

2024 WVLS Budget

Exhibit 19

WVLS Board of Trustees Meeting; February 17, 2024

2024 Anticipated Income

County Appropriations		\$41,185
State Aid		\$1,249,171
Grants/Receipts		\$148,553
Professional Learning	21,525	
Improved Discovery Solutions	50,000	
Sparsity Aid	77,028	
Interest		\$15,000
All Other Income		\$2,057,049
WVLS Reserves / Carryover	592,184	
LEAN WI HR	29,718	
WVLS P/T Accounts	96,620	
LWIN Tech Svcs	58,380	
V-Cat Revenue		
V-Cat ILS Admin. (WVLS)	95,000	
V-Cat Hardware Maint. (LW)	16,500	
V-Cat Budget Balance	133,100	
V-Cat Disaster Recovery	10,500	
V-Cat Reserves	459,507	
LEAN WI Revenue		
Member Partner Shares	188,276	
Other Revenue	10,000	
Prepaid Service Credit	15,000	
Disaster Recovery	28,718	
LEAN WI Reserves	292,866	
Unexpended Funds	30,680	

2024 TOTAL INCOME

\$3,510,958

2024 Anticipated Expenses

Operating Expenditures		\$1,974,425
Operating WVLS	401,306	
Operating WVLS (V-Cat)	95,000	
Operating WVLS (LEAN WI HR)	29,718	
Salaries	803,959	
Benefits	297,275	
Operating - V-Cat	133,100	
Operating - LW	139,878	
Operating - LW HR	57,689	
Operating - LW (WVLS V-Cat)	16,500	
Nonoperating Expenditures		\$1,536,533
WVLS P/T Accounts	96,620	
WVLS Grant Projects	71,525	
Operating - LW (WVLS LWIN)	58,380	
Resource Development Fund	190,000	
IT Equipment Fund	15,000	
Reserve Fund - WVLS	190,000	
Reserve Fund - V-Cat	470,007	
Reserve Fund - LEAN WI	445,001	
2024 TOTAL EXPENSES		\$3,510,958

Balance

(\$0)

2024 WVLS Budget (Approved by WVLS BOT in 2/2024)

INCOME

		2023	2023	2023	2024	CHANGE FROM	% OF	CHANGE FROM
		REQUEST	8 MONTHS	EST. ACTUAL	REQUEST	2023 BUDGET	2023 BUDGET	2023 EST. ACTUAL
All Other Income		\$1,870,262.00	\$521,457.22	\$2,130,492.97	\$2,057,049.18	\$186,787.18	109.987%	(\$73,443.79)
County Appropriations		\$41,185.00	\$41,185.00	\$41,185.00	\$41,185.00	\$0.00	100.000%	\$0.00
State Aid		\$1,135,679.00	\$1,135,678.00	\$1,135,678.00	\$1,249,171.00	\$113,492.00	109.993%	\$113,493.00
Grants		\$159,848.00	\$159,848.00	\$167,091.69	\$148,553.00	(\$11,295.00)	92.934%	(\$18,538.69)
Interest		\$10,000.00	\$2,788.00	\$35,957.53	\$15,000.00	\$5,000.00	150.000%	(\$20,957.53)
Total:		\$3,216,974.00	\$1,860,956.22	\$3,510,405.19	\$3,510,958.18	\$293,984.18	109.139%	\$552.99

OPERATING EXPENDITURES

WVLS		2023	2023	2023	2024	CHANGE FROM	% OF	CHANGE FROM
	ACCOUNT	REQUEST	8 MONTHS	EST. ACTUAL	REQUEST	2023 BUDGET	2023 BUDGET	2023 EST. ACTUAL
121	Communications	\$10,209.00	\$4,346.00	\$5,692.55	\$8,750.00	(\$1,459.00)	85.709%	\$3,057.45
122	Office Supplies	\$4,930.00	\$1,650.00	\$2,529.32	\$10,552.00	\$5,622.00	214.037%	\$8,022.68
124	Postage/Delivery	\$223,530.00	\$146,180.00	\$212,904.59	\$234,230.00	\$10,700.00	104.787%	\$21,325.41
125	Staff Travel	\$20,000.00	\$8,455.00	\$22,561.56	\$22,500.00	\$2,500.00	112.500%	(\$61.56)
126	Board Travel	\$16,270.00	\$3,777.00	\$9,759.82	\$17,400.00	\$1,130.00	106.945%	\$7,640.18
129	Insurance, Dues, Audit	\$29,170.00	\$24,383.00	\$25,555.21	\$30,795.00	\$1,625.00	105.571%	\$5,239.79
134	Special Projects	\$18,000.00	\$3,000.00	\$7,443.60	\$34,100.00	\$16,100.00	189.444%	\$26,656.40
135	Workshops	\$16,000.00	\$9,288.00	\$17,867.12	\$7,500.00	(\$8,500.00)	46.875%	(\$10,367.12)
136	Equipment Maint./Supplies	\$4,523.00	\$2,850.00	\$4,465.36	\$9,897.00	\$5,374.00	218.815%	\$5,431.64
140	Contracts	\$56,600.00	\$37,364.00	\$49,907.40	\$55,700.00	(\$900.00)	98.410%	\$5,792.60
149	Library Materials	\$67,100.00	\$30,808.00	\$32,087.39	\$59,600.00	(\$7,500.00)	88.823%	\$27,512.61
166	Payroll Liabilities	\$10,000.00	\$1,511.00	\$1,511.46	\$5,000.00	(\$5,000.00)	50.000%	\$3,488.54
180	Outlay	\$1,197.00	\$0.00	\$1,890.00	\$30,000.00	\$28,803.00	2506.266%	\$28,110.00
		\$477,529.00	\$273,612.00	\$394,175.38	\$526,024.00	\$48,495.00		\$131,848.62
111	Regular salaries	\$700,522.00	\$368,555.00	\$587,441.83	\$803,959.10	\$103,437.10	114.766%	\$216,517.27
113	Employee benefits	\$280,191.00	\$134,260.00	\$207,541.51	\$297,275.00	\$17,084.00	106.097%	\$89,733.49
		\$980,713.00	\$502,815.00	\$794,983.34	\$1,101,234.10	\$120,521.10		\$306,250.76
Subtotal:		\$1,458,242.00	\$776,427.00	\$1,189,158.72	\$1,627,258.10	\$169,016.10	111.590%	\$438,099.38

V-CAT, LEAN WI, WVLS IT		2023	2023	2023	2024	CHANGE FROM	% OF	CHANGE FROM
	<u>ACCOUNT</u>	<u>REQUEST</u>	<u>8 MONTHS</u>	<u>EST. ACTUAL</u>	<u>REQUEST</u>	<u>2023 BUDGET</u>	<u>2023 BUDGET</u>	<u>2023 EST. ACTUAL</u>
500	V-Cat Project	\$128,475.00	\$116,409.00	\$224,736.48	\$133,100.00	\$4,625.00	103.600%	(\$91,636.48)
600	LEAN WI	\$148,877.00	\$97,110.00	\$111,594.07	\$272,447.00	\$123,570.00	183.001%	\$160,852.93
800	IT Services and Programs	\$70,180.00	\$70,180.00	\$0.00	\$0.00	(\$70,180.00)	0.000%	\$0.00
Subtotal:		\$347,532.00	\$283,699.00	\$336,330.55	\$405,547.00	\$58,015.00	116.693%	\$69,216.45
NON-OPERATING EXPENDITURES								
Pass Through Accounts		2023	2023	2023	2024	CHANGE FROM	% OF	CHANGE FROM
	<u>ACCOUNT</u>	<u>REQUEST</u>	<u>8 MONTHS</u>	<u>EST. ACTUAL</u>	<u>REQUEST</u>	<u>2023 BUDGET</u>	<u>2023 BUDGET</u>	<u>2023 EST. ACTUAL</u>
300	Grant Projects	\$159,848.00	\$159,848.00	\$173,176.29	\$71,525.00	(\$88,323.00)	44.746%	(\$101,651.29)
700	Pass Through Accounts	\$80,000.00	\$80,000.00	\$134,866.85	\$96,620.00	\$16,620.00	120.775%	(\$38,246.85)
Subtotal:		\$239,848.00	\$239,848.00	\$308,043.14	\$168,145.00	(\$71,703.00)	70.105%	(\$139,898.14)
Reserves		2023	2023	2023	2024	CHANGE FROM	% OF	CHANGE FROM
	<u>ACCOUNT</u>	<u>REQUEST</u>	<u>8 MONTHS</u>	<u>EST. ACTUAL</u>	<u>REQUEST</u>	<u>2023 BUDGET</u>	<u>2023 BUDGET</u>	<u>2023 EST. ACTUAL</u>
164	Resource Development	\$175,000.00	\$100.00	\$100.00	\$205,000.00	\$30,000.00	117.143%	\$204,900.00
165	Reserve Fund	\$170,000.00	\$0.00	\$0.00	\$190,000.00	\$20,000.00	111.765%	\$190,000.00
500	Reserve Fund - V-Cat	\$462,268.00	\$0.00	\$0.00	\$470,007.08	\$7,739.08	101.674%	\$470,007.08
600	Reserve Fund - LEAN WI	\$365,084.00	\$0.00	\$0.00	\$445,001.00	\$79,917.00	121.890%	\$445,001.00
Subtotal:		\$1,172,352.00	\$100.00	\$100.00	\$1,310,008.08	\$137,656.08	111.742%	\$1,309,908.08
GRAND TOTAL:		\$3,217,974.00	\$1,300,074.00	\$1,833,632.41	\$3,510,958.18	\$187,171.08	109.105%	\$1,368,757.41

\$0.00

SALARY RATE SCHEDULE FOR 2024 w 3% COLA

Appendix B

Classification	Pay Grade	Step A (6 months)	Step B (1 year)	Step C (1 year)	Step D (5 years)	Step E (5 years)	Step F (5 years)	Step G (5 years)	Step H
<i>Staff hired before 11/22</i>		<i>Step B</i>	<i>Step C</i>	<i>Step D</i>	<i>Step E</i>	<i>Step F</i>	<i>Step G</i>	<i>Step H</i>	
Director - MS	43						\$55.88	\$60.83	
Director	43	\$39.34	\$41.31	\$43.37	\$45.54	\$46.44	\$47.37	\$48.33	\$49.30
Assistant Director/CIO	40	\$34.30	\$36.03	\$37.82	\$39.71	\$40.50	\$41.32	\$42.14	\$42.98
Librarian III / ILS Admin	37	\$29.89	\$31.38	\$32.95	\$34.60	\$35.29	\$36.00	\$36.72	\$37.45
Administrative Ass't / E	37	\$29.89	\$31.38	\$32.95	\$34.60	\$35.29	\$36.00	\$36.72	\$37.45
ILS Support	35	\$27.71	\$29.09	\$30.54	\$32.06	\$32.70	\$33.34	\$34.02	\$34.70
Librarian II	33	\$26.17	\$27.47	\$28.85	\$30.29	\$30.90	\$31.51	\$32.14	\$32.77
Librarian I	30	\$24.54	\$25.76	\$27.06	\$28.41	\$28.97	\$29.56	\$30.16	\$30.77
Technician	30	\$24.54	\$25.76	\$27.06	\$28.41	\$28.97	\$29.56	\$30.16	\$30.77
Library Ass't III	28	\$23.53	\$24.70	\$25.94	\$27.24	\$27.78	\$28.34	\$28.89	\$29.47
Library Ass't II	26	\$22.57	\$23.69	\$24.86	\$26.11	\$26.64	\$27.16	\$27.71	\$28.25
Tech Support Specialist	26	\$22.57	\$23.69	\$24.86	\$26.11	\$26.64	\$27.16	\$27.71	\$28.25
Tech Support Specialist	19	\$19.66	\$20.64	\$21.67	\$22.75	\$23.21	\$23.68	\$24.15	\$24.64
Library Ass't I	17	\$18.75	\$19.68	\$20.66	\$21.70	\$22.13	\$22.59	\$23.04	\$23.50
Clerical Ass't II	17	\$18.75	\$19.68	\$20.66	\$21.70	\$22.13	\$22.59	\$23.04	\$23.50
Clerical Ass't I	12	\$17.02	\$17.88	\$18.78	\$19.72	\$20.11	\$20.51	\$20.92	\$21.34
LEANWI Position	27	\$22.66	\$24.72						

SALARY SCHEDULE for 2024 w 3% COLA

Classification	Pay Grade	Step A (6 months)	Step B (1 year)	Step C (1 year)	Step D (5 years)	Step E (5 years)	Step F (5 years)	Step G (5 years)	Step H
<i>Staff hired before 11/22</i>		<i>Step B</i>	<i>Step C</i>	<i>Step D</i>	<i>Step E</i>	<i>Step F</i>	<i>Step G</i>	<i>Step H</i>	
Director - MS	43						\$116,230.40	\$126,526.40	
Director	43	\$81,827.20	\$85,924.80	\$90,209.60	\$94,723.20	\$96,595.20	\$98,529.60	\$100,526.40	\$102,544.00
Assistant Director/CIO	40	\$71,344.00	\$74,942.40	\$78,665.60	\$82,596.80	\$84,240.00	\$85,945.60	\$87,651.20	\$89,398.40
Librarian III / ILS Admin	37	\$62,171.20	\$65,270.40	\$68,536.00	\$71,968.00	\$73,403.20	\$74,880.00	\$76,377.60	\$77,896.00
Administrative Ass't / E	37	\$62,171.20	\$65,270.40	\$68,536.00	\$71,968.00	\$73,403.20	\$74,880.00	\$76,377.60	\$77,896.00
ILS Support	35	\$57,636.80	\$60,507.20	\$63,523.20	\$66,684.80	\$68,016.00	\$69,347.20	\$70,761.60	\$72,176.00
Librarian II	33	\$54,433.60	\$57,137.60	\$60,008.00	\$63,003.20	\$64,272.00	\$65,540.80	\$66,851.20	\$68,161.60
Librarian I	30	\$51,043.20	\$53,580.80	\$56,284.80	\$59,092.80	\$60,257.60	\$61,484.80	\$62,732.80	\$64,001.60
Technician	30	\$51,043.20	\$53,580.80	\$56,284.80	\$59,092.80	\$60,257.60	\$61,484.80	\$62,732.80	\$64,001.60
Library Ass't III	28	\$48,942.40	\$51,376.00	\$53,955.20	\$56,659.20	\$57,782.40	\$58,947.20	\$60,091.20	\$61,297.60
Library Ass't II	26	\$46,945.60	\$49,275.20	\$51,708.80	\$54,308.80	\$55,411.20	\$56,492.80	\$57,636.80	\$58,760.00
Tech Support Specialist	26	\$46,945.60	\$49,275.20	\$51,708.80	\$54,308.80	\$55,411.20	\$56,492.80	\$57,636.80	\$58,760.00
Tech Support Specialist	19	\$40,892.80	\$42,931.20	\$45,073.60	\$47,320.00	\$48,276.80	\$49,254.40	\$50,232.00	\$51,251.20
Library Ass't I	17	\$39,000.00	\$40,934.40	\$42,972.80	\$45,136.00	\$46,030.40	\$46,987.20	\$47,923.20	\$48,880.00
Clerical Ass't II	17	\$39,000.00	\$40,934.40	\$42,972.80	\$45,136.00	\$46,030.40	\$46,987.20	\$47,923.20	\$48,880.00
Clerical Ass't I	12	\$35,401.60	\$37,190.40	\$39,062.40	\$41,017.60	\$41,828.80	\$42,660.80	\$43,513.60	\$44,387.20
LEANWI Position	27	\$47,132.80	\$51,417.60						

2024 Revised V-Cat Appropriations Plan - Approved

(Revised January 2024)			
Reserve Balance - Dec 31, 2023	\$447,345.06	Operating Expenses	\$244,600.00
Unspent 2023 Allocations	\$12,162.02		
Disaster Recovery Balance - Dec 31, 2023	\$10,500.00	Non-Operating Reserves	\$459,507.08
2024 V-Cat Maintenance	\$244,600.00	Disaster Recovery	\$10,500.00
Total Funds		Total Appropriations	\$714,607.08
		WVLS Subsidy (approximate)	\$145,136.66
		Total w/ Subsidy	\$859,743.74

Account #	Account	Appropriation	V-Cat	WVLS	(sub components)	Balance
5-6100	Human Resources	\$95,000.00				\$95,000.00
	ILS Management Expenses		\$95,000.00			\$95,000.00
	ILS Management Expenses - WVLS Subsidy (does not include equipment, supplies, rent or insurance)			\$141,736.66		
5-6210	COMMUNICATIONS	\$6,000.00				\$6,000.00
	Telephone & SMS Notifications		\$6,000.00			\$6,000.00
5-6220	MAINT. & SUPPLIES	\$200.00				\$200.00
	Supplies		\$200.00			\$200.00
5-6250	Training & Travel	\$7,500.00				\$7,500.00
	Conferences		\$5,000.00			\$5,000.00
	Continuing Education		\$2,000.00			\$2,000.00
	Workshops and Training Events		\$500.00			\$500.00
5-6290	Memberships	\$150.00				\$150.00
	IUG and other memberships		\$150.00			\$150.00
5-6340	Special Projects	\$84,507.08				\$84,507.08
	Future ILS Enhancements		\$78,426.07			\$78,426.07
	Training & Travel		\$6,081.01			\$6,081.01
5-6360	ILS Application & Platform Services	\$71,500.00				\$71,500.00
	Hardware & Equipment Maintenance		\$16,500.00			\$16,500.00
	ILS Software Maintenance		\$55,000.00			\$55,000.00
5-6400	Service Contracts	\$64,250.00				\$64,250.00
	Cataloging Utility (Nov 2022 - Oct 2023 annual term)		\$30,750.00			\$30,750.00
	Content Enhancement (cover image service)		\$8,500.00			\$8,500.00
	Database Cleanup		\$7,000.00			\$7,000.00
	Discovery Subscription		\$16,000.00			\$16,000.00
	Ecommerce Fees		\$2,000.00			\$2,000.00
	Novelist Select (content enrichment for ILS)			\$3,400.00		
5-6640	Resource Development	\$375,000.00				\$375,000.00
	ILS Migration / Replacement Reserve		\$375,000.00			\$375,000.00
5-6650	Non-Operating Funds	\$10,500.00				\$10,500.00
	Disaster Recovery Reserve		\$10,500.00			\$10,500.00
TOTALS			\$714,607.08	\$145,136.66		\$859,743.74

V-Cat Expense

WVLS Subsidized V-Cat Expense

Unspent 2023 Allocations and Adjustments

Updated Subtotals and Totals