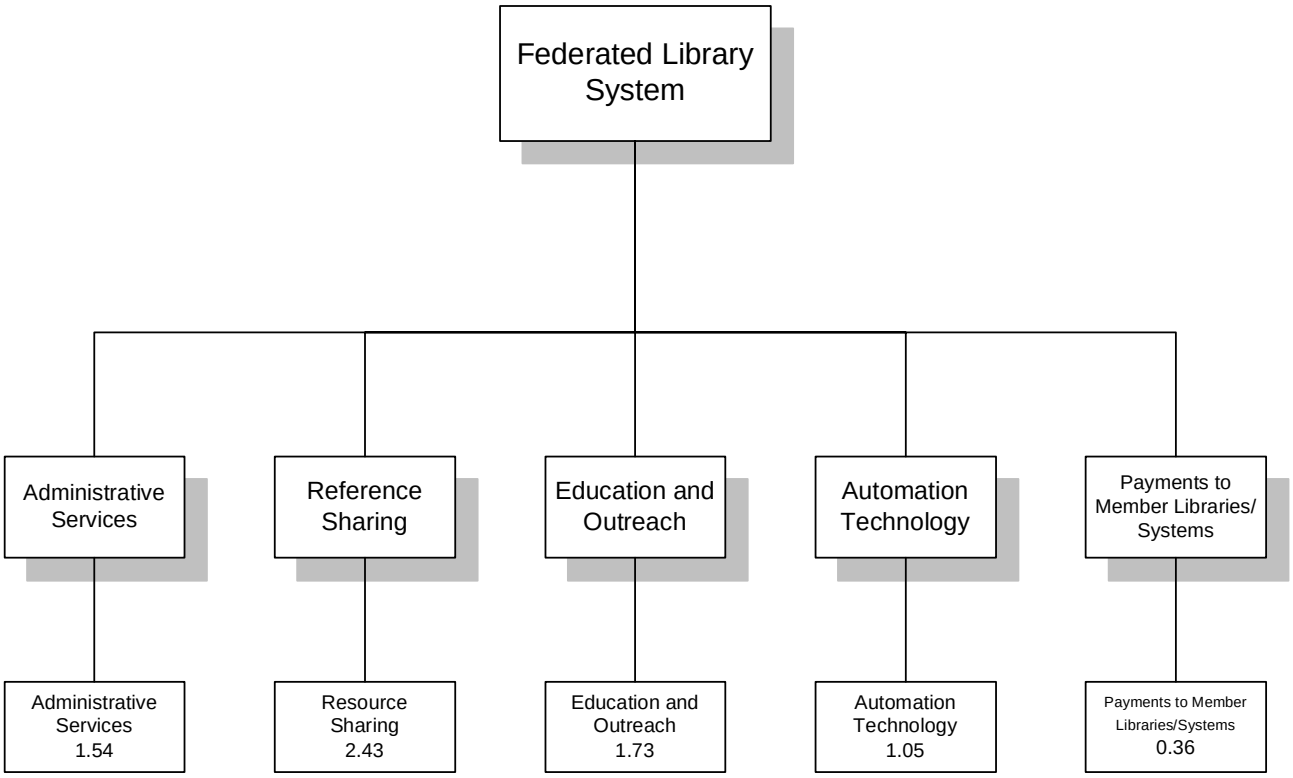
# FEDERATED LIBRARY SYSTEM

## FUNCTION / PROGRAM CHART




7.11 TOTAL FTE'S

1. Position counts stated in terms of budgeted full time equivalent positions (FTE) includes extra help and overtime.
2. See Stats/Trends Section for position detail.

## Statement of Purpose

It is the mission of the Waukesha County Federated Library System (WCFLS) to ensure access to a high quality of customer service to all county residents by working in partnership with member public libraries to develop and coordinate effective cooperative library services.

| Financial Summary | 2006 Actual | 2007 Adopted Budget | 2007 Estimate | 2008 Budget | Change From 2007 Adopted Budget $ | % |
|---|---|---|---|---|---|---|
| **County Library Fund** | | | | | | |
| Revenue | $0 | $0 | $0 | $0 | $0 | NA |
| County Tax Levy (TNR) | $2,576,634 | $2,597,084 | $2,597,084 | $2,663,828 | $66,744 | 2.6% |
| Expenditures | $2,576,634 | $2,597,084 | $2,597,084 | $2,663,828 | $66,744 | 2.6% |
| Rev. Over (Under) Exp. | - | - | - | - | - | NA |
| **State Aids, Federal & Misc.** | | | | | | |
| Revenue (a) (b) | $1,288,788 | $1,272,280 | $1,334,799 | $1,329,274 | $56,994 | 4.5% |
| County Tax Levy | $0 | $0 | $0 | $0 | $0 | NA |
| Expenditures (a) | $1,200,555 | $1,272,280 | $1,271,549 | $1,329,274 | $56,994 | 4.5% |
| Rev. Over (Under) Exp. (a) | $88,233 | - | $63,250 | - | - | NA |
| **Total All Funds** | | | | | | |
| Revenue | $1,288,788 | $1,272,280 | $1,334,799 | $1,329,274 | $56,994 | 4.5% |
| County Tax Levy (TNR) | $2,576,634 | $2,597,084 | $2,597,084 | $2,663,828 | $66,744 | 2.6% |
| Expenditures | $3,777,189 | $3,869,364 | $3,868,633 | $3,993,102 | $123,738 | 3.2% |
| Rev. Over (Under) Exp. | $88,233 | - | $63,250 | - | - | NA |
| **Position Summary (FTE)** | | | | | | |
| Regular Positions | 7.00 | 7.00 | 7.00 | 7.00 | 0.00 | |
| Extra Help | 0.10 | 0.15 | 0.10 | 0.10 | (0.05) | |
| Overtime | 0.01 | 0.01 | 0.01 | 0.01 | 0.00 | |
| Total | 7.11 | 7.16 | 7.11 | 7.11 | (0.05) | |

(a) The 2006 revenue and the 2007 revenue estimate exceed expenditures due to WCFLS efficiencies and because of higher than budgeted interest earnings.

(b) Revenues include WCFLS Fund Balance appropriation of $30,578 in the 2007 Budget and $25,121 in the 2008 Budget.

## Fund Purpose

This fund is for the special levy that charges residents that live in non-library (True Non-Resident – TNR) communities for access to borrowing privileges at any of the sixteen public libraries in the County. The County Library tax is levied only on those communities that do not have public libraries. These charges are included on the County Tax Levy. Beginning in 2008, the County is levying tax to raise money for intercounty borrowing to pay surrounding counties for Waukesha County TNR use per Wisconsin State Statute 43.12.

| **County Fund** | | 2007 | | | Change From 2007 | |
|---|---|---|---|---|---|---|
| | 2006 | Adopted | 2007 | 2008 | Adopted Budget | |
| **Financial Summary** | Actual | Budget | Estimate | Budget | $ | % |
| **Revenues** | | | | | | |
| General Government | $0 | $0 | $0 | $0 | $0 | N/A |
| Fine/Licenses | $0 | $0 | $0 | $0 | $0 | N/A |
| Charges for Services | $0 | $0 | $0 | $0 | $0 | N/A |
| Interdepartmental | $0 | $0 | $0 | $0 | $0 | N/A |
| Other Revenue | $0 | $0 | $0 | $0 | $0 | N/A |
| Appr. Fund Balance | $0 | $0 | $0 | $0 | $0 | N/A |
| **County Tax Levy (a) (TNR)** | **$2,576,634** | **$2,597,084** | **$2,597,084** | **$2,663,828** | **$66,744** | **2.6%** |
| **Total Revenue Sources** | **$2,576,634** | **$2,597,084** | **$2,597,084** | **$2,663,828** | **$66,744** | **2.6%** |
| **Expenditures** | | | | | | |
| Personnel Costs | $0 | $0 | $0 | $0 | $0 | N/A |
| Operating Expenses | $2,576,634 | $2,597,084 | $2,597,084 | $2,663,828 | $66,744 | 2.6% |
| Interdept. Charges | $0 | $0 | $0 | $0 | $0 | N/A |
| Fixed Assets | $0 | $0 | $0 | $0 | $0 | N/A |
| **Total Expenditures** | $2,576,634 | $2,597,084 | $2,597,084 | $2,663,828 | $66,744 | 2.6% |
| Rev. Over (Under) Exp. | - | - | - | - | - | N/A |

(a) Of the $66,744 that the County Tax Levy is increasing by, $60,785 is due to county ordinance 11-4 that describes how the allowable expenditure level is to be determined. The remaining $5,959 is due to Wisconsin State Statutes 43.12, which outlines intercounty borrowing requirements.

No positions are budgeted in this fund. Administration of the County Fund Budget is carried out by the Federated Library Director and staff budgeted within the State Aids fund.

By County Code 11-4 the usage of the 16 libraries by residents of the 18 communities without libraries determines the county library funding amount. For purposes of the 2008 Budget, those residents borrowed 17.29% of the materials at libraries and the ordinance calls for them to be taxed for 17.29% of the library operating costs.

### How the County Special Library Tax Levy is Calculated:

The county ordinance (11-4) specifies that WCFLS is to annually calculate an allowable expenditure factor. The allowable expenditure factor is multiplied by the percent of use (at 17.29% for 2008) by county taxed residents in true non-resident (TNR) communities as shown below.

| **Category** | | **2007** | | **2008** |
|---|---|---|---|---|
| Expenditures (2 years prior) | | $15,627,346 | | $15,635,832 |
| Revenues (2 years prior) | - | $15,935,896 | - | $16,032,316 |
| Overage or (lapse) - 2 years prior | | ($308,550) | | ($396,484) |
| Projected budget - year prior | + | $15,238,313 | + | $15,767,981 |
| Calculated allowable expenditures | | $14,929,763 | | $15,371,497 |
| Countywide TNR percent 2 years prior | x | 17.40% | x | 17.29% |
| County levy (TNR % times allowable expenditures) | | $2,597,084 | | $2,657,869 |
| Intercounty borrowing (ss 43.12) | + | $0 | + | $5,959 |
| | | $2,597,084 | | $2,663,828 |

# Payments to Member Libraries/Systems

**County-Wide Key Strategic Outcome: Cost effective services delivered with competence and skill**

## Program Description

There are 19 municipalities that own and operate libraries in Waukesha County. The county taxes the other 18 communities without libraries. WCFLS distributes funds to libraries so that they can provide service to residents that would otherwise have no library services. With these arrangements in place, all residents of Waukesha County have library access. The State then provides funds for additional services. This program also works with representatives of adjacent library systems and counties to develop funded borrowing agreements on behalf of WCFLS member libraries that are close to Waukesha County's borders.

| | 2006 Actual | 2007 Budget | 2007 Estimate | 2008 Budget | Budget Change |
|---|---|---|---|---|---|
| **Staffing (FTE)** | **0.36** | **0.36** | **0.36** | **0.36** | **0.00** |
| General Government | $244,169 | $259,127 | $259,109 | $263,286 | $4,159 |
| Appr. Fund Balance | $0 | $0 | $0 | $0 | $0 |
| **County Tax Levy (TNR)** | **$2,576,634** | **$2,597,084** | **$2,597,084** | **$2,663,828** | **$66,744** |
| **Total Revenues** | **$2,820,803** | **$2,856,211** | **$2,856,193** | **$2,927,114** | **$70,903** |
| Personnel Costs | $32,464 | $34,066 | $35,012 | $36,342 | $2,276 |
| Operating Expenses | $2,751,554 | $2,817,965 | $2,811,465 | $2,890,772 | $72,807 |
| **Total Expenditures** | **$2,784,018** | **$2,852,031** | **$2,846,477** | **$2,927,114** | **$75,083** |
| Rev. Over (Under) Exp. | $36,785 | $4,180 | $9,716 | - | ($4,180) |

## Program Highlights

State aids decrease by $5,703 to $142,997 which is more than offset by an increase in revenues from the Lakeshores contract with Racine and Walworth Counties which increase by 8.9% or $9,862 to $120,289 due to the borrowing at WCFLS libraries by Racine and Walworth residents. All funds are distributed to libraries impacted by this use. Revenues include County Library Tax Levy which increase $66,744 or 2.6% for operating funds. Of the $66,744 that the County Tax Levy is increasing by, $60,785 is due to county ordinance 11-4 that describes how the allowable expenditure level is to be determined. The remaining $5,959 is due to Wisconsin State Statutes 43.12 which outlines intercounty borrowing requirements.

Personnel costs represent cost-to-continue for 0.36 FTE staff allocated to this program. Operating costs increase $72,807 mainly based on revenue increases largely associated with the distribution of the County special library tax on true non-resident (TNR) communities payments to the member libraries.

## Payments to Member Libraries/Systems (cont.)

| Activity | 2006 Actual | 2007 Budget | 2007 Estimate | 2008 Budget | 2007-2008 Change |
|---|---|---|---|---|---|
| Circulation to residents subject to library tax (2 yrs prior to budget year) | 772,922 | 778,418 | 778,418 | 809,924 | 31,506 |
| Percent Non Library Community Borrowing of Total County Borrowing | 17.6% | 17.6% | 17.6% | 17.3% | -0.3% |

| Budget Year | 2005 | 2006 | 2007 | 2008 | 2005-2008 Average |
|---|---|---|---|---|---|
| Total Local Allowable Library Cost, for budget purposes per County Code 11-4 | $13.2 M | $14.6 M | $14.9 M | $15.4 M | $14.5 M |
| Percent Increase Library Allowable Operating Costs | 1.8% | 11.1% * | 2.0% | 3.0% | 4.5% |

* Spending by Pewaukee City for a Joint Library with the village increased substantially when the joint library was formed and the City stopped being part of the county levy.

**How the 2008 Best-Fit Special County Tax Distribution Formula is Calculated:**

Libraries receive the best of: a) the minimum amount required by Wisconsin Statute 43.12 (which is 70% of operating expenditures), b) an across the board adjustment (-0.6% for 2008), or c) a flat rate per adjusted circulation (2.39 for 2008). Below show the 2008 Best Fit funding verses the 2007 Best Fit funding and the year to year dollar and percent change:

| Member Library Special Tax Levy Distributions | 2007 Best Fit Funds | 2008 Best Fit Funds | $ Change | % Change |
|---|---|---|---|---|
| Big Bend | $19,775 | $20,170 | $395 | 2.0% |
| Brookfield | $298,379 | $296,589 | ($1,790) | (0.6%) |
| Butler | $506 | $503 | ($3) | (0.6%) |
| Delafield | $177,822 | $217,350 | $39,528 | 22.2% |
| Eagle (Alice Baker) | $9,031 | $9,911 | $880 | 9.7% |
| Elm Grove | $37,818 | $37,591 | ($227) | (0.6%) |
| Hartland | $213,489 | $212,209 | ($1,280) | (0.6%) |
| Menomonee Falls | $9,725 | $9,666 | ($59) | (0.6%) |
| Mukwonago | $304,731 | $308,003 | $3,272 | 1.1% |
| Muskego | $32,384 | $32,766 | $382 | 1.2% |
| New Berlin | $4,433 | $4,407 | ($26) | (0.6%) |
| North Lake | $39,304 | $43,797 | $4,493 | 11.4% |
| Oconomowoc | $242,308 | $240,854 | ($1,454) | (0.6%) |
| Pewaukee | $23,114 | $46,895 | $23,781 | 102.9% |
| Sussex-Lisbon (Pauline Haass) | $67,322 | $66,918 | ($404) | (0.6%) |
| Waukesha | $1,116,942 | $1,110,241 | ($6,701) | (0.6%) |
| Total County Special Library Tax (a) | $2,597,084 | $2,657,869 | $60,785 | 2.3% |

- The communities that receive increases (except for Mukwonago) reflect State law minimums that require 70% reimbursement for TNR usage.
- Communities with reductions reflect the implementation of the hold harmless minimums included in the *Best Fit Formula.*
- Mukwonago increase is based on per circulation minimums.

(a) Excluded is the new County tax for intercounty borrowing under State statute 43.12 which is $5,959 for the 2008 Budget.

## Fund Purpose

The State Aids, Federal and Other Miscellaneous special revenue fund is responsible for providing library services to all residents of the county through services offered by the federated library system to the 16 member libraries. State aid makes up the majority of revenues and is distributed to the library system through a State statutory formula. The Wisconsin Division for Libraries, Technology and Community Learning (DLTCL) must approve the budget based on whether the Library System has an effective service program in each of the required service areas specified in Wisconsin Statute 43.19. The Waukesha County Federated Library System Board develops the budget for these State aids based on the amount of funds that the DLTCL estimates. In addition to State aids, the Library System applies for Federal and other grant funds whenever possible to enhance its program of service for the member libraries and the citizens of Waukesha County. Grants are applied for on a project specific basis. Additionally, WCFLS negotiates with neighboring library systems for reimbursement dollars to cover the cost of library borrowing by their residents at member libraries in the Waukesha County Library System. Currently, the System has such a contract with the Lakeshores Library System (Racine and Walworth Counties).

| State Aids, Federal & Misc. Financial Summary | 2006 Actual | 2007 Adopted Budget | 2007 Estimate | 2008 Budget | Change From 2007 Adopted Budget $ | % |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| General Government | $1,208,768 | $1,187,127 | $1,236,147 | $1,235,153 | $48,026 | 4.0% |
| Fine/Licenses | $0 | $0 | $0 | $0 | $0 | N/A |
| Charges for Services | $0 | $22,500 | $22,500 | $25,000 | $2,500 | 11.1% |
| Interdepartmental | $0 | $0 | $0 | $0 | $0 | N/A |
| Other Revenue | $35,474 | $32,075 | $40,000 | $44,000 | $11,925 | 37.2% |
| Appr. Fund Balance (a) | $44,546 | $30,578 | $36,152 | $25,121 | ($5,457) | -17.8% |
| **County Tax Levy** | **$0** | **$0** | **$0** | **$0** | **$0** | **N/A** |
| **Total Revenue Sources (b)** | **$1,288,788** | **$1,272,280** | **$1,334,799** | **$1,329,274** | **$56,994** | **4.5%** |
| **Expenditures** | | | | | | |
| Personnel Costs | $522,379 | $550,315 | $549,912 | $577,712 | $27,397 | 5.0% |
| Operating Expenses | $600,695 | $645,030 | $644,702 | $666,571 | $21,541 | 3.3% |
| Interdept. Charges | $77,481 | $76,935 | $76,935 | $84,991 | $8,056 | 10.5% |
| Fixed Assets | $0 | $0 | $0 | $0 | $0 | N/A |
| **Total Expenditures (b)** | **$1,200,555** | **$1,272,280** | **$1,271,549** | **$1,329,274** | **$56,994** | **4.5%** |
| Rev. Over (Under) Exp. (b) | $88,233 | - | $63,250 | - | - | N/A |
| **Position Summary (FTE)** | | | | | | |
| Regular Positions | 7.00 | 7.00 | 7.00 | 7.00 | 0.00 | |
| Extra Help | 0.10 | 0.15 | 0.15 | 0.10 | (0.05) | |
| Overtime | 0.01 | 0.01 | 0.01 | 0.01 | 0.00 | |
| Total | 7.11 | 7.16 | 7.16 | 7.11 | (0.05) | |

(a) Revenues include WCFLS Fund Balance appropriation of $30,578 in the 2007 Budget and $25,121 in the 2008 Budget.

(b) The 2006 revenue and the 2007 revenue estimate exceed expenditures due to WCFLS efficiencies and because of higher than budgeted interest earnings.

## Major Departmental Strategic Outcomes and Objectives for 2008

**County-Wide Key Strategic Outcomes: Cost effective services delivered with competence and skill**

Objective 1: Continue to improve operational efficiency so that the County's library tax remains well below the State average. The 2006 State average benchmark is $118 for a $250,000 house.

Key Outcome Indicator: County-wide Average Library Tax.

| Performance Measure: | 2006 Actual | 2007 Target | 2007 Estimate | 2008 Target |
|---|---|---|---|---|
| Value of a average home in Waukesha Co. | $256,700 | $273,200 | $273,200 | $281,600 |
| 37 community average library tax | $107.81 | $107.09 | $107.09 | $103.63 |

**County-Wide Key Strategic Outcome: A well planned county**

Objective 2: Implement Standards incorporated in County Ordinance 11-4. Standards include hours open, staffing levels, materials budgets, size of materials collections and the Library Service Effort Ratio. By State Law - ss. 43.11 (3)(d), Wis. Stat., the County Board must act on exemptions to County levy for any non-complying municipalities by September 1 of each year.

Key Outcome Indicator: Libraries meeting minimum county standards for hours open, collection size, staffing levels, and materials spending.

| Performance Measure: | 2006 Actual | 2007 Target | 2007 Estimate | 2008 Target |
|---|---|---|---|---|
| Libraries meeting standards as specified in County Code | 16 of 16 | 16 of 16 | 16 of 16 | 16 of 16 |

**County-Wide Key Strategic Outcome: A county that provides customers with quality programs and services**

Objective 3: Local Planning efforts. Make local planning efforts for member libraries a major priority, especially for those six member libraries that are presently below State standards. Set up procedure to ensure that all libraries have plans whether or not they work with the system to develop them.

Key Outcome Indicator: Local library plans developed with assistance from WCFLS staff and total plans in place.

| Performance Measure: | 2006 Actual | 2007 Target | 2007 Estimate | 2008 Target |
|---|---|---|---|---|
| WCFLS Assisted plans | 8 | 10 | 10 | 12 |
| Plans meeting WCFLS criteria | 0 | 2 | 2 | 4 |
| Total plans in place | 8 | 12 | 12 | 16 |

# Administrative Services

**County-Wide Key Strategic Outcome: Cost effective services delivered with competence and skill**

## Program Description

Administrative Services is responsible for coordinating and providing efficient administrative and clerical support.

| | 2006 Actual | 2007 Budget | 2007 Estimate | 2008 Budget | Budget Change |
|---|---|---|---|---|---|
| **Staffing (FTE)** | **1.54** | **1.59** | **1.59** | **1.54** | **(0.05)** |
| General Government | $389,789 | $207,900 | $207,875 | $209,594 | $1,694 |
| Other Revenue | $35,054 | $30,075 | $38,000 | $42,000 | $11,925 |
| **County Tax Levy** | **$0** | **$0** | **$0** | **$0** | **$0** |
| **Total Revenues** | **$424,843** | **$237,975** | **$245,875** | **$251,594** | **$13,619** |
| Personnel Costs | $95,761 | $103,336 | $102,064 | $107,198 | $3,862 |
| Operating Expenses | $70,139 | $58,973 | $66,083 | $64,610 | $5,637 |
| Interdept. Charges | $71,225 | $71,349 | $71,349 | $79,786 | $8,437 |
| **Total Expenditures** | **$237,125** | **$233,658** | **$239,496** | **$251,594** | **$17,936** |
| Rev. Over (Under) Exp. | $187,718 | $4,317 | $6,379 | - | ($4,317) |

## Program Highlights

General Government revenues increase $1,694 due to an increase in State Library Aids per the 2007-2009 State Biennial Budget. Other Revenues is County allocated investment income earned based on average cash fund balances which increases by $11,925 due to projected favorable rates of return on invested funds.

Personnel costs increase by $3,862 based on cost-to-continue for existing staff reduced slightly by a lower use of temporary extra help (0.05 FTE). Operating expenses increase by $5,637 largely due to an anticipated 4% increase in rent for the building for the Federated Library staff and $2,878 in additional costs for outside printing. Interdepartmental charges increase by $8,437 due mostly to an $8,459 increase in End User Technology Fund charges to be more reflective of information technology resources being utilized based on the Internal Audit recommended cost allocation methodology.

The administrative budget anticipates costs to continue to apply for National Association of Counties Achievement Awards – WCFLS has received seven awards in the last six years.

# Resource Sharing

**County-Wide Key Strategic Outcome: Cost effective services delivered with competence and skill**

## Program Description

The Federated Library System works to aid in member library collection development and to provide system-wide services that improve collection access and assist in member library operations. Specific program activities include the coordination of interlibrary loan services within the County, and the processing/filling of requests for materials that are not found within the System via requests to libraries outside the County. Activities also include delivery services between System member libraries and academic libraries in the County allowing Waukesha County residents to borrow library materials from and return them to any System member library.

| | 2006 Actual | 2007 Budget | 2007 Estimate | 2008 Budget | Budget Change |
|---|---|---|---|---|---|
| **Staffing (FTE)** | **2.43** | **2.43** | **2.43** | **2.43** | **0.00** |
| General Government | $265,780 | $375,200 | $375,163 | $404,994 | $29,794 |
| **County Tax Levy** | **$0** | **$0** | **$0** | **$0** | **$0** |
| **Total Revenues** | **$265,780** | **$375,200** | **$375,163** | **$404,994** | **$29,794** |
| Personnel Costs | $162,181 | $170,067 | $169,006 | $178,363 | $8,296 |
| Operating Expenses | $209,777 | $202,496 | $206,651 | $225,449 | $22,953 |
| Interdept. Charges | $995 | $1,230 | $1,230 | $1,182 | ($48) |
| **Total Expenditures** | **$372,953** | **$373,793** | **$376,887** | **$404,994** | **$31,201** |
| Rev. Over (Under) Exp. | ($107,173) | $1,407 | ($1,724) | - | ($1,407) |

## Program Highlights

General Government revenues increase a total of $29,794 to $404,994 including $28,794 in increased State aids and $1,000 in increased revenues from member libraries for the text database system.

Personnel costs increase $8,296 based on cost-to-continue for 2.43 FTE allocated to this program. Operating expenses increase $22,593, primarily related to increased costs for the shared text database system of $3,686 and a $21,728 increase in delivery costs. The increase in the budgeted delivery costs results from increased use because of the shared automation system that 14 member libraries belong to. Interdepartmental charges decrease because of reductions in rate charges.

# Automation Technology

**County-Wide Key Strategic Outcome: Cost effective services delivered with competence and skill**

## Program Description

The Federated Library System works with the member libraries to maintain and develop automated systems to aid in the efficient delivery of library services.

| | 2006 Actual | 2007 Budget | 2007 Estimate | 2008 Budget | Budget Change |
|---|---|---|---|---|---|
| **Staffing (FTE)** | **1.05** | **1.05** | **1.05** | **1.05** | **0.00** |
| General Government | $147,755 | $153,300 | $188,284 | $126,811 | ($26,489) |
| Charges for Services | $0 | $22,500 | $22,500 | $25,000 | $2,500 |
| Other Revenue | $420 | $0 | $0 | $0 | $0 |
| Appr. Fund Balance | $44,546 | $30,578 | $36,152 | $25,121 | ($5,457) |
| **County Tax Levy** | **$0** | **$0** | **$0** | **$0** | **$0** |
| **Total Revenues** | **$192,721** | **$206,378** | **$246,936** | **$176,932** | **($29,446)** |
| Personnel Costs | $93,386 | $98,107 | $97,833 | $103,089 | $4,982 |
| Operating Expenses | $78,496 | $66,057 | $69,713 | $71,177 | $5,120 |
| Interdept. Charges | $5,000 | $2,987 | $2,987 | $2,666 | ($321) |
| **Total Expenditures** | **$176,882** | **$167,151** | **$170,533** | **$176,932** | **$9,781** |
| Rev. Over (Under) Exp. | $15,839 | $39,227 | $76,403 | - | ($39,227) |

## Program Highlights

General Government revenue decreases by $26,489 due to the re-allocation of State aid between the existing federated library programs. Charges for Services revenue increases by $2,500 which reimburses WCFLS for the higher cost of shared automation coordinator position.

Personnel costs increase $4,982 based on cost-to-continue for existing staff. Operating expenses increase by $5,120 largely due an added expense for public computer training of $2,000 and $3,020 in additional equipment maintenance, but these increases are partly offset by a $1,285 reduction in membership dues in a database consortia for e-mail and electronic materials.

# Education and Outreach

**County-Wide Key Strategic Outcome: Cost effective services delivered with competence and skill**

## Program Description

Provide services and activities that include the offering of continuing education opportunities for library staff and board members and education/outreach programs for youth and special needs library users.

| | 2006 Actual | 2007 Budget | 2007 Estimate | 2008 Budget | Budget Change |
|---|---|---|---|---|---|
| **Staffing (FTE)** | **1.73** | **1.73** | **1.73** | **1.73** | **0.00** |
| General Government | $161,275 | $191,600 | $205,716 | $230,468 | $38,868 |
| Other Revenue | $0 | $2,000 | $2,000 | $2,000 | $0 |
| Appr. Fund Balance | $0 | $0 | $0 | $0 | $0 |
| **County Tax Levy** | **$0** | **$0** | **$0** | **$0** | **$0** |
| **Total Revenues** | **$161,275** | **$193,600** | **$207,716** | **$232,468** | **$38,868** |
| Personnel Costs | $138,587 | $144,739 | $145,997 | $152,720 | $7,981 |
| Operating Expenses | $67,363 | $96,623 | $87,874 | $78,391 | ($18,232) |
| Interdept. Charges | $261 | $1,369 | $1,369 | $1,357 | ($12) |
| **Total Expenditures** | **$206,211** | **$242,731** | **$235,240** | **$232,468** | **($10,263)** |
| Rev. Over (Under) Exp. | ($44,936) | ($49,131) | ($27,524) | - | $49,131 |

## Program Highlights

General Government revenues increase by $38,868 to $230,468 based on re-allocated use of State library aids.

Personnel costs increase $7,981 based on cost-to-continue for 1.73 FTE existing staff.

Operating expenses decline by $18,232 because in 2007 WCLFS pursued three studies designed to gather data on its users and service demand, improve collection of data related to use of electronic resources, and undertake a marketing effort (identified by the WCFLS Board as a priority), at a total additional cost of $35,000. Only an implementation of the marketing project is budgeted at $15,000 for 2008 resulting in the reduction of education consulting services by $20,000.