

Oshkosh Public Library Board of Trustees Special Meeting

Agenda – Tuesday, November 5, 2024

Third Floor Meeting Room

| <u>AGENDA</u>                         |  | <u>ACTION<br/>REQUIRED</u> | <u>PAGE</u> |
|---------------------------------------|--|----------------------------|-------------|
| <b><i>Call to Order:</i></b>          | 4:00 p.m.  |                            |             |
| <b><i>Public Comments</i></b>         |  |                            |             |
| <b><i>New Business</i></b>            |  |                            |             |
| 1.                                    | To Review and approve the submitted FY 2025 budget of the Oshkosh Public Library. Action requested: Move to approve the FY 2025 departmental budget for Oshkosh Public Library | YES                        | 276-288     |
| <b><i>Adjournment</i></b>             |  |                            |             |
| <b><i>Next Meeting Scheduled:</i></b> | Thursday, November 21, 2024 at 4 p.m.  |                            |             |



MEMORANDUM

DATE: November 5, 2024  
 TO: Oshkosh Public Library Board of Trustees  
 FROM: Darryl Eschete, Library Director  
 RE: 2025 Library Operating Budget Proposal

The submitted /proposed library budget for FY 2025 reflects a sizable increase over those submitted in recent years. Major features of the proposed budget are as follows:

Revenue:

|   |   |
|---|---|
| <u>Total Non-Levy Revenue:</u>                          | <b>\$ 1,183,894</b>   |
| <u>Total Levy Request:</u>                              | <b>\$ 3,600,000</b> (amended upward from \$3,400,000 after Council Workshop of week of 10/28) |
| <u>Total Revenue (submitted by Director)</u>            | <b>\$4,639,754</b>  |
| <u>Total Revenue (after Finance/Council adjustment)</u> | <b>\$4,783,894</b>  |

Non-Levy Revenue: Winnebago County revenue in 2025 is projected to increase by \$71,478.00 (9.7%) over the 2024 level. Total intergovernmental revenue (this includes Winnebago county and counties outside of Winnefox) is projected to total \$1,039,394, an 8.4% increase over the previous year.

Levy Revenue: The submitted proposed levy request for 2025 is an increase of \$523,500 (18.2%) over 2024. This levy request was deemed necessary and submitted in the wake of discussions and analysis with City Manager Rohloff as well as Finance Director Calmes and key members of her department. In the wake of Council Workshops on the 2025 Budget during the week of 10/28/2024, the total levy request was increased to \$3,600,000, as per documents regarding the workshops sent to department heads by Ms. Calmes on 11/1/2024. Please find the proposed tax levy matrix included in this document.





Expenditures:

Total Proposed Expenditures: \$ 4,639,754

Personnel: Total budgeted wages and fringe benefits expenditures are proposed to increase by \$299,081 (9.4%) compared with the amount budgeted for 2024.

Significant aspects of proposed 2025 personnel expenditures include: 1) <sup>4.25%</sup>4.5% across the board adjustment to the Library salary matrix in keeping with Citywide cost of living adjustments 2) Increases to health insurance costs lower than in previous years 3) The addition of a full-time library custodian and the filling of heretofore vacant positions.

Non-Personnel: Total budgeted non-personnel operating costs are proposed to increase by \$260,700 (29.6%). The most notable element in the proposal is a \$77,000 (28.2%) increase in spending for Library Materials. This measure was taken in order to bring the Oshkosh Public Library up to parity with libraries serving communities of similar size in Wisconsin and the Midwest generally. Also, the "Utility Expense" fund is now based completely on previous YTD spending and projections forward.

|                                   |                            |
|-----------------------------------|----------------------------|
| Total Personnel Expenditures      | <b>\$ 3,496,954</b>        |
| Total Non-Personnel Expenditures: | <b>\$ 1,142,800</b>        |
| <u>Total Expenditures</u>         | <b><u>\$ 4,639,754</u></b> |

Please note that generally, the numbers submitted for 2025 were little more than an attempt to look at previous years' actual YTD spending at certain comparable points in the year and then to project them forward with a basis in real cost and possible inflation and any expected changes in service array. Note, for example, the 100% increase to "Subscription and Licensing Contracts." This reflects that the library's new website is hosted off-site and that there are licensing and subscription costs involved.



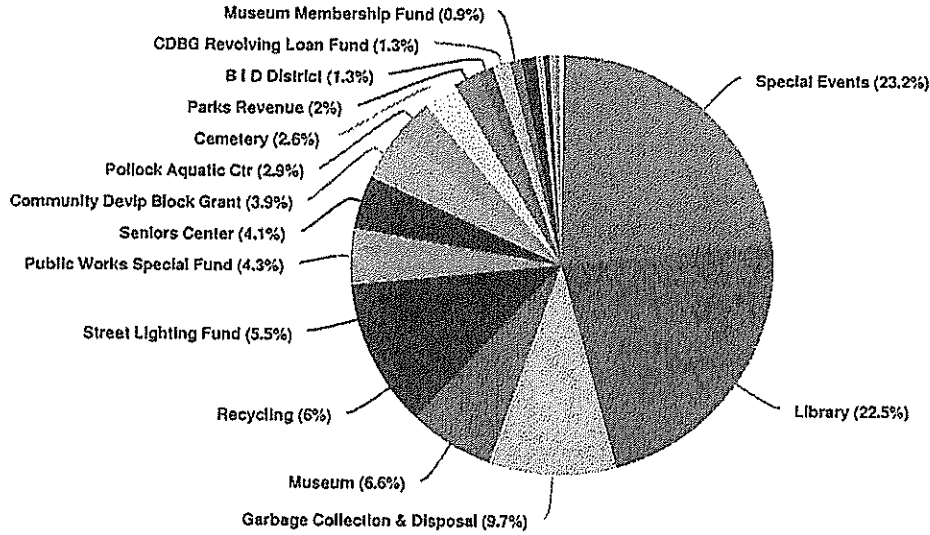


# SPECIAL REVENUE FUNDS SUMMARY

All Special Revenue Funds are Non-Major Funds

## Revenue by Fund

2025 Revenue by Fund



| Name                          | FY2023 YTD Actual | FY2024 Budget: Amended | FY2024 YTD Actual | FY2024 Projected | FY2025 Budgeted | FY2024 Budget: Amended vs. FY2025 Budgeted (% Change) | FY2024 Budget: Amended vs. FY2025 Budgeted (\$ Change) |
|-------------------------------|-------------------|------------------------|-------------------|------------------|-----------------|---|--|
| Senior Center Revolving Fund  | \$50,850          | \$64,000               | \$36,538          | \$74,400         | \$78,500        | 22.7%   | \$14,500   |
| CDBG Revolving Loan Fund      | \$247,592         | \$250,000              | \$189,010         | \$243,000        | \$257,000       | 2.8%  | \$7,000  |
| B I D District                | \$243,590         | \$222,110              | \$172,053         | \$289,110        | \$262,110       | 18%   | \$40,000   |
| Recycling                     | \$1,252,027       | \$1,138,000            | \$1,096,693       | \$1,219,543      | \$1,221,300     | 7.3%  | \$83,300   |
| Garbage Collection & Disposal | \$1,647,380       | \$1,805,000            | \$1,766,613       | \$1,800,000      | \$1,980,000     | 9.7%  | \$175,000  |
| Police Special Funds          | \$237,086         | \$141,431              | \$139,487         | \$307,865        | \$95,900        | -32.2%  | -\$45,531  |
| Street Lighting Fund          | \$1,048,130       | \$1,060,300            | \$1,060,300       | \$1,081,300      | \$1,110,600     | 4.7%  | \$50,300   |
| Special Events                | \$2,820,617       | \$0                    | \$401,022         | \$8,698,515      | \$4,721,956     | N/A   | \$4,721,956  |
| Museum Membership Fund        | \$169,454         | \$79,000               | \$41,641          | \$112,000        | \$176,100       | 122.9%  | \$97,100   |
| Seniors Center                | \$642,834         | \$687,100              | \$549,642         | \$740,750        | \$844,900       | 23%   | \$157,800  |
| Fire Special Revenue          | \$314,056         | \$133,289              | \$144,088         | \$170,510        | \$135,300       | 1.5%  | \$2,011  |
| Library                       | \$4,147,189       | \$4,080,036            | \$3,777,795       | \$3,894,036      | \$4,583,894     | 12.3%   | \$503,858  |
| Museum                        | \$1,148,598       | \$1,382,904            | \$1,044,230       | \$1,244,900      | \$1,343,400     | -2.9%   | -\$39,504  |
| Museum Collections            | \$69,474          | \$3,000                | \$24,163          | \$17,000         | \$54,500        | 1,716.7%  | \$51,500   |
| Cemetery                      | \$491,201         | \$523,420              | \$355,035         | \$513,700        | \$532,900       | 1.8%  | \$9,480  |
| Community Devel Special Funds | \$102,941         | \$0                    | \$7,327           | \$0              | \$0             | 0%  | \$0  |

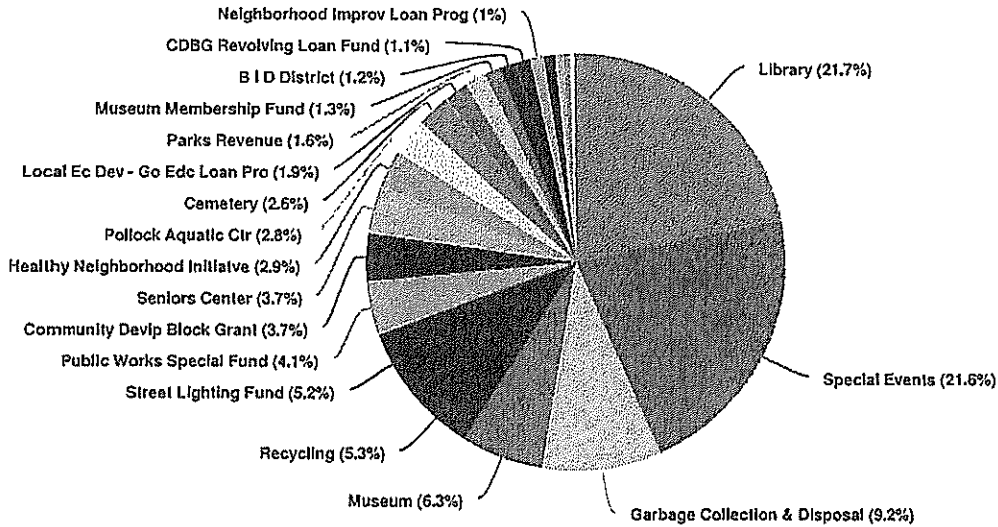
| Name                            | FY2023 YTD Actual   | FY2024 Budget: Amended | FY2024 YTD Actual   | FY2024 Projected    | FY2025 Budgeted     | FY2024 Budget: Amended vs. FY2025 Budgeted (% Change) | FY2024 Budget: Amended vs. FY2025 Budgeted (\$ Change) |
|---------------------------------|---------------------|------------------------|---------------------|---------------------|---------------------|---|--|
| Parks Revenue                   | \$724,107           | \$381,500              | \$126,555           | \$362,100           | \$401,000           | 5.1%  | \$19,500   |
| Leach Amphitheater              | \$115,527           | \$103,500              | \$39,402            | \$104,700           | \$114,500           | 10.6%   | \$11,000   |
| Public Works Special Fund       | \$380,230           | \$630,000              | \$45,400            | \$678,000           | \$880,000           | 39.7%   | \$250,000  |
| Pollock Aquatic Ctr             | \$451,052           | \$892,400              | \$162,040           | \$961,450           | \$596,100           | -33.2%  | -\$296,300   |
| Rental Inspections              | \$14,404            | \$0                    | \$36,900            | \$0                 | \$0                 | 0%  | \$0  |
| Neighborhood Improv Loan Prog   | \$7,617             | \$0                    |                     | \$0                 | \$0                 | 0%  | \$0  |
| Healthy Neighborhood Initiative | \$214,440           | \$60,000               | \$88,540            | \$120,000           | \$85,000            | 41.7%   | \$25,000   |
| Community Devlp Block Grant     | \$1,136,479         | \$807,095              | \$699,132           | \$807,095           | \$801,434           | -0.7%   | -\$5,661   |
| Local Ec Dev - Go Edc Loan Pro  | \$7,902             | \$0                    | \$0                 | \$238,099           | \$100,000           | N/A   | \$100,000  |
| Senior Center                   | \$4,210             | \$0                    |                     | \$0                 | \$0                 | 0%  | \$0  |
| <b>Total:</b>                   | <b>\$17,688,986</b> | <b>\$14,444,085</b>    | <b>\$12,003,604</b> | <b>\$23,678,173</b> | <b>\$20,376,394</b> | <b>41.1%</b>  | <b>\$5,932,309</b>                                     |

### SPECIAL REVENUE FUNDS SUMMARY Comprehensive Summary

| Name                                     | FY2023 YTD Actual   | FY2024 Budget: Amended | FY2024 YTD Actual   | FY2024 Projected    | FY2025 Budgeted     |
|--|---------------------|------------------------|---------------------|---------------------|---------------------|
| Beginning Fund Balance:                  | N/A                 | \$17,267,027           | \$17,267,027        | \$17,267,027        | \$17,267,027        |
| <b>Revenues</b>                          |                     |                        |                     |                     |                     |
| Taxes and Special Assessments            | \$7,260,510         | \$7,681,510            | \$7,717,910         | \$7,681,010         | \$8,617,210         |
| Intergovernmental                        | \$5,539,154         | \$2,792,276            | \$1,966,364         | \$10,876,744        | \$7,469,484         |
| Licenses and Permits                     | \$60,441            | \$130,000              | \$45,400            | \$130,000           | \$130,000           |
| Fines, Forfeits and Penalties            | \$0                 | \$0                    | \$3,295             | \$19,600            | \$5,000             |
| Charges for Services                     | \$1,418,856         | \$1,431,900            | \$1,071,384         | \$1,399,150         | \$1,443,800         |
| Miscellaneous Income                     | \$2,713,066         | \$1,979,300            | \$966,377           | \$3,290,169         | \$2,322,500         |
| Other Financing                          | \$0                 | \$0                    |                     | \$1,000             | \$15,000            |
| Transfers                                | \$696,959           | \$429,099              | \$232,874           | \$280,500           | \$373,400           |
| <b>Total Revenues:</b>                   | <b>\$17,688,986</b> | <b>\$14,444,085</b>    | <b>\$12,003,604</b> | <b>\$23,678,173</b> | <b>\$20,376,394</b> |
| <b>Expenditures</b>                      |                     |                        |                     |                     |                     |
| Personnel Services                       | \$6,645,834         | \$6,849,358            | \$2,958,650         | \$6,730,758         | \$7,389,889         |
| Operating                                | \$7,939,810         | \$14,137,054           | \$5,830,123         | \$10,978,723        | \$10,638,396        |
| Capital Outlay                           | \$2,409,471         | \$11,493,195           | \$3,098,287         | \$6,343,199         | \$3,383,094         |
| <b>Total Expenditures:</b>               | <b>\$16,995,115</b> | <b>\$32,479,607</b>    | <b>\$11,887,060</b> | <b>\$24,052,680</b> | <b>\$21,411,379</b> |
| <b>Total Revenues Less Expenditures:</b> | <b>\$693,870</b>    | <b>-\$18,035,522</b>   | <b>\$116,544</b>    | <b>-\$374,507</b>   | <b>-\$1,034,985</b> |
| Ending Fund Balance:                     | N/A                 | -\$768,495             | \$17,383,571        | \$16,892,520        | \$16,232,042        |

# Expenditures by Fund

## 2025 Expenditures by Fund



| Name                          | FY2023 YTD Actual | FY2024 Budget: Amended | FY2024 YTD Actual | FY2024 Projected | FY2025 Budgeted | FY2024 Budget: Amended vs. FY2025 Budgeted (% Change) | FY2024 Budget: Amended vs. FY2025 Budgeted (\$ Change) |
|-------------------------------|-------------------|------------------------|-------------------|------------------|-----------------|---|--|
| Senior Center Revolving Fund  | \$34,094          | \$63,017               | \$19,758          | \$54,000         | \$59,800        | -5.1%   | -\$3,217   |
| CDBG Revolving Loan Fund      | \$327,926         | \$249,999              | \$78,663          | \$206,839        | \$239,382       | -4.2%   | -\$10,617  |
| B I D District                | \$232,372         | \$255,000              | \$83,317          | \$255,000        | \$255,000       | 0%  | \$0  |
| Recycling                     | \$753,555         | \$1,113,722            | \$376,375         | \$1,088,987      | \$1,141,446     | 2.5%  | \$27,724   |
| Garbage Collection & Disposal | \$1,772,951       | \$1,800,291            | \$794,483         | \$1,834,422      | \$1,978,810     | 9.9%  | \$178,519  |
| Police Special Funds          | \$254,096         | \$277,970              | \$111,613         | \$160,900        | \$188,800       | -32.1%  | -\$89,170  |
| Street Lighting Fund          | \$1,036,523       | \$1,090,876            | \$452,762         | \$1,095,800      | \$1,110,600     | 1.8%  | \$19,724   |
| Special Events                | \$2,247,088       | \$12,816,586           | \$5,351,748       | \$8,698,515      | \$4,627,956     | -63.9%  | -\$8,188,630   |
| Museum Membership Fund        | \$38,632          | \$237,723              | \$45,009          | \$155,700        | \$269,700       | 13.5%   | \$31,977   |
| Seniors Center                | \$676,127         | \$752,400              | \$331,404         | \$735,182        | \$794,991       | 5.7%  | \$42,591   |
| Fire Special Revenue          | \$243,106         | \$275,448              | \$68,025          | \$177,400        | \$133,050       | -51.7%  | -\$142,398   |
| Library                       | \$4,065,011       | \$4,079,973            | \$1,935,811       | \$4,276,068      | \$4,639,754     | 13.7%   | \$559,781  |
| Museum                        | \$1,261,537       | \$1,278,387            | \$590,242         | \$1,277,592      | \$1,351,377     | 5.7%  | \$72,990   |
| Museum Collections            | \$3,739           | \$56,900               | \$9,047           | \$28,500         | \$65,900        | 15.8%   | \$9,000  |
| Cemetery                      | \$403,114         | \$522,676              | \$228,679         | \$487,771        | \$567,108       | 8.5%  | \$44,432   |
| Community Devel Special Funds | \$31,411          | \$10,589               | \$0               | \$0              | \$0             | -100%   | -\$10,589  |
| Parks Revenue                 | \$639,840         | \$381,456              | \$144,433         | \$307,275        | \$348,137       | -8.7%   | -\$33,319  |
| Leach Amphitheater            | \$90,626          | \$101,471              | \$26,447          | \$102,678        | \$111,383       | 9.8%  | \$9,912  |

| Name                            | FY2023 YTD Actual | FY2024 Budget: Amended | FY2024 YTD Actual | FY2024 Projected | FY2025 Budgeted | FY2024 Budget: Amended vs. FY2025 Budgeted (% Change) | FY2024 Budget: Amended vs. FY2025 Budgeted (\$ Change) |
|---------------------------------|-------------------|------------------------|-------------------|------------------|-----------------|---|--|
| Public Works Special Fund       | \$345,145         | \$627,711              | \$60,634          | \$674,924        | \$881,383       | 40.4%   | \$253,672  |
| Pollock Aquatic Ctr             | \$594,390         | \$1,381,395            | \$326,079         | \$934,633        | \$599,195       | -56.6%  | -\$782,200   |
| Rental Inspections              | \$10,068          | \$0                    | \$280             | \$0              | \$0             | 0%  | \$0  |
| Neighborhood Improv Loan Prog   | \$0               | \$218,100              | \$0               | \$0              | \$218,100       | 0%  | \$0  |
| Healthy Neighborhood Initiative | \$851,827         | \$698,689              | \$153,117         | \$643,744        | \$628,073       | -10.1%  | -\$70,616  |
| Community Devlp Block Grant     | \$1,043,938       | \$3,736,228            | \$699,132         | \$403,750        | \$801,434       | -78.5%  | -\$2,934,794   |
| Local Ec Dev - Go Edc Loan Pro  | \$38,000          | \$450,000              | \$0               | \$450,000        | \$400,000       | -11.1%  | -\$50,000  |
| Senior Center                   | \$0               | \$3,000                | \$0               | \$3,000          | \$0             | -100%   | -\$3,000   |
| Total:                          | \$16,995,115      | \$32,479,607           | \$11,887,060      | \$24,052,680     | \$21,411,379    | -34.1%  | -\$11,068,228  |





## Mission Statement

To help people find knowledge resources; provide free access to information; preserve local history; and create a vibrant community gathering place.

## Strategic Plan Goals

1. A community-driven library: continually strengthen the community's regard for the Oshkosh Public Library through outreach, programming and a culture of responsiveness to community feedback.
2. A library card that matters: a commitment to being an essential and impactful resource within the community. It means fostering a space that not only provides access to knowledge and information but also actively engages with the community's needs, whether through educational programs, inclusive services, or cultural enrichment. This goal embodies a vision of the library as a dynamic hub that adapts to societal changes, ensuring its relevance and value to all community members.
3. A catalyst for learning and growth: the library plays a role in sparking curiosity and fostering continuous development within the community. This means creating an environment that encourages exploration, supports lifelong learning, and provides opportunities for personal and professional development/advancement. By offering diverse resources, programs, and support, the library aims to empower individuals to reach their full potential and contribute positively to the community.
4. A provider of and connector to trusted information: the Oshkosh Public Library plays an important role as a reliable source and guide in the vast landscape of information. This means ensuring that community users have access to accurate, well-vetted resources while also helping them navigate and critically evaluate the information they encounter elsewhere. This goal underscores the library's commitment to upholding the integrity of information and serving as a trusted partner in the pursuit of knowledge and informed decision-making.

## 2024 Accomplishments

- \*Recruited, hired and onboarded a new library director. The position is now focused wholly on the administration and leadership of the Oshkosh Public Library, with no direct duties pertaining to the Winnefox Library System; before the retirement of the new director in 2023, the position was a dual directorship of both the Oshkosh Public Library and the Winnefox Library System.
- \*Using private funds and donations and working with third-party developers, completely reworked the library's website, which had been largely unchanged for over a decade. The new site offers vastly improved appearance and functionality for both patrons and staff. The website is scheduled to be live on or about October 24, 2024.
- \* Using City-supplied ARPA funds, the library installed a noise mitigation system, digital signage and new furniture in the building, improving the usability and accessibility of the space for all library users.
- \*By collaborating with local companies Quill Creative and Showcase Communications, the library revitalized and launched a new visual and communication identity that positions the library as a key center for learning, connection, and personal and professional growth. This transformation empowers individuals and strengthens our community as a whole.

## 2025 Goals

- \*Over the course of the year, the library will connect with the Oshkosh Community with a series of exciting and inclusive events, programs and gatherings celebrating the Oshkosh Public Library's 125th anniversary.
- \*Working with a proprietary strategic planning approach, library administration, staff, and the board will collaboratively identify key priorities and themes, establish measurable KPIs, streamline operations, and implement innovative programs that enhance community engagement, ensure sustainable resource allocation, and foster an inclusive environment for lifelong learning.
- \*Work began in 2024, to further identify ways in which the Library can more closely adhere to city policies (human resources, finance, etc.) and seek efficiencies through shared services, especially regarding the maintenance and care of the large and historically important library building and grounds.



# Personnel Positions

LIBRARY (0239-1060)  
PERSONNEL POSITIONS

| Position Title                    | Current<br>Budgeted<br>Employees | Current<br>Actual<br>Employees | 2025<br>Proposed<br>Employees |
|-----------------------------------|----------------------------------|--------------------------------|-------------------------------|
| Library Director                  | 1.00                             | 1.00                           | 1.00                          |
| Administrative Library Manager    | 0.00                             | 1.00                           | 1.00                          |
| Library Assistant Director        | 2.00                             | 0.00                           | 0.00                          |
| Managing Librarian                | 4.00                             | 4.00                           | 4.00                          |
| Librarian                         | 8.00                             | 8.00                           | 8.00                          |
| Circulation Operations Manager    | 1.00                             | 1.00                           | 1.00                          |
| Operations Coordinator            | 0.75                             | 1.00                           | 1.00                          |
| Marketing Coordinator             | 1.00                             | 1.00                           | 1.00                          |
| Library Custodian                 | 0.00                             | 1.00                           | 1.00                          |
| Maintenance Engineer              | 1.00                             | 1.00                           | 1.00                          |
| Graphic Artist                    | 1.00                             | 1.00                           | 1.00                          |
| Library Assistant II FT           | 6.00                             | 6.00                           | 6.00                          |
| Library Assistant II (11)         | 6.60                             | 6.60                           | 6.60                          |
| Library Assistant II (2)          | 0.80                             | 0.80                           | 0.80                          |
| Building Maintenance Custodian PT | 0.50                             | 0.50                           | 0.50                          |
| Library Assistant I (2)           | 1.20                             | 1.20                           | 1.20                          |
| PAGE (17 est)                     | 4.95                             | 4.95                           | 4.95                          |
| <b>TOTAL PERSONNEL</b>            | <b>39.80</b>                     | <b>40.05</b>                   | <b>40.05</b>                  |

## Revenues by Source

| Name                                 | FY2023 YTD Actual | FY2024 Budget: Amended | FY2024 YTD Actual | FY2024 Projected | FY2025 Budgeted | FY2024 Budget: Amended vs. FY2025 Budgeted (% Change) | FY2024 Budget: Amended vs. FY2025 Budgeted (\$ Change) |
|--------------------------------------|-------------------|------------------------|-------------------|------------------|-----------------|---|--|
| Revenue Source                       |                   |                        |                   |                  |                 |   |  |
| Taxes and Special Assessments        |                   |                        |                   |                  |                 |   |  |
| 4102 - GENERAL PROPERTY TAX-CITY     | \$2,792,700       | \$2,876,500            | \$2,876,500       | \$2,876,500      | \$3,400,000     | 18.2%   | \$523,500  |
| Total Taxes and Special Assessments: | \$2,792,700       | \$2,876,500            | \$2,876,500       | \$2,876,500      | \$3,400,000     | 18.2%   | \$523,500  |
| Intergovernmental                    |                   |                        |                   |                  |                 |   |  |
| 4240 - COUNTY AID- OTHER AID         | \$865,058         | \$959,036              | \$797,246         | \$959,036        | \$1,039,394     | 8.4%  | \$80,358   |
| Total Intergovernmental:             | \$865,058         | \$959,036              | \$797,246         | \$959,036        | \$1,039,394     | 8.4%  | \$80,358   |
| Miscellaneous Income                 |                   |                        |                   |                  |                 |   |  |
| 4603 - LIBRARY COPIER REVENUES       | \$14,521          | \$13,000               | \$8,558           | \$15,000         | \$15,000        | 15.4%   | \$2,000  |
| 4613 - LIBRARY CONTRACTUAL REVENUE   | \$196,969         | \$220,500              | \$87,176          | \$0              | \$0             | -100%   | -\$220,500   |
| 4616 - USED BOOK REVENUE             | \$9,436           | \$9,000                | \$5,715           | \$9,500          | \$10,000        | 11.1%   | \$1,000  |
| 4617 - LIBRARY MEETING ROOM REVENUE  | \$3,844           | \$2,000                | \$2,022           | \$3,000          | \$3,500         | 75%   | \$1,500  |
| 4619 - LIBRARY MISC REVENUE          | \$989             | \$0                    | \$578             | \$1,000          | \$1,000         | N/A   | \$1,000  |
| 4908 - INTEREST-OTHER INVESTMENTS    | \$41,672          | \$0                    |                   | \$30,000         | \$15,000        | N/A   | \$15,000   |
| 4952 - GIFTS & DONATIONS             | \$2,000           | \$0                    |                   | \$0              | \$100,000       | N/A   | \$100,000  |
| Total Miscellaneous Income:          | \$269,431         | \$244,500              | \$104,049         | \$58,500         | \$144,500       | -40.9%  | -\$100,000   |
| Transfers                            |                   |                        |                   |                  |                 |   |  |
| 5299 - TSF FROM OTHER FUNDS          | \$220,000         | \$0                    |                   | \$0              | \$0             | 0%  | \$0  |
| Total Transfers:                     | \$220,000         | \$0                    |                   | \$0              | \$0             | 0%  | \$0  |
| Total Revenue Source:                | \$4,147,189       | \$4,080,036            | \$3,777,795       | \$3,894,036      | \$4,583,894     | 12.3%   | \$509,858  |

## Expenditures by Expense Type

| Name                                  | FY2023<br>YTD Actual | FY2024 Budget:<br>Amended | FY2024<br>YTD Actual | FY2024<br>Projected | FY2025<br>Budgeted | FY2024 Budget:<br>Amended vs.<br>FY2025<br>Budgeted (%<br>Change) | FY2024 Budget:<br>Amended vs.<br>FY2025 Budgeted<br>(\$ Change) |
|---------------------------------------|----------------------|---------------------------|----------------------|---------------------|--------------------|---|---|
| Expense Objects                       |                      |                           |                      |                     |                    |   |   |
| Personnel Services                    |                      |                           |                      |                     |                    |   |   |
| 6102 - REGULAR PAY                    | \$2,211,637          | \$2,423,181               | \$1,030,286          | \$2,348,074         | \$2,561,966        | 5.7%  | \$138,785   |
| 6104 - OVERTIME PAY                   | \$39,984             | \$20,000                  | \$22,122             | \$33,246            | \$21,684           | 8.4%  | \$1,684   |
| 6249 - MISCELLANEOUS PAY              | \$0                  | \$12,200                  | \$0                  | \$0                 | \$0                | -100%   | -\$12,200   |
| 6302 - FICA - EMPLOYERS SHARE         | \$167,131            | \$193,178                 | \$77,876             | \$179,440           | \$197,676          | 2.3%  | \$4,498   |
| 6304 - WISCONSIN RETIREMENT FUND      | \$138,432            | \$161,701                 | \$66,293             | \$152,405           | \$164,059          | 1.5%  | \$2,358   |
| 6306 - HEALTH INSURANCE               | \$346,528            | \$362,852                 | \$186,010            | \$433,105           | \$523,490          | 44.3%   | \$160,638   |
| 6307 - HEALTH INSURANCE ADMIN FEE     | \$0                  | \$0                       | \$0                  | \$0                 | \$1,030            | N/A   | \$1,030   |
| 6308 - DENTAL                         | \$14,869             | \$18,661                  | \$7,292              | \$18,044            | \$21,044           | 12.8%   | \$2,383   |
| 6310 - LIFE INSURANCE                 | \$5,555              | \$6,100                   | \$2,393              | \$5,255             | \$6,005            | -1.6%   | -\$95   |
| <b>Total Personnel Services:</b>      | <b>\$2,924,136</b>   | <b>\$3,197,873</b>        | <b>\$1,392,273</b>   | <b>\$3,169,568</b>  | <b>\$3,496,954</b> | <b>9.4%</b>   | <b>\$299,081</b>  |
| Operating                             |                      |                           |                      |                     |                    |   |   |
| 6403 - PS - LEGAL/ATTORNEY FEES       | \$0                  | \$0                       | \$301                | \$300               | \$0                | 0%  | \$0   |
| 6411 - ADVERTISING/POSTAGE/PRINTING   | \$21,308             | \$23,500                  | \$7,226              | \$23,500            | \$25,000           | 6.4%  | \$1,500   |
| 6412 - CONTRACTUAL AGREEMENT PYMNTS   | \$310,152            | \$315,400                 | \$235,868            | \$315,400           | \$333,500          | 5.7%  | \$18,100  |
| 6415 - SUBSCRIPTION/LICENSING CNTRCTS | \$10,784             | \$5,000                   | \$5,945              | \$7,500             | \$10,000           | 100%  | \$5,000   |
| 6416 - PREVENTATIVE MNTC CONTRACTS    | \$84,978             | \$16,600                  | \$51,026             | \$85,000            | \$45,000           | 171.1%  | \$28,400  |
| 6417 - 3RD PARTY CONTRACTED SERVICE   | \$142,792            | \$50,000                  | \$34,517             | \$140,000           | \$85,000           | 70%   | \$35,000  |
| 6421 - EMPLOYEE TRAINING/DEVELOPMENT  | \$3,707              | \$6,000                   | \$3,166              | \$6,000             | \$6,500            | 8.3%  | \$500   |
| 6422 - PRFSL LICENSE/MEMBERSHIP/BOND  | \$1,776              | \$5,000                   | \$214                | \$5,000             | \$5,000            | 0%  | \$0   |
| 6423 - EMPLOYEE ALLOWANCE/REIMBRMNT   | \$2,617              | \$800                     | \$561                | \$1,000             | \$800              | 0%  | \$0   |
| 6443 - LEASE EXPENSE                  | \$5,670              | \$7,000                   | \$1,658              | \$7,000             | \$6,600            | -5.7%   | -\$400  |
| 6450 - INSURANCE EXPENSE              | \$28,200             | \$28,300                  | \$23,469             | \$28,300            | \$29,800           | 5.3%  | \$1,500   |
| 6451 - WORKERS COMPENSATION           | \$10,600             | \$9,900                   | \$9,900              | \$9,900             | \$10,100           | 2%  | \$200   |
| 6452 - LICENSE & PERMITS              | \$15                 | \$0                       | \$0                  | \$400               | \$0                | 0%  | \$0   |
| 6454 - TELEPHONE / INTERNET SERVC     | \$3,162              | \$3,500                   | \$31                 | \$3,500             | \$3,500            | 0%  | \$0   |
| 6455 - UTILITY EXPENSE                | \$138,416            | \$83,000                  | \$49,487             | \$140,000           | \$145,000          | 74.7%   | \$62,000  |
| 6465 - BANK FEES                      | \$4,608              | \$0                       | \$2,783              | \$5,600             | \$5,000            | N/A   | \$5,000   |
| 6520 - OFFICE SUPPLIES                | \$22,063             | \$21,100                  | \$10,458             | \$21,100            | \$22,000           | 4.3%  | \$900   |
| 6524 - SPECIALTY SUPPLIES             | \$292,210            | \$273,000                 | \$91,443             | \$273,000           | \$350,000          | 28.2%   | \$77,000  |
| 6529 - NON-INV - SUPPLIES             | \$52,182             | \$34,000                  | \$15,484             | \$34,000            | \$60,000           | 76.5%   | \$26,000  |

| Name                   | FY2023<br>YTD Actual | FY2024 Budget:<br>Amended | FY2024<br>YTD Actual | FY2024<br>Projected | FY2025<br>Budgeted | FY2024 Budget:<br>Amended vs.<br>FY2025<br>Budgeted (%<br>Change) | FY2024 Budget:<br>Amended vs.<br>FY2025 Budgeted<br>(\$ Change) |
|------------------------|----------------------|---------------------------|----------------------|---------------------|--------------------|---|---|
| 6550 - MINOR EQUIPMENT | \$5,637              | \$0                       |                      | \$0                 | \$0                | 0%  | \$0   |
| Total Operating:       | \$1,140,875          | \$882,100                 | \$543,538            | \$1,106,500         | \$1,142,800        | 29.6%   | \$260,700   |
| Total Expense Objects: | \$4,065,011          | \$4,079,973               | \$1,935,811          | \$4,276,068         | \$4,639,754        | 13.7%   | \$559,781   |

City of Oshkosh  
Tax Levy  
2025 Proposed Budget

| Taxing Fund                   | Actual 2021   | Actual 2022   | Actual 2023   | Adopted Budget 2024 | Preliminary 2025 | Revised 2025  | Change from 2024 Budget | Chg %   |
|-------------------------------|---------------|---------------|---------------|---------------------|------------------|---------------|-------------------------|---------|
| General Fund                  | \$ 21,874,500 | \$ 22,223,400 | \$ 23,435,500 | \$ 24,020,000       | \$ 23,786,016    | \$ 20,184,500 | \$ (3,835,500)          | -15.97% |
| Special Revenue Funds         |               |               |               |                     |                  |               |                         |         |
| Garbage Collection & Disposal | 1,460,400     | 1,460,400     | 1,560,000     | 1,730,000           | 1,910,000        | 1,990,000     | \$ 260,000              | 15.03%  |
| Street Lighting               | 1,075,000     | 1,025,000     | 1,025,000     | 1,060,300           | 1,090,600        | 1,090,600     | \$ 30,300               | 2.86%   |
| Museum                        | 970,000       | 970,000       | 970,000       | 1,029,100           | 1,050,000        | 1,050,000     | \$ 20,900               | 2.03%   |
| Senior Services               | 327,400       | 353,500       | 353,500       | 393,000             | 393,000          | 393,000       | \$ -                    | 0.00%   |
| Library                       | 2,772,700     | 2,792,700     | 2,792,700     | 2,876,500           | 3,400,000        | 3,600,000     | \$ 723,500              | 25.15%  |
| Cemetery                      | 300,000       | 321,000       | 318,900       | 328,500             | 350,000          | 350,000       | \$ 21,500               | 6.54%   |
| Leach Amphitheater            | 14,000        | 23,000        | 23,000        | 23,000              | 23,000           | 23,000        | \$ -                    | 0.00%   |
| Pollock Water Park            | 64,000        | 64,000        | 64,000        | 100,000             | 260,000          | 260,000       | \$ 160,000              | 160.00% |
| Rental Inspections            | 25,000        | 16,500        | 12,800        | -                   | -                | -             | \$ -                    | -       |
| Ambulance Services            | -             | -             | -             | -                   | 1,350,000        | 1,660,000     | \$ 1,660,000            | 100%    |
| Capital Improvement Funds     |               |               |               |                     |                  |               |                         |         |
| Equipment Fund                | 1,100,000     | 1,100,000     | 1,088,200     | 1,205,500           | 689,500          | 765,500       | \$ (440,000)            | -36.50% |
| Debt Service Fund             | 11,160,200    | 12,733,500    | 13,277,100    | 13,897,400          | 13,400,000       | 13,400,000    | \$ (497,400)            | -3.58%  |
| Enterprise Funds              |               |               |               |                     |                  |               |                         |         |
| Grand Opera House             | -             | -             | -             | 36,900              | 36,900           | 170,000       | \$ 133,100              | 360.70% |
| GO Transit                    | 809,500       | 809,500       | 809,500       | 856,600             | 1,163,400        | 2,063,400     | \$ 1,206,800            | 140.88% |
| Total City Tax Levy           | \$ 41,952,700 | \$ 43,892,500 | \$ 45,730,200 | \$ 47,556,800       | \$ 48,902,416    | \$ 47,000,000 | \$ (556,800)            | -1.17%  |
| Change from previous year     | 1,215,300     | 1,939,800     | 1,837,700     | 1,826,600           | 1,345,616        | (556,800)     |                         |         |
| % Change from previous year   | 2.98%         | 4.62%         | 4.19%         | 3.99%               | 2.83%            | -1.17%        |                         |         |

|                               | Actual 2021      | Actual 2022      | Actual 2023      | Adopted Budget 2024 | Preliminary 2025 | Revised 2025     | Change from 2024 Budget | Chg %   |
|-------------------------------|------------------|------------------|------------------|---------------------|------------------|------------------|-------------------------|---------|
| Assessed Valuation (TID out)  | \$ 3,765,515,055 | \$ 3,781,145,335 | \$ 3,773,745,419 | \$ 3,781,426,502    | \$ 5,787,038,276 | \$ 5,787,038,276 | \$ 2,005,611,774        | 53.04%  |
| Assessed Tax Rate             | 11.1413          | 11.6083          | 12.1180          | 12.5764             | 8.4503           | 8.1216           | \$ (4.13)               | -32.81% |
| Equalized Valuation (TID out) | 4,233,828,800    | 4,562,703,200    | 5,032,490,100    | 5,464,247,100       | 6,024,732,000    | 6,024,732,000    | \$ 431,757,000          | 9.46%   |
| Equalized Tax Rate            | 9.9089           | 9.6198           | 9.0870           | 8.7033              | 8.1169           | 7.8012           | \$ (0.38)               | -3.99%  |
| Fair Market Ratio             | 88.94%           | 82.87%           | 74.99%           | 69.20%              | 96.05%           | 96.05%           |                         |         |

|                           |           |           |           |           |          |          |          |         |
|---------------------------|-----------|-----------|-----------|-----------|----------|----------|----------|---------|
| Lottery Credit            | \$ 155.28 | \$ 250.20 | \$ 262.22 | \$ 303.98 |          |          |          |         |
| Average Residence         | 150,000   | 150,000   | 150,000   | 150,000   | 200,000  | 200,000  |          |         |
| Average tax bill          | 1,671.19  | 1,741.24  | 1,817.70  | 1,886.46  | 1,690.07 | 1,624.32 | (196.40) | -10.41% |
| Change from previous year | 35.79     | 70.04     | 76.46     | 68.76     | (196.40) | (262.14) | (196.40) |         |