



To: Kaukauna Public Library Board of Trustee
From: Library Director Ashley Thiem-Menning
Date: 9/16/2027
Re: 2027 Budget

On September 3, the Library Board Finance Committee met to review the 2027 budget before submittal to the City on September 8. We reviewed budgetary items line by line. No amendments were made during the meeting. The budget was submitted on time.

On September 14, City Department Heads met for the first budget roundtable discussion. Based on the submitted budgets, the total group amount was over budgeted with no personnel increases accounted for. At the time of the meeting, there were still two large variables for accounting needed for further decision making, that the Finance Director is waiting for.

On September 15, the Finance Director and Mayor requested a list from each department noting one-time expenses, new expenses, expenses which could be pulled from 2026, and non-essential items with a short description, dollar impact, operational risk if deferred or reduced, due back by September 16.

The Finance Director should have one more vital piece of accounting information in advance of the second roundtable budget discussion scheduled for September 18.

It will be a tight fiscal year. I anticipate that the budget submitted on September 8, included in this memo, will not be the budget presented in October or adopted in November.



2027 Non-Personnel Budgeted Items	2026FY Budgeted	2027FY Budgeted
o-----Expense-----o		
5205 - Seminar Expenses		
5208 - Travel - City Business	\$6,708	\$5,094
5211 - Education & Memberships	\$3,371	\$2,960
5303 - Communications	\$960	\$960
5306 - Heating Fuels	\$7,000	\$7,000
5309 - Water Sewer & Electric	\$16,325	\$16,325
5312 - Maintenance - Buildings	\$120,000	\$123,455
5313 - Lease - Buildings	\$143,916	\$145,297
5325 - Contractual Services	\$38,397	\$36,289
5328 - Advertising	\$3,050	\$4,000
5331 - General Insurance	\$8,456	TBD
5332 - Shared Service Allocation	\$129,613	TBD
5401 - Office Supplies	\$7,500	\$8,000
5402 - Desktop Printer/Fax Expense	\$800	\$800
5422 - Data Processing Supplies	\$8,500	\$9,000
5431 - Postage	\$2,250	\$2,500
5441 - Library Materials	\$122,552	\$137,735
5442 - Service Contracts	\$55,000	\$54,357
5444 - Library Programs	\$8,000	\$10,000
5499 - Miscellaneous	\$2,000	\$2,500
5804 - Equipment (including Office)	\$9,500	\$9,500
Total Non-Personnel Services	\$693,898	\$575,772

