



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.	Review of Minutes of Meeting of Finance Committee of April 8, 2025	DISCRETION OF THE COMMITTEE
2.	Review—Proposed Library Operating Budget FY 2026	DISCRETION OF THE COMMITTEE
3.	Review—2025 Endowment Activity Through September 30, 2025.	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

- 0.00 common of the control of the			Į	,	1	_	1	ľ	
	,	,	٠,٠	۰ ا ر		, n v	م د	^	SC11 - SAM INVESO - ELIEL 1931
W.00.01	500	000,0	+-	\$ 000,c	2,670	0,000	277.C		
-6.90%	(10			=	55,165	145,000	-		ENSE
-71.43%		1,000 \$			636		+		ERNET SERVC
	\$		ŝ	,	,	,	409 \$	\$	6452 - LICENSE & PERMITS
-0.99%		\$ 000,01	\$		\$ 10,100 \$	10,100 \$	\$ 000,6	\$ 9,	6451 - WORKERS COMPENSATION
24.16%	\$ 7,200	37,000	\$	\$ 29,800	29,240	29,800 \$	29,759 \$	\$ 29,	ENSE
-46.97%	\$ (3,100)	3,500	÷	\$ 6,600	1,156	5 009'9	2,814 \$	\$ 2,	
12.50%	\$ 100	900	\$	\$ 800	636	\$ 008	8,633 \$	\$8,	6423 - EMPLOYEE ALLOWANCE/REIMBRSMNT
-30.00%	\$ (1,500)	3,500	\$		1,535 \$	5,000 \$	3,642 \$	\$ 3,	6422 - PRFSL LICENSE/MEMERSHIP/BOND
0.00%		6,500 \$	\$			6,500 \$	4,351 \$	\$ 4,	6421 - EMPLOYEE TRAINING/DEVELOPMENT
-76.47%		20,000 \$	\$	\$ 85,000	31,763	85,000 \$	99,779 \$	\$ 99,	6417 - 3RD PARTY CONTRACTED SERVICE
-44.44%	\$ (20,000)	25,000 \$	÷	\$ 45,000	15,481	45,000 \$	82,009 \$	\$ 82,	
15.00%	\$ 1,500	11,500 \$	ς.	\$ 10,000	12,026 \$	10,000 \$	12,762 \$	\$ 12,	6415 - SUBSCRIPTION/LICENSING CNTRCTS
-1.54%	\$ (5,140)	328,360 \$	Ś	\$ 322,273	256,707	333,500 \$	416 \$	\$ 315,416	S
-12.00%	\$ (3,000)	22,000 \$	Ś	\$ 25,000	5,440	25,000 \$	17,127 \$	\$ 17,	6411 - ADVERTISING/POSTAGE/PRINTING
	5	- \$	\$	·	1	- \$	1	Š	6404 - PS - MISC CONSULTING / STUDIES
74 ACM (80 48 48 18 18 18 18 18 18 18 18 18 18 18 18 18	5	- 5	4	\$	-	\$	· vs	S	6403 - PS - LEGAL/ATTORNEY FEES
	•	- \$	S	\$,		, S	S	RAISAL
	,	- 5	\ \		,		1	\$	6321 - UNEMPLOYEMENT BENEFITS
			· v	-	*		. \$	S	6312 - INCOME CONTINUATION INSURANCE
-5.08%	\$ (305)	5,700 \$	\ \ \	\$ 6,000	2,559	6,005 \$	5,014 \$	5,5	6310 - LIFE INSURANCE
1.98%		+	+-	ļ.,	9,831	+	16,349 \$	\$ 16,	6308 - DENTAL
0.00%		1,030 \$	5	***************************************	,	1,030 \$, \$	Ş	6307 - HEALTH INSURANCE ADMIN FEE
-7.10%	\$ (37,190)	486,300 \$	\$	\$ 436,000	214,363	523,490 \$	496 \$	\$ 416,496	
5.57%	\$ 9,141	173,200 \$	\$	\$ 161,000	77,650 \$	164,059 \$	496 \$	\$ 145,496	6304 - WISCONSIN RETIREMENT FUND
1.99%	\$ 3,924	201,600 \$	÷	\$ 190,000	89,933	197,676 \$	112 \$	\$ 171,112	6302 - FICA - EMPLOYERS SHARE
	\$ -	- \$	\$	\$ -	•	- \$	- \$	\$	6249 - MISCELLANEOUS PAY
4.22%		22,600 \$		\$ 40,000	25,978	21,684	48,277 \$	\$ 48,	*
1.96%		\$ 2,612,100 \$	-	\$ 2,469,000	\$ 1,193,015	\$ 2,561,966 \$	-	\$ 2,265,630	PAY
-9.59%	\$ (458,776)	\$ 4,325,118 \$	_	\$ 4,677,700	\$ 4,356,293	\$ 4,783,894 \$	_	\$ 3,965,682	Total Revenues
		- \$	s	\$ -		-	- \$	\$	5299 - TSF FROM OTHER FUNDS
	\$	٠. \$	Ś	\$	*	٠,	- خ	\$	4972 - MISCELLANEOUS REVENUE
-100.00%	\$ (100,000)	\$				100,000 \$	٠	\$	
0.00%	\$	15,000 \$	\$	\$ 15,000	(65,647)	15,000 \$	82,668 \$	\$ 82,	4908 - INTEREST-OTHER INVESTMENTS
	\$	- \$	\$			- \$	- \$	\$	4792 - MISC SERVICE REVENUES
0.00%	\$	1,000 \$	\$	\$ 1,000	403 \$	1,000 \$	1,416 \$	\$ 1,	4619 - LIBRARY MISC REVENUE
-100.00%	\$ (3,500)	- \$	\$			3,500 \$	3,404 \$	\$ 3,	OM REVENUE
0.00%	\$	10,000 \$	\$	\$ 10,000		10,000 \$	13,083 \$	\$ 13,	
	\$. \$	\$	\$ -	14,804		٠ \$	\$	4615-LIBRARY CONFERENCE FEES
		- \$	\$	\$	4,649 \$	- \$	- \$	\$	4614-LIBRARY REPLACEMENTS
-8.50%	\$ (17,000)	183,000 \$	\$	\$ 200,000	120,531 \$	200,000 \$	353 \$	\$ 174,353	4613 - LIBRARY CONTRACTUAL REVENUE
33.33%	5,000	20,000 \$	Ş	\$ 15,000	12,020 \$	15,000 \$	17,012 \$	\$ 17,	4603 - LIBRARY COPIER REVENUES
	\$		\$	\$ -	-	- \$	- \$	\$	4500 - CHARGES FOR SERVICES
	-	,	Ş	\$		۱,	· \$	\$	4260 - GRANTS AND AIDS
-4.16%	\$ (43,276)	996,118	Ş	\$ 1,035,900	858,024	1,039,394 \$	246 \$	\$ 797,246	4240 - COUNTY AID-OTHER AID
-8.82%	\$ (300,000)	3,100,000	Ś	\$ 3,400,000	3,400,000	3,400,000 \$	500 \$	\$ 2,876,500	4102 - GENERAL PROPERTY TAX-CITY
FY25 Budget Amended (% Diff.)	FY25 Budget Amended (\$)	Progress	-	Projected	Actuals June 30th	Amended A	4.74	Actual	Object
FY26 Budgeted vs.	FY26 Budgeted vs.	3.5		7	FY25 YTD	DE B. Ideat			
				ŏ	Library 0239-1060	Library			

-3.28%	\$ (151,995)	\$ 4,488,190	\$ 4,142,933 \$ 4,640,185 \$ 2,245,231 \$ 4,454,603 \$ 4,488,190 \$	\$ 2,245,231	\$ 4,640,185	\$ 4,142,933	Total Expenses 1990 1990
	\$ -	5	\$	\$	\$	\$	7214 - BUILDINGS & BUILDING IMPRVMTS
	\$ -	\$	\$ -	\$ -	\$ -	\$	6721 - INTEREST EXPENSE
	\$ -	\$ -	\$ -	\$ -	\$	\$	6705 - PRINCIPAL-NOTES
	\$.	\$	\$ -	\$ -	\$ -	٠,	6550 - MINOR EQUIPMENT
	\$ -	\$	\$ -	\$ •	\$ -	\$.	6541 - EAM INV EXP - MATERIALS 1524
	\$ -	\$ -	\$ -	\$ -	\$.	\$·	6539 - NON INVENTORY REPAIR PARTS
	\$ -	\$ -	\$ -	\$ 21,212 \$	\$ -	٠,	6535 - LANDSCAPING SUPPLIES
-50.00%	\$ (30,000)	\$ 30,000 \$	\$ 60,000 \$	\$ 24,483 \$	\$ 60,000 \$	\$ 53,464	6529 - NON-INV - SUPPLIES
	\$ -	\$ -	\$ -	\$ -	\$ -	\$	6528-PROGRAMMING/CONSUMER COSTS
-14.29%	\$ (50,000)	\$ 300,000	\$ 142,059 \$ 350,000 \$ 300,000	\$ 142,059	279,742 \$ 350,000	\$ 279,742	6524 - SPECIALTY SUPPLIES
	\$ -	\$ -	\$	\$ -	\$	\$ -	6521 - INVENTORY SUPPLIES
%60.6	\$ 2,000	\$ 24,000	\$ 22,000	\$ 13,708	\$ 22,000	\$ 26,430	6520 - OFFICE SUPPLIES
	\$.	\$	\$	\$ 318	\$	\$ -	6519 - NON-INVENTORY FUEL
FY26 Budgeted vs. FY25 Budget Amended (% Diff.)	FY26 Budgeted vs. FY25 Budget Amended (\$)	FY26 In Progress	FY25 Projected	FY25 YTD Actuals June 30th	FY25 Budget: Amended	FY24 YTD Actual	Object
			60	Library 0239-1060	Librar		To describe the second

Oshkosh Public Library 2025 Endowment Fund Expenditures

Collection Improvement Fund OverDrive eBooks/eAudiobooks (WLS Advantage)		Budget 21,568.00	Expended 0.00	Balance 21,568.00
For Why Language and Found		21,568.00		21,568.00
Facility Improvement Fund		17 500 00	15 560 00	1 022 00
Interative Media Play Installations Washer & Dryer		17,500.00 5,000.00	15,568.00 4,133.78	1,932.00 866.22
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		0.00
Stanhilber - YA/Teen Area		45,000.00		25,941,81
Front Door Locking Improvements		6,541.00		6,541.00
Glass wall enclosuresJobPod/Second Floor		20,000.00		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 Strategic Planning focus group recruitment/refreshments		360.00	0.00	360.00
Strategic Flaming locus group recruitment/lenestiments Staff Development Day		2,000.00 1,800.00	1,248.42 290.01	751.58 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)		2 500 00	0.00	0.00
Book Club Books - Elementary		2,500.00	399.93	2,100.07
Book Club Books - Tweens Book Club Books - Teens		2,500.00 2,500.00	740.81 766.39	1,759.19 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 StarterAdult Services		2,500.00	0.00	2,500.00
		25,500.00	19,535.00	5,965.00
Mainar Fund				
Young Authors Program		1,000.00	0.00	1,000.00
roung russions ringitum		1,000.00	0.00	1,000.00
OPL Memorial				
General OPL Memorial			3,182.05	
Restricted Collection Funds		Budget	Expended	Balance
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 Jackson	Audiobooks	1211.00	1,073.63	137.37
Kelsh	Children's	113.00	0.00	113.00
Kenny	Various NF topics Audiobooks, Biographies	193.00 681.00	0.00 361.75	193.00 319.25
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

Oshkash Public Library Funds Account Activity for the Month Ending 08/31/2025

Ending Fund Balance (08/31/2025)	Net Changes to Fund Balance	Total Fund Balance Decreases	Other Expenses	Program Expenses	Administrative/Bank Fees	Transfers Out	Grants	Decreases to fund Balance	Total Fund Balance Increases	Interest & Dividends	Realized Gains/Losses	Unrealized Gains/Losses	Program income	Transfers in	Contributions	Additions to Fund Balance	Opening Fund Balance (07/31/2025)	Fund ID
8/31/2025)	alance	reases			kfees			ince	eases	и	Ē	25.52				200	(07/31/2025)	
\$ 4,711.19	157.02	(1.55)		•	(1.55)	ı			158.57	2.32	4.16	152.09	1	•			\$ 4,554.17	Arthur H. Gramewold Fund
\$3,113.84	18801	(1.02)			(1.02)		,		104.83	153	2.75	100.55	,		,		53,010.03	The Adelia Flaming Archer Memoral Fund AV Trust Fund
\$ 44,511.93	1,483.71	(14.56)		,	(14.56)		•		1,498.27	21.89	39.34	1,437.04			,		\$ 43,028.22	
\$ 545,621.58	18,186-93	(178.50)		٠	(178.50)				18,365.43	268.28	482.27	17,614.88		•			\$4,554.17 \$3,010.03 \$43,028.22 \$527,434.65 \$4,562.58 \$4,923.13 \$19,257.00 \$ 2,709.09 \$ 15,862.13	Bruce L Decker O'chlock Public Library Facilities Improvement Fund
\$ 4,719.90	157.32	(1.55)			(1.55)	,			158.87	2.32	4.17	152.38	,		•		\$4,562.58	Eleen () and Wilson E Kelth Memorial Fund
\$ 5,092.86	169,73	(1.67)	,	٠	(1.67)	•	•		171.40	2.50	4.50	164.40		•	٠		\$ 4,923,13	Frankand Anna Rojahe I Fund
\$ 19,921.03	664,03	(6.52)	ı	r	(6.52)	,			670.55	9.80	17.61	643.14			٠		\$ 19,257.00	Certrude Jackson Ceotrge History B Obligan's Special Fund Memorial Fund
\$ 2,802.52	93.43	(0.92)		٠	(0.92)				94,35	1,38	2.48	90.49	,	ı	4		\$ 2,709.09	Certrude Jackson Children's Memorial Fund
\$ 16,409.09	546.96	(5.37)		•	(5.37)				552.33	8.07	14.50	529.76					\$ 15,862.13	Genevate Bodgat Kanny Memorial Trust Fund
\$ 31,188.55	1,039.61	{10.20}			(10.20)	,			1,049.81	15,34	27.57	1,006.90	,		,		\$ 30,148,94	Herman L Hoxtel Fund
\$ 57,224.00	1,907.43	(18.72)			(18.72)				1,926.15	28.14	50.58	1,847,43		٠			\$ 55,316,57	John V. Trichols Digital Library Development Fund
\$ 34,270.77	1,142.33	(11.21)		•	(11.21)	•			1,159.54	16.85	30.29	1,106.40	•				\$ 33,128.44	Mary Mahrar Okldren's Program Fund
\$ 61,730.40	2,057.64	(20.20)			(20.20)				2,077.84	30.35	54.56	1,992.93					\$30,148,94 \$55,316,57 \$33,128,44 \$59,672.76	Mabel Resonvision Fund
\$3,113,44 \$44,511.93 \$545,631.58 \$4,719.90 \$5,092.06 \$19,921.03 \$ 2,802.52 \$ 16,409.09 \$31,198.55 \$57,224.00 \$34,270,77 \$61,790.40 \$1,455,943.07	48,675.82	(476.30)			(476.30)		,		49,152.12	715.83	1,286.79	46,999.50			150.00		\$ 1,407,267.25	Oshkosh Public Library Collection Improvement Fund
\$ 884,229.91	29,497.07	(290.31)	(1.03)		(289.28)		1		29,787.38	434,77	781.56	28,546.05			25.00		\$ 854,732.84	Ozhkozh Public Library Development and Support Fund
\$ 2,104,860.00	70,160.24	(688.62)		,	(688.62)				70,848.86	1,034.97	1,860,48	67,953,41	,		,		\$ 2,034,699.76	Oshkosh Public Library Facility Imployement Fund
884,279.91 \$2,104,860.00 \$1,378,976.02 \$1,412,312.95 \$288,142.64 \$150,579.03 \$18,502.10 \$8,524,813.44	45,964.70	(451.14)			(451.14)				46,415.84	678.05	1,718.87	44,518.92					\$ 854,732.84 \$ 2,034,699.76 \$1,333,011.38 \$1,365,237.05 \$278,538.14 \$145,511.51 \$17,885.38	Oxtriesh Public Library Programming Support Fund
\$1,412,312.95	47,075.90	(462.04)			(462,04)		•		47,537.94	694,44	1,248.34	45,595.16					\$1,365,237.05	Ophosh Public Ubrary Technology Fund
\$ 288,142.64	9,604.50	(94.27)			(94.27)				9,698,77	141.68	254,69	9,302,40	,	,			\$ 278,538.14	Opkeyhrubic Bray Kehundigy John F. ard Helm Stevan J. Zelliner - Wilsom Stevan Ford - Gry John F. ard Helm Stevan J. Zelliner - Wilsom Stevan Ford - Ford - Ford
\$ 150,529.03	5,017.52	(49.24)			(49.24)				5,066.76	74.02	133,05	4,859.69					\$ 145,511.51	Staven J. Zellmor Fund
\$ 18,502.10	616.72	(6.05)			(6.05)				622.77	9.10	26.35	597.32					\$ 17,885,38	William Steiger Fund
\$ 8,524,813.44	284,322.42	(2,789.96)	(1.03)		(2,788.93)		•		287,112.38	4,191.63	7.534.91	275,210.84			175.00		8,240,491.02	Total

Email to:

Baryl Eschere reschese@sahkonhpublishtrary.orp

Lta Sunter Vots «Vots@sohkonhpublishtrary.orp

Marcy Camon «Camon@winneltx.orp»

Marcy Camon «Camon@winneltx.orp»



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