



To: Library Board
Fr: Peter Loeffel, Library Director
July 16, 2025
Re: 2025 Library operating budget request

Purpose/Need

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

2026 Library Budget Request Notes

City departments submit budget requests by July 31. The Board will approve an operating budget request during its July board meeting. City and WPL staff will determine payroll and other expenses later in July and August. The Board will approve a complete 2026 Library budget request during its September board meeting.

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.

2025 Original Operating Expense Budget	\$456,282
2026 2% allowable operating increase	\$9,126
2026 Allowable operating expense total	\$465,408

Revenue Estimates (4000, Excluding 4960 TRANSFER FROM GENERAL FUND)

2025 Budget	\$375,683.00
2026 Estimated	\$416,772.00
Change	\$41,089.00; 10.9%

Operating Expenditures (6000-6099)

2024 Budget	\$456,282.00
2025 Proposed	\$462,325.00
Change	\$6,043.00; 1.3%

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 that was 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; 12.5%

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.

2025 Member Reserve Fund payment \$323,683

2026 Member Reserve Fund payment \$360,772

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, 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: \$0.00; 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: \$

Change: \$

Determined by City Finance staff in September

Expenditure Accounts

5010 REGULAR PAY

2025 Budget: \$1,726,885.41

2026 Request: \$

Change: \$

2026 Payroll account totals are 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.

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.

2025 Budget: (\$6,818.12)

2026 Request:

Change:

2026 Payroll account totals are determined by City Finance staff in August.

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: \$

Change: \$

2026 Payroll account totals are determined by City Finance staff in August.

5220 WORKERS COMP

2025 Budget: \$11,973.00

2026 Request: \$

Change: \$

2026 Payroll account totals are determined by City Finance staff in August.

5230 SOCIAL SECURITY

2025 Budget: \$130,534.00

2026 Request: \$

Change: \$

2026 Payroll account totals are determined by City Finance staff in August.

5240 WRS (Wisconsin Retirement System)

City pension contributions for eligible employees.

2025 Budget: \$96,609.00

2026 Request: \$

Change: \$

2026 Payroll account totals are determined by City Finance staff in August.

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 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.

2025 Budget: \$386,000.00

2026 Request: \$386,000.00

Change: \$0.00; 0.0%

6008 OTHER SUPPLIES

Library 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

Mail originating at WPL, and the cost of patron notices mailed by the Milwaukee County Federated Library System on behalf of Wauwatosa.

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. In 2025, the Library has used marketing funds to purchase giveaway books for our outreach events, investing less money in plastic tchotchkes which do not provide the same direct positive impact as literature. This is a patron-centered initiative adopted to enrich the lives of community members. By increasing our marketing funds, we can continue to expand this outreach effort.

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:

Change:

Determined by WPL staff at a later date

6206 EQUIPMENT REPAIRS

Repair of equipment including barcode scanners and security cameras.

2025 Budget: \$1,500.00

2026 Request: \$

Change: \$

Determined by WPL staff at a later date

6210 AUDITING SERVICES

2025 Budget: \$1,390.72

2026 Request: \$

Change: \$

Determined by City staff at a later date

6211 CREDIT CARD PROCESSING

Credit card processing fees and for Wauwatosa's portion of the Milwaukee Country Federated System's ecommerce fees for CountyCat transactions.

2025 Budget: \$2,600.00

2026 Request: \$

Change:

Determined by City staff at a later date

6306 TELECOMMUNICATIONS

City VoIP telephone expenses.

2025 Budget: \$800.00

2026 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.

2025 Budget: \$4,575.00

2026 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.

2025 Budget: \$3,755.00

2026 Request: \$

Change: \$

Determined by City staff at a later date

6503 INFORMATION SYSTEMS

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

2025 Budget: \$198,611.00

2026 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.

2025 Budget: \$483,877.00

2026 Request: \$

Change: \$

Determined by City staff at a later date

Recommendation

To approve a motion to adopt the 2026 Library operating budget request.