget: \$7,700.00  
2026 Request: \$7,800.00  
Change: \$100.00, 1.3%

#### **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.

2025 Budget: \$41,781.50  
2026 Request: \$57,376.69  
Change: \$15,595.19; 37.3%

#### **6206 EQUIPMENT REPAIRS**

Repair of equipment including barcode scanners and security cameras.

2025 Budget: \$1,500.00  
2026 Request: \$1,500.00  
Change: \$0.00; 0.0%

#### **6210 AUDITING SERVICES**

WPL share of City audit expenses. Completed by City Finance staff.

2025 Budget: \$1,390.72  
2026 Request: \$1,432.00  
Change: \$41.28; 3.0%

#### **6211 CREDIT CARD PROCESSING**

WPL share of CountyCat transaction fees and credit card processing fees. Completed by City Finance staff.

2025 Budget: \$2,600.00  
2026 Request: \$4,500.00  
Change: \$1,900.00; 73.1%

#### **6306 TELECOMMUNICATIONS**

WPL share of City telephone expenses.

2025 Budget: \$800.00  
2026 Request: \$800.00  
Change: \$0.00; 0.0%

#### **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.

2025 Budget: \$4,575.00

2026 Request: \$4,903.75

Change: \$328.75; 7.2%

#### **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.

2025 Budget: \$3,755.00

2026 Request: \$5,100.00

Change: \$1,345.00; 35.8%

#### **6503 INFORMATION SYSTEMS**

WPL share of City IT expenses for the Municipal Complex. Completed by City IT staff. IT is updating public PCs and public laptops in 2026.

2025 Budget: \$198,611.00

2026 Request: \$240,057.38

Change: \$41,446.38; 20.9%

#### **6504 MUNICIPAL COMPLEX RENT**

WPL share of City facilities expenses for the Municipal Complex. Completed by City Facilities staff.

2025 Budget: \$483,877.00

2026 Request: \$508,760.00

Change: \$24,883.00; 5.1%

#### **6602 BUDGET ONLY**

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

2025 Budget: \$0.00

2026 Request: \$35,000.00

Change: \$35,000.00