

Exhibit 8

Breakdown of Annual V-Cat Maintenance		2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	Proposed 2026 Budget	2027 Estimated Budget Projection	2028 Estimated Budget Projection	2029 Estimated Budget Projection	2030 Estimated Budget Projection	2035 Estimated Budget Projection
Budget change from previous year		3%	2%	5%	5%	3%	1%	5%	5%	5%	5%	5%
Human Resources	ILS Maintenance Staff	\$80,000	\$83,500	\$88,000	\$95,000	\$101,000	\$108,000	\$115,560	\$122,494	\$129,843	\$137,634	\$184,185
Communications	Telephone/SMS notices	\$5,500	\$5,500	\$6,000	\$6,000	\$6,000	\$6,000	\$6,120	\$6,242	\$6,367	\$6,495	\$7,171
Maint & Supplies	Supplies	\$250	\$250	\$250	\$200	\$250	\$300	\$325	\$350	\$400	\$425	\$425
Training & Travel	V-Cat Travel & Cont. Ed	\$8,500	\$7,000	\$7,500	\$7,500	\$7,500	\$7,500	\$7,650	\$7,803	\$7,959	\$8,118	\$8,963
Memberships	ILS User Grp. Membership	\$275	\$275	\$275	\$150	\$250	\$300	\$325	\$350	\$400	\$425	\$425
Special Projects	Special Projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ILS Application & Platform Services	Hardware and Equipment Maintenance	\$15,000	\$15,000	\$16,000	\$16,500	\$16,500	\$16,500	\$16,830	\$17,672	\$18,555	\$19,483	\$24,866
	ILS Software Maintenance	\$49,000	\$49,500	\$50,000	\$55,000	\$60,000	\$50,000	\$51,500	\$53,045	\$54,636	\$57,368	\$73,218
	Ecommerce Fees	\$2,000										
Service Contracts	Cataloging Utility	\$27,500	\$27,500	\$29,000	\$30,750	\$27,000	\$26,500	\$27,825	\$29,216	\$30,677	\$32,211	\$41,110
	Content Enhancement (cover images)	\$7,000	\$7,000	\$7,700	\$8,500	\$9,000	\$9,000	\$9,270	\$9,548	\$9,835	\$10,326	\$13,179
	Database Clean up	\$4,000	\$4,000	\$6,750	\$7,000	\$6,000	\$9,000	\$9,180	\$9,364	\$9,551	\$9,742	\$10,756
	Discovery Subscription	\$18,500	\$20,000	\$17,000	\$16,000	\$16,000	\$19,000	\$19,570	\$20,157	\$20,762	\$21,385	\$24,791
	Ecommerce Transaction Fees		\$2,000	\$4,000	\$2,000	\$2,500	\$2,500	\$2,550	\$2,601	\$2,653	\$2,706	\$2,988
Resource Development	Long Term ILS Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-Operating Funds	Contingency Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Totals:</b>		<b>\$217,525</b>	<b>\$221,525</b>	<b>\$232,475</b>	<b>\$244,600</b>	<b>\$252,000</b>	<b>\$254,600</b>	<b>\$266,705</b>	<b>\$278,842</b>	<b>\$291,638</b>	<b>\$306,317</b>	<b>\$392,076</b>

**Wisconsin Valley Library Service**  
**V-Cat Operating and Reserve Funds Report - 2023 and 2024**

**V-Cat Operating Budget Expenses and Funds**

	2023			2024		
	Appropriation	Total Dist.	Balance	Appropriation	Total Dist.	Balance
5-6100 Human Resources	\$88,000.00	\$88,000.00	\$0.00	\$95,000.00	\$95,000.00	\$0.00
5-6210 Communications	\$6,000.00	\$4,461.48	\$1,538.52	\$6,000.00	\$4,568.40	\$1,431.60
5-6220 Maint. & Supplies	\$250.00	\$0.00	\$250.00	\$200.00	\$168.65	\$31.35
5-6250 Training & Travel	\$7,500.00	\$698.40	\$6,801.60	\$7,500.00	\$4,617.10	\$2,882.90
5-6290 Memberships	\$275.00	\$110.00	\$165.00	\$150.00	\$220.00	(\$70.00)
ILS Application &						
5-6360 Platform Services	\$66,000.00	\$67,644.85	(\$1,644.85)	\$71,500.00	\$70,727.10	\$772.90
5-6400 Service Contracts	\$64,450.00	\$59,398.25	\$5,051.75	\$64,250.00	\$61,971.38	\$2,278.62
<b>TOTAL</b>	<b>\$232,475.00</b>	<b>\$220,312.98</b>	<b>\$12,162.02</b>	<b>\$244,600.00</b>	<b>\$237,272.63</b>	<b>\$7,327.37</b>

**V-Cat Reserve and Operating Funds**

	2023	2024
Beginning January Balance	<b>\$462,268.56</b>	<b>\$470,007.08</b>
Receipts/Reimbursements	\$232,475.00	\$244,600.00
Budget Expenditures	(\$220,312.98)	(\$237,272.63)
Special Projects Expenditures	(\$4,423.50)	\$72,345.06
Ending December Balance	<b>\$470,007.08</b>	<b>\$549,679.51</b>

**V-Cat Ending December Reserve Fund Balances**

	2023	2024
5-6340 Special Projects (a.k.a. Future ILS Enhancements)	\$72,345.06	\$82,078.58
5-6640 Resource Development (a.k.a. ILS Long Term Replacement)	\$375,000.00	\$375,000.00
5-6650 Disaster Recovery (a.k.a. Contingency Fund)	\$10,500.00	\$10,500.00
	<b>\$457,845.06</b>	<b>\$467,578.58</b>

**V-Cat Special Projects Fund 5-6340**

	2023		2024	
Beginning January Balance	\$76,768.56		\$72,345.06	
Budget Adjustments	\$0.00		\$12,162.02	
Budget Expenditures	(\$4,423.50)		(\$2,428.50)	
Ending December Balance	<b>\$72,345.06</b>		<b>\$82,078.58</b>	

\*Unspent 2023 appropriations applied to Special Projects.

\$6081.01 designated for Training & Travel.

\*\*Unspent 2024 appropriations were applied to V-Cat Special Projects Fund 5-6340.  
 \$7127.37 is designated Cataloging/Database Clean-Up Automation and \$200 designated for supplies.

## 2026 DRAFT V-Cat Appropriations Plan

(Prepared March 2025)

Reserve Balance - Dec 31, 2025	\$464,405.95	Operating Expenses	\$254,600.00
Disaster Recovery Balance - Dec 31, 2025	\$10,500.00	Non-Operating Reserves	\$464,405.95
<b>2026 V-Cat Maintenance</b>	<b>\$254,600.00</b>	Disaster Recovery	\$10,500.00

<b>Total Funds</b>	<b>\$</b>	<b>729,505.95</b>	<b>Total Appropriations</b>	<b>\$729,505.95</b>
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WVLS Subsidy (approximate)	\$96,200.00
Total w/ Subsidy	\$825,705.95

Account #	Account	Appropriation	V-Cat	WVLS	(sub components)	Balance
<b>5-6100</b>	<b>Human Resources</b>	<b>\$108,000.00</b>				<b>\$108,000.00</b>
	ILS Management Expenses		\$108,000.00			\$108,000.00
	ILS Management Expenses - WVLS Subsidy (does not include equipment, supplies, rent or insurance)			\$92,550.00		
<b>5-6210</b>	<b>COMMUNICATIONS</b>	<b>\$6,000.00</b>				<b>\$6,000.00</b>
	Telephone & SMS Notifications		\$6,000.00			\$6,000.00
<b>5-6220</b>	<b>MAINT. &amp; SUPPLIES</b>	<b>\$300.00</b>				<b>\$300.00</b>
	Supplies		\$300.00			\$300.00
<b>5-6250</b>	<b>Training &amp; Travel</b>	<b>\$7,500.00</b>				<b>\$7,500.00</b>
	Conferences		\$5,000.00			\$5,000.00
	Continuing Education		\$2,000.00			\$2,000.00
	Workshops and Training Events		\$500.00			\$500.00
<b>5-6290</b>	<b>Memberships</b>	<b>\$300.00</b>				<b>\$300.00</b>
	IUG and other memberships		\$300.00			\$300.00
<b>5-6340</b>	<b>Special Projects</b>	<b>\$89,405.95</b>				<b>\$89,405.95</b>
	Future ILS Enhancements		\$69,916.56			\$69,916.56
	Training & Travel		\$12,162.02			\$12,162.02
	Cataloging and Database Clean Up Automation		\$7,127.37			\$7,127.37
	Supplies		\$200.00			\$200.00
<b>5-6360</b>	<b>ILS Application &amp; Platform Services</b>	<b>\$66,500.00</b>				<b>\$66,500.00</b>
	Hardware & Equipment Maintenance		\$16,500.00			\$16,500.00
	ILS Software Maintenance		\$50,000.00			\$50,000.00
<b>5-6400</b>	<b>Service Contracts</b>	<b>\$66,000.00</b>				<b>\$66,000.00</b>
	Cataloging Utility (Nov 2025 - Oct 2026 annual term)		\$26,500.00			\$26,500.00
	Content Enhancement (cover image service)		\$9,000.00			\$9,000.00
	Database Cleanup		\$9,000.00			\$9,000.00
	Discovery Subscription		\$19,000.00			\$19,000.00
	Ecommerce Fees		\$2,500.00			\$2,500.00
	Novelist Select (content enrichment for ILS)			\$3,650.00		
<b>5-6640</b>	<b>Resource Development</b>	<b>\$375,000.00</b>				<b>\$375,000.00</b>
	ILS Migration / Replacement Reserve		\$375,000.00			\$375,000.00
<b>5-6650</b>	<b>Non-Operating Funds</b>	<b>\$10,500.00</b>				<b>\$10,500.00</b>
	Disaster Recovery Reserve		\$10,500.00			\$10,500.00
<b>TOTALS</b>			<b>\$729,505.95</b>	<b>\$96,200.00</b>		<b>\$729,505.95</b>

V-Cat Expense

WVLS Subsidized V-Cat Expense