



VILLAGE OF WILLIAMS BAY

250 Williams Street | PO Box 580 | Williams Bay | WI | 53191 | vi.williamsbay.wi.gov

Phone: 262-245-2700

NOTICE

FINANCE & PERSONNEL (F&P) COMMITTEE MEETING

FRIDAY, SEPTEMBER 19, 2025 AT 3:00 PM

Village Hall Council Room

250 Williams Street

Williams Bay, WI 53191

There may be a quorum of Village Trustees present, no board business will be conducted.

AGENDA

The following agenda items may be considered for Discussion, Consideration, or Action

- I. Call to Order
- II. Roll Call
- III. Committee First Review of Draft Department Budget for Library 2026
- IV. Committee Review of Draft 2026-30 Capital Improvements Plan (CIP)
- V. Adjourn

Lowell Wright

Finance & Personnel Chair

Requests from persons with disabilities, who need assistance to participate in this meeting or hearing, should be made to the Village Clerk's office in advance so the appropriate accommodations can be made.

Posted: 09/12/2025 5:00 PM

9/12/2025	REVENUES	2022	2023	2024	2025	2025	2025	2026	2026 Budget vs	2026 Budget vs
		Prior Year 3	Prior Year 2	Prior Year 1	Current Year	Current Year	Current Year	Future Year	2025 Estimates	2025 Budget
Account	Title	Actual Audited	Actual Audited	Actual Audited	Actual 6 Months	Estimates	Budget	Budget	\$ DIFF	\$ DIFF
400-41100	TAX LEVY-LIBRARY FUND (R)	191,044	222,112	242,877	166,373	332,747	250,314	240,000	(92,747)	(10,314)
400-48004	INTEREST ON BANK ACCOUNT (R)	3,578	8,913	10,823	3,775	7,550	7,602	7,600	50	(2)
400-48905	COUNTY REIMBURSEMENT (R)	134,892	119,536	113,847	54,967	109,934	108,912	107,434	(2,500)	(1,478)
400-48970	MISC REVENUE	0	609	0	0	0	0	0	0	0
	LIBRARY FUND - REVENUES:	329,514	351,170	367,547	225,116	450,231	366,828	355,034	(95,197)	(11,794)
	LIBRARY FUND - EXPENDITURES:	335,785	329,480	330,657	178,999	355,578	350,078	375,043	19,465	24,965
	LIBRARY FUND - TOTAL	(6,271)	21,690	36,890	46,117	94,653	16,750	(20,009)	(114,662)	(36,759)
410-48925	FRIENDS REVENUE (R)	21,085	4,948	205	2,759	4,000	4,000	4,000	0	0
410-48940	LIBRARY CHAPIN REVENUE (R)	4,000	4,000	4,000	0	4,000	4,000	4,000	0	0
410-48955	DONOR DESIGNATED FUNDS (R)	4,164	12,471	7,652	0	5,000	3,000	4,450	(550)	1,450
410-48960	MISC REV FOR BOARD COMMITMENT	0	0	0	160	4,000	5,350	39,834	35,834	34,484
	LIBRARY MISC - REVENUES:	29,249	21,418	11,857	2,919	17,000	16,350	52,284	35,284	35,934
	LIBRARY MISC - EXPENDITURES:	35,683	39,478	28,054	15,610	31,220	33,100	32,675	1,455	(425)
	LIBRARY MISC - TOTAL	(6,434)	(18,059)	(16,196)	(12,691)	(14,220)	(16,750)	19,609	33,829	36,359

9/12/2025											
		2022	2023	2024	2025	2025	2025	2026	2026 Budget vs	2026 Budget vs	
EXPENDITURES		Prior Year 3	Prior Year 2	Prior Year 1	Current Year	Current Year	Current Year	Future Year	2025 Estimates	2025 Budget	
Account	Title	Actual Audited	Actual Audited	Actual	Actual 6 Mo	Estimates	Budget	Budget	\$ DIFF	\$ DIFF	
400-51990-000	EMPLOYEE RECOGNITION	0	750	900	1,350	1,350	1,350	1,400	50	50	
400-58100-110	LIBRARY WAGES (E)	193,731	196,898	194,703	104,179	208,358	209,377	224,867	16,509	15,490	2.0% COLA
400-58100-121	LIBRARY FICA (E)	13,191	13,345	13,404	7,018	14,035	16,733	17,019	2,984	286	
400-58100-122	LIBRARY RETIREMENT (E)	10,117	9,815	10,665	5,499	10,997	11,515	7,998	(2,999)	(3,517)	
400-58100-123	LIBRARY HEALTH INSURANCE (E)	27,757	28,118	35,750	23,721	47,441	41,178	49,134	1,693	7,956	12% Increase Health & Dental/Vision
400-58100-124	LIFE INSURANCE	0	0	0	199	398	0	400	2	400	
400-58100-127	LIBRARY HSA FUNDING (E)	8,281	11,562	9,698	4,687	9,375	10,000	10,000	625	0	
400-58100-130	LIBRARY EQUIPMENT (E)	3,209	2,902	3,214	1,431	2,861	1,200	4,500	1,639	3,300	
400-58100-160	LIBRARY SUPPLIES (E)	6,079	4,343	5,030	1,780	3,560	3,500	3,500	(60)	0	
400-58100-161	LIBRARY POSTAGE (E)	121	81	82	73	146	125	125	(21)	0	
400-58200-000	ADULT PRINT (E)	10,186	11,808	10,604	3,669	7,338	10,000	10,000	2,662	0	
400-58200-100	ADULT DIGITAL (E)	2,206	1,893	2,510	538	1,075	2,000	1,000	(75)	(1,000)	
400-58201-000	CHILDREN PRINT (E)	4,314	4,630	4,764	958	1,917	3,500	3,500	1,583	0	
400-58201-100	CHILDREN DIGITAL (E)	1,747	346	(58)	0	0	2,000	1,000	1,000	(1,000)	
400-58210-000	LIBRARY TRAINING & CONFERENCES (E)	247	1,000	1,843	97	194	2,000	2,000	1,806	0	
400-58210-100	TRAINING - GRANT RELATED	0	0	0	1,069	1,069	0	0	(1,069)	0	
400-58220-000	LIBRARY MILEAGE EXPENSE (E)	294	215	458	0	0	400	400	400	0	
400-58230-000	PROGRAMS FOR CHILDREN & ADULTS (E)	2,022	3,495	2,524	1,043	2,085	3,000	3,000	915	0	
400-58232-000	LIBRARY CRAFTS (E)	596	602	674	301	603	500	500	(103)	0	
400-58240-000	LIBRARY MEDIA (E)	3,262	2,339	2,005	1,215	2,429	3,500	3,500	1,071	0	
400-58280-000	LIBRARY PERIODICALS (E)	3,110	2,495	1,984	2,019	4,038	2,100	2,200	(1,838)	100	
400-58310-000	IT/LICENSES/CONTRACTED SERVICE	15,016	13,966	12,463	10,056	20,113	12,600	13,450	(6,663)	850	
410-58200-101	BOOKS, BOARD COMMITTED (E)	499	152	0	0	0	200	200	200	0	
410-58200-102	BOOKS, DONOR DESIGNATED (E)	1,326	908	180	382	763	100	100	(663)	0	
410-58240-101	MEDIA, DONOR DESIGNATED (E)	0	366	0	0	0	200	200	200	0	
410-58250-000	LIBRARY CHAPIN EXPENDITURES (E)	2,564	3,830	3,955	3,034	6,068	4,000	4,000	(2,068)	0	
410-58255-000	LIB FRIENDS EXPENDITURE (E)	21,220	4,541	3,398	1,795	3,589	4,000	4,000	411	0	
410-58320-000	CAPITAL, BOARD DESIGNATED	0	0	0	25	50	0	0	(50)	0	
410-58330-000	DONOR DESIGNATED EXPENDITURES (E)	690	4,980	1,787	1,393	2,786	2,500	4,450	1,664	1,950	
410-58340-000	BOARD COMMITTED EXPENDITURES (E)	3,998	4,098	8,120	1,469	2,938	2,500	2,600	(338)	100	
	Rev:	329,514	351,170	367,547	225,116	450,231	366,828	355,034	(95,197)	(11,794)	
	Exp:	335,785	329,480	330,657	178,999	355,578	350,078	375,043	19,465	24,965	
	Total:	(6,271)	21,690	36,890	46,117	94,653	16,750	(20,009)	(114,662)	(36,759)	
400-58100-135	LIBRARY ADMINISTRATION COSTS (E)	7,998	10,513	457	746	1,492	9,400	9,400	7,908	0	
400-58100-150	LIBRARY BLDG REPAIRS & MAINT (E)	4,184	7,851	3,340	628	1,255	2,000	2,000	745	0	
400-58100-155	LIBRARY BLDG SUPPLIES (E)	635	1,110	568	585	1,169	1,000	771	(398)	(229)	
400-58100-170	LIBRARY BLDG GAS (E)	2,937	3,016	2,224	2,508	5,017	2,700	2,700	(2,317)	0	
400-58100-171	LIBRARY BLDG ELECTRIC (E)	6,594	7,132	7,655	3,427	6,853	6,800	7,127	274	327	
400-58100-173	LIBRARY BLDG WATER & SEWER (E)	1,154	763	512	346	691	900	810	119	(90)	
400-58100-175	JANITORIAL SERVICES (E)	8,100	6,115	8,100	4,050	8,100	6,800	8,100	0	1,300	
400-58100-200	LIBRARY TELEPHONE (E)	4,081	2,978	5,198	3,321	6,642	3,500	1,767	(4,875)	(1,733)	
	LIBRARY FUND - REVENUES:	29,249	21,418	11,857	2,919	17,000	16,350	52,284	35,284	35,934	
	LIBRARY FUND - EXPENDITURES:	35,683	39,478	28,054	15,610	31,220	33,100	32,675	1,455	(425)	
	LIBRARY FUND - TOTAL:	(6,434)	(18,059)	(16,196)	(12,691)	(14,220)	(16,750)	19,609	33,829	36,359	