

Agenda
Yorkville Public Library
Special Meeting of Board of Trustees
Monday, August 28, 2023, at 7:00
902 Game Farm Rd.
Michelle Pfister Meeting Room

1. Roll Call
2. Recognition of Visitors
3. Public Comment
4. New Business Future Library Planning Discussion/Action
5. Executive Session (if needed) – For the appointment, employment, compensation, discipline, performance, or dismissal of specific employees of the public body or legal counsel for the public body, including hearing testimony on a complaint lodged against an employee of the public body or against legal counsel for the public body to determine its validity.
6. New Business cont.
7. Adjournment



Memorandum

To: City Council
From: Bart Olson, City Administrator
CC:
Date: August 24, 2023
Subject: Library Capital Planning

Summary

Discussion of available funds for capital projects and a list of priority capital projects.

Background

The Library Director and City staff have been meeting to discuss ongoing building issues at the Library. As a result of those meetings, we have prepared the following list of priority capital projects for the Library and we seek feedback from the Library Board on the projects and their order of relative priority (listed from highest priority to lesser priority):

- 1) McQuay Air-Cooled Screw Compressor Chiller Cost estimate \$400,000
 - a. The Library Capital Fund (84) has \$250,000 budgeted for this expenditure in FY 25. The condition of the chiller has now been determined as needing replacement by City staff, as it is malfunctioning, is past its useful life, and there are no more temporary repairs that can be made to the unit. This cost estimate is higher than the FY 25 budget due to updated figures from staff and contractors, and a proposal to include an updated to the Library's building automation system for this piece of equipment when it is installed. This building automation system (BAS) will allow the staff to better monitor the equipment remotely.

- 2) Insulation improvements and air balancing in the building Cost estimate \$100,000
 - a. This improvement is unbudgeted. The roof of the Library has some space that is under-insulated, which caused the pipe break issue this past winter. In addition to various insulation upgrades throughout the building, we would also take the opportunity to formally balance the heat/cooling systems in the building.

- 3) Variable air volume (VAV) replacements Cost estimate \$200,000
 - a. This improvement is budgeted in FY 27 at a cost of \$200,000. The variable air volume system in the building is malfunctioning and past its useful life. These VAVs provide for an energy efficient and nuanced approach to heating and cooling, by providing variable temperature air at varying flows. We have engaged Trico at a cost of \$3,500 to do an analysis of this project to give us a tighter cost estimate and the proper specs to be able to bid this out at a later date.

- 4) LED Lighting Cost estimate \$60,000
- a. This improvement is unbudgeted. The current Library facility contains older fluorescent tube lighting systems, with bulbs of varying brightness, light color, and lifespan. The result is a less than optimal light in the building, with a system that is very time intensive to maintain. While the Library does not pay electricity costs with ComEd due to the City's electric franchise agreement, the residents ultimately pay the cost of supplied power to the Library through an adjustment on every electric bill in town. As the City pivots to a more energy efficient lighting system, the taxpayers will save money over time. Additionally, there are energy efficiency grants and rebates for this work. We anticipate that at a net cost to the Library of \$60,000, we can replace all of the ballasts and bulbs in the buildings to a better quality light and more energy efficient system.
- 5) Replace the roof Cost estimate \$70,000
- a. This improvement is unbudgeted. The steel roof on the building is original from 2007, and it has had minimal maintenance since install. The membrane for the entire roof likely needs to be replaced; we intend to hire a roof company to do an evaluation of the entire roof and provide a tighter cost estimate for the project.
- 6) Server Room HVAC Replacemnt Cost estimate \$25,000
- a. This improvement is unbudgeted. The server room in the Library requires its own separate HVAC unit so the temperature in the room is within normal operating specifications for the computers and servers. The current HVAC unit is past its useful lifespan.
- 7) Carpeting Cost Estimate \$300,000
- a. This improvement is unbudgeted. The carpeting and flooring in the building is original from 2007 and is past its useful lifespan. We anticipate recommending a combination of carpet tiles and vinyl tile flooring (may be cheaper than carpet, easier to clean).
- 8) Exterior painting Cost estimate \$40,000
- a. This improvement is unbudgeted. Portions of the exterior were repainted a few years ago, but this improvement has not held up over time. Parts of the blue hardie board are still weathering and damaged sooner than the manufacturer expects. We will need to revisit the exterior painting concept in the future.
- 9) Old Library furnaces/HVAC Cost estimate \$20,000
- a. This improvement is unbudgeted. The furnaces in the older part of the library are past their useful lifespan and should be replaced.
- 10) Old Library electrical panel Cost estimate \$10,000
- a. This improvement is unbudgeted. The lights in the old library are controlled by an electrical box and fuse panel, which is not up to current electrical code. This improvement would involve upgrading the electrical systems and installing normal light switches.

- 11) Operational hours increase Cost estimate \$40,000 annually
a. This proposal is unbudgeted. The Library has not been open on Sundays for many years, and the total amount of hours open per week is less than industry average. A proposal to expand the total hours per week by 11 for 4 part-time employees at an estimated cost of \$15/hour would put the annual impact around \$35,000.

- 12) Outreach service Cost estimate \$100,000 annually
a. This proposal is unbudgeted. Director Augustine is recommending the creation of an outreach coordinator, who would take various Library services and programming out to the community directly. This could take the form of a book mobile, visits to assisted living facilities, and greater participation in community events. While no salary study has been done and no job description is proposed, we think \$100,000 would cover salary, benefits, and equipment for this position.

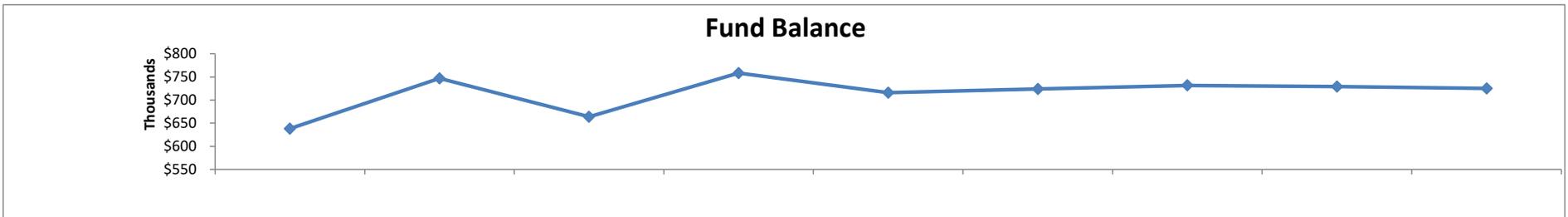
Recommendation

Staff requests feedback on the items above.

Library Operations Fund (82)

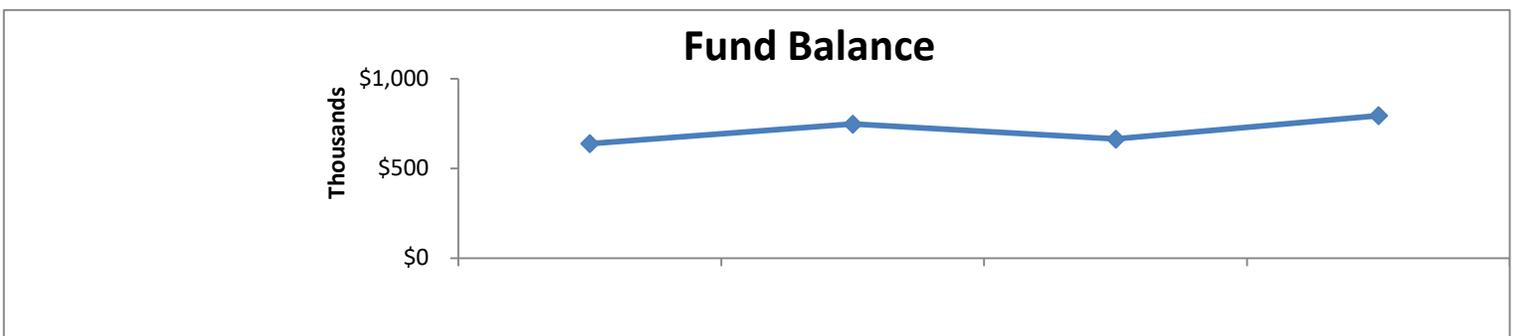
The Yorkville Public Library provides the people of the community, from pre-school through maturity, with access to a collection of books and other materials which will serve their educational, cultural and recreational needs. The Library board and staff strive to provide the community an environment that promotes the love of reading.

	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Projected	FY 2024 Adopted Budget	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Revenues									
Taxes	\$ 1,561,523	\$ 1,611,808	\$ 1,667,234	\$ 1,665,847	\$ 1,763,193	\$ 1,805,403	\$ 981,755	\$ 1,011,208	\$ 1,041,544
Intergovernmental	29,083	48,746	29,151	51,217	47,000	47,000	47,000	47,000	47,000
Fines & Forfeits	3,249	6,576	1,000	2,500	1,000	1,000	1,000	1,000	1,000
Charges for Service	6,081	11,131	11,500	13,500	6,000	6,000	6,000	6,000	6,000
Investment Earnings	1,268	1,342	1,000	20,000	15,000	10,000	5,000	5,000	5,000
Miscellaneous	1,204	2,770	3,250	61,100	3,250	3,250	3,250	3,250	3,250
Total Revenues	\$ 1,602,408	\$ 1,682,373	\$ 1,713,135	\$ 1,814,164	\$ 1,835,443	\$ 1,872,653	\$ 1,044,005	\$ 1,073,458	\$ 1,103,794
Other Financing Sources	25,885	24,809	23,638	28,563	31,335	33,140	35,053	37,081	39,231
Total Revenues and Transfers	\$ 1,628,293	\$ 1,707,182	\$ 1,736,773	\$ 1,842,727	\$ 1,866,778	\$ 1,905,793	\$ 1,079,058	\$ 1,110,539	\$ 1,143,025
Expenditures									
Salaries	\$ 425,775	\$ 439,588	\$ 504,111	\$ 473,000	\$ 456,307	\$ 472,956	\$ 490,865	\$ 505,041	\$ 520,492
Benefits	169,709	172,081	198,898	202,413	184,238	196,015	208,735	221,982	236,230
Contractual Services	127,366	127,412	187,198	286,177	350,405	303,863	300,284	304,575	309,045
Supplies	18,929	19,011	26,300	22,280	51,300	61,300	71,300	81,300	81,300
Debt Service	827,088	840,225	847,313	847,313	866,750	864,000	-	-	-
Total Expenditures	\$ 1,568,867	\$ 1,598,317	\$ 1,763,820	\$ 1,831,183	\$ 1,909,000	\$ 1,898,134	\$ 1,071,184	\$ 1,112,898	\$ 1,147,067
Surplus (Deficit)	\$ 59,426	\$ 108,865	\$ (27,047)	\$ 11,544	\$ (42,222)	\$ 7,659	\$ 7,874	\$ (2,359)	\$ (4,042)
Ending Fund Balance	\$ 638,033	\$ 746,897	\$ 663,784	\$ 758,441	\$ 716,219	\$ 723,878	\$ 731,752	\$ 729,393	\$ 725,351
<i>Operational Fund Balance %</i>	<i>40.67%</i>	<i>46.73%</i>	<i>37.63%</i>	<i>41.42%</i>	<i>37.52%</i>	<i>38.14%</i>	<i>68.31%</i>	<i>65.54%</i>	<i>63.24%</i>
	<i>86.01%</i>	<i>98.52%</i>	<i>72.43%</i>	<i>77.09%</i>	<i>68.72%</i>	<i>70.00%</i>	<i>68.31%</i>	<i>65.54%</i>	<i>63.24%</i>



Library Operations Fund (82)

	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	<u>Unaudited</u> FY 2023 Actual
Revenues				
Taxes	\$ 1,561,523	\$ 1,611,808	\$ 1,667,234	\$ 1,665,847
Intergovernmental	29,083	48,746	29,151	52,529
Fines & Forfeits	3,249	6,576	1,000	2,433
Charges for Service	6,081	11,131	11,500	13,825
Investment Earnings	1,268	1,342	1,000	19,325
Miscellaneous	1,204	2,770	59,299	60,703
Total Revenues	\$ 1,602,408	\$ 1,682,373	\$ 1,769,184	\$ 1,814,662
Other Financing Sources	25,885	24,809	23,638	29,489
Total Revenues and Transfers	\$ 1,628,293	\$ 1,707,182	\$ 1,792,822	\$ 1,844,151
Expenditures				
Salaries	\$ 425,775	\$ 439,588	\$ 504,111	\$ 469,219
Benefits	169,709	172,081	198,898	200,002
Contractual Services	127,366	127,412	244,247	262,033
Supplies	18,929	19,011	26,300	18,526
Debt Service	827,088	840,225	847,313	847,313
Total Expenditures	\$ 1,568,867	\$ 1,598,317	\$ 1,820,869	\$ 1,797,093
Surplus (Deficit)	\$ 59,426	\$ 108,865	\$ (28,047)	\$ 47,058
Ending Fund Balance	\$ 638,033	\$ 746,897	\$ 663,784	\$ 793,955
	40.67%	46.73%	36.45%	44.18%
Operational Fund Balance %	86.01%	98.52%	68.18%	83.59%

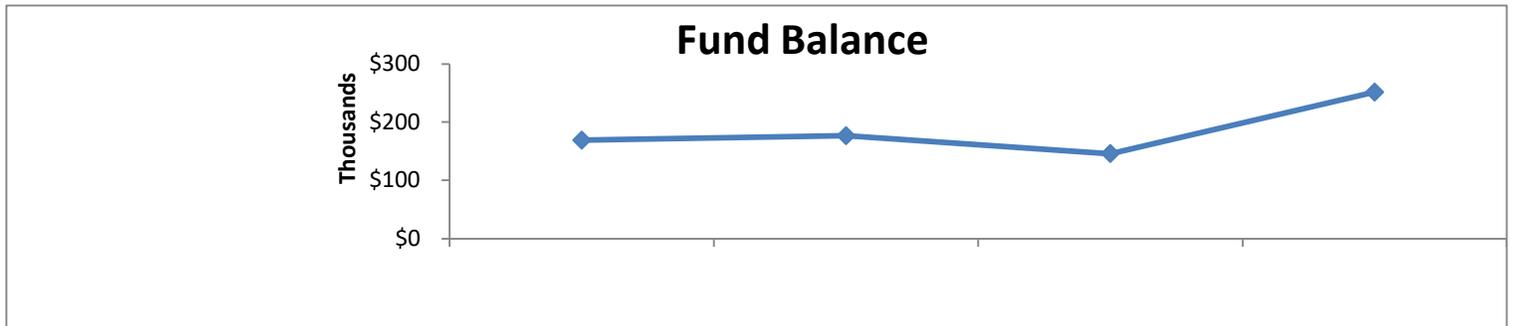


Account Number	Description	FY 2021	FY 2022	Adopted	FY 2023	Over (Under)	% of
		Actual	Actual	Budget	Actual	Budget	Budget
LIBRARY FUND - 82							
82-000-40-00-4000	PROPERTY TAXES - LIBRARY OPS	\$ 736,883	\$ 774,248	\$ 822,463	\$ 820,513	\$ (1,950)	99.76%
82-000-40-00-4083	PROPERTY TAXES - DEBT SERVICE	824,640	837,560	844,771	845,334	563	100.07%
82-000-41-00-4120	PERSONAL PROPERTY TAX	7,432	16,201	8,000	18,312	10,312	228.90%
82-000-41-00-4160	FEDERAL GRANTS	500	7,587	-	2,456	2,456	0.00%
82-000-41-00-4170	STATE GRANTS	21,151	24,958	21,151	31,761	10,610	150.16%
82-000-43-00-4330	LIBRARY FINES	3,249	6,576	1,000	2,433	1,433	243.30%
82-000-44-00-4401	LIBRARY SUBSCRIPTION CARDS	4,653	8,378	8,500	10,974	2,474	129.11%
82-000-44-00-4422	COPY FEES	1,426	2,702	3,000	2,845	(155)	94.83%
82-000-44-00-4439	PROGRAM FEES	2	51	-	6	6	0.00%
82-000-45-00-4500	INVESTMENT EARNINGS	1,268	1,342	1,000	19,325	18,325	1932.50%
82-000-48-00-4820	RENTAL INCOME	-	200	500	200	(300)	40.00%
82-000-48-00-4850	MISCELLANEOUS INCOME	1,204	2,570	58,799	60,503	1,704	102.90%
	Library Fund Revenues	\$ 1,602,408	\$ 1,682,373	\$ 1,769,184	\$ 1,814,662	\$ 45,478	102.57%
82-000-49-00-4901	TRANSFER FROM GENERAL	25,885	24,809	23,638	29,489	5,851	124.75%
	Other Financing Sources	\$ 25,885	\$ 24,809	\$ 23,638	\$ 29,489	\$ 5,851	124.75%
	Library Fund Revenue & Transfers	\$ 1,628,293	\$ 1,707,182	\$ 1,792,822	\$ 1,844,151	\$ 51,329	102.86%
Library Operations Department							
82-820-50-00-5010	SALARIES & WAGES	\$ 274,146	\$ 269,386	\$ 291,111	\$ 307,963	\$ 16,852	105.79%
82-820-50-00-5015	PART-TIME SALARIES	151,629	170,202	213,000	161,256	(51,744)	75.71%
82-820-52-00-5212	RETIREMENT PLAN CONTRIBUTION	30,711	27,675	26,240	24,289	(1,951)	92.56%
82-820-52-00-5214	FICA CONTRIBUTION	31,869	32,700	37,585	34,436	(3,149)	91.62%
82-820-52-00-5216	GROUP HEALTH INSURANCE	73,940	79,114	102,663	102,604	(59)	99.94%
82-820-52-00-5222	GROUP LIFE INSURANCE	328	532	586	583	(3)	99.49%
82-820-52-00-5223	DENTAL INSURANCE	5,977	6,336	7,135	7,518	383	105.37%
82-820-52-00-5224	VISION INSURANCE	999	915	1,051	1,083	32	103.04%
82-820-52-00-5230	UNEMPLOYMENT INSURANCE	1,363	645	1,000	1,539	539	153.90%
82-820-52-00-5231	LIABILITY INSURANCE	24,522	24,164	22,638	27,950	5,312	123.46%
82-820-54-00-5401	ADMINISTRATIVE CHARGEBACK	-	-	15,000	15,000	-	100.00%
82-820-54-00-5412	TRAINING & CONFERENCES	30	357	3,000	555	(2,445)	18.50%
82-820-54-00-5415	TRAVEL & LODGING	-	310	1,500	727	(773)	48.47%
82-820-54-00-5426	PUBLISHING & ADVERTISING	1,104	1,332	2,500	567	(1,933)	22.68%
82-820-54-00-5440	TELECOMMUNICATIONS	4,814	7,199	8,000	6,845	(1,155)	85.56%
82-820-54-00-5452	POSTAGE & SHIPPING	491	884	750	1,146	396	152.80%
82-820-54-00-5453	BUILDING & GROUND CHARGEBACK	-	-	6,428	6,428	-	100.00%
82-820-54-00-5460	DUES & SUBSCRIPTIONS	11,974	9,324	11,000	8,642	(2,358)	78.56%
82-820-54-00-5462	PROFESSIONAL SERVICES	41,078	34,322	40,000	23,157	(16,843)	57.89%
82-820-54-00-5466	LEGAL SERVICES	4,613	4,050	3,000	-	(3,000)	0.00%
82-820-54-00-5468	AUTOMATION	16,752	17,461	21,000	18,877	(2,123)	89.89%
82-820-54-00-5480	UTILITIES	13,213	27,568	23,320	21,069	(2,251)	90.35%
82-820-54-00-5488	OFFICE CLEANING	-	-	-	36,040	36,040	0.00%
82-820-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	31,608	22,916	107,049	121,291	14,242	113.30%
82-820-54-00-5498	PAYING AGENT FEES	1,689	1,689	1,700	1,689	(11)	99.35%
82-820-56-00-5610	OFFICE SUPPLIES	4,773	4,694	8,000	4,073	(3,927)	50.91%
82-820-56-00-5620	LIBRARY OPERATING SUPPLIES	1,559	1,240	4,000	5,002	1,002	125.05%
82-820-56-00-5621	CUSTODIAL SUPPLIES	11,132	4,030	7,000	4,353	(2,647)	62.19%
82-820-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	348	6,916	3,000	3,480	480	116.00%
82-820-56-00-5671	LIBRARY PROGRAMMING	679	325	2,000	319	(1,681)	15.95%
82-820-56-00-5676	EMPLOYEE RECOGNITION	45	171	300	177	(123)	59.00%

Account Number	Description	FY 2021	FY 2022	Adopted	FY 2023	Over (Under)	% of
		Actual	Actual	Budget	Actual	Budget	Budget
82-820-56-00-5685	DVD'S	-	-	500	-	(500)	0.00%
82-820-56-00-5686	BOOKS	393	1,635	1,500	1,122	(378)	74.80%
Debt Service - 2006 Bond							
82-820-84-00-8000	PRINCIPAL PAYMENT	75,000	75,000	75,000	75,000	-	100.00%
82-820-84-00-8050	INTEREST PAYMENT	20,238	16,675	13,113	13,113	-	100.00%
Debt Service - 2013 Refunding Bond							
82-820-99-00-8000	PRINCIPAL PAYMENT	610,000	645,000	675,000	675,000	-	100.00%
82-820-99-00-8050	INTEREST PAYMENT	121,850	103,550	84,200	84,200	-	100.00%
Library Fund Expenditures		\$ 1,568,867	\$ 1,598,317	\$ 1,820,869	\$ 1,797,093	\$ (23,776)	98.69%
Transfers In		\$ 25,885	\$ 24,809	\$ 23,638	\$ 29,489	\$ 5,851	124.75%
(Transfers Out)		-	-	-	-	-	0.00%
Library Fund Net Transfers		\$ 25,885	\$ 24,809	\$ 23,638	\$ 29,489	\$ 5,851	124.75%
Surplus(Deficit)		59,426	108,865	(28,047)	47,058		
Fund Balance		\$ 638,033	\$ 746,897	\$ 663,784	\$ 793,955		
		<i>40.67%</i>	<i>46.73%</i>	<i>36.45%</i>	<i>44.18%</i>		
Operational Fund Balance %		86.01%	98.52%	68.18%	83.59%		

Library Capital Fund (84)

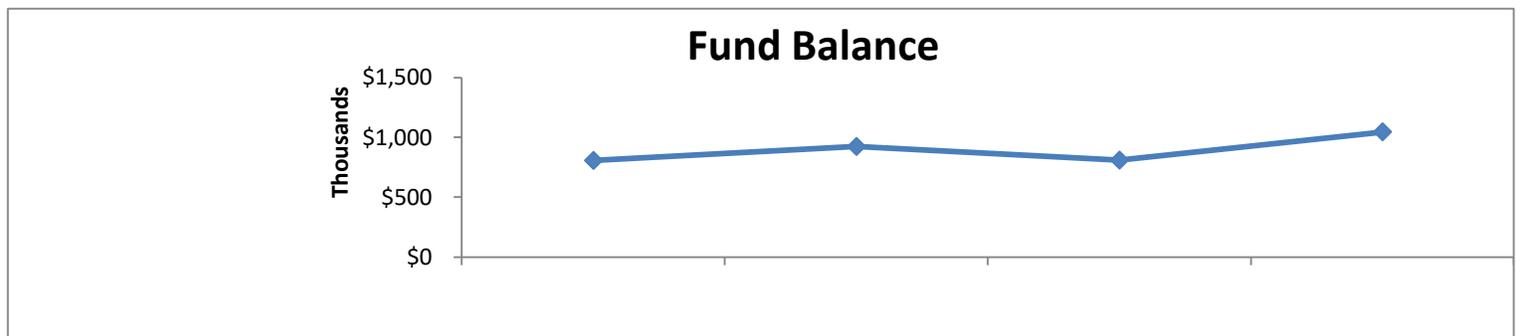
	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	<u>Unaudited</u> FY 2023 Actual
Revenues				
Licenses & Permits	\$ 104,600	\$ 103,850	\$ 50,000	\$ 140,950
Investment Earnings	182	189	350	205
Miscellaneous	31	26	-	22
Total Revenues	\$ 104,813	\$ 104,065	\$ 50,350	\$ 141,177
Expenditures				
Contractual Services	\$ 3,347	\$ 3,000	\$ 3,500	\$ 3,000
Supplies	55,862	75,541	82,000	63,279
Capital Outlay	-	18,050	-	-
Total Expenditures	\$ 59,209	\$ 96,591	\$ 85,500	\$ 66,279
Surplus (Deficit)	\$ 45,604	\$ 7,474	\$ (35,150)	\$ 74,898
Ending Fund Balance	\$ 169,188	\$ 176,662	\$ 145,712	\$ 251,560



Account Number	Description	FY 2021	FY 2022	Adopted	FY 2023	Over (Under)	% of
		Actual	Actual	Budget	Actual	Budget	Budget
LIBRARY CAPITAL FUND - 84							
84-000-42-00-4214	DEVELOPMENT FEES	\$ 104,600	\$ 103,850	\$ 50,000	\$ 140,950	\$ 90,950	281.90%
84-000-45-00-4500	INVESTMENT EARNINGS	182	189	350	205	(145)	58.57%
84-000-48-00-4850	MISCELLANEOUS INCOME	31	26	-	22	22	0.00%
	Library Capital Fund Revenues	\$ 104,813	\$ 104,065	\$ 50,350	\$ 141,177	\$ 90,827	280.39%
84-840-54-00-5460	E-BOOKS SUBSCRIPTION	\$ 3,347	\$ 3,000	\$ 3,500	\$ 3,000	\$ (500)	85.71%
84-840-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	8,387	19,965	25,000	7,384	(17,616)	29.54%
84-840-56-00-5683	AUDIO BOOKS	2,351	3,029	3,500	2,068	(1,432)	59.09%
84-840-56-00-5684	COMPACT DISCS & OTHER MUSIC	283	45	500	-	(500)	0.00%
84-840-56-00-5685	DVD'S	2,307	2,822	3,000	2,417	(583)	80.57%
84-840-56-00-5686	BOOKS	42,534	49,680	50,000	51,410	1,410	102.82%
84-840-60-00-6020	BUILDING IMPROVEMENTS	-	18,050	-	-	-	0.00%
	Library Capital Fund Expenditures	\$ 59,209	\$ 96,591	\$ 85,500	\$ 66,279	\$ (19,221)	77.52%
	Surplus(Deficit)	45,604	7,474	(35,150)	74,898		
	Fund Balance	\$ 169,188	\$ 176,662	\$ 145,712	\$ 251,560		
Combined Library Expenditure Budgets				\$ 1,906,369	\$ 1,863,372	\$ (42,997)	97.74%

Yorkville Public Library - Consolidated Budget

	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	<u>Unaudited</u> FY 2023 Actual
Revenues				
Taxes	\$ 1,561,523	\$ 1,611,808	\$ 1,667,234	\$ 1,665,847
Intergovernmental	29,083	48,746	29,151	52,529
Licenses & Permits	104,600	103,850	50,000	140,950
Fines & Forfeits	3,249	6,576	1,000	2,433
Charges for Service	6,081	11,131	11,500	13,825
Investment Earnings	1,450	1,531	1,350	19,530
Miscellaneous	1,235	2,796	59,299	60,725
Total Revenues	\$ 1,707,221	\$ 1,786,438	\$ 1,819,534	\$ 1,955,839
Other Financing Sources	25,885	24,809	23,638	29,489
Total Revenues & Transfers	\$ 1,733,106	\$ 1,811,247	\$ 1,843,172	\$ 1,985,328
Expenditures				
Salaries	\$ 425,775	\$ 439,588	\$ 504,111	\$ 469,219
Benefits	169,709	172,081	198,898	200,002
Contractual Services	130,713	130,412	247,747	265,033
Supplies	74,791	94,552	108,300	81,805
Capital Outlay	-	18,050	-	-
Debt Service	827,088	840,225	847,313	847,313
Total Expenditures	\$ 1,628,076	\$ 1,694,908	\$ 1,906,369	\$ 1,863,372
Surplus (Deficit)	\$ 105,030	\$ 116,339	\$ (63,197)	\$ 121,956
Ending Fund Balance	\$ 807,221	\$ 923,559	\$ 809,496	\$ 1,045,515
	49.58%	54.49%	42.46%	56.11%



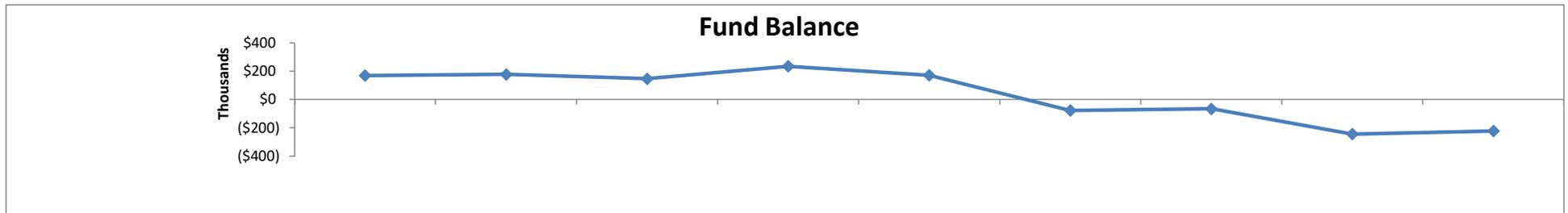
Account Number	Description	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
<u>LIBRARY FUND - 82</u>										
82-000-40-00-4000	PROPERTY TAXES - LIBRARY OPS	\$ 736,883	\$ 774,248	\$ 822,463	\$ 820,513	\$ 899,043	\$ 943,995	\$ 981,755	\$ 1,011,208	\$ 1,041,544
82-000-40-00-4083	PROPERTY TAXES - DEBT SERVICE	824,640	837,560	844,771	845,334	864,150	861,408	-	-	-
82-000-41-00-4120	PERSONAL PROPERTY TAX	7,432	16,201	8,000	17,000	17,000	17,000	17,000	17,000	17,000
82-000-41-00-4160	FEDERAL GRANTS	500	7,587	-	2,456	-	-	-	-	-
82-000-41-00-4170	STATE GRANTS	21,151	24,958	21,151	31,761	30,000	30,000	30,000	30,000	30,000
82-000-43-00-4330	LIBRARY FINES	3,249	6,576	1,000	2,500	1,000	1,000	1,000	1,000	1,000
82-000-44-00-4401	LIBRARY SUBSCRIPTION CARDS	4,653	8,378	8,500	11,000	3,500	3,500	3,500	3,500	3,500
82-000-44-00-4422	COPY FEES	1,426	2,702	3,000	2,500	2,500	2,500	2,500	2,500	2,500
82-000-44-00-4439	PROGRAM FEES	2	51	-	-	-	-	-	-	-
82-000-45-00-4500	INVESTMENT EARNINGS	1,268	1,342	1,000	20,000	15,000	10,000	5,000	5,000	5,000
82-000-48-00-4820	RENTAL INCOME	-	200	500	100	250	250	250	250	250
82-000-48-00-4850	MISCELLANEOUS INCOME	1,204	2,570	2,750	61,000	3,000	3,000	3,000	3,000	3,000
	Library Fund Revenues	\$ 1,602,408	\$ 1,682,373	\$ 1,713,135	\$ 1,814,164	\$ 1,835,443	\$ 1,872,653	\$ 1,044,005	\$ 1,073,458	\$ 1,103,794
82-000-49-00-4901	TRANSFER FROM GENERAL	25,885	24,809	23,638	28,563	31,335	33,140	35,053	37,081	39,231
	Other Financing Sources	\$ 25,885	\$ 24,809	\$ 23,638	\$ 28,563	\$ 31,335	\$ 33,140	\$ 35,053	\$ 37,081	\$ 39,231
	Library Fund Revenue & Transfers	\$ 1,628,293	\$ 1,707,182	\$ 1,736,773	\$ 1,842,727	\$ 1,866,778	\$ 1,905,793	\$ 1,079,058	\$ 1,110,539	\$ 1,143,025
Library Operations Department										
82-820-50-00-5010	SALARIES & WAGES	\$ 274,146	\$ 269,386	\$ 291,111	\$ 308,000	\$ 288,307	\$ 296,956	\$ 305,865	\$ 315,041	\$ 324,492
82-820-50-00-5015	PART-TIME SALARIES	151,629	170,202	213,000	165,000	168,000	176,000	185,000	190,000	196,000
82-820-52-00-5212	RETIREMENT PLAN CONTRIBUTION	30,711	27,675	26,240	26,240	21,201	21,411	22,726	24,101	25,570
82-820-52-00-5214	FICA CONTRIBUTION	31,869	32,700	37,585	36,000	33,917	36,181	37,551	38,636	39,818
82-820-52-00-5216	GROUP HEALTH INSURANCE	73,940	79,114	102,663	102,297	89,456	96,612	104,341	112,688	121,703
82-820-52-00-5222	GROUP LIFE INSURANCE	328	532	586	583	554	554	560	566	572
82-820-52-00-5223	DENTAL INSURANCE	5,977	6,336	7,135	7,647	6,835	7,177	7,536	7,913	8,309
82-820-52-00-5224	VISION INSURANCE	999	915	1,051	1,083	940	940	968	997	1,027
82-820-52-00-5230	UNEMPLOYMENT INSURANCE	1,363	645	1,000	1,213	1,250	1,250	1,250	1,250	1,250
82-820-52-00-5231	LIABILITY INSURANCE	24,522	24,164	22,638	27,350	30,085	31,890	33,803	35,831	37,981
82-820-54-00-5401	ADMINISTRATIVE CHARGEBACK	-	-	15,000	15,000	15,000	15,000	15,000	15,000	15,000
82-820-54-00-5412	TRAINING & CONFERENCES	30	357	3,000	2,000	3,000	3,000	3,000	3,000	3,000
82-820-54-00-5415	TRAVEL & LODGING	-	310	1,500	1,000	1,500	1,500	1,500	1,500	1,500
82-820-54-00-5426	PUBLISHING & ADVERTISING	1,104	1,332	2,500	1,500	2,500	2,500	2,500	2,500	2,500
82-820-54-00-5440	TELECOMMUNICATIONS	4,814	7,199	8,000	8,000	8,000	8,000	8,000	8,000	8,000
82-820-54-00-5452	POSTAGE & SHIPPING	491	884	750	1,200	1,000	1,000	1,000	1,000	1,000
82-820-54-00-5453	BUILDING & GROUND CHARGEBACK	-	-	6,428	6,428	7,486	7,711	7,942	8,180	8,425
82-820-54-00-5460	DUES & SUBSCRIPTIONS	11,974	9,324	11,000	11,000	18,000	18,000	18,000	18,000	18,000
82-820-54-00-5462	PROFESSIONAL SERVICES	41,078	34,322	40,000	30,000	33,500	28,000	28,000	28,000	28,000

Account Number	Description	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
82-820-54-00-5466	LEGAL SERVICES	4,613	4,050	3,000	1,000	3,000	3,000	3,000	3,000	3,000
82-820-54-00-5468	AUTOMATION	16,752	17,461	21,000	18,000	25,000	25,000	25,000	25,000	25,000
82-820-54-00-5480	UTILITIES	13,213	27,568	23,320	23,320	24,719	26,202	27,774	29,440	31,206
82-820-54-00-5488	OFFICE CLEANING	-	-	-	36,040	75,000	77,250	79,568	81,955	84,414
82-820-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	31,608	22,916	50,000	130,000	131,000	86,000	80,000	80,000	80,000
82-820-54-00-5498	PAYING AGENT FEES	1,689	1,689	1,700	1,689	1,700	1,700	-	-	-
82-820-56-00-5610	OFFICE SUPPLIES	4,773	4,694	8,000	6,000	8,000	8,000	8,000	8,000	8,000
82-820-56-00-5620	LIBRARY OPERATING SUPPLIES	1,559	1,240	4,000	4,000	4,000	4,000	4,000	4,000	4,000
82-820-56-00-5621	CUSTODIAL SUPPLIES	11,132	4,030	7,000	6,000	7,000	7,000	7,000	7,000	7,000
82-820-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	348	6,916	3,000	3,480	3,000	3,000	3,000	3,000	3,000
82-820-56-00-5671	LIBRARY PROGRAMMING	679	325	2,000	1,000	2,000	2,000	2,000	2,000	2,000
82-820-56-00-5676	EMPLOYEE RECOGNITION	45	171	300	300	300	300	300	300	300
82-820-56-00-5683	AUDIO BOOKS	-	-	-	-	3,500	3,500	3,500	3,500	3,500
82-820-56-00-5684	COMPACT DISCS & OTHER MUSIC	-	-	-	-	500	500	500	500	500
82-820-56-00-5685	DVD'S	-	-	500	-	3,000	3,000	3,000	3,000	3,000
82-820-56-00-5686	BOOKS	393	1,635	1,500	1,500	20,000	30,000	40,000	50,000	50,000
Debt Service - 2006 Bond										
82-820-84-00-8000	PRINCIPAL PAYMENT	75,000	75,000	75,000	75,000	100,000	100,000	-	-	-
82-820-84-00-8050	INTEREST PAYMENT	20,238	16,675	13,113	13,113	9,550	4,800	-	-	-
Debt Service - 2013 Refunding Bond										
82-820-99-00-8000	PRINCIPAL PAYMENT	610,000	645,000	675,000	675,000	700,000	730,000	-	-	-
82-820-99-00-8050	INTEREST PAYMENT	121,850	103,550	84,200	84,200	57,200	29,200	-	-	-
Library Fund Expenditures		\$ 1,568,867	\$ 1,598,317	\$ 1,763,820	\$ 1,831,183	\$ 1,909,000	\$ 1,898,134	\$ 1,071,184	\$ 1,112,898	\$ 1,147,067
Transfers In		\$ 25,885	\$ 24,809	\$ 23,638	\$ 28,563	\$ 31,335	\$ 33,140	\$ 35,053	\$ 37,081	\$ 39,231
(Transfers Out)		-	-	-	-	-	-	-	-	-
Library Fund Net Transfers		\$ 25,885	\$ 24,809	\$ 23,638	\$ 28,563	\$ 31,335	\$ 33,140	\$ 35,053	\$ 37,081	\$ 39,231
Surplus(Deficit)		\$ 59,426	\$ 108,865	\$ (27,047)	\$ 11,544	\$ (42,222)	\$ 7,659	\$ 7,874	\$ (2,359)	\$ (4,042)
Fund Balance		\$ 638,033	\$ 746,897	\$ 663,784	\$ 758,441	\$ 716,219	\$ 723,878	\$ 731,752	\$ 729,393	\$ 725,351
		40.67%	46.73%	37.63%	41.42%	37.52%	38.14%	68.31%	65.54%	63.24%
Operational Fund Balance %		86.01%	98.52%	72.43%	77.09%	68.72%	70.00%	68.31%	65.54%	63.24%

Library Capital Fund (84)

The Library Capital Fund derives its revenue from monies collected from building permits. The revenue is used for Library building maintenance and associated capital, contractual and supply purchases.

	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Projected	FY 2024 Adopted Budget	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Revenues									
Licenses & Permits	\$ 104,600	\$ 103,850	\$ 50,000	\$ 120,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Investment Earnings	182	189	350	185	150	150	150	150	150
Miscellaneous	31	26	-	-	-	-	-	-	-
Total Revenues	\$ 104,813	\$ 104,065	\$ 50,350	\$ 120,185	\$ 50,150	\$ 50,150	\$ 50,150	\$ 50,150	\$ 50,150
Expenditures									
Contractual Services	\$ 3,347	\$ 3,000	\$ 3,500	\$ 3,000	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
Supplies	55,862	75,541	82,000	59,000	55,000	45,000	35,000	25,000	25,000
Capital Outlay	-	18,050	-	-	56,000	250,000	-	200,000	-
Total Expenditures	\$ 59,209	\$ 96,591	\$ 85,500	\$ 62,000	\$ 114,500	\$ 298,500	\$ 38,500	\$ 228,500	\$ 28,500
Surplus (Deficit)	\$ 45,604	\$ 7,474	\$ (35,150)	\$ 58,185	\$ (64,350)	\$ (248,350)	\$ 11,650	\$ (178,350)	\$ 21,650
Ending Fund Balance	\$ 169,188	\$ 176,662	\$ 145,712	\$ 234,847	\$ 170,497	\$ (77,853)	\$ (66,203)	\$ (244,553)	\$ (222,903)



Account Number	Description	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
<u>LIBRARY CAPITAL FUND - 84</u>										
84-000-42-00-4214	DEVELOPMENT FEES	\$ 104,600	\$ 103,850	\$ 50,000	\$ 120,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
84-000-45-00-4500	INVESTMENT EARNINGS	182	189	350	185	150	150	150	150	150
84-000-48-00-4850	MISCELLANEOUS INCOME	31	26	-	-	-	-	-	-	-
	Library Capital Fund Revenues	\$ 104,813	\$ 104,065	\$ 50,350	\$ 120,185	\$ 50,150	\$ 50,150	\$ 50,150	\$ 50,150	\$ 50,150
84-840-54-00-5460	E-BOOKS SUBSCRIPTION	\$ 3,347	\$ 3,000	\$ 3,500	\$ 3,000	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
84-840-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	8,387	19,965	25,000	10,000	25,000	25,000	25,000	25,000	25,000
84-840-56-00-5683	AUDIO BOOKS	2,351	3,029	3,500	3,000	-	-	-	-	-
84-840-56-00-5684	COMPACT DISCS & OTHER MUSIC	283	45	500	500	-	-	-	-	-
84-840-56-00-5685	DVD'S	2,307	2,822	3,000	3,000	-	-	-	-	-
84-840-56-00-5686	BOOKS	42,534	49,680	50,000	42,500	30,000	20,000	10,000	-	-
84-840-60-00-6020	BUILDING IMPROVEMENTS	-	18,050	-	-	56,000	250,000	-	200,000	-
	Library Capital Fund Expenditures	\$ 59,209	\$ 96,591	\$ 85,500	\$ 62,000	\$ 114,500	\$ 298,500	\$ 38,500	\$ 228,500	\$ 28,500
	Surplus(Deficit)	45,604	7,474	(35,150)	58,185	(64,350)	(248,350)	11,650	(178,350)	21,650
	Fund Balance	\$ 169,188	\$ 176,662	\$ 145,712	\$ 234,847	\$ 170,497	\$ (77,853)	\$ (66,203)	\$ (244,553)	\$ (222,903)

Yorkville Public Library - Consolidated Budget

The table and graph below present the Library's funds in aggregate, similar to that of a private business (for illustrative purposes only). All budgeted Library funds are included: Library Operations (82); and Library Capital (84).

	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Projected	FY 2024 Adopted Budget	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Revenues									
Taxes	\$ 1,561,523	\$ 1,611,808	\$ 1,667,234	\$ 1,665,847	\$ 1,763,193	\$ 1,805,403	\$ 981,755	\$ 1,011,208	\$ 1,041,544
Intergovernmental	29,083	48,746	29,151	51,217	47,000	47,000	47,000	47,000	47,000
Licenses & Permits	104,600	103,850	50,000	120,000	50,000	50,000	50,000	50,000	50,000
Fines & Forfeits	3,249	6,576	1,000	2,500	1,000	1,000	1,000	1,000	1,000
Charges for Service	6,081	11,131	11,500	13,500	6,000	6,000	6,000	6,000	6,000
Investment Earnings	1,450	1,531	1,350	20,185	15,150	10,150	5,150	5,150	5,150
Miscellaneous	1,235	2,796	3,250	61,100	3,250	3,250	3,250	3,250	3,250
Total Revenues	\$ 1,707,221	\$ 1,786,438	\$ 1,763,485	\$ 1,934,349	\$ 1,885,593	\$ 1,922,803	\$ 1,094,155	\$ 1,123,608	\$ 1,153,944
Other Financing Sources	25,885	24,809	23,638	28,563	31,335	33,140	35,053	37,081	39,231
Total Revenues & Transfers	\$ 1,733,106	\$ 1,811,247	\$ 1,787,123	\$ 1,962,912	\$ 1,916,928	\$ 1,955,943	\$ 1,129,208	\$ 1,160,689	\$ 1,193,175
Expenditures									
Salaries	\$ 425,775	\$ 439,588	\$ 504,111	\$ 473,000	\$ 456,307	\$ 472,956	\$ 490,865	\$ 505,041	\$ 520,492
Benefits	169,709	172,081	198,898	202,413	184,238	196,015	208,735	221,982	236,230
Contractual Services	130,713	130,412	190,698	289,177	353,905	307,363	303,784	308,075	312,545
Supplies	74,791	94,552	108,300	81,280	106,300	106,300	106,300	106,300	106,300
Capital Outlay	-	18,050	-	-	56,000	250,000	-	200,000	-
Debt Service	827,088	840,225	847,313	847,313	866,750	864,000	-	-	-
Total Expenditures	\$ 1,628,076	\$ 1,694,908	\$ 1,849,320	\$ 1,893,183	\$ 2,023,500	\$ 2,196,634	\$ 1,109,684	\$ 1,341,398	\$ 1,175,567
Surplus (Deficit)	\$ 105,030	\$ 116,339	\$ (62,197)	\$ 69,729	\$ (106,572)	\$ (240,691)	\$ 19,524	\$ (180,709)	\$ 17,608
Ending Fund Balance	\$ 807,221	\$ 923,559	\$ 809,496	\$ 993,288	\$ 886,716	\$ 646,025	\$ 665,549	\$ 484,840	\$ 502,448
	<i>49.58%</i>	<i>54.49%</i>	<i>43.77%</i>	<i>52.47%</i>	<i>43.82%</i>	<i>29.41%</i>	<i>59.98%</i>	<i>36.14%</i>	<i>42.74%</i>

