

2023-2024 Working Budget

Budget Justification

This document is intended to explain budgetary changes between the previous year and the proposed budget for the coming fiscal year.

Revenue:

6901-01 Property Tax – The increase of \$55,915 is reflective of the updated property values, new builds and our increased levy.

6903-01 Fees and Fines – The budgeted \$12,000 is a conservative number based on the 2022/23 budget. Funds in this line item vary depending on usage of paid services (printing, lost materials, etc.)

6904-01 Donations – The \$35,000 budgeted is anticipated from sales of the leaves on the Mary Kadlec donor wall tree, funds from the Foundation & Friends, and other donations and is reflected in the spending line 8361-01. No change over last year.

6905-01 Grants – The \$20,000 increase is anticipated based on ongoing grant applications and is reflective in the spending line 8360-01.

6906-01 Interest – The anticipated \$200 decline in funding is based on an anticipated lowering of interest rates over the next 12 months.

6901-14 Estimated loss due to property assessment appeals – This line item anticipates rebates to residents however due to lower than anticipated rebates for several years, the line item has been decreased by \$5000.

Operating Expenses:

Salaries – You will again see each department represented below. Each proposed amount includes a cost-of-living increase (an up to 7% for all employees) and merit raises (a total of \$10,522 for all departments) described below. Standards for Illinois Public Libraries: Serving our Public 4.0 (chapter 3) expects libraries to spend between up to 60% of their overall budget on salaries for staff. Proposed salaries will account for 44.37% of NRPL's budget.

7504-01 Circulation – We have budgeted for 108 hours per week at a cost of \$85,500 for the year which includes an up to 7% cost of living increase for all positions and a \$1,625 merit raise budget to be awarded to employees at the discretion of the manager.

7505-01 Adult Services – We budgeted 93 hour per week at a cost of \$77,500 for the year which includes an up to 7% cost of living increase for all positions and a \$1,575 merit raise budget to be awarded to employees at the discretion of the manager.

7506-01 Youth Services - We budgeted 102 hours per week at a cost of \$95,000 for the year which includes an up to 7% cost of living increase for all positions and a \$1,625 merit raise budget to be awarded to employees at the discretion of the manager.

7507-01 Pages - We budgeted 15 hour per week at a cost of \$11,000 for the year which includes a minimum wage increase for the position and a \$108 merit raise budget to be awarded to employees at the discretion of the manager.

7508-01 Administration - We budgeted 200 hours per week at a cost of \$300,000 for the year which includes an up to 7% cost of living increase for all positions and a \$4,800 merit raise budget to be awarded to employees at the discretion of the director.

7509-01 Facilities – We’ve budgeted 35 hours per week at a cost of \$30,000 for the year which includes an up to 7% cost of living increase and \$789 merit raise budget to be awarded to employees at the discretion of the director.

Benefits – Minimal changes have been made to this section to reflect actual spending. This section reflects the budget for employee health insurance, our IMRF pension plans (currently 12 employees – director, 4 managers, 2 circ supervisors, 2 AS staff, 2 YS staff, 1 facilities staff- and proposed 13th position for the teen librarian), unemployment insurance and employer’s share of social security and Medicare for all employees. Standards for Illinois Public Libraries: Serving our Public 4.0 (chapter 3) expects libraries to spend between up to 70% of their overall budget on a combination of salaries, health insurance, IMRF and social security/Medicare. The proposed total compensation packages described above will account for 53.26% of NRPL’s budget.

7600-05 Health Insurance – Limricc health insurance has an estimated \$600 increase for this coming year for the library’s current plans.

7650-09 IMRF – With the changes to staffing, the one proposed additional IMRF position for the teen librarian, increases in wages but a decrease in our percentage lead to the anticipated \$1,250 increase.

7660-06 Unemployment insurance – The \$91 increase reflects anticipated increases in premiums.

7670-08 Social Security/Medicare – The \$1,345 decrease is reflective of the staff positions lost and refilled.

Training

Overall you will see a \$1,400 decrease from last year’s budget which reflects that lower number of staff attending out of state conferences.

7700-01 Educational training Trustees – Line item decreased by \$700 from last year’s amended budget to reflect anticipated spending.

7800-01 Educational training Staff - Line item decreased by \$700 from last year’s amended budget to reflect anticipated spending.

Materials

Overall, you will see a \$9,500 increase over last year's budget. Total spending for our materials budget line items is \$108,500 which is 8.00% of our total budget. Standards for Illinois Public Libraries: Serving our Public 4.0 expects libraries to spend between 8% and 12% of their overall budget on materials for patrons.

8100-01 Replacement Materials – This line item is new this year and will help to track the actual costs spent replacing lost/damaged materials that have been charged to patrons. We have budgeted \$2,000 as an estimate.

Programs

These line items reflect our NRPL budgeted spending for programming. These line items do not reflect spending on programs in these areas that are grant or donation funded.

8150-01 Children's Programs - This line increased by \$200 to reflect planned programming for FY24.

8153-01 Teen Programs - This line remained the same.

8155-01 Adult Programs - This line decreased by \$500 to reflect planned grant funding for FY24.

8156-01 Technology Programs – This line increased by \$250 to reflect planned programming for FY24.

Computers

This section reflects NRPL's spending on technology as well as our SWAN fees which primarily pay for our cataloging system.

8171-01 Technology Service – No change.

8172-01 Computer Equipment – The \$1,000 increase reflects ongoing schedule of technology replacements and upgrades.

8175-01 SWAN– This fund pays for our SWAN fees which include our cooperative library catalog. The \$1,000 increase reflects anticipated increase from SWAN.

8180-01 Software – \$750 increase reflects new subscriptions for marketing, virtual programs/meeting, and other software.

8190-01 Website – \$5,000 decrease reflects completion of new site project.

8195-01 Email – No change.

Utilities

8301-07 Internet/phone – \$1,200 decrease based on new contract which takes effect July 1, 2023.

8302-07 Electricity – The \$2,500 budgeted decrease is based on the past several bills following both our HVAC and lighting upgrade.

8303-07 Gas – The \$1,360 increase is reflective of this past year’s usage with the new HVAC system and water heater.

8304-07 Water/Garbage – Anticipated spending \$3,250 for Village provided services and an additional \$1,750 for dumpsters to complete cleaning projects.

Building Expense

The following line items reflect the maintenance and upgrades to the facility.

8306-07 Building Supplies – The budgeted \$1,000 increase from last year’s budget is reflective of planned spending.

8308-07 Service Contracts – The \$7,500 increase is reflected of increases in service contract prices.

8335-07 Building Repairs – The decrease of \$4,000 is reflective of less anticipated repairs. Overages in this line item will be moved to IL Fund for planned facility upgrades as detailed in our Capital Improvement Plan.

Other Expenses

8355-01 Memberships – The \$250 decrease reflects less staff professional memberships.

8360-01 Grants – The \$20,000 increase is directly reflective of the anticipated increase in grant applications this coming year.

8361-01 Donations – No change.

8365-01 Library Promotion – Increase of \$500 to reflect planned increased library promotion.

8370-01 Postage – Increase of \$200 to reflect increased prices.

8375-01 Advertising – No change

8385-01 Memorials and tributes – No change

8396-01 Bank charges and fees – Decrease of \$500 to reflect changed due date of credit card.

8399-01 ILL Loss/damage – No change

Outside Services

8330-01 Casual Labor – No change. This line was moved from Building Expenses.

8400-01 Accounting – No change.

8401-01 Audit – The \$700 increase is reflective of contracted costs with GW&A.

8402-01 Legal Fees – The \$1500 decrease reflects less anticipated legal questions.

8404-01 Staff recognition – No change.

8405-01 Appraisal – The \$1,155 decrease is reflective of the fact we will not need a new full appraisal done.

8408-01 Strategic Plan – No change.

8410-01 Printing – The \$1,000 increase is reflective of anticipated additional printing costs.

8430-01 Payroll Expenses – The \$1,000 decrease is reflective of anticipated spending. We will be exploring new payroll companies to compare costs.

Insurance

8460-05 Liability Insurance Package – The \$2,205 increase is reflective of anticipated costs based on discussions with our insurance providers.

Debt Services

8600-01 Bond interest – No change.

8701-02 Debt Certificate Principle – No change.