



FISCAL YEAR 2024 WORKING BUDGET

July 1, 2023 to June 30, 2024

Approved by Library Board of Trustees
June 21, 2023

prepared by
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6/15/2023

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Working Budget Summary (page 1)

Offers a summary of income and expenditures by broad categories with comparative information for previous three years.

Line Item Working Budget (pages 2-10)

Detailed line item budget with descriptive detail for each line item. Includes income and expenditure detail by account number, including fund extension.

Fund Balance Projections (pages 11)

Projected fund balances through Fiscal Year 2027.

LIBRARY FUND ACCOUNTING

The Library now has one fund for the majority of expenditures:

- The **Corporate Fund** is the Library's general operating fund.

Other funds include the **Special Reserve Fund** and the **Working Cash Fund**. (The **Building Maintenance Fund** was spent down and closed at the end of FY23, with future building and maintenance expenditures being charged to the Corporate Fund.)

The Fund Balance Projections on page 11 demonstrate the Library's intent to maintain a target fund balance of at least 3 months' operating expenditures.

INCOME HIGHLIGHTS

The Library increased its 2022 Tax Levy (used for FY24) to capture the 5.0% maximum increase of the Consumer Price Index as permitted by the Property Tax Extension Limitation Law (PTELL), which is an increase of \$135,621.

TIF Districts #3 and #4 continue to provide steady disbursements, which will grow in the coming years with more TIF-supported residential development. For FY24 we expect to see at least \$25,000 in TIF disbursements.

We also saw interest income bring in more than expected this past year. While rates are unpredictable, we hope to see last year's rates sustained in FY24.

2016 DEBT CERTIFICATE REPAYMENT

In FY24, the Library is required to make principal & interest payments totaling \$170,895. The Library will use a combination of developer contributions and fund balance to cover these payments.

STRATEGIC PRIORITIES

The following strategic priority action items are funded for Fiscal Year 2024:

Priority #1 – Increase Use of the Library

- Improve Services to Hispanic Residents
 - Maintain budget for Spanish-language materials and programming in Spanish
 - Maintain two full-time bilingual positions – one in youth services, one in adult services
- Raise Awareness of the Library
 - Maintain and evaluate marketing efforts through newsletters, website, outreach, etc.

Priority #2 – Connect with the Community

- Connect Local Organizations, Entities and Residents
 - No funds are specifically budgeted for this priority in FY24, however, staffing levels will continue to support outreach opportunities.

Priority #3 – Elevate the User Experience

- Enhance Customer Service
 - Staff training will continue to highlight service to diverse populations.

EXPENDITURE HIGHLIGHTS

Employee Costs

With sustained inflation in mind, all employees will receive a 5% cost of living increase and are eligible for up to a 2% merit increase.

All library employees work at least 20 hours per week, making them eligible for IMRF. The Library's IMRF rate is projected to decrease from 8.41% to 7.85% in 2024.

We estimate a 12.2% increase in health insurance rates on 1/1/2024. We also continue to incrementally improve our insurance premium sharing practices, raising the library's portion of the employee's cost on the lowest cost plan from 90% to 95%.

Furniture/Equipment Purchases

\$3,000 is budgeted to potentially purchase additional display shelving for Youth Services.

Automation / Technology

Special reserve funds are budgeted to update and replace our firewall, a server, staff desktop PCs, monitors, printers, and other miscellaneous hardware.

Funds have also been budgeted for starting a Makerspace, and adding to our Tech-to-Go collection.

EXPENDITURE HIGHLIGHTS (cont'd)

Professional Development

Sufficient funds have been allocated to allow staff and trustees to participate in online workshops, staff meetings and webinars. Two public services staff will attend the ILA conference in Springfield. Two managers and a trustee will attend the PLA conference in Columbus, OH. One manager will attend a marketing conference in Indianapolis, IN. A staff in-service will be planned.

Consultants

We have added \$2,500 for using HR Source to review our updated Employee Handbook once complete, as well as \$15,000 allocated for hiring a consultant to help with the next strategic planning process.

Library Materials

The only significant change to budgets for library materials in FY24 is the increase of the Hoopla budget due to greatly increased usage this past year. Part of the increase is with reallocated funds from our physical media collections (DVDs, CDs and audiobooks), which sees some decline in circulation.

Programming & Publicity

We have added \$3,100 for adding a social media archive subscription that will help our compliance with public records acts and/or electronic records acts.

Concerts on the Commons and Sunday Music Matinees continue, both being supported by a \$12,892 City of Warrenville Hotel Tax Grant.

Building Maintenance & Utilities

In addition to planned, routine maintenance costs (which adds a new required annual elevator inspection), this budget includes funding for a couple small maintenance projects:

- Installation of security cameras
- Investigation of a PA system
- Periodic mulching needed this year

Some energy costs have been unexpectedly lower than anticipated, but there will be increases to the City's water and sewer rates due to needed infrastructure improvements.

COVID-19 IMPACTS

With the Illinois public health emergency declarations having ended in May 2023, we do not anticipate any more significant pandemic-related costs moving forward.

WARRENVILLE LIBRARY - WORKING BUDGET - SUMMARY - July 1, 2023 through June 30, 2024

CATEGORY SUMMARY

% change FY23 projected to FY24 Budget

% change FY23 Budget to FY24 Budget

INCOME CATEGORIES	% of total income	FY24 BUDGET			FY23 BUDGET	FY23 PROJECTED	FY22 ACTUAL	FY21 ACTUAL
Property Taxes	96.00%	2,171,305	9%	7%	2,035,684	1,985,284	1,985,284	1,938,464
Copier	0.24%	6,000	-8%	20%	5,000	6,500	5,282	903
Extended Use Fees	0.00%	-			-	-	86	-
Other Fees	0.00%	150	43%	1499900%	0	105	116	112
TIF Funds	0.94%	25,000	0%	25%	20,000	24,876	6,822	-
Interest	0.05%	10,000	-49%	900%	1,000	19,750	2,048	2,129
Book & Bag Sales	0.02%	700	-6%	40%	500	746	3,197	605
Lost Books	0.12%	2,500	-19%	0%	2,500	3,100	3,197	1,709
Gifts/Memorials	0.05%	1,400	-28%		1,000	1,945	2,690	1,545
Miscellaneous	0.02%	500	-84%	0%	500	3,160	643	2,050
Hotel/Motel Tax Grant	0.63%	12,892	0%	-4%	13,430	12,870	195	14,488
Per Capita Grant	0.99%	20,791	0%	0%	20,791	20,791	19,988	16,939
Grants Miscellaneous	0.00%	-					351	24,328
Debt Certificate Proceeds	0.00%	-					-	-
Developer Donations	0.94%	15,000	-25%	-25%	20,000	20,000	351	169,390
TOTAL INCOME	100.00%	2,266,238	6%	7%	2,120,405	2,147,745	2,127,079	2,172,662

EXPENDITURE CATEGORIES		FY24 BUDGET			FY23 BUDGET	FY23 PROJECTED	FY22 ACTUAL	FY21 ACTUAL
Salaries	50.4%	1,319,000	16%	6%	1,247,000	1,141,400	1,034,033	862,082
Illinois Municipal Retirement Fund	4.5%	107,500	2%	-4%	112,000	105,000	107,392	93,094
FICA (Social Security, Medicare)	3.8%	101,000	26%	7%	94,000	80,000	75,752	64,454
Employee Insurance (UI, Workers Comp)	4.1%	7,260	-92%	-93%	103,260	87,802	54,133	52,702
Operating/Supplies/Postage/Legal Notices	1.1%	30,030	9%	-5%	31,485	27,675	23,359	28,416
Furniture / Equipment Purchase & Maintenance	0.6%	15,370	32%	-1%	15,600	11,650	9,212	26,648
Automation - Software, Purchase, & Maintenance	4.8%	125,564	53%	5%	119,570	82,000	76,511	114,059
Insurance (Package & Liability)	1.2%	22,200	-34%	-27%	30,500	33,705	12,768	23,857
Insurance - Health/Life	1.2%	133,000	60%	37%	97,000	83,000	52,630	49,231
Personnel Development & Recognition - Staff	1.1%	30,643	-18%	7%	28,615	37,350	13,502	8,572
Trustee Development & Supplies	0.1%	3,736	149%	120%	1,700	1,500	2,767	113
Professional Contractual Services	1.1%	43,250	82%	47%	29,335	23,787	21,385	22,670
Library Materials - Books, A/V, Periodicals, Online	7.6%	200,638	12%	6%	189,830	179,232	186,612	157,561
Programming	1.2%	31,892	1%	0%	31,931	31,505	15,556	20,432
PR/Publicity & Misc. Public Service	1.0%	22,790	21%	-18%	27,890	18,865	22,721	19,836
Building Maintenance & Security	7.4%	132,200	-7%	-19%	163,690	142,112	98,451	89,329
Utilities	2.7%	63,400	17%	-9%	69,500	54,200	61,745	56,967
Gift expenditures	0.0%	-			-	-	-	-
Capital Improvement Projects	0.0%	-			-	-	-	-
Debt Service	7.2%	170,895	1%	1%	168,830	168,742	166,581	169,390
Contingency	0.1%	1,000	3900%	0%	1,000	25	53	25
Total Expenditures	114.40%	2,564,868	15%	4%	2,473,236	2,226,750	1,983,493	1,810,207

Total Expenditures not inclusive of capital project costs

Income less Expenditures		(298,630)			(352,831)	(79,005)	143,586	362,455
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Income less Expenditures not inclusive of capital project costs

DETAILED SUMMARY

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Account & Fund Ext.	Description	FY24 BUDGET	Corp Fund	Special Reserve Fund	FY23 ITEMIZED STAFF BUDGET REQUEST	NOTES	% change FY23Projected to FY24 Budget		% change FY23 Budget to FY24 Budget			
									FY23 BUDGET	FY23 PROJECTED	FY22 ACTUAL	FY21 ACTUAL
INCOME												
4001-01	Taxes Levied Corp 100.00	2,171,305	2,171,305		2,171,305		7%	7%	2,035,684	2,033,630	1,979,725	1,836,990
4001-07	Taxes Levied Building & Maintenance 0.00	-			-	At the end of FY23, this fund was zeroed out and eliminated.			-	-	5,559	101,437
4002-01	Back Taxes Corporate 100.00	-							-	-	-	35
4002-07	Back Taxes Building & Maintenance 0.00	-							-	-	-	2
4010-01	Copier	6,000	6,000		6,000		-8%	20%	5,000	6,500	5,282	903
4015-01	Extended Use Fees	-			-				-	-	86	-
4016-01	Other Fees	150	150		150		43%	1499900%	0	105	116	112
	TIF Funds	25,000	25,000		25,000	TIF reimbursement for residential development	0%	25%	20,000	24,876	6,822	-
4300-01	Interest - Corporate	10,000	10,000		10,000	increased interest rates	-49%	900%	1,000	19,750	2,048	2,129
4400-01	Book & Bag Sales	700	700		700	recycled books only	-6%	40%	500	746	377	605
4450-01	Lost Books	2,500	2,500		2,500		-19%	0%	2,500	3,100	3,197	1,709
4500-01	Gifts/Memorials	1,400	1,400		1,400		-28%		1,000	1,945	2,690	1,545
4600-01	Miscellaneous	500	500		500		-84%	0%	500	3,160	643	2,050
4700-01	Hotel/Motel Tax Grant	12,892	12,892		12,892	Summer Concerts & Sunday Musical Matinees (per award letter)	0%	-4%	13,430	12,870	195	14,488
4800-01	Per Capita Grant	20,791	20,791		20,791	Population = 14,096; Per Capita Grant rate is \$1.475	0%	0%	20,791	20,791	19,988	16,939
4804-01	RAILS Catalog Membership Grant	-			-				-	-	-	23,668
4802-01	Grants Miscellaneous	-			-	distribution from DuPage Foundation			-	272	351	660
4900-01	Developer Donations	15,000	15,000		15,000	Balance as of March 31, 2023 is \$16,846.31	-25%	-25%	20,000	20,000	100,000	169,390
	TOTAL INCOME	2,266,238	2,266,238		2,266,238		6%	7%	2,120,405	2,147,745	2,127,079	2,172,662

EXPENDITURES												
6001-01	Salaries - Administration	252,500	252,500		252,500	Based on 7% raise (5% COLA + up to 2% merit), with 1% cushion	7%	3%	245,000	236,800	179,846	176,842
6002-01	Salaries - Member Services	269,000	269,000		269,000	Based on 7% raise (5% COLA + up to 2% merit), with 1% cushion	29%	3%	260,000	209,200	202,686	115,442
6005-01	Salaries - Public Services	492,500	492,500		492,500	Based on 7% raise (5% COLA + up to 2% merit), with 1% cushion	12%	5%	470,000	440,000	400,650	335,641
6006-01	Salaries - IT	62,500	62,500		62,500	Based on 7% raise (5% COLA + up to 2% merit), with 1% cushion	14%	14%	55,000	54,700	89,930	70,951
6007-01	Salaries - Acquisitions & Cataloging	95,000	95,000		95,000	Based on 7% raise (5% COLA + up to 2% merit), with 1% cushion	11%	8%	88,000	85,300	80,014	88,583
6004-01	Salaries - Marketing	119,500	119,500		119,500	Based on 7% raise (5% COLA + up to 2% merit), with 1% cushion	33%	16%	103,000	90,000	56,301	50,992
6003-01	Salaries - Maintenance	28,000	28,000		28,000	Based on 7% raise (5% COLA + up to 2% merit), with 1% cushion	10%	8%	26,000	25,400	24,606	23,631
6008-01	IMRF Expense	107,500	107,500		107,500	2023 rate 8.41%; 2024 rate 7.85% (Based on 7% raise, with 1% cushion)	2%	-4%	112,000	105,000	107,392	93,094
6009-01	FICA Expense	101,000	101,000		101,000	7.65% of gross wages (Based on 7% raise, with 1% cushion)	26%	7%	94,000	80,000	75,752	64,454
6010-01	Unemployment Compensation	1,260	1,260		1,260	0.35% on first \$12,740 (no change from 2022)	-3%	0%	1,260	1,300	1,503	993
6064-01	Operating - Material Processing Tech	10,600					18%	-9%	11,600	9,000	8,889	11,137
			10,000		10,000	Processing supplies (barcodes, labels, tape, replacement cases, pre-processing, etc.)						
			600		600	Freight charges						

Account & Fund Ext.	Description	FY24 BUDGET	Corp Fund	Special Reserve Fund	FY23 ITEMIZED STAFF BUDGET REQUEST	NOTES	% change FY23 Projected to FY24 Budget		FY23 BUDGET	FY23 PROJECTED	FY22 ACTUAL	FY21 ACTUAL
6065-01	Operating - Material Processing Circulation	3,550			2,500	Adhesive receipt paper (holds, SWAN routing)	11%	0%	3,550	3,200	2,483	3,904
			2,500		100	100 ILL Labels (item labels 150 per pack @\$25 x4 for 600 ILL items; reduced due to SWAN migration)						
			200		200	200 Thermal Receipt Paper (2 boxes @\$100/box)						
			75		75	75 Bluetooth Receipt Paper (Point of Sale Terminal)						
			125		125	125 Touchscreen wipes (4 boxes @ \$30 each) for self checks, scan station, iPads at Member Services						
			50		50	50 Notice Envelopes for miscellaneous damaged and billing correspondence (1 boxes@\$50/box)						
			500		500	Miscellaneous						
6069-01	Operating - Postage	4,750					6%	1%	4,690	4,500	3,461	3,949
			310		310	310 Bulk Mail Permit Fee						
			600		600	600 Monthly bills/misc - \$50/month						
			3,100		3,100	3,100 Newsletters 4@\$775						
			50		50	50 New Resident Mailer (average 60 per month)						
			180		180	180 ILL OOS Lending 5/mo=60*\$3						
			110		110	110 Damaged & Misc. Billing Notices (200 @ \$0.55)						
			400		400	Miscellaneous (Administration)						
6070-01	Operating - Office Supplies	3,780			2,000	Copy paper including colored and cardstock	5%	-9%	4,145	3,600	3,564	3,234
			2,000		100	100 Notary fee + stamp (renews in 2024)						
			100		25	25 Name badge supplies						
			1,500		1,500	1,500 Other office supplies						
			155		155	155 Sam's Club Plus Membership						
6071-01	Operating - Bank Fees	1,600					33%	-36%	2,500	1,200	827	527
			500		500	500 Credit Card Processing Fees (Square, ProPay, PayPal)						
			800		800	800 Bank Fees (includes check positive pay @ \$9 per month; Service charge for IBT DDA account @ \$50 per month)						
			300		300	300 Propay fee (SWAN)						
6072-01	Operating - Automation Supplies	4,500					-13%	13%	4,000	5,200	3,169	4,597
			500		500	500 Miscellaneous: compressed air, screen cleaning wipes, etc.						
			4,000		4,000	4,000 Toner Cartridges						
6075-01	Operating - Publishing	1,250			1,250	Legal notices	28%	25%	1,000	975	966	1,068
6090-01	Furniture/Equipment - Purchases	9,470					-5%	17%	8,100	10,000	6,422	9,251
			3,150		3,150	Copier lease - BizHub C250i (YS) + BizHub C3350i (AS) = \$259.65/mo thru 4/26; includes unlimited prints						
			4,900		4,900	Copier lease - BizHub 360i (Admin) = \$407/mo thru 3/25; includes unlimited prints						
			420		420	Marketing iPhone (\$35 month data plan, so socials are usable at outside events)						
			1,000		1,000	Miscellaneous						
6090-11	Furniture/Equipment - Purchases (Special Reserve)	4,400					2833%	-27%	6,000	150	-	14,994
					1,000	1,000 Miscellaneous furniture & equipment						
					400	400 AS/YS - new chairs for adult/youth desks						
					3,000	3,000 New interactive for Discovery Room						
6093-01	Furniture/Equipment - Maintenance	1,500	1,500		1,500	Copier maintenance contracts (per print costs; reduced from previous years because admin/YS/AS copier lease payment now includes unlimited prints)	0%	0%	1,500	1,500	2,790	2,403

Account & Fund Ext.	Description	FY24 BUDGET	Corp Fund	Special Reserve Fund	FY23 ITEMIZED STAFF BUDGET REQUEST	NOTES	% change FY23 Projected to FY24 Budget		FY23 BUDGET	FY23 PROJECTED	FY22 ACTUAL	FY21 ACTUAL
6096-01	Automation - Software	16,275					63%	25%	13,000	10,000	16,075	12,864
			2,000		2,000	B&T Title Source & Reviews						
			6,000		6,000	Communico Suite						
			400		400	Marketing / Adobe Creative Cloud subscription for Graphics PC (\$30/mo paid annually)						
			400		400	Public / Adobe Creative Cloud subscription for Public PCs (\$30/mo paid annually) (240 first year/360 thereafter)						
			1,050		1,050	WhoFi wifi analytics						
			100		100	Quickbooks Online Plus (5-user annual subscription)						
			2,200		2,200	KnowBe4 antiphishing/antimalware testing & training 3-year subscription [30] licenses (exp 06/06/2024)						
			150		150	Adobe Cloud (Marketing)						
			275		275	Zoom Meetings Subscription Renewal (Admin)						
			500		500	Streaming services for Roku sticks						
			1,200		1,200	Beanstack Summer Reading Software						
			2,000		2,000	Miscellaneous						
6098-01	Automation - Purchase	5,500					83%	57%	3,500	3,000	2,589	5,243
			1,500		1,500	New Mobile devices						
			1,000		1,000	Makerspace equip & supplies: 3D Printer, vinyl cutter						
			3,000		3,000	Miscellaneous (includes replacements for hot spots, mobile devices)						
6098-11	Automation - Purchase (Special Reserve)	47,940					182%	15%	41,700	17,000	4,111	20,085
				25,000	25,000	Staff Desktops (replace 25, 2016 units)						
				2,500	2,500	Staff monitors @ ~300each						
				525	525	1 replacement printer for MS/AS/YS/TS						
				2,275	2,275	Management Team printer replacements x7 @ 325						
				6,000	6,000	Firewall replacement + 3 year support contract						
				8,000	8,000	Replace Host Server (2013 unit)						
				800	800	MFA Tokens - Possible requirement from insurance company for all staff to have. Need 16 more - roughly \$46 each + shipping.						
				1,000	1,000	Chromebooks for in-house checkout						
				200	200	New scanners						
				1,500	1,500	UPS (power supply) x3 @ 500						
				50	50	Wireless mice						
				90	90	Mousepads \$3 each						
6099-01	Automation - Maintenance	55,849					7%	-9%	61,370	52,000	53,736	75,867
			2,250		2,250	Cen-Tec annual maintenance for self-checks [2]						
			150		150	Cisco Meraki cloud management for iPad Kiosk						
			500		500	HDMI line repair						
			3,000		3,000	Azure Cloud backup of servers (monthly charges based on storage volume)						
			200		200	Domain Name @ GoDaddy - \$20yr, can buy 8 years at once.						
			5,000		5,000	Network Consultant prepaid hours [50]						
			2,000		2,000	BlueWire quarterly support - Phone system maintenance contract 24x7						
			35,849		35,849	SWAN Membership Fees						
				2,400	2,400	T-Mobile/Mobile Beacon service plans for hotspots [14 current + 6 new] @ 120yr						
				3,500	3,500	TBS MyPC, PaperCut, Cpad/Print Release (2), Coin tower (3), ePRINTit,						
				1,000	1,000	SimpleScan Station annual maintenance						
				1,000	1,000	Miscellaneous						
6100-01	Workmen's Compensation	6,000	6,000		6,000	Based on 7% raise, with 1% cushion, rounded up	71%	20%	5,000	3,502	-	2,478

Account & Fund Ext.	Description	FY24 BUDGET	Corp Fund	Special Reserve Fund	FY23 ITEMIZED STAFF BUDGET REQUEST	NOTES	% change FY23 Projected to FY24 Budget		FY23 BUDGET	FY23 PROJECTED	FY22 ACTUAL	FY21 ACTUAL
6102-01	Insurance Package	20,000	20,000		20,000	LIRA - 12 mos. of premium	-41%	-34%	30,500	33,705	12,768	14,772
6103-01	Liability Insurance - Officers/Directors	2,150	2,150		2,150	12 mos. of premium. Not included in LIRA package - separate policy July 2022-2025			-	-	-	9,085
6104-01	Liability Insurance - Umbrella	-	-		-	included in LIRA package			-	-	-	-
6107-01	Insurance - Bonds	50	50		50	Notary Bond (renews in 2024)	499900%		0	0	-	-
6108-01	Insurance - Health/Life	133,000	133,000		133,000	Changes premium sharing from 90%/50% based on the lowest cost plans to 95%/50% cost sharing starting Jan 1, 2024. Assumes 12.2% increase starting Jan 1, 2024 for medical/dental/vision plans and 5% increase for life. Also adds in cushion of 1 ee only + 1 ee/spouse plans in case staff change coverage.	60%	37%	97,000	83,000	52,630	49,231
6146-01	Personnel Development - Recruiting	1,500	1,500		1,500	Includes advertising and background checks	-93%	0%	1,500	20,000	225	225
6148-01	PD - Staff Appreciation	5,200					73%	16%	4,500	3,000	1,170	904
			2,000		2,000	Staff Appreciation Lunches, retirement/leaving lunches, random treats						
			2,250		2,250	Staff/Trustee Appreciation Event						
			450		450	National Library week staff box lunch						
			500		500	Bereavement, sick flowers, etc.						
6149-01	PD - Staff/Tuition Reimbursement	800					-33%		3,000	1,200	552	-
			800		800	Duncan Jones (Comp TIA Network + & Security+ Certifications)						
			-		-	Placeholder for any requests						
6150-01	PD - Staff dues	3,583					24%	10%	3,260	2,900	2,675	2,433
			236		236	Director Memberships: ALA (\$155) + PLA (\$81)						
			450		450	Public Services Manager ALA (\$155) + PLA (\$81) + ALSC (\$50) + YALSA (\$62) + RUSA (\$67)						
			236		236	Member Services Manager: ALA (\$155) + PLA (\$81)						
			236		236	Acquisitions & Cataloging Manager Memberships: ALA (\$155) + PLA (\$81)						
			250		250	HR Manager - SHRM						
			225		225	ILA - Institutional Membership (no employee personal memberships)						
			100		100	LACONI - institutional membership						
			50		50	ATLAS - institutional membership						
			1,350		1,350	HR Source - institutional membership						
			150		150	Wheaton Warrenville Early Childhood Coop.						
			275		275	Chamber of Commerce - institutional						
			25		25	Warrenville Historical Society - institutional						

Account & Fund Ext.	Description	FY24 BUDGET	Corp Fund	Special Reserve Fund	FY23 ITEMIZED STAFF BUDGET REQUEST	NOTES	% change FY23 Projected to FY24 Budget		FY23 BUDGET	FY23 PROJECTED	FY22 ACTUAL	FY21 ACTUAL
6151-01	PD - Staff meetings	15,760					80%	8%	14,655	8,750	7,492	4,960
			400		400	Acquisitions & Cataloging: Miscellaneous seminars, webinars, meetings						
			160		160	Acquisitions & Cataloging: Reaching Forward Conference (1)						
			250		250	Acquisitions & Cataloging Manager: Management Training through HR Source						
			1,300		1,300	Acquisitions & Cataloging Manager: PLA Conference						
			100		100	Assistant to the Director: Miscellaneous seminars, webinars, meetings						
			250		250	Director: Miscellaneous seminars, webinars, meetings						
			250		250	Director: Management Training through HR Source						
			1,300		1,300	Director: PLA Conference						
			-		-	Director: Directors University (Springfield) - Ticked paid for in June 2023						
			1,000		1,000	HR Manager: Training through HR Source						
			100		100	IT: Miscellaneous seminars, webinars, meetings						
			250		250	IT: Management Training through HR Source						
			500		500	Marketing: Miscellaneous seminars, webinars, meetings						
			1,100		1,100	Marketing: Library Marketing & Communications Conference Nov. 2023						
			250		250	Marketing & Communications Specialist: Management Training through HR Source						
			700		700	Member Services: Miscellaneous seminars, webinars, meetings						
			250		250	Member Services Manager: Management Training through HR Source						
			350		350	Member Services: Reaching Forward Conference (2)						
			700		700	Public Services: Miscellaneous seminars, webinars, meetings						
			1,700		1,700	Public Services: ILA Annual Conference Peoria (2)						
			250		250	Public Services Manager: Management Training through HR Source						
			2,500		2,500	Staff In Service						
			500		500	All-Staff Meetings						
			500		500	Hosted Meetings						
			350		350	SWAN Expo (all staff) \$35person x ~10 = 350						
			750		750	Homelessness Training Subscription						
6152-01	PD - Staff Transportation	3,800					153%	124%	1,700	1,500	1,388	50
			1,700		1,700	General mileage reimbursement (local, in-person meetings resuming)						
			1,000		1,000	PLA Conference (2)						
			350		350	Marketing Conference Indianapolis (1)						
			250		250	Directors University Springfield (1)						
			500		500	ILA Conference Springfield (2)						
6153-01	PD - Trustee dues	236	236		236	ALA/PLA for 1 trustee: ALA (\$155) + PLA (\$81)			-	-	153	-
6154-01	PD - Trustee meetings	2,250					246%	137%	950	650	1,737	30
			500		500	Trustees: Miscellaneous seminars, webinars, meetings						
			1,300		1,300	PLA Conference (1 trustee)						
			150		150	ILA Legislative Meetup (2 trustees)						
			150		150	ILA Trustee Workshop (2 trustees)						
			150		150	LACONI Trustee Dinner (2 trustees)						
6155-01	PD - Trustee transportation	750					1400%	200%	250	50	454	-
			500		500	PLA Conference (1 trustee)						
			250		250	Miscellaneous						
6156-01	PD - trustee miscellaneous	500	500		500	cards, flowers, cakes, treats, meeting supplies	-38%	0%	500	800	423	83

Account & Fund Ext.	Description	FY24 BUDGET	Corp Fund	Special Reserve Fund	FY23 ITEMIZED STAFF BUDGET REQUEST	NOTES	% change FY23 Projected to FY24 Budget		FY23 BUDGET	FY23 PROJECTED	FY22 ACTUAL	FY21 ACTUAL
6200-01	Contractual - Lawyer	4,000	4,000		4,000		295%	0%	4,000	1,012	1,688	2,138
6205-01	Contractual - Accounting	13,300					-9%	38%	9,660	14,600	11,812	12,775
			7,100		7,100	Accounting Services - 7/1/23 - \$584/mo)						
			200		200	GASB 75 Actuarial Report (OPEB) - Cycle: 1800 first year for full report, 200 second year for rollover. FY24 is 200. Will need 1800 for FY25.						
			6,000		6,000	Paylocity (Webtime, Webpay, ACA tracking)						
6206-01	Contractual - Collection Agency	250					0%	0%	250	250	235	107
			250		250	Unique Management Systems						
6210-01	Contractual - Audit	8,200	8,200		8,200	Sikich per agreement (year 3 of 3)	3%	3%	7,925	7,925	7,650	7,500
6211-01	Contractual - Consultants	17,500					174999900%	133%	7,500	0	-	150
			15,000		15,000	Strategic Planning						
			2,500		2,500	Review of employee handbook						
6247-01	Library Materials - Adult Books	52,500					5%	0%	52,500	50,000	50,412	39,087
			23,500		23,500	Nonfiction						
			26,500		26,500	Fiction						
			2,500		2,500	Spanish						
6248-01	Library Materials - Children/Youth Books	36,800					2%	0%	36,800	36,000	38,070	26,331
			10,000		10,000	Nonfiction						
			20,800		20,800	Fiction						
			1,500		1,500	Spanish						
			4,500		4,500	Young Adult						
6250-01	Library Materials - Adult Audiovisual	12,500					25%	-17%	15,000	10,000	13,343	9,311
			7,500		7,500	DVDs						
			4,000		4,000	Audiobooks						
			500		500	CDs						
			500		500	Board games						
6251-01	Library Materials - Youth Audiovisual	5,000					0%	0%	5,000	5,000	3,870	3,242
			1,500		1,500	DVDs						
			300		300	Music						
			2,200		2,200	Audiobooks						
			1,000		1,000	Puzzles & Kits						
6254-01	Library Materials - eBooks	53,400					27%	31%	40,700	42,000	37,230	31,443
			32,000		32,000	Hoopla (FY22 had big increase in usage)						
			700		700	Tumblebooks						
			20,700		20,700	Overdrive						
6254-15	Library Materials - eBooks (Alba Lemos)	-			-	This fund has been fully spent.			-	-	2,979	10,000
6261-01	Library Materials - Periodicals	8,800	8,800		8,800	Magazines & Newspapers (Rivistas)	-1%	0%	8,800	8,870	8,825	10,247
6264-01	Library Materials - Internet Subscriptions	31,638					16%	2%	31,030	27,362	31,883	27,900
			6,130		6,130	EBSCO - SWAN Group Purchase						
			4,487		4,487	Newsbank, Heritage Hub, Chicago Collection, Black Life in America						
			2,975		2,975	Mango Language						
			2,000		2,000	Universal Class						
			2,200		2,200	Niche Academy						
			3,025		3,025	Value Line						
			3,121		3,121	Proquest: Ancestry Library Edition & Heritage Quest						
			7,700		7,700	Miscellaneous: Public Records, World Trade Press, LinkedIn Learning, Reference USA, Library Aware, Weiss Financial Ratings						

Account & Fund Ext.	Description	FY24 BUDGET	Corp Fund	Special Reserve Fund	FY23 ITEMIZED STAFF BUDGET REQUEST	NOTES	% change FY23 Projected to FY24 Budget		FY23 BUDGET	FY23 PROJECTED	FY22 ACTUAL	FY21 ACTUAL
6300-01	Public Service - Adult Programming	9,500	5,600		5,600	20 programs @ \$300 each + supplies	0%	0%	9,500	9,500	6,262	3,611
			700		700	Summer Reading prizes and publicity						
			650		650	Movie licenses						
			150		150	11 book discussions @\$12 ea						
			400		400	Outreach/Passive Programming						
			1,000		1,000	Programming in Spanish						
			1,000		1,000	Other Programming						
6301-01	Public Service - Youth Programming	9,500	3,000		3,000	Youth & Young Adult Programs	6%	6%	9,000	9,000	5,924	6,151
			1,500		1,500	Youth & Young Adult Presenters						
			2,000		2,000	Summer Reading						
			1,300		1,300	1000 Books & Moments						
			700		700	100 Books Before High School						
			1,000		1,000	Other programming						
6304-01	Public Service - Hotel/Motel Tax	12,892	9,021		9,021	Concerts on the Commons (Hotel Tax Grant)	-1%	-4%	13,431	13,005	3,370	10,670
			3,871		3,871	Sunday Musical Matinees (Hotel Tax Grant)						
6305-01	Public Service - Refunds/Fines/Fees	250	250		250	Refunds to other libraries for materials lost by Warrenville patrons	1567%	0%	250	15	59	421
6308-01	Public Service - Printing	12,200	11,600		11,600	Newsletter - 4 @ \$2,900 each	36%	3%	11,800	9,000	10,833	9,854
			600		600	Brochures, bookmarks, sandwich board inserts						
6311-01	Public Service - PR/Publicity	9,640	500		500	Shirts/logo apparel for new staff members	1%	-37%	15,190	9,500	11,679	8,812
			50		50	Social media ads, boosts						
			2,200		2,200	Giveaways - New cardholders & outreach events						
			500		500	Parade - float decor, candy, dog biscuits						
			650		650	Giveaways - Pens						
			300		300	Outreach Events - 4 or 5 Marketing/Member Servies meet & greet events at new housing or business venues						
			500		500	Miscellaneous Marketing materials (supplies, acrylic holders, 1 roll laminating film, etc.)						
			140		140	Canva Subscription						
			150		150	Stock images						
			1,200		1,200	Constant Contact						
			350		350	Bit.ly link shortener subscription						
			3,100		3,100	Social Media Data Storage						
6313-01	Public Service - Miscellaneous	700	200		200	Museum Adventure Pass Program	100%	8%	650	350	150	204
			500		500	Misc. programs						
6313-15	Public Service - Miscellaneous (Alba Lemos)	-			-	This fund has been fully spent.			-	-	-	545

Account & Fund Ext.	Description	FY24 BUDGET	Corp Fund	Special Reserve Fund	FY23 ITEMIZED STAFF BUDGET REQUEST	NOTES	% change FY23 Projected to FY24 Budget		FY23 BUDGET	FY23 PROJECTED	FY22 ACTUAL	FY21 ACTUAL
6400-01	Maintenance	52,300					31%	24%	42,250	40,000	34,911	35,922
			30,000		30,000	Cleaning Contract + special cleaning services						
			3,000		3,000	Carpet cleaning						
			2,700		2,700	Window washing (1X/year)						
			6,000		6,000	Elevator contract						
			1,000		1,000	Elevator pressure test (2X/year)						
			1,000		1,000	Elevator Hydraulic Code Requirements (OTIS & Cintas)						
			2,000		2,000	New annually required elevator test						
			375		375	City inspection of elevator (\$80 per visit - 4X/year)						
			625		625	Pest Control						
			2,000		2,000	Roof Maintenance (Spring, Fall) - calendar 2023 price was 1900.						
			600		600	Movable partition maintenance (inspected FY22, will inspect again in FY24)						
			3,000		3,000	Miscellaneous						
6400-11	Maintenance (Special Reserve)	15,000		15,000	15,000	Miscellaneous repairs	-70%	-78%	68,000	50,000	22,979	-
6401-01	Maintenance - Supplies	2,000					33%	0%	2,000	1,500	295	643
			1,000		1,000	Bulbs, Ballasts						
			1,000		1,000	Miscellaneous equipment						
6402-01	Security	12,400					3%	15%	10,800	12,000	5,854	9,861
			1,500		1,500	Fire alarm - inspection & repairs						
			1,000		1,000	Elevator access (OTIS) during fire alarm inspection & repairs						
			2,800		2,800	Alarm monitoring (\$700/quarter for burglar; \$90/quarter for fire)						
			600		600	Extinguisher inspection and recharging						
			4,000		4,000	Fire Sprinkler System - inspection and repairs						
			500		500	Backflow Preventor test (6@\$90)						
			2,000		2,000	General maintenance						
6207-11	Security (Special Reserve)	3,500					1650%	-53%	7,500	200	-	-
				1,000	1,000	Security Camera System (10 new @ ~\$80 each)						
				2,500	2,500	PA System						
6403-01	Gas	9,500	9,500		9,500		19%	0%	9,500	8,000	8,826	10,501
6406-01	Snow Removal	21,000	21,000		21,000		32%	5%	20,000	15,967	17,325	21,254
6407-01	HVAC	12,100					-7%	43%	8,450	13,000	7,442	3,777
			10,800		10,800	General maintenance						
			800		800	Filters						
			500		500	Humidifier bottles						
6408-01	Water/Sewer	2,000	2,000		2,000	Was \$1,200. Added big cushion of \$800 for City's new charge to cover Naperville upgrades.	67%	67%	1,200	1,200	962	570
6409-01	Electricity	34,000	34,000		34,000		21%	-19%	42,000	28,000	35,288	29,972
6410-01	Telephone	17,900					5%	7%	16,800	17,000	16,669	15,924
			3,600		3,600	Telephone lines (Granite/POTS \$200/mos; Fusion/regular VoIP phones \$80/mos)						
			14,000		14,000	Internet (AT&T \$375/mo; Technology Mgt (ICN) \$475/mo; Comcast \$250/mo)						
			300		300	Faxing costs for BookScan Station						
6411-01	Janitorial supplies	3,500					75%	-13%	4,000	2,000	3,017	5,888
			2,500		2,500	Kleenex, dish soap, paper towels, napkins, batteries						
			1,000		1,000	Safety committee supplies						

Account & Fund Ext.	Description	FY24 BUDGET	Corp Fund	Special Reserve Fund	FY23 ITEMIZED STAFF BUDGET REQUEST	NOTES	% change FY23 Projected to FY24 Budget		FY23 BUDGET	FY23 PROJECTED	FY22 ACTUAL	FY21 ACTUAL
6413-01	Landscape maintenance	13,900					82%	70%	8,190	7,645	6,628	11,984
			4,000		4,000	Outside landscaping \$500 mo (for 8 months)						
			3,600		3,600	Inside contract (est \$300/mos)						
			300		300	Spring Plantings						
			2,000		2,000	Miscellaneous Replacements, Landscaping						
			4,000		4,000	Mulch						
6500-01	Gift expenditures	-	-	-	-				-	-	960	-
6520-14	Capital Improvement Projects	-	-	-	-				-	-	-	-
6520-11	Capital Improvement Projects (Special Reserve)	-	-	-	-				-	-	-	-
6520-01	Capital Improvement Projects	-	-	-	-				-	-	-	-
6530-01	Debt Repayment (Principal)	150,000	150,000		150,000		3%	3%	145,000	145,000	140,000	140,000
6531-01	Debt Repayment (Interest)	20,895	20,895		20,895		-12%		23,830	23,742	26,581	29,390
6600-01	Contingency	1,000	1,000		1,000		3900%	0%	1,000	25	53	25
6702-01	Census Grant	-							-	-	-	-
	Total Expenditures	2,564,868	2,494,028	70,840	2,564,868		15%	4%	2,473,236	2,226,750	1,983,493	1,810,207
	Income less Expenditures	(298,630)	(227,790)	(70,840)	(298,630)				(352,831)	(79,005)	143,586	362,455

WARRENVILLE LIBRARY - FUND BALANCE PROJECTIONS - as of June 18, 2023

FY2023-2024

FUND	Estimated Beginning Balance 7/1/23	Income Budgeted FY23/24	Expenses Budgeted FY23/24	Projected Year-End Balance 6/30/24	Income vs. Expenses
CORPORATE	843,432	2,266,238	2,494,028	615,642	(227,790)
SPECIAL RESERVE	394,848		70,840	324,008	(70,840)
WORKING CASH	225,847	-	-	225,847	-
TOTALS	1,464,127	2,266,238	2,564,868	1,165,497	(298,630)

Note: Cash on hand at year-end is approximately \$975,000 greater due to deferred property tax revenue.

FUND BALANCE TARGETS	TARGET *	PROJECTED YEAR-END	DIFFERENCE
Corporate + Working Cash	623,507	841,489	217,982

*Target = 25% of Corporate expenditures; Surplus from Corporate + Working Cash may be transferred to Special Reserve Fund

FY2024-2025

CPI - 5% 2.5%

FUND	Estimated Beginning Balance 7/1/24	Income Budgeted FY24/25	Expenses Budgeted FY24/25	Projected Year-End Balance 6/30/25	Income vs. Expenses
CORPORATE	615,642	2,379,550	2,556,379	438,813	(176,829)
SPECIAL RESERVE	324,008	-	90,000	234,008	(90,000)
WORKING CASH	225,847	-	-	225,847	-
TOTALS	1,165,497	2,379,550	2,646,379	898,668	(266,829)

Note: Cash on hand at year-end is approximately \$975,000 greater due to deferred property tax revenue.

FUND BALANCE TARGETS	TARGET *	PROJECTED YEAR-END	DIFFERENCE
Corporate + Working Cash	639,095	664,660	25,566

*Target = 25% of Corporate expenditures; Surplus from Corporate + Working Cash may be transferred to Special Reserve Fund

FY2025-2026

CPI - 3% 2.5%

FUND	Estimated Beginning Balance 7/1/25	Income Budgeted FY25/26	Expenses Budgeted FY25/26	Projected Year-End Balance 6/30/26	Income vs. Expenses
CORPORATE	438,813	2,450,936	2,620,288	269,461	(169,352)
SPECIAL RESERVE	234,008	-	90,000	144,008	(90,000)
WORKING CASH	225,847	-	-	225,847	-
TOTALS	898,668	2,450,936	2,710,288	639,316	(259,352)

Note: Cash on hand at year-end is approximately \$975,000 greater due to deferred property tax revenue.

FUND BALANCE TARGETS	TARGET *	PROJECTED YEAR-END	DIFFERENCE
Corporate + Working Cash	655,072	495,308	(159,764)

*Target = 25% of Corporate expenditures; Surplus from Corporate + Working Cash may be transferred to Special Reserve Fund

FY2026-2027

CPI = 2% 2%

FUND	Estimated Beginning Balance 7/1/26	Income Budgeted FY26/27	Expenses Budgeted FY26/27	Projected Year-End Balance 6/30/27	Income vs. Expenses
CORPORATE	269,461	2,499,955	2,672,694	96,723	(172,739)
SPECIAL RESERVE	144,008	-	90,000	54,008	(90,000)
WORKING CASH	225,847	-	-	225,847	-
TOTALS	639,316	2,499,955	2,762,694	376,578	(262,739)

Note: Cash on hand at year-end is approximately \$975,000 greater due to deferred property tax revenue.

FUND BALANCE TARGETS	TARGET *	PROJECTED YEAR-END	DIFFERENCE
Corporate + Working Cash	668,173	322,570	(345,604)

*Target = 25% of Corporate expenditures; Surplus from Corporate + Working Cash may be transferred to Special Reserve Fund