FUND TYPE
SPECIAL REVENUE

ASSOCIATED DEPARTMENT
LIBRARY

DEPARTMENT/FUNCTION
FUND 220

The Library Special Revenue Fund (#220) was established to account for the revenue and expense associated with providing a local public library. Whitewater Public Library serves people of all ages in Whitewater and surrounding areas and tailors' public services based on the needs and requests of the community. Along with books, movies, magazines, audiobooks, music, STEM kits, a Library of Things, and other physical items available for checkout, the library offers dynamic and flexible spaces to learn, play, work, relax, and socialize. Spaces include an early learning area, children's activity room, teen space, makerspace, study rooms, meeting rooms, and social seating. Technological offerings include computers for public use, hotspots for checkout, Wi-Fi, assistance with devices, makerspace equipment including a 3D printer, and online apps and databases, including eBooks and eAudiobooks. The library offers a wide variety of programming and events for all age groups. In addition, the library conducts outreach including home delivery of library items to people who can't physically visit the library and provides library services off-site at community events. All library materials, programs, and services are free and open to the public.

- **Fund Balance** is designated to be retained for funding of the Library's operational and capital needs under the direction of the Library Board.
- **Primary Funding Source** is from four major sources including the City of Whitewater and the Counties of Jefferson, Walworth, and Rock.
- **Audit Classification:** Governmental, Non-Major.

The Whitewater Public Library is open to serve the community 61 hours per week, Monday through Thursday, 9:00 a.m.-8:30 p.m.; Friday, 9:00 a.m.-5:30 p.m.; and Saturday, 9:00 a.m.-3:00 p.m.

The library is governed by a seven-member board of trustees appointed by the City Council to stagger three-year terms. One member of the board is a City Council member, and one is appointed as a representative of the Whitewater Unified School District by the district superintendent.

MISSION
We will have the space and the stuff to do the things that you want.

PERSONNEL SUMMARY

	2022	2023	2024	2025	2026	2027
Library Director	1	1	1	1	1	1
Assistant Library Director	1	1	1	1	1	1
Youth Educational Services Lib.	1	1	1	1	1	1
Technical Services Specialist	1.7	1.7	1.7	1.7	1.7	1.5
Outreach Services Specialist	.58	.58	.58	.58	.58	0
Customer Service Specialist	4.2	4.2	4.2	4.2	4.2	0
Prog. and Makerspace Librarian	1	1	1	1	1	1
Public Services Clerk	0	0	0	0	0	2.5
Circulation Assistant	0	0	0	0	0	.5
Shelver	0	0	0	0	0	.3
Library Associate	0	0	0	0	0	.5

LIBRARY REVENUE SUMMARY

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
INTERGOVERNMENTAL REVENUES								
220-43720-55	CONTRACT REVENUE	229,240	219,770	227,710	230,000	208,618	232,000	136,839
	Total Intergovernmental Rev.	229,240	219,770	227,710	230,000	208,618	232,000	136,839
FINES & FORFEITURES								
220-45300-55	FINE REVENUE	-	-	-	-	164	-	-
220-45310-55	LOST MATERIAL FINE	2,297	2,523	1,184	2,000	2,026	2,000	2,000
220-45320-55	SALES-SUMMER LIBRARY PROGRAM	-	-	-	-	-	-	-
220-45330-55	COPY MACHINE REVENUE	3,579	3,924	2,194	4,000	4,844	4,000	4,000
	Total Public Charges - Services	5,876	6,447	3,378	6,000	7,034	6,000	6,000
MISCELLANEOUS REVENUES								
220-48100-55	INTEREST INCOME	1,181	2,138	1,471	1,500	1,287	1,500	1,200
220-48105-55	LIBRARY BOARD INTEREST INCOME	15,114	16,258	13,822	11,000	4,565	11,500	-
220-48110-55	LIBRARY BOARD DONATIONS	-	-	-	-	273	-	-
220-48210-55	RENTAL INC-HOUSE-414&414/A	1,700	-	-	-	-	-	-
220-48260-55	RENTAL-HOUSE-413 W. CENTER	-	-	-	-	-	-	-
220-48500-55	DONATIONS	47,661	14,374	37,176	14,000	24,237	14,000	14,000
220-48525-55	GRANT REVENUE	-	6,190	2,000		12,755		-
220-48550-55	SALE OF LIBRARY PROPERTY	541,988	-	-	-	-	-	-
220-48600-55	MISC REVENUE	477	434	384	400	1,131	400	400
	Total Miscellaneous Revenues	608,121	39,393	54,854	26,900	44,248	27,400	15,600
OTHER FINANCING SOURCES								
220-49290-55	TRANSFER IN-GENERAL FUND	470,000	627,558	469,370	475,000	475,000	480,000	530,000
	TRANSFER IN-GENERAL FUND	-	-	-	-	-	-	77,000
220-49300-55	FUND BALANCE APPLIED	-	-	-	181,532		200,504	(15,567)
	Total Other Financing Sources	470,000	627,558	469,370	656,532	475,000	680,504	591,433
	220 - Library Special Rev	**1,313,237**	**893,168**	**755,311**	**919,432**	**734,899**	**945,904**	**749,872**

LIBRARY EXPENSE SUMMARY

	FISCAL RESOURCES	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
LIBRARY-SPECIAL FUND								
100	Personnel & Benefits	687,641	641,428	669,645	784,020	726,960	807,541	617,803
200	Professional Svcs	42,338	11,708	13,878	26,787	12,428	13,119	12,268
300	Commodities & Other Exp	165,349	106,321	111,052	108,625	118,839	125,245	119,801
500	Library Board	-	30	5	-	-	-	-
800/900	Capital Outlay/Transfer to Other Funds	2,216	491,568	7,715	-	350,000	-	-
	Total	**897,544**	**1,251,055**	**802,294**	**919,432**	**1,208,227**	**945,904**	**749,872**
YOUNG LIBRARY BUILDING-GENERAL FUND								
100	Personnel & Benefits	11,496	14,364	12,205	14,658	11,743	15,098	15,331
200	Professional Svcs	40,368	35,843	40,457	50,950	86,992	48,749	77,000
300	Commodities & Other Exp	3,192	4,259	5,711	2,000	6,067	2,000	5,000
55111	**Total**	**55,057**	**54,466**	**58,373**	**67,608**	**104,802**	**65,847**	**97,331**
	GRAND TOTAL:	**952,601**	**1,305,521**	**860,667**	**987,040**	**1,313,029**	**1,011,751**	**847,203**

FUND BALANCE		952,131	594,243	547,261		73,933	89,500
220-34300	Net Change-Increase/(Decrease)	415,693	(357,887)	(46,983)		(473,328)	15,567

DEPARTMENT SERVICE METRICS

Performance Measures

Description	2021	2022	2023	2024	2025*	2026 Projected
Circulation-Adult	56,512	56,188	55,153	44,141	29,874	45,856
Circulation-Children	19,305	22,940	23,135	18,785	11,729	17,548
Circulation-Digital	16,966	16,248	17,686	21,457	23,671	25,917
Circulation-Total	92,783	95,376	78,288	63,711	41,603	63,407
Library Visits	33,653	46,744	51,662	43,909	19,569	52,391
Registered Borrowers	4,856	4,910	5,339	5,707	6,906	7,213
Total Programs	121	172	174	112	62	380
Program Attendance	956	2,266	3,221	2,368	1,121	4,006
Items Added	3,645	2,477	2,201	2,183	2,015	2,637
Items Withdrawn	9,964	7,780	9,075	350	221	853
Computer Usage	N/A	2,106	1,560	1,601	N/A	1,248
Reference Questions	785	1,866	2,522	1,952	1,227	2,881
Room Reservations	N/A	N/A	N/A	N/A	N/A	1,283
New Card	485	529	465	435	1,243	697

GOALS & OBJECTIVES

2026/2027 GOALS

Library Expansion and Renovation: The library's expansion and renovation project has increased and revitalized the spaces available to the public. 4,420 square feet have been added including a large atrium with social seating and workspace, a teen area, and three additional study rooms equipped with AV. The project has also expanded the early learning area, the makerspace, and meeting rooms including upgraded AV equipment and a full kitchen with serving windows. The library is looking forward to welcoming more visitors, providing reservable meeting and study rooms, and offering additional programming and events to ensure that the new library spaces are being utilized to their full potential.

Staffing Goals: The current staffing model allows for very limited help with technology and in-depth reference questions and research requests as staff time is tight. As a result of the library's expansion and renovation, we expect to see an increase in visitors, materials circulation, program attendance, reference requests, computer use and assistance with technology, meeting room use, study room use, makerspace use, and traffic especially in the children and teen areas.

With these projections in mind, the director and assistant director conducted a workflow study in 2025 to determine an effective staffing model for the library moving forward. The study determined the following needs:

- Add one additional part-time position (20 hours/week) that would split their time between public service clerk duties and programming duties. This would provide additional staff for core public services as well as provide additional programming, which is the main overall goal.
- Allocate staff time to ensure security in the larger library and monitor the expanded areas, especially high-risk areas including the teen area and atrium.
- Allocate at least 1 hour per week per employee (public services clerks) for focused work, special projects, training, and development. This will ensure that our front-line staff continues to stay current with best practices, trends, and technology to continue providing excellent library services to the community.

LIBRARY EXPENSE DETAIL

	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACT-EST	2027 ORIG BUDGET	2027 ADJ BUDGET
220-55110-111	WAGES/PERMANENT	293,756	262,420	293,033	318,725	314,102	328,287	304,606
220-55110-113	WAGES/TEMPORARY	-	-	-	-	-	-	-
220-55110-114	WAGES/PART-TIME	199,034	205,599	210,163	228,057	230,180	234,899	178,674
220-55110-117	LONGEVITY	1,000	2,000	1,000	2,000	1,368	2,060	1,000
220-55110-120	EMPLOYEE BENEFITS	193,851	171,409	165,449	235,238	181,311	242,295	133,523
220-55110-156	LIFE INSURANCE	-	-	1	-	(3)	-	-
220-55110-211	PROFESSIONAL DEVELOPMENT	1,302	75	509	2,000	982	2,000	2,000
220-55110-218	PROFESSIONAL SERV/CONSULTING	22,415	738	-		-	-	2,000
220-55110-224	SOFTWARE/HARDWARE MAINTENANCE	10,185	4,527	6,611	20,231	7,787	6,426	6,333
220-55110-225	TELECOM/INTERNET/COMMUNICATION	6,499	6,369	6,426	4,556	3,659	4,693	1,935
220-55110-227	RENTAL EXPENSES	999	-	-	-	-	-	-
220-55110-242	REPAIR-MAINTENANCE-EQUIPMENT	937	-	-	-	-	-	-
220-55110-310	OFFICE & TECHNICAL SUPPLIES	20,914	16,847	16,716	22,000	19,349	17,000	29,000
220-55110-313	POSTAGE	1,114	559	456	1,000	720	1,000	1,000
220-55110-319	MATERIAL RECOVERY	746	804	687	725	497	725	725
220-55110-320	SUBSCRIPTIONS/DUES	136	510	1,274	650	316	650	650
220-55110-321	LIBRARY BOOKS-ADULT	24,986	25,963	20,265	25,000	18,786	25,000	25,000
220-55110-323	LIBRARY BOOKS-JUVENILE	7,387	7,336	5,464	6,000	3,572	6,000	6,000
220-55110-324	LIBRARY PERIODICALS-ADULT	4,169	2,869	2,239	2,400	3,996	24,000	2,400
220-55110-325	LIBRARY PERIODICALS-JUVENILE	-	952	-	-	-	-	-
220-55110-326	AUDIO/VISUAL LIBRARY-ADULT	10,293	5,872	6,377	6,500	4,578	6,500	6,500
220-55110-327	AUDIO/VISUAL LIBRARY-JUVENIL	1,422	2,057	1,069	2,000	858	2,000	2,000
220-55110-328	MACHINE READABLE-ADULT	2,892	-	-	-	-	-	-
220-55110-330	TRAVEL EXPENSES	1,583	1,033	725	2,000	990	2,000	2,000
220-55110-331	PROMOTIONS/ADS-PUBLIC ED	888	269	230	200	251	220	251
220-55110-332	LIBRARY BOOKS-DIGITAL	-	3,914	6,571	7,500	7,500	7,500	7,500
220-55110-333	AUDIO/VISUAL LIBRARY-DIGITAL	-	3,263	2,835	-	-	-	-
220-55110-335	DATABASE SUBSCRIPTIONS	-	21,763	21,590	23,000	23,000	23,000	27,000
220-55110-337	LIBRARY BUILDING PROJECT EXP	76,543	-	71	-	-	-	-
220-55110-341	PROGRAM SUPPLIES-ADULT	4,601	2,992	2,927	3,500	6,978	3,500	3,500
220-55110-342	PROGRAM SUPPLIES-JUVENILE	4,948	3,719	6,790	6,000	12,569	6,000	6,000
220-55110-343	MISC SUPPLIES-ADULT	2,006	-	-	-	-	-	-
220-55110-346	SPECIAL PROGRAMING-SUMMER	-	197	-	-	-	-	-
220-55110-347	LIBRARY USE OF GRANTS EXPENSE	-	4,906	14,621	-	14,539	-	-
220-55110-348	SALES TAX EXPENSE	187	205	87	150	211	150	175
220-55110-350	CONTINGENCIES	533	294	56	-	129	-	100
220-55110-500	LIBRARY BOARD CHECKING	-	-	5	-	-	-	-
220-55110-510	LIBR BD-MM-BUILDING CKS	-	-	-	-	-	-	-
220-55110-515	MM BOARD CHECKING	-	30	-	-	-	-	-
220-55110-810	CAPITAL EQUIPMENT	2,216	-	7,715	-	-	-	-
220-55110-911	TRANSFER OUT-OTHER FUNDS	-	491,568	-	-	350,000	-	-
	Total:	**897,544**	**1,251,055**	**801,962**	**919,432**	**1,208,225**	**945,904**	**749,872**