



Oshkosh Public Library Board of Trustees
Finance Committee
Agenda – Tuesday, October 14, 2025, 11:00 AM
Library Lower Level Conference Room

AGENDA

ACTION
REQUIRED

Call to Order: 11:00 a.m.

Public Comments

New Business

- | | | |
|----|---|-----------------------------------|
| 1. | <u>Review of Minutes of Meeting of Finance Committee of April 8, 2025</u> | DISCRETION
OF THE
COMMITTEE |
| 2. | <u>Review—Proposed Library Operating Budget FY 2026</u> | DISCRETION
OF THE
COMMITTEE |
| 3. | <u>Review—2025 Endowment Activity Through September 30, 2025.</u> | DISCRETION
OF THE
COMMITTEE |
| 4. | <u>Strategic Planning Consultants:</u> Review of request for additional funding from consultants. | DISCRETION
OF THE
COMMITTEE |

Adjournment

Next Meeting Scheduled
Q1 2026



MINUTES OF THE LIBRARY BOARD FINANCE COMMITTEE

Oshkosh Public Library

April 8, 2025

Call to Order: The Finance Committee Meeting of the Oshkosh Public Library Board of Trustees was called to order at 11:00 AM by Committee Chair Tony Kneepkens.

Present: Baron Perlman, Tony Kneepkens, David Rucker and Bill Bracken.

Also Present: Darryl Eschete, Director of the Oshkosh Public Library; Marcy Cannon, Winnefox Business Manager; Julie Calmes, Finance Director for the City of Oshkosh; and Yvette Mueller, Accounting Consultant for CliftonLarsonAllen (CLA).

Public Comments: None

New Business

- Ongoing Third-Party Analysis of City-Library Business Practices

Julie Calmes and Yvette Mueller shared updates and timeline for the ongoing analysis; they state that they expect to have a report for the full Board at the April meeting of that Body. No action taken.

- Review--Endowment Activity Through March 30

This meeting fell on a date before the full March monthly report was available, so there was review of endowment activity through February 28. No action taken.

- OPL Memorial Review

The committee reviewed the spending from the library's memorial fund year to date. No action taken.

- Bruce L. Decker Bequest

The committee reviewed the bequest and discussed possible future projects these monies could fund. The committee expressed unanimously that projects using this money should be impactful and visible to the community.

No action taken.

- Creation of a Library Meeting Room Maintenance Fund

There was discussion as to whether the library should create a separate fund for room usage donations in the wake of meeting room updates decided upon at the March Board meeting. The committee urged Director Eschete to direct donations towards the existing facility improvement fund. No formal action was taken.

- Adjacent County Billing for Library Service

Review of the adjacent county billing formula for Oshkosh Public Library based on the 2024 annual report submitted to DPI. Director Eschete explained that the information would need to be reviewed by the full Board as well, with the committee's recommendations. Committee expressed wish that billing proceed as per past practice. No formal action taken.

Adjournment

Motion to adjourn at 12:30 PM

Motion: Perlman; **Second:** Bracken; **Vote:** Unanimous

Next Meeting: July 8, 2025 – Date and time to be determined

Respectfully submitted,

Darryl Eschete

Library 0239-1060

Object	FY24 YTD Actual	FY25 Budget: Amended	FY25 YTD Actuals June 30th	FY25 Projected	FY26 In Progress	FY26 Budgeted vs. FY25 Budget Amended (\$)	FY26 Budgeted vs. FY25 Budget Amended (% Diff.)
4102 - GENERAL PROPERTY TAX-CITY	\$ 2,876,500	\$ 3,400,000	\$ 3,400,000	\$ 3,400,000	\$ 3,100,000	\$ (300,000)	-8.82%
4240 - COUNTY AID-OTHER AID	\$ 797,246	\$ 1,039,394	\$ 858,024	\$ 1,035,900	\$ 996,118	\$ (43,276)	-4.16%
4260 - GRANTS AND AIDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
4500 - CHARGES FOR SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
4603 - LIBRARY COPPER REVENUES	\$ 17,012	\$ 15,000	\$ 12,020	\$ 15,000	\$ 20,000	\$ 5,000	33.33%
4613 - LIBRARY CONTRACTUAL REVENUE	\$ 174,353	\$ 200,000	\$ 120,531	\$ 200,000	\$ 183,000	\$ (17,000)	-8.50%
4614-LIBRARY REPLACEMENTS	\$ -	\$ -	\$ 4,649	\$ -	\$ -	\$ -	-
4615-LIBRARY CONFERENCE FEES	\$ -	\$ -	\$ 14,804	\$ -	\$ -	\$ -	-
4616 - USED BOOK REVENUE	\$ 13,083	\$ 10,000	\$ 10,727	\$ 10,000	\$ 10,000	\$ -	0.00%
4617 - LIBRARY MEETING ROOM REVENUE	\$ 3,404	\$ 3,500	\$ 782	\$ 800	\$ -	\$ (3,500)	-100.00%
4619 - LIBRARY MISC REVENUE	\$ 1,416	\$ 1,000	\$ 403	\$ 1,000	\$ 1,000	\$ -	0.00%
4792 - MISC SERVICE REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
4908 - INTEREST-OTHER INVESTMENTS	\$ 82,668	\$ 15,000	\$ (65,647)	\$ 15,000	\$ 15,000	\$ -	0.00%
4952 - GIFTS & DONATIONS	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ (100,000)	-100.00%
4972 - MISCELLANEOUS REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
5299 - TSF FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Revenues	\$ 3,965,682	\$ 4,783,894	\$ 4,356,293	\$ 4,677,700	\$ 4,325,118	\$ (458,776)	-9.59%
6102 - REGULAR PAY	\$ 2,265,630	\$ 2,561,966	\$ 1,193,015	\$ 2,469,000	\$ 2,612,100	\$ 50,134	1.96%
6104 - OVERTIME PAY	\$ 48,277	\$ 21,684	\$ 25,978	\$ 40,000	\$ 22,600	\$ 916	4.22%
6249 - MISCELLANEOUS PAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
6302 - FICA - EMPLOYERS SHARE	\$ 171,112	\$ 197,676	\$ 89,933	\$ 190,000	\$ 201,600	\$ 3,924	1.99%
6304 - WISCONSIN RETIREMENT FUND	\$ 145,496	\$ 164,059	\$ 77,650	\$ 161,000	\$ 173,200	\$ 9,141	5.57%
6306 - HEALTH INSURANCE	\$ 416,496	\$ 523,490	\$ 214,363	\$ 436,000	\$ 486,300	\$ (37,190)	-7.10%
6307 - HEALTH INSURANCE ADMIN FEE	\$ -	\$ 1,030	\$ -	\$ 1,030	\$ 1,030	\$ -	0.00%
6308 - DENTAL	\$ 16,349	\$ 21,475	\$ 9,831	\$ 20,000	\$ 21,900	\$ 425	1.98%
6310 - LIFE INSURANCE	\$ 5,014	\$ 6,005	\$ 2,559	\$ 6,000	\$ 5,700	\$ (305)	-5.08%
6312 - INCOME CONTINUATION INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
6401 - PS - UNEMPLOYMENT BENEFITS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
6401 - PS - ENGINEER/SURVEY/APPRASAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
6403 - PS - LEGAL/ATTORNEY FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
6404 - PS - MISC CONSULTING / STUDIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
6411 - ADVERTISING/POSTAGE/PRINTING	\$ 17,127	\$ 25,000	\$ 5,440	\$ 25,000	\$ 22,000	\$ (3,000)	-12.00%
6412 - CONTRACTUAL AGREEMENT PYMTS	\$ 315,416	\$ 333,500	\$ 256,707	\$ 322,273	\$ 328,360	\$ (5,140)	-1.54%
6415 - SUBSCRIPTION/LICENSING CNTRCTS	\$ 12,762	\$ 10,000	\$ 12,026	\$ 10,000	\$ 11,500	\$ 1,500	15.00%
6416 - PREVENTATIVE MNTC CONTRACTS	\$ 82,009	\$ 45,000	\$ 15,481	\$ 45,000	\$ 25,000	\$ (20,000)	-44.44%
6417 - 3RD PARTY CONTRACTED SERVICE	\$ 99,779	\$ 85,000	\$ 31,763	\$ 85,000	\$ 20,000	\$ (65,000)	-76.47%
6421 - EMPLOYEE TRAINING/DEVELOPMENT	\$ 4,351	\$ 6,500	\$ 7,370	\$ 6,500	\$ 6,500	\$ -	0.00%
6422 - PRSL LICENSE/MEMBERSHIP/BOND	\$ 3,642	\$ 5,000	\$ 1,535	\$ 5,000	\$ 3,500	\$ (1,500)	-30.00%
6423 - EMPLOYEE ALLOWANCE/REIMBRSMNT	\$ 8,633	\$ 800	\$ 636	\$ 800	\$ 900	\$ 100	12.50%
6443 - LEASE EXPENSE	\$ 2,814	\$ 6,600	\$ 1,156	\$ 6,600	\$ 3,500	\$ (3,100)	-46.97%
6450 - INSURANCE EXPENSE	\$ 29,759	\$ 29,800	\$ 29,240	\$ 29,800	\$ 37,000	\$ 7,200	24.16%
6451 - WORKERS COMPENSATION	\$ 9,900	\$ 10,100	\$ 10,100	\$ 10,100	\$ 10,000	\$ (100)	-0.99%
6452 - LICENSE & PERMITS	\$ 409	\$ -	\$ -	\$ -	\$ -	\$ -	-
6454 - TELEPHONE / INTERNET SERVC	\$ 749	\$ 3,500	\$ 636	\$ 3,500	\$ 1,000	\$ (2,500)	-71.43%
6455 - UTILITY EXPENSE	\$ 121,660	\$ 145,000	\$ 55,165	\$ 145,000	\$ 135,000	\$ (10,000)	-6.90%
6465 - BANK FEES	\$ 5,912	\$ 5,000	\$ 2,870	\$ 5,000	\$ 5,500	\$ 500	10.00%
6469 - UNCOLLECTIBLE ACCOUNTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
6511 - EAM INV EXP - FUEL 1521	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

Library 0239-1060

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6519 - NON-INVENTORY FUEL	\$ -	\$ -	\$ 318	\$ -	\$ -	\$ -	
6520 - OFFICE SUPPLIES	\$ 26,430	\$ 22,000	\$ 13,708	\$ 22,000	\$ 24,000	\$ 2,000	9.09%
6521 - INVENTORY SUPPLIES	\$ -	\$ 1 -	\$ -	\$ -	\$ -	\$ -	
6524 - SPECIALTY SUPPLIES	\$ 279,742	\$ 350,000	\$ 142,059	\$ 350,000	\$ 300,000	\$ (50,000)	-14.29%
6528-PROGRAMMING/CONSUMER COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
6529 - NON-INV - SUPPLIES	\$ 53,464	\$ 60,000	\$ 24,483	\$ 60,000	\$ 30,000	\$ (30,000)	-50.00%
6535 - LANDSCAPING SUPPLIES	\$ -	\$ -	\$ 21,212	\$ -	\$ -	\$ -	
6539 - NON INVENTORY REPAIR PARTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
6541 - EAM INV EXP - MATERIALS 1524	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
6550 - MINOR EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
6705 - PRINCIPAL-NOTES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
6721 - INTEREST EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
7214 - BUILDINGS & BUILDING IMPRVMTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Expenses	\$ 4,142,933	\$ 4,640,185	\$ 2,245,231	\$ 4,454,603	\$ 4,488,190	\$ (151,995)	-3.28%

Oshkosh Public Library
2025 Endowment Fund Expenditures

		Budget	Expended	Balance
Collection Improvement Fund				
OverDrive eBooks/eAudiobooks (WLS Advantage)		21,568.00	0.00	21,568.00
		21,568.00		21,568.00
Facility Improvement Fund				
Interactive Media Play Installations		17,500.00	15,568.00	1,932.00
Washer & Dryer		5,000.00	4,133.78	866.22
Carts for Tech Services		3,000.00	3,011.76	-11.76
DVD NF Endcap Shelving		5,000.00	0.00	5,000.00
Joanne Ebersberger - YA/Teen Area		30,000.00	30,000.00	0.00
Stanhilber - YA/Teen Area		45,000.00	19,058.19	25,941.81
Front Door Locking Improvements		6,541.00		6,541.00
Glass wall enclosures--JobPod/Second Floor		20,000.00	10,456.18	9,543.82
		132,041.00	82,227.91	49,813.09
Library Development Fund				
Strategic Planning Consultant		32,000.00	4,942.50	27,057.50
John V Nichols Professional Lib Education Scholarship		2,500.00	600.00	1,900.00
Sponsor Literacy Council Spelling Bee Team		360.00	0.00	360.00
Strategic Planning focus group recruitment/refreshments		2,000.00	1,248.42	751.58
Staff Development Day		1,800.00	290.01	1,509.99
2025 WAPL conference		1,500.00	960.00	540.00
Employee Recognition		1,600.00	509.53	1,090.47
Branded Outreach Wear		500.00	0.00	500.00
Compensation Study		14,250.00	12,500.00	1,750.00
Wisconsin City Library Collaborative		1,800.00	1,800.00	0.00
		58,310.00	22,850.46	35,459.54
Programming				
Freedom to Read Program Support 2025		2,000.00	975.77	1,024.23
Reading Challenge Prizes - Adults (Books)		2,500.00	0.00	2,500.00
Reading Challenge Prizes - Elementary (Books)		3,800.00	2,724.30	1,075.70
Reading Challenge Prizes - Tweens (Books)		2,500.00	740.81	1,759.19
Reading Challenge Prizes - Teens (Books)		2,500.00	297.60	2,202.40
Reading Challenge Prizes - Young Adults (Books)			0.00	0.00
Book Club Books - Elementary		2,500.00	399.93	2,100.07
Book Club Books - Tweens		2,500.00	740.81	1,759.19
Book Club Books - Teens		2,500.00	766.39	1,733.61
Book Club Books - Young Adults		2,500.00	168.30	2,331.70
Library Programming - 2025		10,000.00	3,926.45	6,073.55
Hansen		6,000.00	3,269.39	2,730.61
Lakefly Writing Contest-will keep track in 2026		10,908.00	0.00	10,908.00
		50,208.00	14,009.75	36,198.25
Tech Improvements				
Additional Self-checkouts		18,500.00	15,143.00	3,357.00
Heavy Duty Doc Shredder		1,500.00	1,393.00	107.00
3D Printer		3,000.00	2,999.00	1.00
Print management Starter--Adult Services		2,500.00	0.00	2,500.00
		25,500.00	19,535.00	5,965.00
Malnar Fund				
Young Authors Program		1,000.00	0.00	1,000.00
OPL Memorial				
General OPL Memorial			3,182.05	
Restricted Collection Funds				
Archer	Changing South	127.00	0.00	127.00
Gruenwald	Progressivism	190.00	140.55	49.45
Hilton II	Biographies	844.00	500.32	343.68
Hoxtel	Audiobooks	1211.00	1,073.63	137.37
Jackson	Children's	113.00	0.00	113.00
Kelsh	Various NF topics	193.00	0.00	193.00
Kenny	Audiobooks, Biographies	681.00	361.75	319.25
Rasmussen, M	Genealogy	2435.00	605.96	1,829.04
Rojahn, F&A	Audiobooks	204.00	43.67	160.33
Schuster, J&H	Large Print, Audiobooks	11995.00	10,140.20	1,854.80
Steiger	Children's	724.00	0.00	724.00
Zellmer	Genealogy	5962.00	50.00	5,912.00
		24,679.00	12,916.08	11,762.92

Oshkosh Public Library Funds
Account Activity for the Month Ending 08/31/2025[illegible]

Email to:
Darryl Eschete <eschete@orthospubliclibrary.org>
Lisa Sumner Voss <Voss@orthospubliclibrary.org>
Marcy Cannon <Cannon@winnetox.org>

Project Budget Update

From Ali Bilden Camps <acamps@northspan.org>

Date Wed 9/17/2025 10:54 AM

To Darryl Eschete <Eschete@oshkoshlibrary.org>

Hi Darryl,

I wanted to provide an update as we move forward with the strategic planning project. As you know, our goal is to deliver a thorough and meaningful plan that reflects the needs of the Oshkosh community and provides actionable direction for the library.

In working through the process, there are two areas where the scope has grown beyond what we originally anticipated:

1. **Survey responses.** The community engagement was a great success — we received significantly more responses than expected. While this is excellent news for the quality of the plan, it has required additional time to collate, code, and analyze the feedback.
2. **Data analysis.** The request for analysis comparing library usage with resident population to identify gaps and opportunities has proven to be a more robust undertaking than we initially scoped. To do this well — and ensure the data is accurate, useful, and defensible — additional hours are required.

I also recognize that you already added a focus group earlier in the process, and we appreciated your flexibility on that adjustment. To complete the expanded survey analysis and the more in-depth usage data, we estimate an additional \$3000 will be needed. If you're in a position to contribute toward those overages or share in the additional costs, it would be deeply appreciated. If not, Northspan will incur those costs.

I know budgets are tight, and we are committed to being good stewards of both your time and resources. At the same time, we want to make sure this plan reflects the full richness of the community input and provides the strong data foundation the library needs moving forward. We are anticipating having a draft plan for your review by the end of September, with time to make edits and complete the final design by the October 30th board meeting.

Would you be open to a brief call to review this adjustment and talk through options?

Thank you for your continued partnership as we bring this plan to life!

Be well,

Ali Bilden Camps, MBA, CCSP

She/Hers

Senior Consultant

Northspan Group, Inc.

[LinkedIn](#)