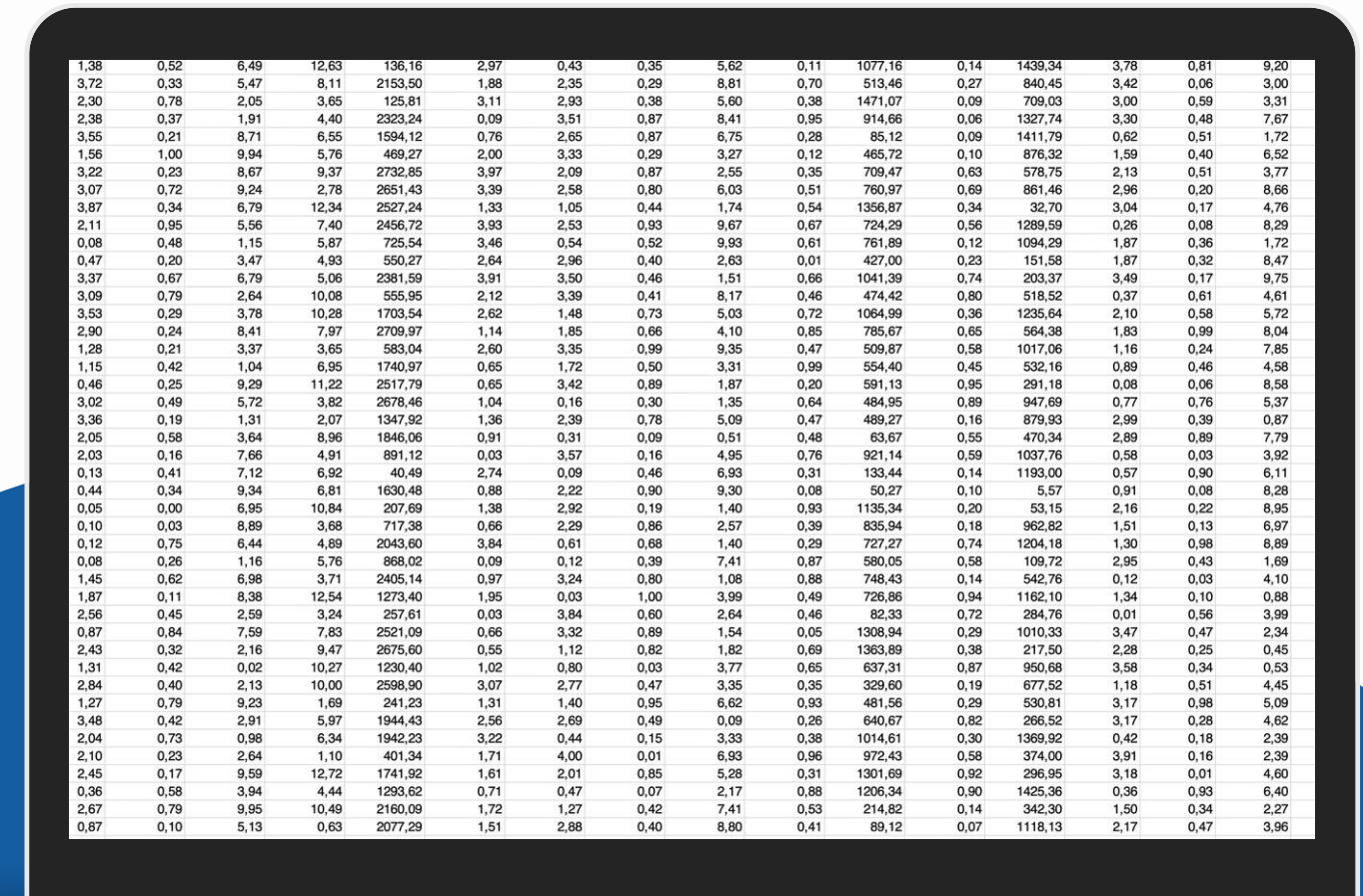


# Creating the Annual Budget

Katelyn Noack  
Public Services Consultant  
John Thompson  
Director of the IFLS Library System



1.38	0.52	6.49	12.63	136.16	2.97	0.43	0.35	5.62	0.11	1077.16	0.14	1439.34	3.78	0.81	9.20
3.72	0.33	5.47	8.11	2153.50	1.88	2.35	0.29	8.81	0.70	513.46	0.27	840.45	3.42	0.06	3.00
2.30	0.78	2.05	3.65	125.81	3.11	2.93	0.38	5.60	0.38	1471.07	0.09	709.03	3.00	0.59	3.31
2.38	0.37	1.91	4.40	2323.24	0.09	3.51	0.87	8.41	0.95	914.66	0.06	1327.74	3.30	0.48	7.67
3.55	0.21	8.71	6.55	1594.12	0.76	2.65	0.87	6.75	0.28	85.12	0.09	1411.79	0.62	0.51	1.72
1.56	1.00	9.94	5.76	469.27	2.00	3.33	0.29	3.27	0.12	465.72	0.10	876.32	1.59	0.40	6.52
3.22	0.23	8.67	9.37	2732.65	3.97	2.09	0.87	2.55	0.35	709.47	0.63	578.75	2.13	0.51	3.77
3.07	0.72	9.24	2.78	2651.43	3.39	2.58	0.80	6.03	0.51	780.97	0.69	861.46	2.96	0.20	8.66
3.87	0.34	6.79	12.34	2527.24	1.33	1.05	0.44	1.74	0.54	1356.67	0.34	32.70	3.04	0.17	4.76
2.11	0.95	5.56	7.40	2456.72	3.93	2.53	0.93	9.67	0.67	724.29	0.56	1289.59	0.26	0.08	8.29
0.08	0.48	1.15	5.87	725.54	3.46	0.54	0.52	9.93	0.61	761.89	0.12	1094.29	1.87	0.36	1.72
0.47	0.20	3.47	4.93	550.27	2.64	2.96	0.40	2.63	0.01	427.00	0.23	151.58	1.87	0.32	8.47
3.37	0.67	6.79	5.06	2381.69	3.91	3.50	0.46	1.51	0.66	1041.39	0.74	203.37	3.49	0.17	9.75
3.09	0.79	2.64	10.08	555.95	2.12	3.39	0.41	8.17	0.46	474.42	0.80	518.52	0.37	0.61	4.61
3.53	0.29	3.78	10.28	1703.54	2.62	1.48	0.73	5.03	0.72	1064.99	0.36	1235.64	2.10	0.58	5.72
2.90	0.24	8.41	7.97	2709.97	1.14	1.85	0.66	4.10	0.85	785.67	0.65	564.38	1.83	0.99	8.04
1.28	0.21	3.37	3.65	583.04	2.60	3.35	0.99	9.35	0.47	509.87	0.58	1017.06	1.16	0.24	7.85
1.15	0.42	1.04	6.95	1740.97	0.65	1.72	0.50	3.31	0.99	554.40	0.45	532.16	0.89	0.46	4.58
0.46	0.25	9.29	11.22	2517.79	0.65	3.42	0.89	1.87	0.20	591.13	0.95	291.18	0.08	0.06	8.58
3.02	0.49	5.72	3.82	2678.46	1.04	0.16	0.30	1.35	0.64	484.95	0.89	947.69	0.77	0.76	5.37
3.36	0.19	1.31	2.07	1347.92	1.36	2.39	0.78	5.09	0.47	489.27	0.16	879.93	2.99	0.39	0.87
2.05	0.58	3.64	8.96	1846.06	0.91	0.31	0.09	0.51	0.48	63.67	0.55	470.34	2.89	0.89	7.79
2.03	0.16	7.66	4.91	891.12	0.03	3.57	0.16	4.95	0.76	921.14	0.59	1037.76	0.58	0.03	3.92
0.13	0.41	7.12	6.92	40.49	2.74	0.09	0.46	6.93	0.31	133.44	0.14	1193.00	0.57	0.90	6.11
0.44	0.34	9.34	6.81	1630.48	0.88	2.22	0.90	9.30	0.08	50.27	0.10	5.57	0.91	0.08	8.28
0.05	0.00	6.95	10.84	207.69	1.38	2.92	0.19	1.40	0.93	1135.34	0.20	53.15	2.16	0.22	8.95
0.10	0.03	8.89	3.68	717.38	0.66	2.29	0.86	2.57	0.39	835.94	0.18	962.82	1.51	0.13	6.97
0.12	0.75	6.44	4.89	2043.60	3.84	0.61	0.88	1.40	0.29	727.27	0.74	1204.18	1.30	0.98	8.89
0.08	0.26	1.16	5.76	868.02	0.09	0.12	0.39	7.41	0.87	580.05	0.58	109.72	2.95	0.43	1.69
1.45	0.62	6.98	3.71	2405.14	0.97	3.24	0.80	1.08	0.88	748.43	0.14	542.76	0.12	0.03	4.10
1.87	0.11	8.38	12.54	1273.40	1.95	0.03	1.00	3.99	0.49	726.86	0.94	1162.10	1.34	0.10	0.88
2.56	0.45	2.59	3.24	257.61	0.03	3.84	0.60	2.64	0.46	82.33	0.72	284.76	0.01	0.56	3.99
0.87	0.84	7.59	7.83	2521.09	0.66	3.32	0.89	1.54	0.05	1308.94	0.29	1010.33	3.47	0.47	2.34
2.43	0.32	2.16	9.47	2675.60	0.55	1.12	0.82	1.82	0.69	1363.89	0.38	217.50	2.28	0.25	0.45
1.31	0.42	0.02	10.27	1230.40	1.02	0.80	0.03	3.77	0.65	637.31	0.87	950.68	3.58	0.34	0.53
2.84	0.40	2.13	10.00	2598.90	3.07	2.77	0.47	3.35	0.35	329.60	0.19	677.52	1.18	0.51	4.45
1.27	0.79	9.23	1.69	241.23	1.31	1.40	0.95	6.62	0.93	481.56	0.29	530.81	3.17	0.98	5.09
3.48	0.42	2.91	5.97	1944.43	2.56	2.69	0.49	0.09	0.26	640.67	0.82	266.52	0.42	0.18	4.52
2.04	0.73	0.98	6.34	1942.23	3.22	0.44	0.15	3.33	0.38	1014.61	0.30	1369.92	0.42	0.18	2.59
2.10	0.23	2.64	1.10	401.34	1.71	4.00	0.01	6.93	0.96	972.43	0.58	374.00	3.91	0.16	2.39
2.45	0.17	9.59	12.72	1741.92	1.61	2.01	0.85	5.28	0.31	1301.69	0.92	296.95	3.18	0.01	4.60
0.36	0.58	3.94	4.44	1293.62	0.71	0.47	0.07	2.17	0.88	1206.34	0.90	1425.36	0.36	0.93	6.40
2.67	0.79	9.95	10.49	2160.09	1.72	1.27	0.42	7.41	0.53	214.82	0.14	342.30	1.50	0.34	2.27
0.67	0.10	5.13	0.63	2077.29	1.51	2.88	0.40	8.80	0.41	89.12	0.07	1118.13	2.17	0.47	3.96

# Outline

- ▶ Terminology
- ▶ Overview of the Process
- ▶ Types of Budgets
- ▶ Preparing the Budget
- ▶ Presentation
- ▶ Advocacy
- ▶ Managing Budget Cuts
- ▶ Additional Resources

# Budget Terms

**01**

Budget Hearing

**02**

Capital Budget  
Capital Improvement Plan

**03**

Debt Service

**04**

Financial Statements

# Budget Terms

**05**

Levy Limits

**06**

Line Item Budget

**07**

Operating Budget

**08**

Operating Expenditure

# Budget Terms

09

Operating Revenue/Income

10

Program Budget

11

Sales Tax

12

Voucher

# The Budget Development Process

The Board and the Library Director work together to create the library's annual budget.

## Plan

Determine what the library hopes to accomplish in the next year.

What financial resources are needed?

## Consider

Factors that impact budget development

E.g., insurance costs, municipal wage studies, or incremental increases

## Draft

The Director garners input from key staff and creates a draft budget document.

## Present

Present the draft budget to the library board for approval.

# Planning Stage

## Long Range Plans Strategic Plan

These plans are an important budgeting tool!

**Strategic Plans help answer these questions:**

Where are we going?

How will we get there?

Did we get there?

What is our mission?

What are our goals/objectives?

They also include background information on your library and community AND the library's strategic vision for the future!

## Determine Community Needs

**What do you need to know about your library?**

Essential Services

New Services

Facility Improvements

Service Improvements

New Technology

Staffing

Programming

Trends that Impact the Library

# Gathering Information

**Current Library  
Plan**

**ILS Data  
(Sierra)**

**Annual Report  
([Wisconsin Public  
Library Service Data](#))**

**[Wisconsin Public  
Library Standards](#)**

**Municipal  
Comprehensive  
Plan**

**[Census Data &  
Demographics  
\(WI Population Data\)](#)**

**Municipal Budgets  
(Operating &  
Capital)**



# Gathering Information

**Other Municipal  
Plans**

**Chamber of  
Commerce**

**School District**

**Community  
Development  
Organizations**

## **Community Input**

Surveys

Community Conversations

Focus Groups

Suggestion Box

Patron Conversations

# Connecting the Plan to the Library Budget

## Do's

- Compare budgets from libraries similar in size
- Using a five-year plan to develop the budget
- Put your budget into simple terms
- Ask for support from Library Trustees
- Expect positive results, but be prepared for failure

## Don'ts

- Just use the predecessor's plan ("This is the way it's always been done...")
- Use jargon (library or otherwise)

# Types of Budgets

**01**

**Zero Based**

**02**

**Incremental**

**03**

**Line Item**

**04**

**Program Based**

**05**

**Combination**

# Types of Budgets

01

**Zero Based** (Least desired and least used)  
Justify program each year

02

**Incremental** (Traditional yet lacking)  
Percentage increase overall

03

**Line Item** (Used often yet incomplete)  
List of revenues and expenditure categories

04

**Program Based**  
Broken down by program (e.g. Storytime)  
listing all costs including personnel under the program

05

**Combination** (Desired)  
Use of line item summary with a more detailed description & justification per line for increases

# Combination Budget

## Programming

### *Adult*

**Goal 1: Enhance library programming to meet the needs of the community.**

Objective 1: Increase the number and variety of educational, leisure and cultural programs for adults.

### *Young Adult*

**Goal 1: Increase young adult participation in library activities.**

# Preparing Stage

## Budget Toolkit

- ✓ Previous Year Annual Report
- ✓ Current Year Budget (Including YTD Expenditures)
- ✓ Long Range Plan
- ✓ Projected Population (Demographic Services Center)
- ✓ Census Data
- ✓ Relevant News Stories
  - Housing Expansion Plans
  - Zoning Decisions

# Preparing Stage - Timeline

## February

Complete the previous year's annual report

## March/April

Board reviews long range plan and goals

## June/July

Review 6-month expenditures & revenues

Determine municipal budget calendar

# Preparing Stage - Timeline

## Summer/Early Fall

Director develops draft budget

Director seeks input from library board and makes revisions as needed

Board approves budget; submitted to municipality

## Fall

Budget reviewed by municipality

(Mayor, Administrator, Finance Committee, Board/Council)

Public hearing on municipal budget

Municipal board approves appropriation

## Winter

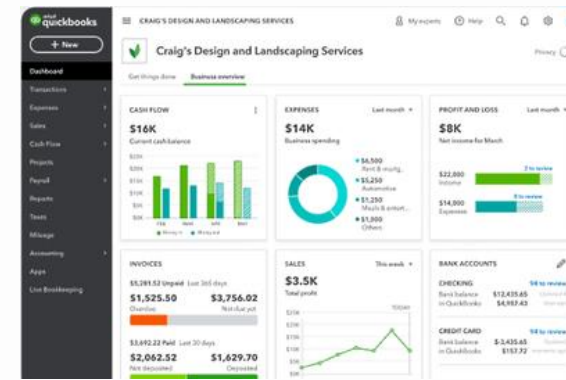
Adjust budget expenditures based on municipal appropriation



# Setting Up a Budget



Excel



Quick Books



Budget Comparison - Detail						
Fund: 100 - GENERAL FUND						
Account Number	2015 Actual	2015 Actual 09/30/2015	2015 Budget	Budget Status	% of Budget	
<b>PUBLIC SAFETY</b>	<b>\$122.18</b>	<b>68,982.88</b>	<b>102,300.00</b>	<b>37,237.12</b>	<b>61.65</b>	
100-00-03100-110-000	PUBLIC WORKS WAGES	2,628.63	20,022.80	28,000.00	7,371.40	71.51
100-00-03100-130-000	PUBLIC WORKS EMPLOYEE BENEFITS	778.47	5,988.95	8.00	-5,988.95	0.00
100-00-03100-200-000	PW ENGINEERING EXPENSE	0.00	0.00	0.00	0.00	0.00
100-00-03100-315-000	PW CLOTHING ALLOWANCE	0.00	254.05	1,000.00	645.95	35.41
100-00-03240-340-000	STREET DEPT FUEL	170.81	2,581.24	9,000.00	6,418.46	28.80
100-00-03240-342-001	LARGE TRACTOR EXPENSE	0.00	0.00	200.00	200.00	0.00
100-00-03240-342-002	SMALL TRACTOR EXPENSE	0.00	0.00	200.00	200.00	0.00
100-00-03240-342-003	PLOW TRUCK EXPENSE	0.00	880.40	4,300.00	3,380.00	22.34
100-00-03240-342-004	PICKUP - 1 TON	0.00	140.00	2,000.00	1,850.00	7.50
100-00-03240-342-005	SCISSOR LIFT EXPENSE	0.00	143.46	400.00	256.54	33.87
100-00-03240-342-006	STREET SWEEPER EXPENSE	271.95	1,229.20	3,000.00	1,760.00	41.32
100-00-03240-342-007	FRONT END LOADER EXPENSE	0.00	18,921.11	2,000.00	-14,921.11	846.56
100-00-03240-342-008	LAWN MOWER EXPENSE	20.84	188.28	1,000.00	831.81	18.84
100-00-03240-342-009	BRUSH CHIPPER EXPENSE	0.00	24.28	200.00	175.81	52.20
100-00-03240-342-010	WEED/SPRAYER EXPENSE	202.48	528.15	1,500.00	891.65	23.85

Municipal Software Program

Format your budget to meet municipal needs

# Drafting Stage

## Sources of Funding/Revenue

Public funds that must be deposited with the municipality

- \$ Municipality Appropriation
- \$ County Funding (Wisconsin State Statute 43.12; commonly known as ACT 150 & Act 420)
- \$ Fines (Charge or Not Charge)
- \$ Fees (e.g. copier, printing, equipment rental, meeting room rental, lost cards/materials)
- \$ Funds Carried Forward (Should be minimal)
- \$ State Funds or Federal Funds (if any)

Donations/Private Funds

# Drafting Stage

## Library Costs

- ▶ Projected Budget Costs
- ▶ Fixed Costs  
Rent, Health Insurance, Utilities, ILS/System Service Costs
- ▶ Variable Costs  
Materials, Pay Raises, Professional Development, Programming
- ▶ Direct/Indirect Costs  
i.e. Does the library pay for the utilities or are they paid by the municipality

# Drafting Stage

## Library Costs



### Expenditures

Benefits

Computer/Equipment Replacement

Contracted Services

Equipment Repair

Materials *Audio, Books, Periodicals, Software, Video*

Programming

Salaries & Wages

Supplies

Telecommunications

Utilities

# PRIORITIES

Prioritizing Budget Allocations – Where to spend the money?

Services  
Materials  
Hours  
Staffing

# Prioritizing Services

## Library Programs

- What are the community needs?
- What other programs are offered in the community?

## Evaluating Programs

- Program attendance
- Feedback from attendees

## Considerations

- Staff time (additional staff or reallocations)
- Library based vs. outreach
- Supplies
- Potential partners
- Grant or other revenue sources

# Prioritizing Materials

## Where to allocate the money?

### Books

- Children's
- Adult
  - Fiction v. Nonfiction
  - Mystery v. Western
- Audio
- Video

### Unique Communities

- Commuter
  - Audiobooks v. Print
- Rural or Suburban
- Demographics
  - Large Print or Children's

### Considerations

- Collection Allocations
  - Community Needs
  - Age of Collection
  - High Demand Items
  - Unique Items
  - Availability of materials from other libraries/agencies
  - Cost of the materials
    - e.g. Paperback easy readers while in high demand are cheaper than hardcover picture books
- Space

# Prioritizing Hours

## Compare with Peers

- Annual Reports
- Websites

## Community Needs

- Commuter
- Community Employers

## Considerations

- Consistent hours for patrons
- Community Needs
  - Evening and weekend hours
  - Seniors
  - Parents / Small Children
  - Afterschool



# Prioritizing Staffing

Are staffing levels and training adequate for services and hours?

## Staffing

- Reallocation of current staff
- Hire additional staff
- Staff training and/or hiring needs
  - Foreign languages
  - Literacy
  - Technology
  - Youth Services
  - Seniors

## Considerations

- Part-time v. Full-time
  - Benefit costs
  - Ability to hire qualified candidates
  - Longevity
- Wages of peer libraries, other municipal employees, and community
- Flexibility / Availability of staff members

# Formatting the Library Budget

Clear budget with  
little or no library  
jargon

Charts and other  
comparison  
information

Use format required  
by the municipality

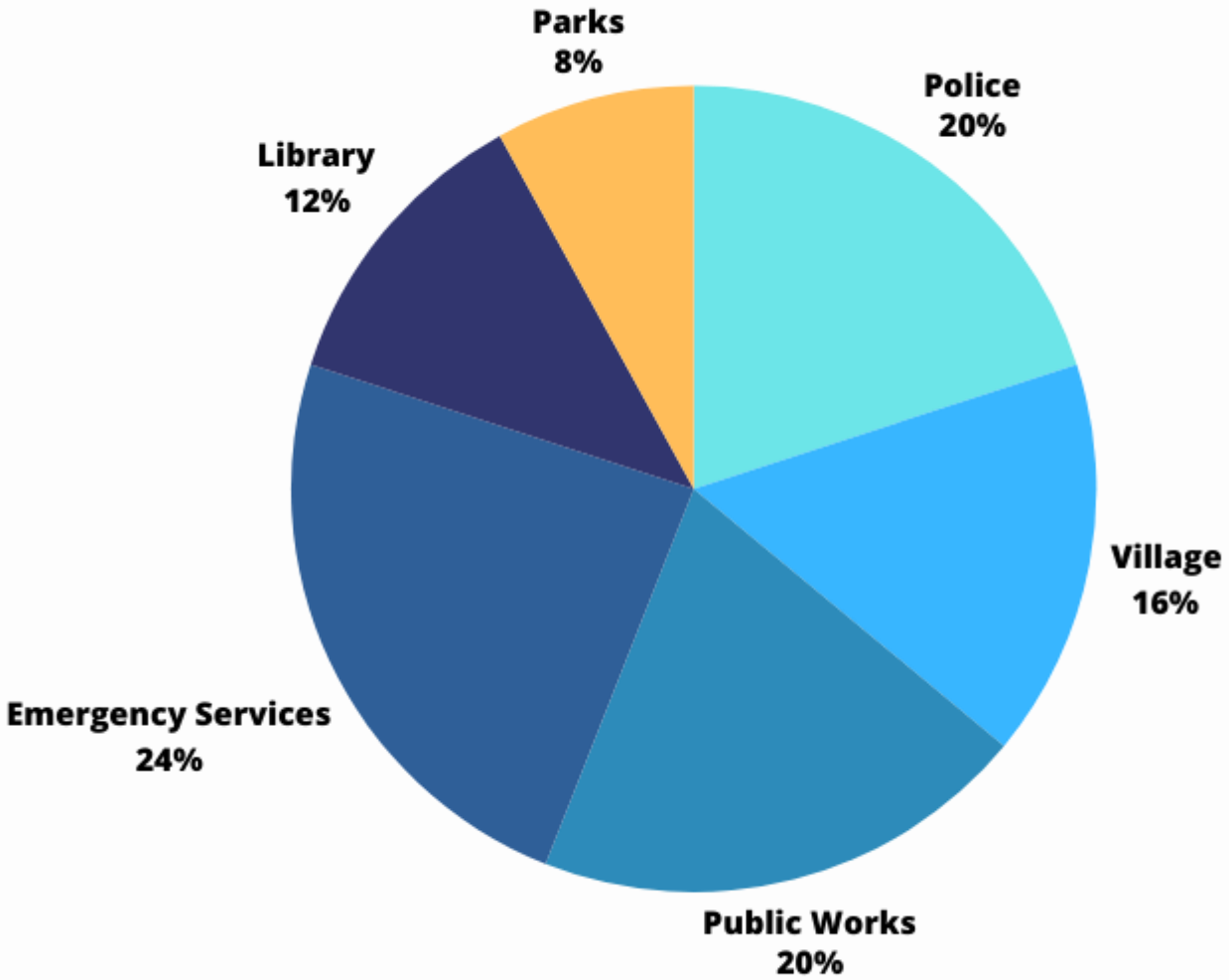
Request additional budget  
accounts if it makes sense  
to do so

"Print, Audio, Video" v. "Materials"

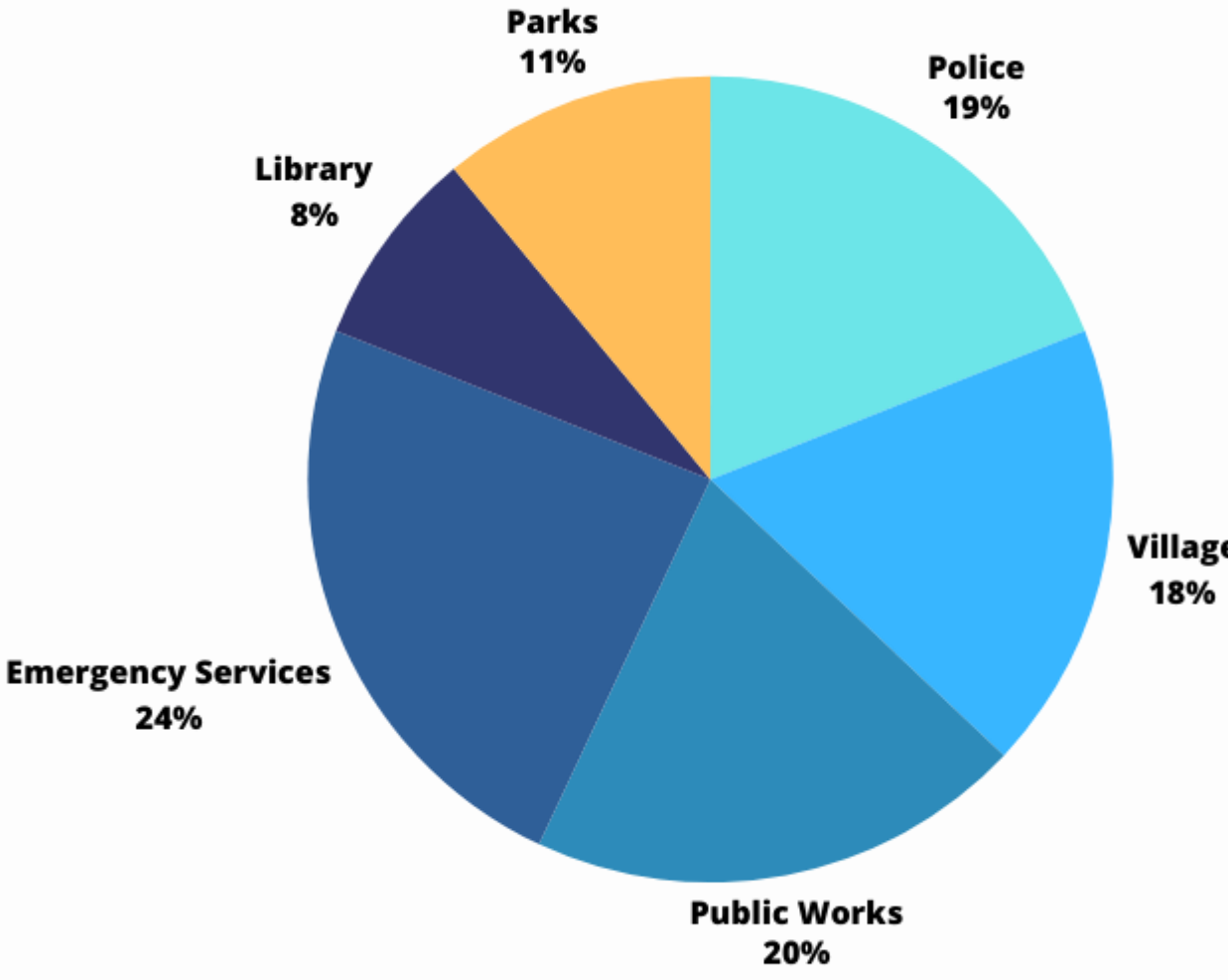
# Formatting the Library Budget

Even in tight budget years it is important to communicate the library's needs and understand the library's place in the municipal budget

### 2025 Budget



### 2025 Budget without request from library



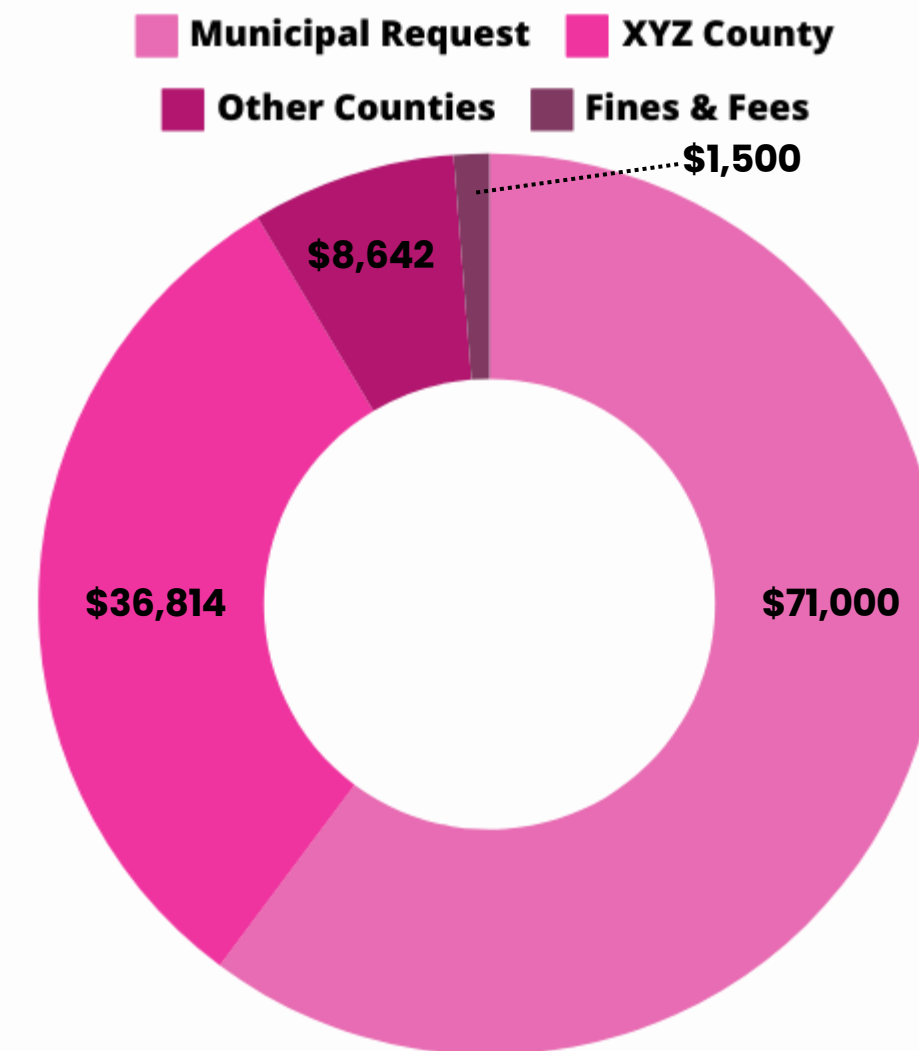
# Budget Narrative

Utilizing Charts or Graphs

Chart

<b>Municipal Request</b>	<b>\$71,000</b>
<b>XYZ County</b>	<b>\$36,814</b>
<b>Other Counties</b>	<b>\$8,642</b>
<b>Fines &amp; Fees</b>	<b>\$1,500</b>

Graph



# Budget Narrative

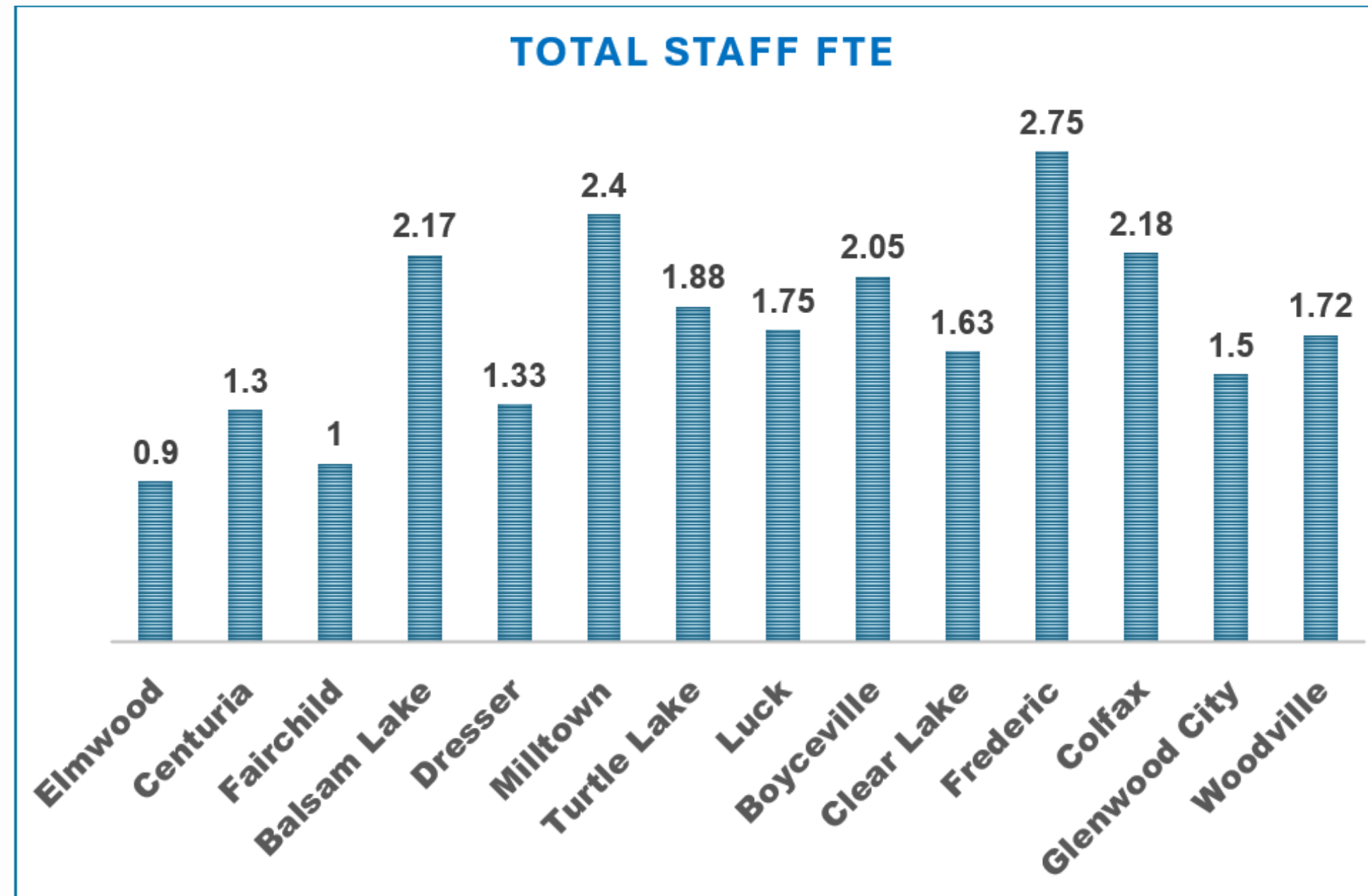
## Utilizing Charts

Municipality	Municipal Population	Open Hours	Library Visits	Circulation	Total Programs	Total Attendance	Total FTE	Print Expenditures	Print Collection
Elmwood	811	28	4,338	11,115	25	316	0.9	\$3,002	5,505
Centuria	881	32	4,108	5,335	15	368	1.3	\$9,855	7,611
Fairchild	898	24	2,307	4,445	73	347	1	\$2,534	9,097
Balsam Lake	914	41	10,732	20,031	120	2,031	2.17	\$13,092	13,177
Dresser	933	44	5,877	10,791	102	558	1.33	\$10,501	6,994
Milltown	944	42	8,804	17,269	234	1,652	2.4	\$8,989	11,348
Turtle Lake	1,036	42	11,973	14,269	62	1,252	1.88	\$11,005	10,348
Luck	1,078	41	36,911	19,874	507	3,546	1.75	\$9,678	11,923
Boyceville	1,089	44	9,955	23,728	94	2,653	2.05	\$7,228	9,003
Clear Lake	1,103	45	6,887	21,549	44	765	1.63	\$11,804	15,345
Frederic	1,132	43	36,946	23,116	204	2,897	2.75	\$12,271	12,314
Colfax	1,183	39	4,709	31,308	107	1,795	2.18	\$11,276	9,498
Glenwood City	1,275	43	8,918	10,580	156	2,527	1.5	\$5,295	7,098
Woodville	1,413	43	19,468	18,152	93	1,570	1.72	\$9,496	12,763

2023 Preliminary Annual Report Data

# Budget Narrative

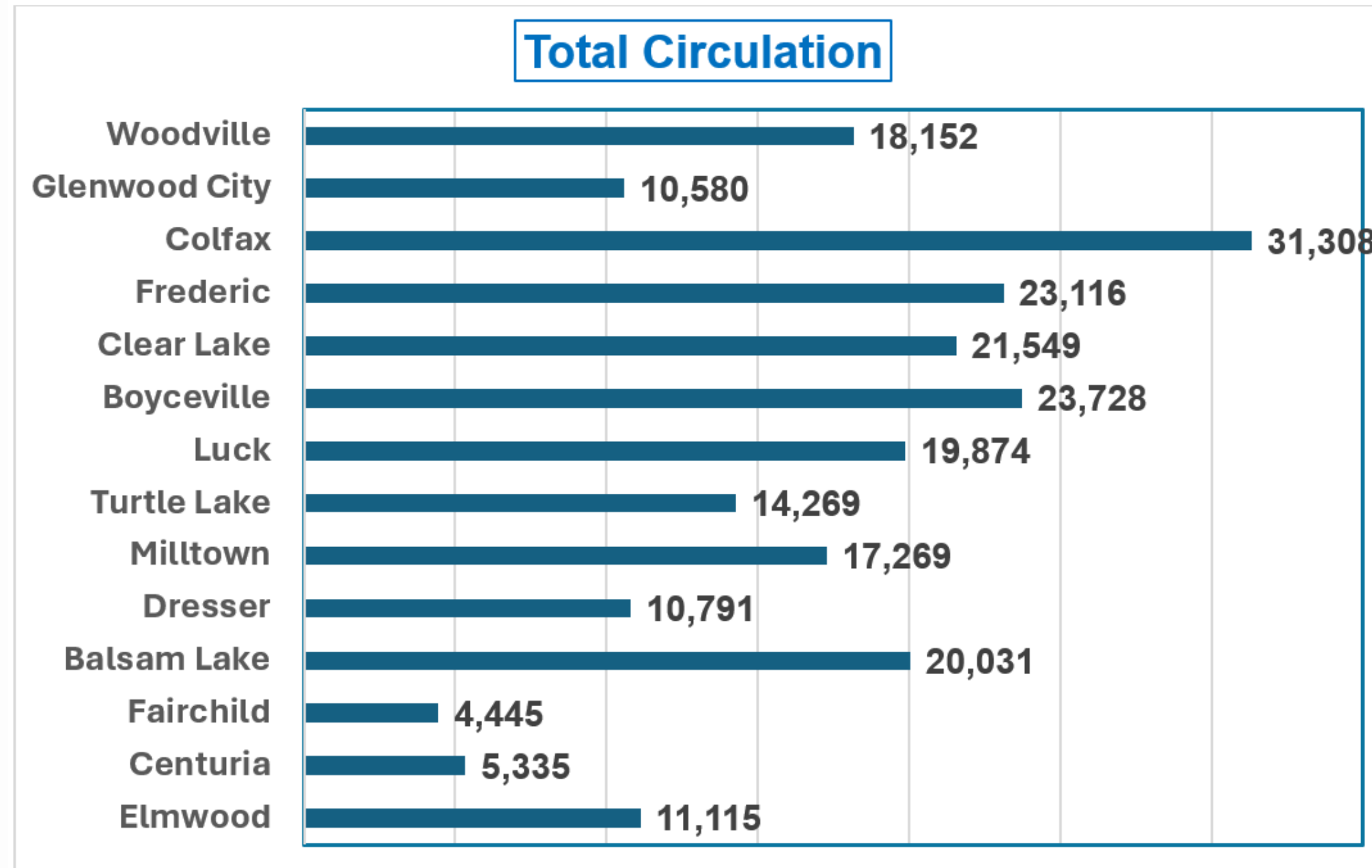
## Utilizing Graphs



2023 Preliminary Annual Report Data

# Budget Narrative

Utilizing Graphs



2023 Preliminary Annual Report Data

# Library Standards

## Voluntary WI Public Library Standards

### Tier Standards

- Governance
- Administration
- Funding
- Staffing
- Collections and Resources
- Programs and Services
- Access
- Facility

## Quantitative Standards Municipal/Service Population

- Hours Open
- Volumes Held per Capita
- FTE Staff per 1,000
- Materials Expenditures per Capita
- Collection Size
- Periodical Subscriptions
- Audio Recordings Held per Capita
- Video Recordings Held per Capita
- Public Use Internet Computers per 1,000



# Presenting the Budget

## Library Board

- Involve them in the process
- Form a budget subcommittee to preplan
- Provide documents to support the budget
- Be proactive and not reactive

# Presenting the Budget

## Other Appropriate Committees & Boards

- Know your audience
  - How do they like their information presented?
  - Do they know you?
    - *Tip: Try to attend other meetings of the governing board and not just at budget time*
  - Format of Presentation
    - Highlight important and/or new programs and services
  - Bring your Board
  - Bring your Friends
  - No jargon
  - Thank the committee and boards for their consideration of the library budget
- Tell the Library Story

# cir·cu·la·tion *noun* \ser-kyə-'lā-shən\

*plural -s*

**1** : movement or passage in a *circuit* or other curving or bending course typically with return to a starting point

<*circulation* of air through the building>

<*circulation* of water in the lake>

**2** : the orderly movement of liquid or dissolved matter through a living body:

**5 a** : the average number of copies of a publication sold or less frequently distributed over a given period

<a country paper with little more than five hundred *circulation* — W. A. White>

**b** : the number of persons exposed to an advertisement or sales message by the use of a certain advertising medium; *especially* : potential audience with available receiving sets

<the *circulation* of a radio program>

<Increasing TV *circulation*>

**6 a** : the elements of communication within a building (as foyers, halls, corridors, stairways, and elevators)

**b** : unhindered passage or motion about an area

<this arrangement of doors permits easy *circulation*>

<a parking garage with free *circulation* of cars>

**8 a** : the lending of books or other library materials for outside use

**b** : the total number of items taken by borrowers from a library

**c** : a single borrowing of a library book

<a strong binding good for 100 *circulations*>

**9** : free active social life with different persons or groups

<getting back into *circulation* after her divorce>

<http://unabridged.merriam-webster.com/unabridged/circulation>

# Presenting the Budget

## Breakdown the Numbers

### Registered Borrowers

The Village of Balsam Lake

Total Municipal Population - 914

Total Card Holders - 413 OR 45% of  
the Village's population

Adults or % of total resident  
registered borrowers

Juveniles or % of total resident  
registered borrowers

### Programming

Boyceville Public Library

94 Library Programs

2653 Total Attendees

52 Children's with 1,251 Attendees

7 Young Adult with 74 Attendees

13 Adult with 115 Attendees

22 Family with 359 Attendees

### Library Visits

Turtle Lake Public Library

Library Visits - 11,973

38 visits per day  
(open 6 days a week)

5.5 visits per hour  
(open 42 hours per week)

# Presenting the Budget

Breakdown the Numbers

## Per Capita Revenue

### The Village of Frederic

Resident per Capita Revenue  
\$61.84 (2023 preliminary)

Cost per week = \$1.18 or about the cost  
of a cookie at Kwik Trip

Cost per day = \$0.17

Local per Capita Revenue for Frederic per Household  
\$200.98

(Based upon \$61.84/capita and 3.25 persons per household in  
Frederic via 2020 Census)

Cost per household per week = \$3.87 or roughly the  
cost of a large coffee & a donut at Kwik Trip

Cost per household per day = \$0.55

# Possible Budget Barriers

- Understanding the Municipal Budget
- Levy Limits
  - Address library needs, not all budget reductions/increases are imposed uniformly
- Shared Revenue
- Other Community Projects
  - Operating vs. Capital
  - School vs. Community
- Other

# Advocating for the Library's Share

## **Value of the Library to the Community**

- Small Business Support
- Employment Resources
- Early Literacy

## **Library Supporters**

- Attend Finance Hearing
- Letters to Municipal Board
- Editorials

## **Libraries are Cost-Efficient Operations**

- Share Materials
- Access to Electronic Materials
- Online Databases
- Share Cost of Programs
- Exchange Ideas
- Meeting Space

# Managing Budget Cuts or No Cuts

## Evaluate all Services/Expenditures

- Community Partners/Competitors
- Program Attendance
- Open Hours
  - Checkouts by hour

## Implement Technology Savings

- Self-Check
- RFID
  - Evaluate cost-effectiveness

## Group Purchases



# Managing Budget Cuts or No Cuts

## Collection Use / Expenditures

- Evaluate use vs. Expenditures

## Collection Expenditures

- Choice of Vendors
  - Discounts
  - Replacement Policy

## Seek Alternative Sources of Support

- Friends of the Library
- Grants for Special Projects /  
Collection Development

# QUESTIONS

Additional Resources on Next Slides

# Additional Resources

01

[Bootcamp for New Library Directors](https://winnefox.org/bootcamp)  
<https://winnefox.org/bootcamp>

02

[Funding & Budgets](https://dpi.wi.gov/libraries/public-libraries/funding-budgets)  
<https://dpi.wi.gov/libraries/public-libraries/funding-budgets>

03

[Governance & Administration](https://dpi.wi.gov/libraries/public-libraries/governance-administration)  
<https://dpi.wi.gov/libraries/public-libraries/governance-administration>

04

[Wisconsin State Statute Chapter 43: Libraries](http://docs.legis.wisconsin.gov/statutes/statutes/43.pdf)  
<http://docs.legis.wisconsin.gov/statutes/statutes/43.pdf>

# Additional Resources

05

Wisconsin Public Library Standards

<https://dpi.wi.gov/libraries/public-libraries/planning-evaluation>

06

[Trustee Essentials \(link\):](#)

TE8 – Developing the Library’s Budget

TE9 – Managing the Library’s Money

07

[Administrative Essentials \(link\):](#)

AE13 – Developing a Budget

AE14 – Managing the Library’s Money

08

American Library Association (ALA)

“The Small But Powerful Guide to Winning Big Support for Your Rural Library” ([LINK](#))

# Additional Resources

09

ALA: Preparing a Budget Presentation  
<http://www.ala.org/advocacy/making-a-budget-presentation>

10

WebJunction: Budgets & Funding  
<https://www.webjunction.org/explore-topics/budget-funding.html>

11

League of Wisconsin Municipalities:  
[Municipal Budgeting Toolkit \(LINK\)](#)

# Additional Resources for Planning

12

[Trustee Essentials \(link\):](#)

TE11 – Planning for the Library's Future

13

[Administrative Essentials \(link\):](#)

AE16 – Planning for the Library's Future