

Wilmette Public Library District

Updates from Finance Committee Meeting, June 9, 2023
Draft Working Budget Expenditures, Fiscal Year 2023-2024 (v.3)
Overview of Key Changes from FY 2022-2023

Over the past 3 years, the COVID-19 pandemic significantly impacted our operations and projects, and as a result, greatly affected our budget and planning cycles. As we emerge from an extended period of adaptations and modifications, the FY23-24 operating budget represents a return to many of our past operating assumptions - as well as changes for our “new normal.” The following narrative overview and the attached spreadsheet for the FY23-24 operating budget (both income and expenditures) represents a hard look at priorities and opportunities, while ensuring appropriate maintenance and resource flexibility to meet our overall operational and strategic goals. The result of this draft budget is a model of operations that establishes clear priorities, builds on our strengths, and reinforces opportunities to serve in new and enhanced ways in this continuing, changing climate.

The library is proposing a \$227,659 (3.7%) increase in the budget for FY 2023-2024, to \$6,398,247. Key changes in the proposed FY 2023-2024 budget from current FY 2022-2023 budget include:

Patron Materials and Services [net increase of \$77,000 from FY22-23]

50100/50200: Books/Continuations \$300,000

We’re holding the general materials budget flat for FY23-24. Staff has sustained ambitious goals for collection development and maintenance, including updating and replacing core collection titles. Demand for print materials has steadily increased throughout the last year, with our overall circulation numbers returning to pre-pandemic figures. Our community remains highly engaged with reading, and sustaining this budget line is a core element of our mission to curate a vibrant collection reflecting the diverse interests and needs of our users.

50250: Library of Things \$7,000

Part of the overall goals of the 2023-2027 Strategic Plan (continuing development as established in the prior plan to “create a Library of Things that circulates non-traditional library items”), this collection has grown and become a popular part of the Library’s general collection in the past three fiscal years. With oversight by a steering committee with representation across multiple departments, the library plans to creatively expand the resources available to include new experiential learning tools, and exciting maker and technology resources. We propose adding \$2,000 (40%) to this line for FY23-24.

50300: Audiovisual Materials \$90,000

Industry-wide, circulation of physical audiovisual materials has been in slow decline over the past several years, due in part to the rise and convenience of comparable streaming and downloadable resources. Locally, the pandemic years saw a substantial increase in demand for our streaming platforms and, remarkably, physical media circulation rebounded as door counts also increased. While physical music, audiobooks, video games, and movies remain popular with our users, realignment of this budget line to reflect the shift to digital remains on our long range radar. We reduced this line in FY20-21 by 10%, and held that number flat for FY21-22. We reduced it another 10% for FY22-23, and we propose

holding this line flat for FY23-24, while simultaneously working on increased promotion and targeted development of these collections while interest remains relatively strong.

50400: Periodicals

\$40,000

Over the past few years, we have reported trending that print serials and periodicals are continuing to decline in use and physical publication as consumers shift their attention for ephemeral content from print to digital platforms. Since FY19-20, we have seen dozens of our magazine collection's titles cease publication or shift to digital. That pattern has continued, but at a slower rate since FY21-22. We're evaluating our options on an annual basis, and replacing some less-well-circulating subscriptions to provide more variety. We propose holding this line flat this year.

50510: Electronic Resources (Adult & Youth Services)

\$515,000

Even prior to the exponential demand for these resources during the pandemic years, spending outpaced the budget in this line for the past several years. This is due to the demand for these popular resources both in terms of on-demand products like Hoopla, as well as patron-driven selection for e-books and e-periodicals from OverDrive/Libby, as well as online research resources. Since 2020, new users adopted the convenience of these platforms as circulation doubled and tripled for products like OverDrive, Hoopla, and Kanopy. Hoopla circulation continues to grow at an exponential rate as more users are introduced to the instantly-available popular content on this platform with its unique pay-per-use model. Contract renewals for research databases are still posting annual incremental increases, due in part to annexation of additional licensed content as more print-only products migrate to digital-only. Staff is studying usage trends of these research tools, including an ongoing cost-per-use analysis this year to ensure that we're delivering a strong return on our investment, while also ramping up promotion of these valuable tools. This year we propose a \$15,000 (3%) increase to continue to meet demand. Overall, this funding plan aligns with the Strategic Plan goals to curate and promote quality collections in a variety of formats and to enhance and simplify the library experience.

50530: Computer Software

\$12,000

Spending in this line has fallen short of budget allocations in recent years, but FY22-23 saw a wave of new productivity tools introduced, including a new learning management system (LMS) to coordinate staff training. This trend, as well as the increasing reliance on cloud subscriptions to software (as opposed to outright owning software), has led to the proposed \$2,000 (20%) increase in funding to this budget line for FY23-24.

50600: Electronic Service Providers

\$160,000

This line of the budget includes our contractual agreements with CCS and OCLC, both of which are showing modest increases this year. It also includes the website/virtual branch's maintenance services. This line also includes hosted services, including the local history database. The local history server's platform was upgraded to a more accessible cloud-based service in 2022, following its prior iteration's end-of-life as an on-premise server. As part of the migration project, files from the current server are being imported and coded to the new site. Expenses related to this project will extend across the next two or three fiscal years as our newspapers and microfilm are digitized, indexed, and ingested into the cloud service. This year, for the second phase of the project, which is estimated to cost about \$40,000 to complete, this line has been increased by \$40,000 (33%) over last year.

50700: Programming**\$70,000**

This budget line supports all of our program-related Strategic Plan objectives. Increasingly a signature element of our brand, demand for both our staff-directed and contracted programming has eclipsed our staffing, budgetary, and spatial resources over the past several years. During our pandemic years, we introduced our first virtual-only programming seasons, and our patrons responded in overwhelmingly positive ways both in terms of feedback asking us to sustain this model/option going forward. In terms of program attendance, we were able to attract more participants than ever before to some of our programs and events. In FY22-23, staff re-introduced in-person programming to great impact. In FY20-21 and FY21-22, funding was decreased by 25% from prior years, while still allowing staff to develop and adapt programs for virtual platforms using contracted vendors when appropriate and emphasizing our investment in personnel and the creative/adaptive assets of our team. While the Friends of the Wilmette Public Library continues to support funding for our signature One Book Everyone Reads series and incentives for our popular seasonal reading clubs for all ages (budget line I.N.), their shortfall in donations and books sale revenues during the pandemic years has led them to reduce their commitment to funding programming by about \$10,000 or 28% of prior support to this line. Given staff's continued and ambitious plans to restore and enhance programming, and to sustain those programs previously funded by the Friends, we propose increasing this line item by \$10,000 (17%) for FY23-24.

52000: Newsletter/Communications**\$35,000**

Historically our most successful communication tool, the Library's bi-monthly print newsletter (mailed to all residences in District), has served as the Library's program guide and key connection to library news in years past. With the sharp pivot from in-person programming to virtual during our pandemic years, and the inability to reasonably plan events months into the future as we typically have done, newsletter production was greatly affected and increased reliance on our weekend email newsletters. Staff resumed print newsletter publication in fall 2021, with a new design/format and an updated print cycle. Our new vendor this past fiscal year has been an improvement over the prior partner, and remains more cost-effective as we go into our second year. **We've historically held additional funds in this budget line for contingency communications, but have not tapped those funds (even in recent years).** We propose reducing this line by \$5,000 (12%) for the coming year.

53000: Promotion**\$10,000**

We've relied on fewer promotional resources in the past few years and sustained an adaptive pause to this budget line, amounting to a 20% reduction in FY21-22. Now that we're back to our regular hours and engaging in more off-site, outreach, and advocacy events and opportunities, we restored funding to this line in FY22-23, and will continue to refresh our promotional collateral this year with a flat budget.

54000: Donation / Grant Expense**\$10,000**

This line has been reserved historically as an in/out line for small grants. After receiving a \$5,000 donation this year that stipulated allocation for e-books only, we determined that we didn't have a clear path to account for donation's expenditure. Past donations have been expended from the line items associated with their purchases (Books, Audio Visual Materials, Programming, etc.). This year we propose assigning donation purchases here, so we're adding our anticipated donation income here as an expense. As such, this in/out line is reflected as \$10,000.

56000: Rutherford Trust Expenditures

\$10,000

Funds from the 2013 Eleanore T. Rutherford Trust support our ongoing travel programming, including on-site screenings of travel films and lecturer visits. These programs were less adaptable to the modified programming environment during the early stages of the pandemic, but have rebounded strongly in the past year - and actually served as our first in-person adult programs coming out of the pandemic years. We're ready to completely restore funding to this line, increasing the budget by \$4,000 (67%), and continue these popular programs more regularly.

58500: Friends Purchases

\$26,500

The Friends of the Wilmette Public Library has committed to sustain the same level of fund requests from staff in Adult and Youth Services as they did last year, including funding of our signature One Book Everyone Reads program series and incentives for our popular seasonal reading clubs for all ages. Due to the loss of book sale revenues over the pandemic years (which saw Books Down Under temporarily close for over a year), the Friends have remained conservative of their reserve balance. As a result, we reduced this line by \$10,000, or 28% in FY22-23. This line remains flat this year. We continue to be grateful for The Friends' continued support for our programs and reading incentives in this in/out grant fund line.

Personnel

[net increase of **\$121,659** over FY22-23]

61100/61200/61300: Salaries

\$3,582,647

Planning an organization's staffing and salaries is a challenging moving target in any environment, and certainly even more so during and following an unprecedented pandemic where outside factors can suddenly affect plans in unanticipated ways. Turnover of key staff positions, retirements, and new and evolving roles, a competitive labor market, as well as a challenging recruitment environment have further influenced the library's planning in these budget lines.

Public discussion of the Library's compensation plan is a sensitive and serious subject covering a wide range of variables. Under the Open Meetings Act, it's one of the few subjects that Boards and Administrations can reserve for discussion in Closed Session, and should always be reserved for such occasions. This topic will be explored in greater detail at the Friday, June 9, 2023 Finance Committee meeting prior to ratification of the budget (likely June 20, 2023). The proposed budget incorporates necessary market adjustments (which were implemented in late May 2023), a 4% cost of living adjustment for all staff (effective July 1, 2023), additional anticipated staffing needs (including 1 new librarian position and 2 additional substitute positions), fulfillment of 3 currently open positions (including the vacant Assistant Director and the restructuring of the Finance Manager into an Accountant position), amounting to about a total 2% increase over the prior fiscal year's budget.

In sum, our compensation plan is reinforced in our Strategic Plan goals to evaluate and maintain personnel and compensation policies to equitably recruit, retain, and recognize talented staff; and prepare staff with professional development resources and leadership opportunities, and support individual paths for career growth.

62000: Professional Memberships

\$8,000

This line reflects an investment in our team’s broader commitment to librarianship and professional development as staff continue to learn and express their skills through engagement in our professional associations (such as ILA, PLA, and ALA). Over the past year we’ve also noted that virtual learning opportunities we’re heavily discounted for those participants who were association members, making this subtle increase a wash in our other training budget lines. With new staff joining our team and associations, we’re increasing this line by \$1,000 (14%) in support of our strategic goals.

64000: Travel/Mileage

\$18,000

The \$25,000 (-70%) decrease in this line over the past several years reflected the reality/impacts of the pandemic, and a sustained pause in travel to conferences and in-person, off-site training. The library remains dedicated to continuing education and professional development opportunities for our team, in fulfillment of our strategic goals. Last year, funding to this line was increased by \$5,000, recognizing a gradual increase in the number of opportunities available for off-site, in-person conferences and networking events – though we were unable to support the full participation of staff who were interested in attending events that required travel due to the still reduced funding in this line. In 2024, the Public Library Association conference will be back in-person in Columbus, OH, and we plan to send a representative delegation to continue staff development and to collect new ideas and best practices. This line reflects an increase of \$6,000 (50%) over FY22-23.

65000: Staff Development

\$25,000

The 50% reduction in this line (from FY19-20 to FY20-21) directly related to the conditions that influenced the reduction of budget line II. F. Travel/Mileage, though still provided funding for any remaining continuing education and professional development opportunities in meeting the staff development goals of Strategic Plan. In FY22-23, we increased our development opportunities and gathered for our first all staff annual event in person since 2019. Restoring this line to past funding levels, we’re proposing a \$7,000 (39%) increase in this line for the coming year.

66000: Employee Health Insurance

\$728,000

Over the past few years, the library’s health insurance consortium has been able to absorb rising costs of premiums that other sectors of the marketplace have been otherwise unable to defer. That said, and given the continued global health crisis and our increase in lives insured, we anticipate that we will see a rise in costs and/or a need to reevaluate the structure of our plans going forward. As such, we’ve included a \$28,000 (4%) increase to this line this year.

Operations

[net increase of \$27,000 from FY23-23]

70100: Accounting Fees

\$14,000

In past years, the fees associated with payroll, banking, and credit services have fallen short of the budget estimates. We gradually reduced the budget to meet those expenses, and this is the first year that we'll need to add back some of those funds. It should also be noted that we're researching a new payroll provider in FY23-24, and looking to enhance its value as a staff training tracker and HR tool. We expect that these new services may add cost. As such, this line shows a \$2,000 (17%) increase this year.

70200: Professional Services

\$25,000

The Library values professional consulting services for future planning and appropriate alignment of business practices. In past years, in addition to the regular annual legal and accounting fees in this budget line, we've engaged with consultants for services including evaluation of our facility through the 2020 Capital Reserve Study, our semi-regular HR market/benchmarking studies, and long term financial projection modeling. In the third and fourth quarters of FY22-23, due to the departure of the library's finance manager, staff relied on professional accounting services to sustain continuity of operations while studying how to proceed with this vacancy. This service will cause this line to go over budget this year, though we do not anticipate sustaining this service beyond the FY22-23 financial audit period in the first quarter of FY23-24. We're proposing holding this line flat this year.

70310/70320: Library and Office Supplies

\$55,000 total

In years past, we had budgeted around \$80,000 combined in these supply lines, though actual spending averaged about 70% of the budget. During the pandemic years, in anticipation of a work environment that temporarily required fewer physical in-office resources, we relied on our reserve of library and office supplies and reallocated \$15,000 from these funds to support our computer and digital resources. This year we need to add back a portion of the funding that was cut from these lines, increasing these lines by \$5,000.

70500: Printing

\$1,000

The sustained 80% reduction in this budget line in recent years reflects reduced production of print materials that have been allocated to other lines of the budget. This line may be discontinued in a future budget cycle. This line remains flat this year.

70600: Postage/Shipping

\$8,000

The prior year's 33% increase in this budget line reflects trending in increased shipping and rising postage costs. We're holding this line flat this year.

70700: Telephone

\$12,000

This budget line relates to the service lines, maintenance, and contracts related to our telephone service. While the details remain to be determined about the updated and expanded feature set of our replacement system, we were able to reduce our overall costs through consolidation in the past year. This line reflects a \$3,000 (25%) decrease this year.

74100: Equipment/Furnishings/Computers

\$165,000

The replacement of our server infrastructure in 2022 saw the library distributing the associated expenses across the 21-22 and 22-23 fiscal years. While the next major technology equipment replacement includes the planned cyclical replacement of our desktop and laptop computing systems, those items are routinely eligible for expense from the Special Reserve Fund (see below). This year, we're planning to sustain the same budget as the prior two years to prioritize and accomplish the time-sensitive phased digitization of the local history collection per the Strategic Plan over the next two to three years. Decades worth of stored print newspapers and reels of microfilm have been idle, waiting for our partner at the state library to work through their backlog to help us continue with the planned digitization of those resources. This partner is no longer able to commit to this project, so we've sought quotes from other vendors to move forward before these rare and unique local resources degrade any further and to make these resources accessible to our researchers. A portion of this project (the digital ingest of the scanned documents) is also allocated to line 50600.

75000: Property/Casualty Insurance

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This line has historically accounted for a portion of our annual property and casualty insurance through the Libraries of Illinois Risk Agency (LIRA). With the recent change to our new auditing firm, this line was identified as an aberration in past budgets that could and should be entirely included in the special fund for Liability. All of our liability insurance commitments are now being debited from the Liability fund. This line item has been moved/eliminated from the general operating budget and remains here for historical reference only.

76100: Building / Grounds Improvement

\$35,000

Our Facilities team has plans for a number of special site improvement projects including an office reconfiguration and work on the east side of the parking lot, storage shed, and dumpster area. The FY22-23 \$17,000 increase to this line covers the anticipated costs of this work, but was tabled to prioritize the much-needed replacement of the Auditorium carpeting in spring 2023. We're holding this line flat for FY23-24 to accomplish the prior year's special projects.

76200: Building Supplies

\$40,000

This budget line item had been slightly overspent by the fourth quarter of the last several fiscal years. The \$10,000 increase in this line in FY22-23 aimed to ensure that the library building is appropriately equipped, and we're planning to sustain this budget line this year as well.

76350: Building Maintenance Contracts

\$110,000

Due to inflation and rising costs, we're noticing that our maintenance contracts are trending higher than prior fiscal years. Staff continues to analyze our vendor relationships and negotiate our service level agreements when possible, though some of these costs cannot be avoided due to the market. We're adding \$10,000 (10%) to this line for FY23-24.

76400: Grounds Maintenance

\$35,000

As with the above line, due to inflation and rising costs, we're noticing that our maintenance contracts are trending higher than prior fiscal years. We're adding \$5,000 (17%) to this line for FY23-24.

76800: Utilities

\$25,000

Rising costs and current usage trends indicate that we should anticipate a \$3,000 increase in spending on utilities in FY22-23, which amounts to a 13% increase over FY21-22.

Special Reserve Fund Projects

Building Automation System (BAS)

As initially discussed along with the adoption of the FY22-23 Working Budget, the library's current building automation system (BAS) has outlived its utility following a series of recent renovations and improvement projects, and is in need of replacement. The BAS is a facilities equipment network designed to connect and automate specific functions inside the building. All of the building's control systems, from lighting and HVAC (Heating, Ventilation & Air Conditioning) to fire suppression and security systems are all wired and maintained through one set of controls. A BAS is an essential building management tool that automates, reports, and anticipates basic functions and maintenance of the facility. The BAS also contributes to our overall sustainability goals by helping to maintain indoor air quality and energy efficiency by tracking the status of related systems through a single interface. As a matter of course, it helps our facilities team and contracted vendors work smarter with a more proactive response to overall maintenance of key systems.

We engaged with our architectural partners at Engberg Anderson and their engineering partners IMEG in late 2022 to begin the planning for this project. We expect the specifications, drawings, and bid package to be ready for presentation in late **June**, with a goal of presenting our recommended solution for Board approval at the **August 15** Regular Meeting. Installation will be contingent on availability of some resources which may have a longer lead time, though an **October/November** 2023 completion appears realistic.

This project is eligible for expenditure from the Special Reserve Fund as necessary operational capital infrastructure. Building automation systems are estimated to cost between \$2.50 and \$7.00 per square foot. As our building is over 70,000 square feet, our updated BAS could cost upwards of \$250,000, though our preliminary research quotes have returned more conservative figures.

Telephone System Replacement

The library's telephone system has been under administrative review for the past several years and is overdue for update and replacement. The backend hardware is no longer supported for maintenance and the endpoint handsets are outdated, lacking in features, and only available for repair/replacement from parts on the secondary market. In 2019-20, both the Village and Park District found themselves in a similar position, so all three agencies met to discuss partnering for a group purchase of new systems for all three partners. We recognized that if we were to pool resources, we could save costs on planning,

developing, posting and managing the bid feature set, and reduce the impacts of technology planning, while saving all three agencies time and money on the outcome. Ultimately the Village, who led our partnership effort, decided to pull out and pursue their own independent solution, leaving the library and parks to find their own way. As we shifted operations to respond to the pandemic, this project was subsequently put on hold, though research resumed in FY22-23. The addition of our new IT Manager enabled us to analyze our operational needs for this project with fresh eyes and a new set of options from a variety of vendors. We're in the process of compiling and reviewing several quotes and anticipate presenting a recommendation this summer to ensure completion of this initiative by the end of 2023.

This project is eligible for expenditure from the Special Reserve Fund as necessary operational capital infrastructure. We don't have an estimate for the full cost of replacement until we finalize the details of our desired solution, however it's reasonable to anticipate that this project may cost upwards of \$100,000, though that figure is subject to a number of caveats and conditions. The final figure may include a portion of contractual maintenance or negotiated/included services that may otherwise have been budgeted as part of annual maintenance in the operating budget (line III. H. Telephone).

Desktop/Laptop Replacement Cycle

The library's long-time contracted local area network (LAN) management company Computer View Inc. (CVI) evaluates our computing environment, tracking local equipment, maintenance/service tickets, usage trends, and peer market data to ensure that our network resources are effective, secure, and up-to-date. CVI helps us to maintain an inventory of our assets and makes recommendations of replacement equipment on a cyclical basis. The overwhelming majority of our assets have been updated on this cycle in the past few years, including our wi-fi network and server infrastructure.

During the pandemic years, the weaknesses of our aging computing systems were exposed as we attempted to pivot operations to a remote and hybrid environment. To adapt around some of the challenges, we added a range of laptops to our network though this solution was largely reactive and less-coordinated than our systematic replacement cycle.

With all of our desktops and most of our laptops at or near their end-of-life, it's time to replace this (on average) 7 year old equipment. CVI estimates that the cost to replace our 105 desktop computers will range from \$181,700 to \$192,500. Our 30 replacement laptops will range from \$70,500 to \$76,500.

One of the advantages of our relationship with CVI is their negotiated government pricing and partnership with vendors like HP, which allows us to plan a dependable fleet of equipment with the same base features and software images. This facilitates maintenance of our inventory and ensures a consistent operating environment for both patrons and staff.

We anticipate that we'll present the proposed replacement solution and implementation plan by the end of 2023.

Wilmette Public Library - Draft FY23-24 Working Budget (06-20-2023)

INCOME ACTUAL & BUDGET 2020-2021, 2021-2022, 2022-2023 AND DRAFT PROPOSED 2023-2024										
		Actual	Budget	Actual	Budget	Actual YTD	Budget	Proposed Budget		
		FY 2020-21	FY 2020-21	FY 2021-22	FY 2021-22	4/30/23	FY 2022-23	% collected	FY 2023-24	% change
Income										
41000 · Taxes Collected										
	41010 · GF Taxes	4,950,411	5,308,603	4,994,108	5,030,779	4,955,712	5,030,779	98.51%	5,300,000	5.35%
	41020 · SS/IMRF Taxes	506,773	468,000	511,246	515,000	507,315	515,000	98.51%	470,000	-8.74%
	41030 · Audit Taxes	10,135	8,500	10,225	10,300	10,146	10,300	98.51%	10,000	-2.91%
	41040 · Liability Taxes	34,461	30,000	34,765	35,020	34,497	35,020	98.51%	90,000	157.00%
	Total 41000 · Taxes Collected	5,501,780	5,815,103	5,550,344	5,591,099	5,507,671	5,591,099	98.51%	5,870,000	4.99%
Other Income										
	43010 · GF Interest	187,329	125,000	39,275	30,000	138,922	40,000	347.31%	130,000	225.00%
	44100 · Replacement Taxes	70,246	45,000	153,118	45,000	139,280	90,000	154.76%	130,000	44.44%
	44200 · Kenilworth	166,292	166,604	179,302	171,950	90,491	180,000	50.27%	198,000	10.00%
	45010 · Per Capita Grant	51,769	38,656	39,953	33,859	41,566	39,953	104.04%	41,565	4.03%
	45070 · Other Grant Income	-	-	12,401	-	4,734	-	100.00%	-	-
	46100 · Fines	2,208	-	249	-	-	-	-	-	0.00%
	46200 · Lost Materials	6,907	9,000	9,387	8,000	8,420	8,000	105.25%	8,000	0.00%
	46400 · Service Fees	11	500	5	500	-	500	0.00%	500	0.00%
	46700 · Insurance Reimbursements	-	-	1,275	-	-	-	-	-	-
	47000 · Miscellaneous Income	997	5,000	2,348	1,000	4,382	5,000	87.64%	5,000	0.00%
	47100 · Copier Receipts	2,149	10,000	8,402	5,000	7,988	8,000	99.85%	8,000	0.00%
	47200 · Room Rental	(620)	3,500	-	3,500	965	3,500	27.57%	3,500	0.00%
	48000 · Gifts/Donations									
	48100 · Donations	5,804	10,000	112,789	6,000	8,913	5,000	178.26%	10,000	100.00%
	48100.1 · Memorial Donations	-	-	-	-	93	-	100.00%	-	-
	48500 · Friends Donations	33,768	30,000	21,010	36,000	16,335	26,500	61.64%	26,500	0.00%
	Total 48000 · Gifts/Donations	39,572	40,000	133,799	42,000	25,341	31,500	80.45%	36,500	15.87%
	Total Other GF Income	526,860	443,260	579,514	340,809	462,088	406,453	113.69%	561,065	38.04%
	Total General Fund Income	5,477,271	5,751,863	5,573,622	5,371,588	5,417,800	5,437,232	99.64%	5,861,065	7.80%
	Total Taxes Collected & Other GF	6,028,640	6,258,363	6,129,858	5,931,908	5,969,759	5,997,552	99.54%	6,431,065	7.23%

Wilmette Public Library - Draft FY23-24 Working Budget (06-20-2023)

BUDGET VS ACTUAL EXPENSES 2020-21, 2021-22, 2022-23 AND DRAFT PROPOSED BUDGET 2023-24											
	Actual	Budget		Actual	Budget		YTD	Budget		Proposed	
	FY 2020-21	FY 2020-21	% used	FY 2021-22	FY 2021-22	% used	4/30/2023	FY 2022-23	% used	FY 2023-24	% increase decrease
I. PATRON MATERIALS/SERVICES											
50100/50200 - Books/Continuations	350,938	275,000	127.6%	313,801	300,000	104.6%	253,288	300,000	84.4%	300,000	0.0%
50250 - Library of Things	-	-	0.0%	2,902	3,000	96.7%	4,991	5,000	99.8%	7,000	40.0%
50300 - Audio Visual Materials	90,666	100,000	90.7%	103,297	100,000	103.3%	71,367	90,000	79.3%	90,000	0.0%
50400 - Periodicals	43,260	45,000	96.1%	41,644	42,000	99.2%	42,401	40,000	106.0%	40,000	0.0%
50510 - Electronic Resources AS/YS	530,299	500,000	106.1%	545,292	500,000	109.1%	422,731	500,000	84.5%	515,000	3.0%
50530 - Computer Software	8,751	10,000	87.5%	7,602	10,000	76.0%	12,093	10,000	120.9%	12,000	20.0%
50600 - Electronic Service Providers	138,296	150,000	92.2%	135,056	125,000	108.0%	150,425	120,000	125.4%	160,000	33.3%
50700 - Programming	44,977	45,000	99.9%	40,947	45,000	91.0%	46,426	60,000	77.4%	70,000	16.7%
50810 - Interlibrary Loan	-	1,500	0.0%	0	1,000	0.0%	169	1,000	16.9%	1,000	0.0%
52000 - Newsletter/Communications	14,943	35,000	42.7%	26,348	35,000	75.3%	24,360	40,000	60.9%	35,000	-12.5%
53000 - Promotion	8,060	10,000	80.6%	8,049	8,000	100.6%	3,699	10,000	37.0%	10,000	0.0%
54000 - Donation/Grant Expense	-	1,000	0.0%	-	1,000	0.0%	-	1,000	0.0%	10,000	900.0%
56000 - Rutherford Trust Expenditures	2,385	9,000	26.5%	5,280	5,000	105.6%	6,910	6,000	115.2%	10,000	66.7%
58500 - Friends Purchases	32,275	30,000	107.6%	34,248	36,000	95.1%	10,941	26,500	41.3%	26,500	0.0%
II. PERSONNEL											
61100 - Librarian Salaries	1,281,119	1,663,954	77.0%	1,342,024	1,578,704	85.0%	1,284,223	1,565,897	82.0%	1,695,553	8.3%
61200 - Non-Librarian Salaries	1,326,748	1,576,243	84.2%	1,470,203	1,495,487	98.3%	1,399,760	1,722,333	81.3%	1,662,055	-3.5%
61300 - Custodial Salaries	260,355	211,092	123.3%	252,593	200,277	126.1%	157,756	214,758	73.5%	225,039	4.8%
62000 - Professional Memberships	7,958	6,500	122.4%	5,038	7,000	72.0%	6,783	7,000	96.9%	8,000	14.3%
63000 - Continuing Education Registration	9,828	10,000	98.3%	7,765	10,000	77.6%	5,782	10,000	57.8%	10,000	0.0%
64000 - Travel/Mileage	7,263	10,000	72.6%	7,116	7,000	101.7%	11,287	12,000	94.1%	18,000	50.0%
65000 - Staff Development	7,290	15,000	48.6%	12,019	12,000	100.2%	16,997	18,000	94.4%	25,000	38.9%
66000 - Employee Health Insurance	640,759	600,000	106.8%	676,009	650,000	104.0%	614,370	700,000	87.8%	728,000	4.0%
III. OPERATION											
70100 - Accounting Fees - P/R, Bank, Cr C	10,209	15,000	68.1%	11,172	12,000	93.1%	11,637	12,000	97.0%	14,000	16.7%
70200 - Professional Fees	29,217	35,000	83.5%	21,617	25,000	86.5%	25,250	25,000	101.0%	25,000	0.0%
70310 - Library Supplies	23,771	30,000	79.2%	25,700	25,000	102.8%	21,661	25,000	86.6%	30,000	20.0%
70320 - Office Supplies	30,241	40,000	75.6%	31,006	30,000	103.4%	16,223	25,000	64.9%	25,000	0.0%
70400 - Copiers	27,529	28,000	98.3%	27,244	28,000	97.3%	23,840	28,000	85.1%	28,000	0.0%
70500 - Printing	1,026	5,000	20.5%	646	5,000	12.9%	445	1,000	44.5%	1,000	0.0%
70600 - Postage/Shipping	4,722	6,000	78.7%	6,302	6,000	105.0%	5,511	8,000	68.9%	8,000	0.0%
70700 - Telephone	13,746	15,000	91.6%	9,554	15,000	63.7%	8,301	15,000	55.3%	12,000	-20.0%
74100 - Equip/Furnishings/Computers	120,465	125,000	96.4%	130,052	125,000	104.0%	140,593	165,000	85.2%	165,000	0.0%
74150 - Equip/Computer/Systems Maint.	109,170	86,000	126.9%	84,251	85,000	99.1%	68,352	85,000	80.4%	95,000	11.8%
75000 - Property/Casualty Insurance	27,500	27,500	100.0%	27,500	27,500	100.0%	-	-	0.0%	-	0.0%

