



FINANCE COMMITTEE LIBRARY BOARD OF TRUSTEES MEETING

Mukwonago Community Library
511 Division Street, Mukwonago, WI 53149
October 1, 2025 at 4:00 PM

AGENDA

Zoom Login

<https://us02web.zoom.us/j/87533242474?pwd=F1M1H9FF1XdIMth9ASUAtpDt5Mhibu.1>

1. **Call to Order**
2. **Roll Call and Introduction of Guests**
3. **Approval of Minutes**
 - 3.1 Minutes from August 19, 2025
4. **Discussion/Action Items**
 - 4.1 **2026 Budget**

Discussion and possible action on the draft 2026 budget.
5. **Referral Items**
6. **Confirm Next Meeting Date**
7. **Adjournment**

It is possible that a quorum of, members of other governmental bodies of the municipality may be in attendance at the above stated meeting to gather information. No action will be taken by any governmental body at the above stated meeting other than the governmental body specifically referred to above in this notice. Please note, upon reasonable notice, efforts will be made to accommodate the needs of individuals with disabilities through appropriate aids and services. For additional information or to request this service, contact the Municipal Clerk's Office, (262) 363-6420.

Village of Mukwonago
**DRAFT MINUTES OF THE MUKWONAGO COMMUNITY LIBRARY
BOARD'S FINANCE COMMITTEE
Tuesday, August 19, 2025**

Time: **6:00 pm**

Place: **Mukwonago Community Library, 511 Division St., Mukwonago, WI 53149
and via Zoom**

Call to Order

Meeting called to order at 6:02 pm by Chairperson Stienstra.

Roll Call and Introduction of Guests

Board Members Present

H. Pringle
K. Sperstad
J. Werner

Via Zoom

C. Stienstra

Also Present

A. Armour, Library Director

Approval of Minutes

J. Werner/H. Pringle moved to approve the minutes of July 21, 2025, as presented. Unanimously carried.

Discussion/Action Items

Preliminary Budget Planning

Discussion and possible action on preliminary planning for the 2026 budget.

Director Armour presented her draft budget, explaining that many budget numbers will be finalized in August and September. However, a draft budget is needed for inclusion in the Village's budget, with the first draft due September 5. Discussion included requests to increase the book budget, ensure adequate funding for professional development, fund merit pay per the Personnel Policy, and properly fund the PC end-of-life cycle. K. Sperstad/J. Werner motioned to approve the draft for initial entry into the Village budgeting process with recommended adjustments, with the understanding that the Committee will review a more complete draft and make a recommendation to the Library Board once final budget numbers are available. Unanimously carried.

5. Referral Items - none

6. Confirm Next Meeting Date

The next scheduled Finance Committee meeting is August 18, 2025 @ 6:00pm.

7. Adjourn

H. Pringle/K. Sperstad motioned to adjourn the meeting. Unanimously carried. Meeting adjourned at 7:33 pm.

Minutes submitted by Abby Armour

DRAFT

DRAFT LIBRARY BUDGET FY 2026 - for Finance Committee Oct 1, 2025

REVENUES	FY 2026	Notes	FY 2025
411100 - General Property Taxes	\$ 602,180.00	Village providing \$17,000 increase to account for the 3% COLA and minus the difference in health insurance costs	\$ 585,180.00
434300 - County Grant (e-content grant from Bridges)	\$ 2,598.00		\$ 2,598.00
436500 - County Taxes (WK)	\$ 599,848.00	increase of 8.3% over 2025	\$ 553,918.00
436600 - County Taxes (Prairie Lakes - Racine & Walworth counties)	\$ 95,347.00	increase of 10.8% over 2025	\$ 86,082.00
436800 - County Taxes (other)	\$ 2,053.00	Jefferson: \$1,621 Washington: \$127 Dodge: \$33 Ozaukee: \$272	\$ 2,316.00
430700 - COPIES & FAXES	\$ 5,500.00		\$ 5,500.00
430800 - LIBRARY MATERIAL REPLACEMENT	\$ 1,000.00		\$ 1,000.00
431700 - BOOK SALE REVENUE	\$ 3,500.00		\$ 3,500.00
431200 - FINES	\$ -	assuming elimination of fines in 2026	\$ 13,000.00
487100 - INTEREST REVENUE	\$ 12,000.00		\$ 12,000.00
TOTAL REVENUE	1,324,026.00		\$ 1,253,094.00

70,932.00 <-- increase revenue over last year

721,846 <--total non-Village revenue for 2026

5.36% <-- increase revenue over last year

41,932 <-- increase of non-Village revenue compared to 2025

Bank Accounts

4890 Donation Revenue

111033 OPEB Payouts (Retirement)	\$ 45,029.00
WCCF Capital Endowment as of 7/31/2025	\$ 733,365.00
WCCF Library Endowment as of 7/31/2025	\$ 283,604.00

need about \$54,566 for final two retirements (difference of \$9,537)

EXPENDITURES					
Cash Accounts	FY 2026 Budget	2026 Notes	2025 Budget	Increase O	Increase over 2025
5110 Salaries & Wages	785,456.00	3% increase for all employees plus merit increase of 1% for "meets expectations" and 2% for "exceeds expectations"	737,688	47,768	6.48%
5112 Social Security	60,990.00		55,244	5,746	10.40%
5152 Wisconsin Retirement System (WRS)	41,274.00	WRS and ICMA were in the same budget line in previous years	50,547	1,343	2.66%
ICMA Deferred Comp	10,616.00				
5154 Health	39,599.00	Village switch to high deductible in 2026	61,089	(21,490)	-35.18%
5158 OPEB Payout	-		-	-	
5159 Other Fringe Benefits	3,127.00	life insurance and flex spending (FSA) contribution	3,500	(373)	-10.66%
5219 Professional Services	5,000		4,500	500	11.11%
5220 Contracted Services	35,500		32,500	3,000	9.23%
5221 Water-Sewer	3,100		3,000	100	3.33%
5222 Electric	35,000		34,500	500	1.45%
5224 Gas	12,500		12,500	-	0.00%
5225 telephone	6,850	eliminated Brightspeed bill (all POTS lines) in 2025	10,700	(3,850)	-35.98%
5226 Insurance Premiums	17,000	Calculations changed between 2024 and 2025, so adjusting appropriately for 2026	10,000	7,000	70.00%
5310 Outside Services	17,500		17,500	-	0.00%
5311 Operational Supplies	12,000		11,500	500	4.35%
5316 Collection Maintenance & Repair	7,500	increase in collection budget necessitates more materials to cover and process them	6,500	1,000	15.38%
5312 Printing	2,000		1,600	400	25.00%
5314 MetaSpace Equipment & Fixtures	2,000		2,000	-	0.00%
5317 MetaSpace Maintenance	9,000	increases to costs of programs and speciality materials for laser machine and 3D printer	7,000	2,000	28.57%
5315 Postage	1,200		1,200	-	0.00%
5326 Periodicals	1,000		1,000	-	0.00%
5327 Newspapers	2,000		2,000	-	0.00%
5328 Books	85,000	anticipating increases to paper and books due to tariffs	80,000	5,000	6.25%
5329 AV Material	9,000	cost per item continues to increase dramatically	7,000	2,000	28.57%
5330 Thingery Collection	6,000	transferring dollars from hoopla to Roku and Kindles with subscription access	3,500	2,500	71.43%
5318 Thingery Maintenance	6,000	transferring dollars from hoopla to Roku and Kindles with subscription access	2,500	3,500	140.00%
5331 Programming	15,000	performer and speaker costs have tripled since the pandemic, especially for adult programs	11,000	4,000	36.36%
5332 Mileage	1,000	increase in homebound deliveries and outreach	500	500	100.00%
5333 Outreach	6,000	emphasized in the strategic plan and we continue to grow this	3,000	3,000	100.00%
5335 Training & Travel	8,000		7,000	1,000	14.29%
5340 Electronic Tools & Services	16,000	add LibraryMarket website hosting, increase UKG fees	10,500	5,500	52.38%
5349 Digital Collections	9,502	hoopla eliminated in 2025 and diverting investments into Overdrive/Libby as well as Roku and Kindles with subscriptions to streaming and econtent	19,441	(9,939)	-51.12%
5341 Café	26,830		26,951	(121)	-0.45%
5343 Data Lines	1,200	TEACH lines with e-rate through the state	1,200	-	0.00%
5344 Shared County Databases	1,282		1,275	7	0.55%
5395 Repairs	15,000		13,000	2,000	15.38%
5399 Other	500		500	-	0.00%
5810 Furniture & Fixtures	2,500		2,000	500	25.00%
581100 Equipment (under \$5000)	5,000.00	PC replacement cycle	9,659	(4,659)	-48.23%
581105 Equipment (over \$5000)	-		-	-	
TOTAL EXPENDITURES	1,324,026.00		1,265,094.00		

Mukwonago Community Library Budget Narrative FY 2026

Prepared by Abby Armour

5110 Salaries & Wages

This line contains all the full-time, part-time, and seasonal worker wages. This cost reflects a 3% CPI increase for all employees in the Village as well as merit increases per the Personnel Policy. It also includes paying some wages for the Clerk's office and Department of Public Works for work they do for the Library. Bonuses and overtime are not budgeted.

5112 Social Security

Social Security costs are 7.65% of total salaries, longevity pay, and deferred compensation.

5152 Retirement

This is the monthly payroll allocation for retirement benefits to the Wisconsin Retirement System (WRS). Employees must work for at least one year and work for at least 1,200 hours (calculated on a rolling 12-month basis) to qualify for employer contribution. Once an employee becomes enrolled in WRS, they are enrolled for the rest of their working life and all of their current and future employers must pay into it, even if the employee drops below the 1,200 hours.

5154 Health

The Village convened a Health Care Task Force (HCTF) comprised of Village department heads and staff following last year's budget season. The HCTF met monthly from January through July of 2025 to investigate all health insurance options available to a municipality of this size. This included talking to the school district about how they created a self-funded plan, talking to insurance brokers about traditional plans, and learning about flexible options like an ICHRA. This intensive process culminated in a report given to the Village Board on August 20 wherein the HCTF recommended staying on the Wisconsin Employee Trust Fund (ETF) plan but switching to a high deductible and offering Health Savings Accounts (HSAs) with the intention to provide a one-time contribution that will offset the difference between the low- and high-deductible amounts in 2026. By law, the Village cannot pay more than 88% of the lowest cost provider in the plan, which will be Network Health in 2026. Network Health just added the ProHealth hospital network which means that by switching, both the employer and the employee will pay less in 2026 for the same doctors they had in 2025. This move will save the Village around \$124,000 for the 2026 fiscal year.

5158 OPEB Payout

This is for Other Post-Employment Benefits (OPEB). Typically the Library Board has set aside a certain amount every year to be transferred to the separate OPEB account which contains funds designated to pay the benefits, other than pension distributions, that employees may begin to receive once they retire. The OPEB of a retiring employee must be pre-funded before the retirement. Under the current Village and Library policies, there are only two employees

left that could receive OPEB. The Library currently has about **\$45,000** in this fund and the two imminent retirements would need approximately **\$54,500**.

5159 Other Fringe Benefits

The Library, at its discretion and according to the Personnel Policy, may provide additional benefits to its employees. Currently these are offering life insurance policies and a Health Savings Account (HSA). The Village is using its reserves to fund a one-time deposit in FY 2026 into each HSA to help offset the cost to employees of switching from a low-deductible to a high-deductible plan.

5219 Professional Services

This line is mainly used by the Village to charge the Library for services such as auditor's fees, attorney's fees, costs for the general ledger software BS&A, and Village IT services. This line increased slightly to reflect anticipated cost increases for supplies and services.

5220 Contracted Services

This line specifically delineates services that are under a contract. This budget line includes:

- copier leases (Impact/Great America) - \$7,100
- HVAC seasonal equipment maintenance (Illingworth-Kilgust) - \$5,200
- HVAC seasonal controls maintenance (Emcor) - \$4,200
- Security and cameras (Johnson Controls) - \$7,500
- Digital tools for staff including RFID Link, credit card terminals, and STS Terminal for cash drawers (Envisionware) - \$5,000
- PC Reservation cloud version (Bridges paid for migration) - \$275
- Faronics (Deep Freeze) - \$275
- Schindler (elevator maintenance) - \$1,400
- Wisconsin Elevator Inspection (inspection contract) - \$120
- DPS Inspection Contracts (boilers & elevator inspections and permits) - \$350
- USA Alliance (fire system maintenance) - \$2,000
- USA Alliance (fire alarm monitoring) - \$720
- County Wide Extinguisher (fire extinguisher inspection) - \$150
- Taylor Computer Services (cloud backup and SonicWall firewall maintenance) - \$1,000

5221 Water-Sewer

This amount budgeted for prior years seems to closely reflect usage. This line increased slightly to reflect anticipated cost increases for supplies and services.

5222 Electric

This amount budgeted for prior years seems to closely reflect usage. This line increased slightly to reflect anticipated cost increases for supplies and services.

5224 Gas

This amount budgeted for prior years seems to closely reflect usage. This line remained flat.

5225 Telephone

We get our phone service through the Village via a Vonage Voice Over IP (VOIP) service. This includes the service itself plus a lease for all the equipment. In 2025 we eliminated all of our Plain Old Telephone Service (POTS) lines and completely switched to VOIP, for a savings of almost \$3,000.

- Vonage – approximately \$5,000 for extensions and cordless phones leases
- Spectrum Charter – approximately \$1,850 for Village internet

5226 Insurance Premiums

Insurance premiums include basic property and liability insurance, workman’s compensation, and cybersecurity insurance as well as a Fine Arts rider on the Village’s general property insurance policy to cover the entire Grutzmacher Collection. This line was increased to match the change in allocation calculations that occurred between 2024 and 2025.

5310 Outside Services

These are non-contracted services that are performed by outside companies. Some costs previously from this line have been relocated to more appropriate lines. This line increased slightly to reflect anticipated cost increases for supplies and services. Recurring costs include:

- Fish tank maintenance (America Aquaria) - \$1,100
- Weekend cleaning (Klassy Kleaners) - \$12,480
- Credit cards processing fees - \$1,500
- Collection agency for fines and replacement items (Unique) - \$240
- Cleaning dusters, rags, and rugs (AlSCO) - \$1,300

5311 Operational Supplies

This line the supplies needed to run the Library. This line increased slightly to reflect anticipated cost increases for supplies and services. It would be internally subdivided into three categories:

- Cleaning (consumables, cleaners, etc.) - \$4,000
- General Office (copy paper, pens, toner, etc.) \$6,000
- Building (furnace filters, softener salt, water bottle filler filter, etc.) - \$1,500

5316 Collection Maintenance & Repair

This amount is for costs related to protecting, preparing for circulation, and upkeeping the physical circulating Library collections accessed by the public. This line increased to reflect anticipated cost increases for supplies and services for an increased collection budget. It would be internally subdivided into three categories:

- Thingery processing and repair (specialty packaging, specialty stickers, etc.) - \$1,000
- Book processing and maintenance (mylar coverings, book tape, RFID tags, barcodes, etc.) - \$5,500
- AV maintenance (cases, labels, etc.) - \$1,000

5312 Printing

This line is solely used by the Village to charge the Library for costs associated with their copier. The Village has a shared cost formula that charges the Library 13.72% of each all-Village-departments shared costs like this. This line increased slightly to reflect anticipated cost increases for supplies and services.

5314 MetaSpace Equipment & Fixtures

This was formerly just “MetaSpace” but is now broken down to delineate the permanent costs of the MetaSpace from the consumables and programming. Examples of costs in this line are replacing equipment at End of Life (EOL), purchasing more accessible furniture as programming needs evolve, and getting new/different software to offer new programs or functionalities to users. This line would be considered the “growth” line as these items are all related to improving or expanding the MetaSpace. This line remained flat.

5317 MetaSpace Maintenance

Formerly lumped in with “MetaSpace,” this line is now broken apart to show the costs inherent in running this specialty space. These would include professional maintenance services on the laser machine, programming costs, and consumables like wood for engraving and filament for the 3D printers. This line would be considered the “maintain services” line as all the costs are geared at keeping the equipment and programs maintained at the same level as last year. This line increased to reflect anticipated cost increases for supplies and services. Some significant costs for FY 2026 include:

- Annual professional maintenance of laser machine, sewing machines, 3D printers, and other expensive equipment
- Purchasing software licenses for new computers to enable multiple users to work simultaneously
- Increasing consumables such as wood, 3D filament, and other supplies to match increased usage of and programming in MetaSpace

5315 Postage

This line includes postage purchased internally as well as the Village’s charge for postage including the lease payment for the Village’s postage machine. This line remained flat.

5326 Periodicals

This line is for all of the magazines purchased for the circulating Library collections accessed by the public. The subscriptions for *Booklist*, *Library Journal*, and *Kirkus Reviews* are located in the “Training & Travel” line as they are not for the public and are used by the librarians for collection development. Magazines are a dying material type, but those that still exist have increased prices, there this line remained flat.

5327 Newspapers

We offer several local and national print newspapers to the public. This line remained flat.

5328 Books

This budget line is for purchasing all the books in the children's, teen, and adult circulating Library collections accessed by the public. Physical item circulation continues to increase post-pandemic. We consistently add over 4,300 new books each year. This line increased by 6.25% to help meet the demand for extremely popular titles and reduce wait times as well as to anticipate increased costs for paper and books due to tariffs.

5329 AV Material

This budget line is being increased to accommodate the rising costs of our popular video game collection, despite continued declines in traditional physical media circulation. While physical audiobook CDs see almost no usage and DVD circulation continues to decline—with many publishers discontinuing physical disc production in favor of streaming-only options—video games remain in high demand among our users. However, video game titles typically cost two to three times more than traditional DVDs, requiring a substantial budget increase to maintain adequate collection development in this format.

5330 Thingery Collection

This amount is for additions to Thingery circulating Library collections accessed by the public. This line would be considered the “growth” line as everything in this line is new items to expand our offerings. Typical costs would be updating equipment to newer versions or adding items customers are requesting. This line was significantly increased for FY 2026 in order to increase purchase of streaming devices (such as Rokus) to enable access to streaming-only content and increase access to e-content after the elimination of Hoopla.

5318 Thingery Maintenance

This amount is to pay for the costs needed to “maintain” the wide variety of items already available in the Thingery. These costs aren't about repair or replacement (see “Collection Maintenance”) but rather reflect the costs associated with providing an item. This line was significantly increased for FY 2026 in order to increase purchase of streaming platform subscriptions (such as Disney+ and Netflix) to enable access to streaming-only content and increase access to e-content after the elimination of Hoopla. Common costs include:

- Kindle books for the loanable e-readers
- Hostpot wifi subscription plan
- Netflix, Acorn, and other streaming services for the Rokus
- Sewing machine service
- Guitar tuning
- Telescope maintenance and alignment

A cost this is NOT reflected in our budget is the Explore Passes for the zoo, botanical gardens, train museum, etc. These passes are almost always checked out and cost about \$6,600 in 2025. The Friends of the Library generously provide funding for all Explore Passes.

5331 Programming

This line consists of all the costs inherent in programming, including paying performers and purchasing supplies. Performers and materials have gotten significantly more expensive post-pandemic. Adult program prices have increased dramatically in the last handful of years, and performers are routinely \$300+ for a single program. This line increased significantly to ensure we can provide the exciting, trendy, and crafty programs our community requests. It is internally subdivided into the target age ranges:

- Youth Services Programming
- Tween & Teen Programming
- Adult Programming
- Collaborative Programming (such as the Holiday Tree Lighting where all Library departments work together)

5332 Mileage

These are mileage reimbursements to employees for using their own vehicles when conducting Library business. This may include trips to deliver books to the schools or conducting outreach like at the farmer's markets. This line has increased to reflect the improvements our new Adult Services Librarian has and will continue to make in reaching homebound users.

5333 Outreach

This line is for anything related to marketing, promoting the Library, and outreach services. Outreach and communication are emphasized in the current strategic plan and are thus a high priority to ensure we have ample funds to pursue those goals. Our Circulation & Customer Experience Team got really creative in 2025 with outreach, connecting with more local businesses and even collaborating with the Water Department to hand out Library swag bags during meter changeouts. To encourage and enable this dramatic and exciting outreach—and in anticipation of a new strategic plan that might necessitate new priorities—this line has been significantly increased. Common costs include:

- Printing brochures, fliers, bookmarks, etc.
- Tools needed for outreach programs such as SignUp Genius for AARP taxes
- Table skirts, banners, etc.
- Branded items for welcome bags and handouts (i.e. branded pens, logo stickers, etc.)
- Membership fees to Rotary and other service organizations
- Promotions and “boosts” on digital platforms (Google) and social media (Facebook)

5335 Training & Travel

This line includes all costs associated with professional development, staff training, and travel for conferences. This line has previously increased to reflect the Strategic Plan's emphasis on professional development. Common costs include:

- WLA, ALA, or other membership dues to professional organizations
- Professional resources such as *Library Journal*, resources for strategic planning, etc.
- Conference fees (ALA Annual Conference is being held in Chicago in 2026)
- Webinar, seminar, or other training fees

- Hotel, travel, and food costs associated with professional development
- Staff training for CPR, AED, etc.

5340 Electronic Tools & Services

This line shows the costs to maintain the digital tools necessary to run a 21st century library. This line increased include website hosting fees and to reflect cost increase, especially for UKG licensing. Common costs include:

- Taylor Computer Services (emergency Wifi or computer services) - \$1,000
- LibraryCalendar (online event and room registration) – paid by Bridges in 2026
- LibraryMarket (website hosting) - \$2,000
- GoDaddy (website domain) - \$65
- Zoom (virtual meetings) – \$160
- Canva Pro (marketing materials) – free for nonprofits
- Monday.com (donor management) – free for nonprofits
- Server licensing and backups - \$700
- Asset Tiger (asset management) - \$120
- Movie License (through Bridges bulk purchase) - \$471
- LibraryAware (email newsletters) - paid by Bridges in 2026
- Civic Plus (Village’s website and emergency notification system) - \$1,200
- Dropbox (NAGPRA compliance) - \$120
- Smiota (smartlocker software) - \$2,750
- UKG (payroll processing fees) - \$5,500
- Velocity (endpoint security software for the Village) - \$150
- Beanstack (reading challenges website/app) - \$900
- Midwest Pano (virtual library tour) - \$120
- Sling (employee scheduling) - \$800

5349 Digital Collections

This amount covers digital access to materials for public circulation through the library's electronic collections. In 2025, the Bridges System libraries collectively ended their hoopla contracts to focus investment on building the Lucky Day collection in Overdrive/Libby, with all digital collections transitioning to Overdrive/Libby through the Wisconsin Digital Library by 2026. These electronic materials count toward circulation metrics used in the Waukesha County Library Services Plan's funding reimbursement formula. Bridges is also heavily subsidizing the Advantage Lucky Day collection in OverDrive/Libby, which provides exclusive access to instantly-available materials to Bridges System cardholders. For 2026, Bridges will fully fund the Wisconsin Digital Library buying pool portion while libraries fund the Advantage program, effectively covering the statewide collection "entry price" so local tax dollars directly support collections exclusively available to local cardholders. With the elimination of hoopla (which cost well over \$10,000 annually with an average circulation cost of about \$2.50 per item while Overdrive/Libby costs around \$.21 per circulation) this line dropped by over 50%.

- OverDrive/Libby buying pool (Wisconsin’s Digital Library) - \$0
- Overdrive/Libby Advantage program (Wisconsin’s Digital Library) - \$9,502

5341 Café

These are the costs for using the Bridges Library System shared catalog. This is one lump sum charged by Bridges annually. This cost is shared amongst all libraires in the system and is divided out based on required software licenses. This line remained essentially flat.

5343 Data Lines

As a public library, we qualify for deeply discounted high-speed internet through the Wisconsin Department of Administration's TEACH Program which provides subsidized Category One broadband circuits via the WiscNet contract. It is only \$100 per month for 100GB.

5344 Shared County Databases

These are the costs of the databases purchased by the Bridges Library System and are shared by the member libraries based on a formula using population and service area. These databases are not considered part of the regular circulating Library collection because their usage does not count as circulation. This cost remained flat.

5395 Repairs

This line is for unexpected costs, as opposed to the expected costs in the "Contract Services" line which is for maintenance contracts. This line increased slightly to reflect anticipated cost increases for supplies and services. Typical costs include:

- Electrical work (Roman Electric)
- Replace ceiling light drivers (Roman Electric)
- Doors and ADA access (Rhindler)
- HVAC (Illingworth/Kilgust and Emcor)
- Carpet cleaning and window washing

5399 Other

These are the taxes we need to pay on any sellable items such as faxes, copies, and book sales.

5810 Furniture & Fixtures

This line is for the various non-consumable purchases for the good or maintenance of the Library that have been previously dumped into "Supplies." This line increased slightly to reflect anticipated cost increases for supplies and services. Unlike supplies, though, the common expenditures in this account are items that we will retain for a long time, such as:

- Book carts
- Chairs, tables, desks
- Replacement lights, windows, etc.
- Shelving for basement organization, closet organization, etc.
- Replacing bathroom door locks, book cart wheels, etc.

581100 Equipment (under \$5000)

This line is for any individual items or equipment that are considered “capital” items (i.e. will last for 5+ years) but cost less than \$5,000 apiece. Usually for the Library this is technology such as new computers at their End Of Life (EOL) cycle.

581105 Equipment (over \$5000)

The Village capitalizes any one item that costs \$5,000 or more.

DRAFT