

evanston public library



EVANSTON PUBLIC LIBRARY BOARD OF TRUSTEES

SPECIAL BUDGET MEETING PACKET

Wednesday, September 6, 2023

6:30 pm

Main Library, Community Meeting Room and via Zoom

Remote Access Information

The Board of Trustees of the Evanston Public Library will hold its monthly meeting remotely. There are two ways to access the meeting, and it's pretty simple: on your computer or a phone.

Evanston Public Library is inviting you to a scheduled Zoom meeting.

Topic: Special Budget Meeting

Time: September 6, 2023 6:30 PM Central Time (US and Canada)

Join Zoom Meeting

<https://us06web.zoom.us/j/84231821251>

+1 312 626 6799(Chicago) is the closest number.

The full list of US numbers:

- +1 3126266799 (Chicago)
- +1 6465588656 (New York)
- +1 3017158592 (Washington D.C.)
- +1 3462487799 (Houston)
- +1 6699009128 (San Jose)
- +1 2532158782 (Tacoma)

Please sign up to provide public comment by phone or video during the meeting by completing this google form: <https://forms.gle/ENo3s6XsH1X1pRdu5>

Zoom Tips

- Proper etiquette for virtual meetings is to mute your microphone unless you are talking. This makes it much easier for everyone else to hear and eliminates background noise.
- If you are connecting with a computer, your microphone is automatically muted.
- If you are connecting with a phone, please mute your audio.
- This meeting will be recorded (video and audio) as required by law.



EVANSTON PUBLIC LIBRARY BOARD OF TRUSTEES

Wednesday, September 6, 2023

Meeting of the Board

6:30 PM

In person and remote

Members of the public are invited to provide comments in-person during the Public Comment portion of the meeting or by submitting written comments in advance via the following link: <https://forms.gle/ENo3s6XsH1X1pRdu5>
Written comments will be attached to the Board minutes and distributed to Trustees.

AGENDA

1. CALL TO ORDER / DECLARATION OF QUORUM

2. CITIZEN COMMENT

Not to exceed 45 minutes

3. NEW BUSINESS

A. 2024 Budget Discussion

4. EXECUTIVE SESSION

5. ADJOURNMENT

Next Meeting: Wednesday, September 20, 2023 at 6:30 pm: in person and remote

The City of Evanston and the Evanston Public Library are committed to ensuring accessibility for all citizens. If an accommodation is needed to participate in this meeting, please contact the Library at 847-448-8650 or TDD/TTY number 847-866-5095 at least 48 hours in advance of the meeting so that arrangements can be made for the accommodation if possible.

EVANSTON PUBLIC LIBRARY

2024 Budget Discussion



September 6, 2023

Evanston Public Library Fund Structure

Fund 185 - Library Operating Fund	
Revenue Sources	Expenses
Local Property Tax Levy - 88%	Personnel - 72%
Non-tax Revenue - 12%	Non-personnel - 28%
Donations 4.6%	Collections 14%
Grants 3.6%	Services, Materials, Equipment 10%
Transfer from Endowment 3%	Shared City Services 4%
Miscellaneous >1%	

Evanston Public Library Fund Structure

Fund 186 - Library Debt Services Fund	
Revenue Sources	Expenses
Local Property Tax Levy	Principal & Interest of bond repayments
Fund 187 - Library Capital Improvement Fund	
Revenue Sources	Expenses
Bonds (&/or Fund Balance in years when bonds are not issued)	Planned capital projects

Fund 185 - Library Operating Fund - 2023 Adopted Budget

2023 3.9% Tax Levy Increase

Tax Levy Revenue	\$7,535,472
Non Tax Revenue	\$1,042,260
TOTAL REVENUE	\$8,577,732
Operating (Personnel) Expense	\$6,067,609
Estimated Additional Personnel Costs (results of reclassifications and wage increases anticipated from scheduled class & comp study and Union negotiations)	\$508,727
Operating (Non Personnel) Expense	\$2,510,123
TOTAL EXPENSE	\$9,086,459
Surplus / (Deficit)	(\$508,727)

Fund 185 - Library Operating Fund - 2023

	2023 Adopted Budget	2023 Year End Estimate
Tax Levy Revenue	\$7,535,472	\$7,535,472
Non Tax Revenue	\$1,042,260	\$1,054,660
TOTAL REVENUE	\$8,577,732	\$8,590,132
Operating (Personnel) Expense	\$6,576,336	\$6,376,235*
Operating (Non Personnel) Expense	\$2,510,123	\$2,380,123
TOTAL EXPENSE	\$9,086,459	\$8,756,358
Surplus/(Deficit)	(\$508,727)	(\$166,226)

*While the anticipated increase due to the AFSCME contract negotiations is now higher than was expected at this time last year, the 2023 personnel expenses are projected to be below budget because of multiple vacancies.

Fund 185 - Library Operating Fund - Fund Balance

Year	Fund Balance	% of annual expenses
12/31/2021	\$3,519,617	40%
Net change in 2022	+\$490,989	
12/31/2022	\$4,010,606	45%
Anticipated Net change in 2023	(\$167,000)	
12/31/2023	\$3,843,606	41%

Fund 187 - Library Capital Improvement Fund - Fund Balance

Year	Fund Balance
12/31/2021	\$878,126
Net change in 2022	(\$173,737)*
12/31/2022	\$704,389
Anticipated Net change in 2023	(\$1,350,000)**
12/31/2023	(\$645,611)

*No bonds were issued by the City in 2022 **This assumes no bonds will be issued in 2023.

Fund 185 - Library Operating Fund - Fund Balance without CIP Bonds

Year	Fund Balance	
12/31/2021	\$3,519,617	40%
Net change in 2022	+\$490,989	
12/31/2022	\$4,010,606	45%
Anticipated Net change in 2023	(\$812,611)*	
12/31/2023	\$3,197,555	34%

*If no bonds are issued in 2023, capital costs must be paid out of Fund 185 balance.

EXPENSE FUNDS BUDGET OVERVIEW

Funds		2021	2022	2023	2024	Change over 2023
185	Operating (Personnel)	\$5,910,018	\$6,179,692	\$6,576,336	\$7,180,265*	9.1%
	Operating (Non Personnel)	\$2,421,726	\$2,477,920	\$2,510,123	\$2,528,904	0.75%
186	Debt Service	\$482,243	\$506,625	\$507,913	\$574,676	13.1%
187	Capital	\$449,000	\$680,000	\$950,000	\$550,000	-42.1%
	TOTAL	\$9,262,987	\$9,844,237	\$10,544,372	\$10,833,845	2.75%

*As of 9/1/23, actual increases from Union contract negotiations is not finalized.

PERSONNEL BUDGET OVERVIEW - 2024

Dept	Full-Time	Part-Time	Total FTE	Total Cost
ELL	5	7	8.68	\$752,478
LLL	5	8	9.09	\$847,871
ACCESS	12	16	20.13	\$1,215,910
IDL	7	7	11.38	\$802,411
ENG	8	9	13.05	\$1,015,877
MAINT	10	-	10.00	\$764,464
ADMIN	8	3	9.84	\$1,205,094
Anticipated Additional Personnel Costs (Union Negotiations)				\$576,160
TOTAL	55	50	81.2	\$7,180,265

Fund 185 - Library Operating Fund - some 2024 options illustrated

	OPTION A 2024 Flat Tax Levy	OPTION B 2024 16.14% Tax Levy Increase	OPTION C 2023 4% Tax Levy Increase
Tax Levy Revenue	\$7,535,472	\$8,752,163	\$7,836,890
Non Tax Revenue	\$957,006	\$957,006	\$957,006
TOTAL REVENUE	\$8,492,478	\$9,709,169	\$8,793,896
Operating (Personnel) Expense	\$7,180,265	\$7,180,265	\$7,180,265
Operating (Non Personnel) Expense	\$2,528,904	\$2,528,904	\$2,528,904
TOTAL EXPENSE	\$9,709,169	\$9,709,169	\$9,709,169
Surplus / (Deficit)	(\$1,216,691)	—	(\$915,273)

Fund 185: Effect on Fund Balance for 2024

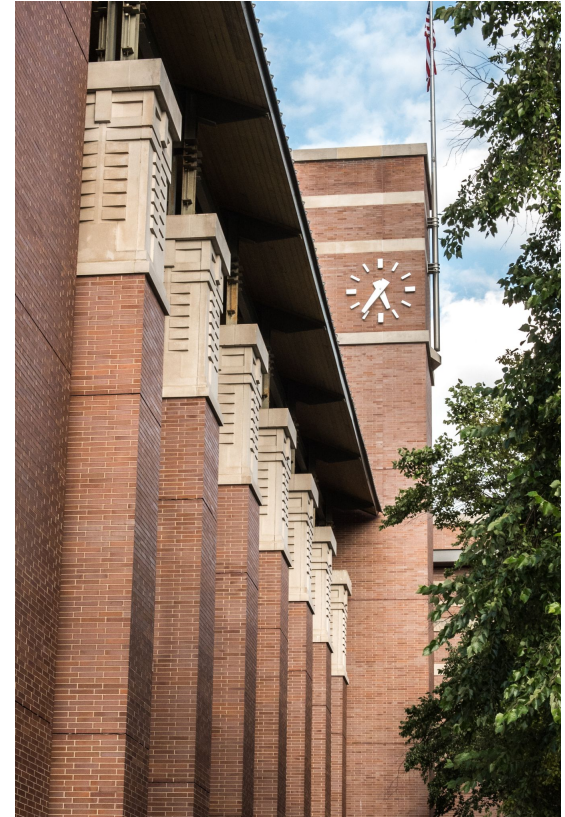
	OPTION A 2024 Flat Tax Levy	OPTION B 2024 16.14% Tax Levy Increase	OPTION C 2024 4% Tax Levy Increase
12/31/2023 Est Fund Balance	\$3,197,555	\$3,197,555	\$3,197,555
Surplus / (Deficit)	(\$1,216,691)	—	(\$915,273)
12/31/2024	\$1,980,864	\$3,197,555	\$2,282,282
% of annual expenses	20.40%	32.93%	23.51%
# of months	2.45	3.95	2.82

Fund 186 - Library Debt Service - 2024

Principal	\$353,392
Interest	\$221,284
TOTAL	\$574,676

Fund 187: Library Capital Improvement - 2023

PROJECT	COST
MAIN exterior restoration	\$100,000
MAIN fire systems upgrade	\$200,000
MAIN phase II interior painting	\$200,000
CROWN interior reorganization	\$50,000
TOTAL	\$550,000



Next Steps:

- **September 20** - Library Trustee Public Hearing on Budget
- **October 16** - COE Proposed Budget Presentation at City Council
- **October, November** - Budget Discussions at City Council, Ward Meetings, etc.
- **October 18** - Library Truth in Taxation Public Hearing
- **October 23** - COE Budget Public Hearing at City Council
- **November 6** - COE Truth in Taxation Public Hearing at City Council
- **November 15** - Library Trustee Meeting Adoption of Tax Levy
- **November 20** - Earliest possible date for City Council Adoption of budget and tax levies