



NOTICE OF MEETING OF THE URBANA FREE LIBRARY BOARD

A meeting of the Board of Trustees of The Urbana Free Library will be held at 7:00 p.m. on January 14, 2025, in the Lewis Auditorium of The Urbana Free Library, 210 West Green Street, Urbana, IL.

AGENDA

- 1.0 Call to Order**
- 2.0 Roll Call/Attendance**
- 3.0 Additions, Corrections, Modifications of the Agenda**
- 4.0 Approve the Agenda**
- 5.0 Public Comment**
- 6.0 Presentations**
 - 6.1 Library Audit Report for FY24: Riley Martin from Lauterbach & Amen, LLP
 - 6.2 Engberg Anderson

- 7.0 Action Items (Consent Agenda)**
 - Board Meeting Minutes of December 10, 2024
 - Payroll for December 13, 2024; total \$121,801.43
 - Payroll for December 27, 2024; total \$125,414.65
 - Payroll for January 10, 2025; total \$122,173.97
 - Bills for December 13, 2024; total \$19,031.83
 - Bills for December 20, 2024; total \$16,923.10
 - Bills for January 3, 2025; total \$9,907.30
 - Bills for January 10, 2025; total \$66,892.53
 - Bills for January 10, 2025 B; total \$319.79

- 8.0 Action Items (Individual)**
 - 8.1 Accept Library Audit Report
 - 8.2 Adopt Technology Plan Jan 2025-Jan 2026
 - 8.3 Leave Policy
 - 8.4 FY25 Budget Amendment

- 9.0 Discussion Items**

- 10.0 Reports of the Liaison Officer**
 - 10.1 Friends of The Urbana Free Library
 - 10.2 The Urbana Free Library Foundation
 - 10.3 Illinois Heartland Library System

- 11.0 Administrative Report**
- 12.0 Board and Committee Reports**
- 13.0 Board President Report**
- 14.0 Unfinished Business**
- 15.0 New Business**
- 16.0 Adjournment**

The next regularly scheduled meeting of the Board of Trustees of The Urbana Free Library will be February 11, 2025, at 7:00 PM.

Persons with disabilities needing special services or accommodations for this meeting should contact the Library Administration at 217-367-4058 or administration@urbanafree.org.



Director’s Report

Date: January 9, 2025

To: The Urbana Free Library Board of Trustees

From: Rachel Fuller, Interim Director

Re: Director’s Report for Board Meeting of January 14, 2025

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Strategic Plan Progress



ENHANCE We steward our physical and financial resources to serve evolving community needs that support growth and sustainability.

- On December 3, 2024, The Urbana Free Library Foundation launched its first-ever [Double Your Impact! Gift Match Challenge](#), a partnership with the Frampton family in honor of their mother, Margaret Frampton, and her love of and many contributions to the Library. The campaign, which allowed four months to achieve a target of \$15,000, was a resounding success, with staff promoting the challenge at service points and via bookmarks in displays. The challenge goal was exceeded, with \$20,329.91 raised by January 7, 2025. The challenge has closed, and the sponsors have pledged to match \$15,000 of the funds raised.





EMBRACE

We learn about and respond to our community in order to create a welcoming environment that cultivates equity, mutual respect, and belonging.

- At the Meet a Hedgehog program, 101 children and parents enjoyed learning about hedgehogs and making a hedgehog-themed craft. Everyone's favorite part of the program was meeting the two hedgehogs, Melon and Hodgepodge. Several people thanked staff afterward, saying they enjoyed making the craft, meeting the hedgehogs, and learning new information. (Did you know hedgehogs aren't native to the US and live here only as pets? Also, keep them safe from avocados, as avocados are poisonous to hedgehogs.) Library staff even received a thank you card from a grandparent and child who were on the waiting list, and for whom Library staff were able to make extra space.



- Throughout December, the Library hosted a time travel-themed escape room inspired by the Library's 150th anniversary and funded by The Urbana Free Library Foundation. Groups of 1-4 worked together to solve puzzles and escape from the 1918 opening of the current library building back to the present. In December, 116 community members attempted the escape room. The escape room proved so popular that the Library extended the program by an extra week through January 12. The room was designed and built by students from the University of Illinois Informatics 418 class taught by CU Community Fab Lab staff.

- Multiple music events at the Library meant there was something special for everyone this month! Performer Zach Mayer shared Jewish songs, stories, and dancing for all ages. The Parkland Guitar Ensemble performed Christmas carols, punk music, and classical pieces. And, the Library hosted its annual holiday performance by Carl Johnson and the New Orleans Jazz Machine, which Bob and Bonnie Switzer generously sponsored through The Urbana Free Library Foundation. Overall, 141 community members came to Library music programs this month.





In December, The Library completed two large Collections projects. Both were designed to enhance the patron experience and promote increased circulation of materials.

- The New Browsing Area was unveiled in December after months of planning and shifting of material on the first floor. The new space, located across from the Welcome Desk, highlights the new and unique material available for circulation. As most foot traffic enters via Green Street, the New Browsing Area is situated to encourage more browsing and spontaneous discovery.



- The space is more open, welcoming, and accessible. Further, the first-floor collections have shifted to make space for the DVD collections, which moved into the stacks. Non-fiction DVDs were reunited with Fiction DVDs on the first floor, and Books on Disc moved to the second floor.
- The reclassification of the Children’s World Language Collection is now complete. Each item in the collection is organized by language and material type, making it much more browsable and accessible for non-native English speakers. Previously, the books were in the j Non-Fiction collection by call number, with languages spread apart, making browsing difficult. Since the completion of the project, children’s staff have shared that patrons are checking out more items from the collection. The conversion started in July, and a breakdown of the circulation statistics for the top three collections by size is below:

Collection	July 2024	Aug 2024	Sept 2024	Oct 2024	Nov 2024	Dec 2024
Chinese	1	24	40	44	26	57
French	N/A	N/A	4	11	21	31
Spanish	130	203	219	273	342	268

- At the Champaign Genealogical Society’s and Champaign Historical Archives’ Annual Show and Tell, 16 participants shared their family treasures and heirlooms. One notable item shared was an ancestor’s spinning wheel! Participants also shared many photos, historical documents, and stories.

- The Holiday Card-Making program was full this year, with 86 community members attending. People could create their own designs or receive inspiration from pre-made samples. The event had a congenial atmosphere, and a local women’s walking group came with their youngsters for their holiday outing. A variety of cards were created, including holiday wishes, love notes, and birthday cards.
- At the annual Noon Year's Eve program, families with young children celebrated the new year early so that little ones didn't need to stay up until midnight to join the celebration. This year's event featured a story time with books and songs, New Year's resolutions and counting, a magic wand craft, freeform movement and dancing, and a countdown to noon. In total, 57 community members participated. Many families commented that they had a lot of fun and were grateful to have an event that made it easier for their children to celebrate the holiday.



Action Item Details & Additional Information

- This month, staff present one policy for Board approval as part of our regular policy review cycle. Staff recommend approval of this policy.
- Staff request approval of the budget changes listed below to pay the second invoice from Organizational Architecture for the executive director search process:
 - \$7,000 decrease to Adv/Mkting/Public Education (80280809 52909)
 - \$7,000 increase to Recruiting Expenses (80280801 52904)

Communication

Library Newsletters

- The TUFL Times, January: <https://uflil.patronpoint.com/email/preview/150>
- The TUFL Times: Youth Edition, January: <https://uflil.patronpoint.com/email/preview/151>
- Archives Newsletter, January: <https://uflil.patronpoint.com/email/preview/152>

Library News

- December 5, 2024, *smilepolitely.com* - Weekender: December 5-8 <https://www.smilepolitely.com/culture/weekender-december-5-8/>
- December 10, 2024, *wcia.com* - Urbana Free Library has Events All Month Long <https://www.wcia.com/ciliving-tv/ciliving-stories/ciliving/urbana-free-library-has-events-all-month-long/>
- December 11, 2024, *chambanamoms.com* - Champaign-Urbana Weekend Planner – Lights So Bright <https://www.chambanamoms.com/2024/12/11/lights-so-bright-champaign-urbana/>
- December 14, 2024, *news-gazette.com* - Inside Out | The people who made 150 years possible: Nelle Carpenter https://www.news-gazette.com/news/local/history/inside-out-the-people-who-made-150-years-possible-nelle-carpenter/article_09f0e95a-b908-11ef-b88c-a3e062dbed85.html

- December 16, 2024, *chambanamoms.com* - Must-Do Things During Winter Break in Champaign-Urbana <https://www.chambanamoms.com/2024/12/16/winter-break-activities/>
- December 18, 2024, *chambanamoms.com* - Champaign-Urbana Weekend Planner – Merry, Merry <https://www.chambanamoms.com/2024/12/18/merry-merry-champaign-urbana/>
- December 20, 2024, *smilepolitely.com* - Guide to New Year’s Eve 2024-2025 <https://www.smilepolitely.com/culture/guide-to-new-years-eve-2024-2025/>
- December 22, 2024, *news-gazette.com* - Rachel Vellenga/review | Sisterly bonds tested in 'Hello Beautiful' https://www.news-gazette.com/arts-entertainment/books/rachel-vellenga-review-sisterly-bonds-tested-in-hello-beautiful/article_3616059a-bcf2-11ef-a82b-330cec40e83b.html
- December 24, 2024, *chambanamoms.com* - Have a Family-Friendly New Year’s Eve in Champaign-Urbana <https://www.chambanamoms.com/2024/12/24/new-years-eve-family-celebration/>
- December 31, 2024, *news-gazette.com* - Your Questions, Their Answers | Spotlight on: Urbana mayor, Part 5 https://www.news-gazette.com/news/your-questions-their-answers-spotlight-on-urbana-mayor-part-5/article_55ae57f8-c649-11ef-bb1a-d3e68b86c35e.html

Budget Information

- Budget and FY24 Financial Reports: <https://urbanafreelibrary.org/about-us/your-right-to-know/financial-reports>

Bank reconciliations for the last day of the month: July 2024 - June 2025						
	July	August	September	October	November	December
**Illinois Funds account	\$ 229,049.51	\$ 230,094.72	\$ 231,083.43	\$ 232,055.85	0.00	
Busey Bank Cash accounts	\$ 3,325,335.18	\$ 3,493,511.49	\$ 3,095,150.44	\$ 4,026,436.77	\$ 3,747,579.27	
Busey Bank Web account	\$ 107,613.47	\$ 111,788.42	\$ 114,332.89	\$ 117,950.09	\$ 122,400.96	
Total	\$ 3,661,998.16	\$ 3,835,394.63	\$ 3,440,566.76	\$ 4,376,442.71	\$ 3,869,980.23	\$ -
	January	February	March	April	May	June
Illinois Funds account						
Busey Bank Cash accounts						
Busey Bank Web account						
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
**Illinois Funds account has been closed. Money was moved to Busey Cash account.						

THE URBANA FREE LIBRARY, ILLINOIS

ANNUAL FINANCIAL REPORT



FOR THE FISCAL YEAR ENDED
JUNE 30, 2024

210 W. Green Street
Urbana, IL 61801
Phone: 217.367.4058
www.urbanafreelibrary.org

THE URBANA FREE LIBRARY, ILLINOIS

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FINANCIAL SECTION

This section includes:

- Independent Auditor's Report
- Management's Discussion and Analysis
- Basic Financial Statements
- Required Supplementary Information

INDEPENDENT AUDITOR'S REPORT

This section includes the opinion of the Library's independent auditing firm.



INDEPENDENT AUDITOR'S REPORT

December 19, 2024

Members of the Library Board
The Urbana Free Library
Urbana, Illinois

Opinions

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the The Urbana Free Library (the Library), Illinois, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Library's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the The Urbana Free Library, Illinois, as of June 30, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Library, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Library's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Auditor’s Responsibilities for the Audit of the Financial Statements - Continued

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Library’s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Library’s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management’s discussion and analysis, the budgetary comparison schedules, and other post-employment benefit (OPEB) schedules, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Lauterbach & Amen, LLP
LAUTERBACH & AMEN, LLP

MANAGEMENT'S DISCUSSION AND ANALYSIS

THE URBANA FREE LIBRARY, ILLINOIS

Management's Discussion and Analysis

June 30, 2024

Our discussion and analysis of the Library's financial performance provides an overview of the Library's financial activities for the fiscal year ended June 30, 2024. Please read it in conjunction with the Library's financial statements, which can be found in the basic financial statement section of this report.

FINANCIAL HIGHLIGHTS

- The Library's net position increased by \$444,869, or 3.8 percent as a result of this year's operations.
- During the year, government-wide revenues totaled \$4,777,495, while expenses totaled \$4,332,626, resulting in an increase to net position of \$444,869.
- The Library's net position totaled \$12,294,156 on June 30, 2024, which includes \$8,194,396 investment in capital assets, \$456,399 subject to external restrictions, and \$3,643,361 unrestricted net position that may be used to meet the ongoing obligations to citizens and creditors.
- The General Fund reported an increase this year of \$410,909, or 11.8 percent, resulting in ending fund balance of \$3,892,162.
- The General Fund was restated to account for additional property tax contributions due from the City of Urbana as of June 30, 2023.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of the Library as a whole and present a longer-term view of the Library's finances. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the Library's operations in more detail than the government-wide statements by providing information about the Library's most significant funds. The remaining statements provide financial information about activities for which the Library acts solely as a trustee or agent for the benefit of those outside of the government.

Government-Wide Financial Statements

The government-wide financial statements provide readers with a broad overview of the Library's finances, in a matter similar to a private-sector business.

The Statement of Net Position reports information on all of the Library's assets/deferred outflows and liabilities/deferred inflows, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Library is improving or deteriorating. Consideration of other nonfinancial factors, such as changes in the Library's property tax base and the condition of the Library's infrastructure, is needed to assess the overall health of the Library.

The Statement of Activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

THE URBANA FREE LIBRARY, ILLINOIS

Management's Discussion and Analysis

June 30, 2024

USING THIS ANNUAL REPORT - Continued

Government-Wide Financial Statements - Continued

Both of the government-wide financial statements distinguish functions of the Library that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the Library consist of culture and recreation. The Library does not have any business-type activities.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Library, like other local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Library are categorized as governmental.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the Library's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate the comparison between governmental funds and governmental activities.

The Library maintains two individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund and Trust Fund, which are considered major funds.

The Library adopts an annual appropriated budget for all of the governmental funds. A budgetary comparison schedule for these funds has been provided to demonstrate compliance with this budget.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Library's other post-employment benefit obligations and budgetary comparison schedules for the General Fund and Trust Fund.

THE URBANA FREE LIBRARY, ILLINOIS

Management's Discussion and Analysis

June 30, 2024

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position may serve over time as a useful indicator of a government's financial position. The following tables show that in the case of the Library, assets/deferred outflows exceeded liabilities/deferred inflows by \$12,294,156.

	Net Position	
	2024	2023
Current Assets	\$ 6,139,127	5,841,923
Capital Assets	8,194,396	8,177,266
Total Assets	14,333,523	14,019,189
Deferred Outflows	42,907	53,981
Total Assets and Deferred Outflows	14,376,430	14,073,170
Long-Term Debt	141,964	145,057
Other Liabilities	339,068	315,174
Total Liabilities	481,032	460,231
Deferred Inflows	1,601,242	1,784,916
Total Liabilities and Deferred Inflows	2,082,274	2,245,147
Net Position		
Investment in Capital Assets	8,194,396	8,177,266
Restricted	456,399	447,419
Unrestricted	3,643,361	3,203,338
Total Net Position	12,294,156	11,828,023

A large portion of the Library's net position, \$8,194,396 or 66.7 percent, reflects its investment in capital assets (for example, land, construction in progress, buildings and improvements, and equipment), less any related debt used to acquire those assets that is still outstanding if applicable. The Library uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Library's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion, \$456,399 or 3.7 percent, of the Library's net position represents resources that are subject to external restrictions on how they may be used. The remaining 29.6 percent, or \$3,643,361, represents unrestricted net assets and may be used to meet the government's ongoing obligations to citizens and creditors.

THE URBANA FREE LIBRARY, ILLINOIS

Management's Discussion and Analysis

June 30, 2024

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

	Changes in Net Position	
	2024	2023
Revenues		
Program Revenues		
Charges for Services	\$ 126,023	87,995
Operating Grants and Contributions	196,630	178,410
General Revenues		
Property Taxes	4,227,251	3,741,391
Replacement Taxes	183,035	303,753
Interest Income	42,328	8,592
Miscellaneous	2,228	15,414
Total Revenues	<u>4,777,495</u>	<u>4,335,555</u>
Expenses		
Culture and Recreation	<u>4,332,626</u>	<u>4,319,617</u>
Change in Net Position	<u>444,869</u>	<u>15,938</u>
Net Position - as Previously Reported	11,828,023	11,812,085
Restatement For Correction of an Error	<u>21,264</u>	<u>—</u>
Net Position - Beginning as Restated	<u>11,849,287</u>	<u>11,812,085</u>
Net Position-Ending	<u>12,294,156</u>	<u>11,828,023</u>

Net position of the Library's governmental activities increased by 3.8 percent (\$12,294,156 in 2024 compared to \$11,849,287 in 2023, as restated). Unrestricted net position, the part of net position that can be used to finance day-to-day operations without constraints, totaled \$3,643,361 at June 30, 2024.

Governmental Activities

Revenues for governmental activities totaled \$4,777,495, while the cost of all governmental functions totaled \$4,332,626, this results in an increase of \$444,869. In 2023, revenues of \$4,335,555 exceeded expenses of \$4,319,617, resulting in an increase of \$15,938. The increase in 2024 was due to projects being deferred to FY25 and FY26 and not filling as many staff hours due to open positions.

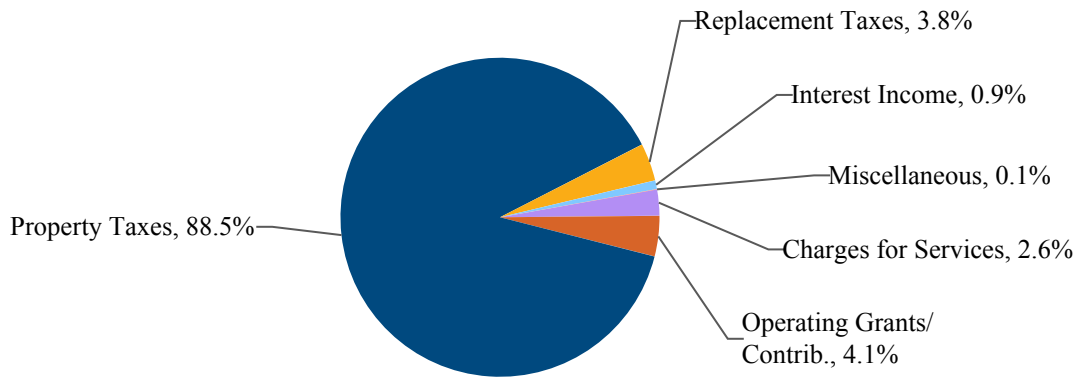
Management's Discussion and Analysis

June 30, 2024

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

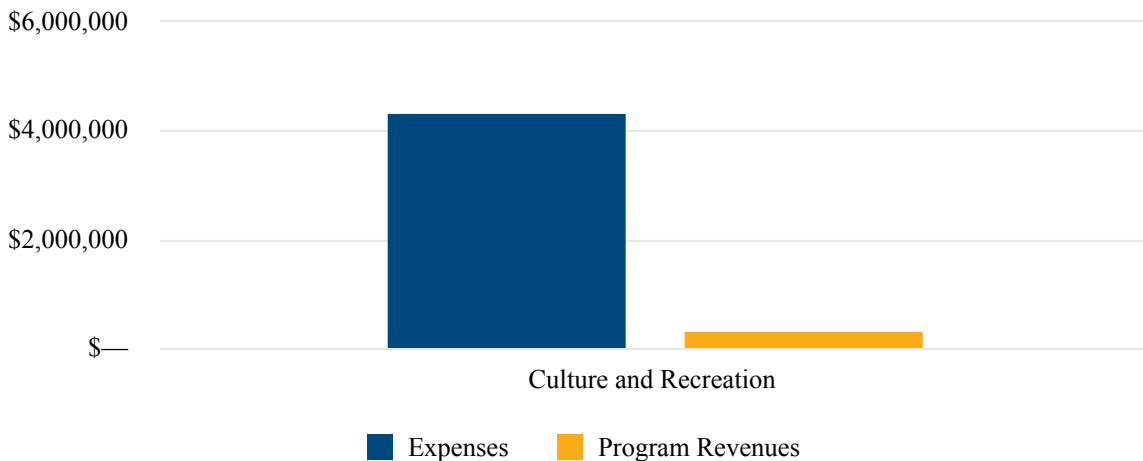
The following table graphically depicts the major revenue sources of the Library. It depicts very clearly the reliance of property taxes to fund governmental activities. It also clearly identifies the less significant percentage the Library receives from other sources.

Revenue by Source - Governmental Activities



The 'Expenses and Program Revenues' Table identifies those governmental functions where program expenses greatly exceed revenues.

Expenses and Program Revenues - Governmental Activities



THE URBANA FREE LIBRARY, ILLINOIS

Management's Discussion and Analysis

June 30, 2024

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, the Library uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the Library's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

The Library's governmental funds reported combining ending fund balances of \$4,348,561, which is \$419,889, or 10.7 percent, higher than last year's total of \$3,928,672, as restated. Of the \$4,348,561 total, \$3,892,162, or approximately 89.5 percent, of the fund balance constitutes unassigned fund balance.

The General Fund is the chief operating fund of the Library. As mentioned earlier, the General Fund reported an increase in fund balance for the year of \$410,909, or 11.8 percent, from a beginning balance of \$3,481,253, as restated. This increase was due to projects being deferred to FY25 and FY26 and not filling as many staff hours due to open positions. The General Fund will hold a higher fund balance because the Library receives around 50% of its property tax revenue in the last month or so of the fiscal year. Those funds will be mostly spent in the following fiscal year when, again, almost 50% of the property tax revenue arrives in the last month. Without the carryover balance from the prior year, the Library would not be able to fund its operations through the entire year. This was especially problematic when one considers that there have been times when the Library has not received its property taxes on time.

Unassigned fund balance in the General Fund was \$3,892,162, which represents 100.0 percent of the total fund balance of the General Fund. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to total fund expenditures. Unassigned fund balance in the General Fund represents approximately 89.7 percent of total General Fund expenditures.

The Trust Fund is a major fund of the Library. At the end of the current fiscal year, the Trust Fund reported an increase in fund balance of \$8,980, which is an increase of 2.0 percent from a beginning balance of \$447,419. This increase was due to higher donation revenues and decreased administration expenditures in the current year.

GENERAL FUND BUDGETARY HIGHLIGHTS

The Library made several budget amendments to the General Fund during the year. General Fund actual revenues for the year totaled \$4,748,460, compared to budgeted revenues of \$4,830,376. Revenues for property taxes, fines and fees, and investment income came in higher than budgeted by \$217,292, \$41,373, and \$41,628, respectively.

The General Fund actual expenditures for the year were \$2,531,131 lower than budgeted (\$4,337,551 actual compared to \$6,868,682 budgeted). All budgeted functions came in under budget, except for adult and youth services which were over budget by \$1,681.

THE URBANA FREE LIBRARY, ILLINOIS

Management's Discussion and Analysis

June 30, 2024

CAPITAL ASSETS

The Library's investment in capital assets for its governmental and business type activities as of June 30, 2024 was \$8,194,396 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, buildings and improvements, and equipment.

	Capital Assets Net of Depreciation	
	2024	2023
Land	\$ 669,054	669,054
Construction in Progress	191,002	—
Buildings and Improvements	7,310,155	7,477,629
Equipment	24,185	30,583
Totals	<u>8,194,396</u>	<u>8,177,266</u>

This year's major addition included:

Construction in Progress \$ 191,002

Additional information on the Library's capital assets can be found in Note 3 of this report.

DEBT ADMINISTRATION

At year-end, the Library had no outstanding long-term debt. Additional information on the Library's long-term debt can be found in Note 3 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The Library's appointed officials considered many factors when setting the fiscal year 2025 budget and the fees that will be charged for its governmental activities. Factors include the Library's Strategic Plan, the City of Urbana's Mayor/Council Strategic Goals, and the economy, including unemployment rates, CPI, etc. In consideration of the economy in setting rates and fees during the budget process, the Library does not feel these economic factors will have a significant bearing on Library operations in the coming year.

REQUESTS FOR INFORMATION

This financial report is designed to provide the Library's citizens, taxpayers, and creditors with a general overview of the Library's finances and to demonstrate the Library's accountability for the money it receives. If you have questions about this report, need additional financial information, or would like a copy of the financial statements for The Urbana Free Library, contact the Business Office:

Rachel Fuller
The Urbana Free Library
210 W. Green Street
Urbana, IL 61801

BASIC FINANCIAL STATEMENTS

The basic financial Statements include integrated sets of financial statements as required by the GASB. The sets of statements include:

- Government-Wide Financial Statements
- Fund Financial Statements

Governmental Funds

In addition, the notes to the financial statements are included to provide information that is essential to a user's understanding of the basic financial statements.

THE URBANA FREE LIBRARY, ILLINOIS

Statement of Net Position

June 30, 2024

See Following Page

THE URBANA FREE LIBRARY, ILLINOIS

Statement of Net Position

June 30, 2024

	<u>Primary Government Governmental Activities</u>	<u>Component Unit Library Foundation</u>
ASSETS		
Current Assets		
Cash and Investments	\$ 3,998,797	838,480
Receivables - Net of Allowances	2,140,330	—
Total Current Assets	<u>6,139,127</u>	<u>838,480</u>
Noncurrent Assets		
Capital Assets		
Nondepreciable Capital Assets	860,056	—
Depreciable Capital Assets	11,525,442	—
Accumulated Depreciation	<u>(4,191,102)</u>	—
Total Noncurrent Assets	<u>8,194,396</u>	—
Total Assets	<u>14,333,523</u>	<u>838,480</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Items - RBP	42,907	—
Total Assets and Deferred Outflows of Resources	<u>14,376,430</u>	<u>838,480</u>

The notes to the financial statements are an integral part of this statement.

	Primary Government Governmental Activities	Component Unit Library Foundation
LIABILITIES		
Current Liabilities		
Accounts Payable	\$ 129,945	—
Accrued Payroll	73,515	—
Other Payables	19,100	—
Compensated Absences Payable	116,508	—
Total Current Liabilities	<u>339,068</u>	<u>—</u>
Noncurrent Liabilities		
Total OPEB Liability - RBP	141,964	—
Total Liabilities	<u>481,032</u>	<u>—</u>
DEFERRED INFLOWS OF RESOURCES		
Property Taxes	1,568,006	—
Deferred Items - RBP	33,236	—
Total Deferred Inflows of Resources	<u>1,601,242</u>	<u>—</u>
Total Liabilities and Deferred Inflows of Resources	<u>2,082,274</u>	<u>—</u>
NET POSITION		
Investment in Capital Assets	8,194,396	—
Restricted		
Trust	456,399	—
Unrestricted	3,643,361	838,480
Total Net Position	<u>12,294,156</u>	<u>838,480</u>

The notes to the financial statements are an integral part of this statement.

THE URBANA FREE LIBRARY, ILLINOIS

Statement of Activities

For the Fiscal Year Ended June 30, 2024

	Program Revenues			Net (Expenses)/Revenues	
	Charges for Services	Operating Grants/ Contributions	Capital Grants/ Contributions	Primary Governmental Activities	Component Unit Library Foundation
Governmental Activities					
Culture and Recreation	\$ 4,332,626	126,023	196,630	(4,009,973)	—
Component Unit					
Library Foundation	89,966	—	118,766	—	28,800
	General Revenues				
	Taxes				
	Property Tax			4,227,251	—
	Intergovernmental - Unrestricted				
	Replacement Tax			183,035	—
	Investment Income			42,328	32,209
	Miscellaneous			2,228	—
				4,454,842	32,209
	Change in Net Position			444,869	61,009
	Net Position - Beginning As Previously Reported			11,828,023	777,471
	Restatement for Correction of an Error			21,264	—
	Net Position - Beginning As Restated			11,849,287	777,471
	Net Position - Ending			12,294,156	838,480

The notes to the financial statements are an integral part of this statement.

THE URBANA FREE LIBRARY, ILLINOIS

Balance Sheet - Governmental Funds

June 30, 2024

	General	Special Revenue Trust	Totals
ASSETS			
Cash and Investments	\$ 3,542,341	456,456	3,998,797
Receivables - Net of Allowances			
Property Taxes	2,075,980	—	2,075,980
Other Taxes	31,000	—	31,000
Accounts	33,350	—	33,350
 Total Assets	 5,682,671	 456,456	 6,139,127
LIABILITIES			
Accounts Payable	129,888	57	129,945
Accrued Payroll	73,515	—	73,515
Other Payables	19,100	—	19,100
Total Liabilities	222,503	57	222,560
DEFERRED INFLOWS OF RESOURCES			
Property Taxes	1,568,006	—	1,568,006
Total Liabilities and Deferred Inflows of Resources	1,790,509	57	1,790,566
FUND BALANCES			
Restricted	—	456,399	456,399
Unassigned	3,892,162	—	3,892,162
Total Fund Balances	3,892,162	456,399	4,348,561
 Total Liabilities, Deferred Inflows of Resources and Fund Balances	 5,682,671	 456,456	 6,139,127

The notes to the financial statements are an integral part of this statement.

THE URBANA FREE LIBRARY, ILLINOIS

Reconciliation of the Total Governmental Fund Balance to the Statement of Net Position - Governmental Activities

June 30, 2024

Total Governmental Fund Balances	\$ 4,348,561
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in Governmental Activities are not financial resources and therefore, are not reported in the funds.	8,194,396
Deferred outflows (inflows) of resources related to the pensions not reported in the funds. Deferred Items - RBP	9,671
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. Compensated Absences Payable	(116,508)
Total OPEB Liability - RBP	<u>(141,964)</u>
Net Position of Governmental Activities	<u><u>12,294,156</u></u>

The notes to the financial statements are an integral part of this statement.

THE URBANA FREE LIBRARY, ILLINOIS

**Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
For the Fiscal Year Ended June 30, 2024**

	General	Special Revenue Trust	Totals
Revenues			
Taxes	\$ 4,227,251	—	4,227,251
Intergovernmental	350,630	29,035	379,665
Fines and Fees	126,023	—	126,023
Investment Income	42,328	—	42,328
Miscellaneous	2,228	—	2,228
Total Revenues	4,748,460	29,035	4,777,495
Expenditures			
Culture and Recreation	4,337,551	20,055	4,357,606
Net Change in Fund Balances	410,909	8,980	419,889
Fund Balance - Beginning as Previously Reported	3,459,989	447,419	3,907,408
Restatement For Correction of an Error	21,264	—	21,264
Fund Balances - Beginning as Restated	3,481,253	447,419	3,928,672
Fund Balances - Ending	3,892,162	456,399	4,348,561

The notes to the financial statements are an integral part of the statement.

THE URBANA FREE LIBRARY, ILLINOIS

**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of the Governmental Funds to the Statement of Activities - Governmental Activities
For the Fiscal Year Ended June 30, 2024**

Net Change in Fund Balances - Total Governmental Funds	\$ 419,889
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures. however, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Capital Outlay	191,002
Depreciation Expense	(173,872)
The net effect of deferred outflows (inflows) of resources related to the pensions not reported in the funds.	
Change in Deferred Items - RBP	(3,844)
The issuance of long-term debt provides current financial resources to governmental funds, While the repayment of the principal on long-term debt consumes the current financial resources of the governmental funds.	
Change in Compensated Absences Payable	8,601
Change in Total OPEB Liability - RBP	<u>3,093</u>
Changes in Net Position of Governmental Activities	<u><u>444,869</u></u>

THE URBANA FREE LIBRARY, ILLINOIS

Notes to the Financial Statements

June 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Urbana Free Library (the Library), Illinois was founded in 1874 and provides a broad range of library services, including adult and children's departments and The Champaign County Historical Archives. The Board of Trustees of The Urbana Free Library is responsible for the overall operations and service of the Library, including budget, policy, and planning. Trustees are appointed by the Mayor and are confirmed by the City Council. All Trustees serve 3-year alternating terms. The City Council of the City of Urbana is the authority for levying the annual property tax.

The financial statements of the The Urbana Free Library, Illinois (the Library) have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to government units (hereinafter referred to as generally accepted accounting principles (GAAP)). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The Library's significant accounting policies are described below.

REPORTING ENTITY

The accompanying financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Blended component units are, in substance, part of the primary government's operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the primary government. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is both legally and substantively separate from the government. Management has determined that there are no fiduciary component units that are required to be included in the financial statements of the Library as pension trust funds and there is one discretely component unit to include in the reporting entity.

Discretely Presented Component Unit

Discretely presented component units are separate legal entities that meet the component unit criteria described in GASB Statement No. 61 and GASB Statement No. 84 but do not meet the criteria for blending.

The Urbana Free Library Foundation

The Urbana Free Library Foundation (the Foundation) is an Illinois not-for-profit corporation, established to create a secure future for the Library and to promote community enrichment education by encouraging private support to the Library. The Foundation is a discretely presented component unit because the resources received and held by the Foundation are entirely for the direct benefit of the Library, the Library has the ability to access those resources, and those resources are significant to the Library. The assets, liabilities, net position, revenues, and expenditures of the Foundation are included in the basic financial statements of the Library. The Foundation does not issue separate financial statements.

THE URBANA FREE LIBRARY, ILLINOIS

Notes to the Financial Statements

June 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION

Government-Wide Statements

The Library's basic financial statements include both government-wide (reporting the Library as a whole) and fund financial statements (reporting the Library's governmental funds). The Library's culture and recreation services are classified as governmental activities.

In the government-wide Statement of Net Position, the governmental activities column is: (a) presented on a consolidated basis and is reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Library's net position is reported in three parts: net investment in capital assets; restricted; and unrestricted. The Library first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports both the gross and net cost of the Library's functions. The functions are supported by general government revenues (property taxes, certain intergovernmental revenues, fines and fees, investment income, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the culture and recreation function. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

The net costs (by function or business-type activity) are normally covered by general revenue (property tax, intergovernmental revenues, investment income, etc).

This government-wide focus is more on the sustainability of the Library as an entity and the change in the Library's net position resulting from the current year's activities.

Fund Financial Statements

The financial transactions of the Library are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets/deferred outflows, liabilities/deferred inflows, fund equity, revenues and expenditures/expenses. The Library's funds are reported in the governmental category. The emphasis in fund financial statements is on the major funds.

GASB Statement No. 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures/expenses) for the determination of major funds.

A fund is considered major if it is the primary operating fund of the Library or total assets, liabilities, revenues, or expenditures/expenses of the individual governmental fund are at least 10 percent of the corresponding total for all governmental funds combined.

THE URBANA FREE LIBRARY, ILLINOIS

Notes to the Financial Statements

June 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION - Continued

Fund Financial Statements - Continued

The various funds are reported by generic classification within the financial statements. The following fund type is used by the Library:

Governmental Funds

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the Library:

General Fund is the general operating fund of the Library. It is used to account for all financial resources, except for those required to be accounted for in another fund.

Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The Library maintains one major special revenue fund. The Trust Fund is used to account for and report grants and local revenues legally restricted or committed for specific purposes in support of the Library.

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

Measurement Focus

On the government-wide Statement of Net Position and the Statement of Activities, governmental activities are presented using the economic resources measurement focus as defined below.

In the fund financial statements, the "current financial resources" measurement focus or the "economic resources" measurement focus is used as appropriate.

All governmental funds utilize a "current financial resources" measurement focus. Only current financial assets/deferred outflows and liabilities/deferred inflows are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

The accounting objectives of the "economic resources" measurement focus is the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets/deferred outflows, liabilities/deferred inflows (whether current or noncurrent) associated with their activities are reported.

THE URBANA FREE LIBRARY, ILLINOIS

Notes to the Financial Statements

June 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING - Continued

Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities, the governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability/deferred inflow is incurred or economic asset used. Revenues, expenses, gains, losses, assets/deferred outflows, and liabilities/deferred inflows resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when “measurable and available.” Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or within sixty days after year-end. The Library recognizes property taxes when they become both measurable and available in accordance with GASB Codification Section P70. A sixty-day availability period is used for revenue recognition for all other governmental fund revenues. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are recognized when due, if applicable.

In applying the susceptible to accrual concept under the modified accrual basis, those revenues susceptible to accrual are property taxes, interest revenue, and charges for services. All other revenues are not susceptible to accrual because generally they are not measurable until received in cash.

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY

Cash and Investments

For the purpose of the Statement of Net Position, the Library’s cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of purchase.

Investments are generally reported at fair value. Short-term investments are reported at cost, which approximates fair value. For investments, the Library categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. All of the Library’s investments are in 2a7-like investment pools that are measured at the net asset value per share determined by the pool.

Receivables

In the government-wide financial statements, receivables consist of all revenues earned at year-end and not yet received. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable. Major receivables balances include property taxes.

THE URBANA FREE LIBRARY, ILLINOIS

Notes to the Financial Statements

June 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY - Continued

Capital Assets

Capital assets purchased or acquired with an original cost of \$5,000, or more depending on asset class, are reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. General capital assets are long-lived assets of the Library as a whole. When purchased, such assets are recorded as expenditures in the governmental fund and capitalized. The valuation basis for general capital assets are historical cost, or where historical cost is not available, estimated historical cost based on replacement costs.

Depreciation on all assets is computed and recorded using the straight-line method of depreciation over the following estimated useful lives:

Buildings and Improvement	75 Years
Equipment	5 - 7 Years

Deferred Outflows/Inflows of Resources

Deferred outflow/inflow of resources represents a consumption/acquisition of net assets that applies to a future period and therefore will not be recognized as an outflow of resources (expense)/inflow of resources (revenue) until that future time.

Compensated Absences

The Library accrues accumulated unpaid vacation and associated employee-related costs when earned (or estimated to be earned) by the employee. In accordance with GASB Statement No. 16, no liability is recorded for nonvesting accumulation rights to receive sick pay benefits. However, a liability is recognized for that portion of accumulated sick leave that is estimated to be taken as “terminal leave” prior to retirement.

All vacation pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

THE URBANA FREE LIBRARY, ILLINOIS

Notes to the Financial Statements

June 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY - Continued

Net Position

In the government-wide financial statements, equity is classified as net position and displayed in three components:

Investment in Capital Assets - Consists of capital assets, including restricted capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted - Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

Unrestricted - All other net position balances that do not meet the definition of “restricted” or “net investment in capital assets.”

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

BUDGETARY INFORMATION

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. The budget is as amended by the Board of Trustees. General Fund annual appropriations lapse at fiscal year end.

Prior to June 30, the Library Executive Director submits to the Library Board a proposed operating budget for the fiscal year commencing July 1. The operating budget includes proposed expenditures and the means of financing them. Public hearings are conducted to obtain taxpayer comments. Prior to September 30, the budget is legally enacted through passage of an ordinance at the City level.

The Library is authorized to change budgeted amounts within any fund; however, revision must be approved by two-thirds of the members of the Library Board. No revisions can be made increasing the budget unless funding is available for the purpose of the revision. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the fund level. The appropriated budget is prepared by fund, function, and department. The Library is authorized to transfer budget amounts between departments within any fund; however, the Library Board must approve revisions that alter the total expenditures of any fund.

THE URBANA FREE LIBRARY, ILLINOIS

Notes to the Financial Statements

June 30, 2024

NOTE 3 - DETAIL NOTES ON ALL FUNDS

DEPOSITS AND INVESTMENTS

The Library maintains a cash and investment pool that is available for use by all funds. Each fund's portion of this pool is displayed on the financial statements as "cash and investments."

Permitted Deposits and Investments - Statutes authorize the Library to make deposits/invest in commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. Agencies, obligations of States and their political subdivisions, credit union shares, repurchase agreements, commercial paper rated within the three highest classifications by at least two standard rating services, and Illinois Funds.

Illinois Funds is an investment pool managed by the Illinois Public Treasurer's Office which allows governments within the State to pool their funds for investment purposes. The Illinois Funds is not registered with the SEC as an investment company. Investments in Illinois Funds are in 2a7-like investment pools that are measured at the net asset value per share determined by the pool.

Deposits. At year-end, the carrying amount of the Library's deposits totaled \$3,770,790 and the bank balances totaled \$3,817,864. In addition, the Library has \$228,007 invested in the Illinois Funds, which has an average maturity of less than one year and is measured at net asset value per share as determined by the pool.

Interest Rate Risk. Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The Library's investment policy does not specifically address interest rate risk.

Credit Risk. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The Library's investment policy authorizes investments in any type of security allowed for in Illinois statutes regarding the investment of public funds. At year end, the Library's investments in the Illinois Funds are rated AAmmf by Fitch.

Concentration of Credit Risk. This is the risk of loss attributed to the magnitude of the Library's investment in a single issuer. The Library's investment policy does not specifically address concentration credit risk. At year-end, the Library does not have any investments over 5 percent of the total cash and investment portfolio (other than investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments).

Custodial Credit Risk. In the case of deposits, this is the risk that in the event of a bank failure, the Library's deposits may not be returned to it. The Library's investment policy requires pledging of collateral for all bank balances in excess of federal depository insurance, at an amount not less than 110% of the fair market value of the fund secured, with the collateral held by an independent third party custodian, in the name of the Library. At year-end, the entire amount of the bank balance of deposits was covered by federal depository or equivalent insurance.

For an investment, this is the risk that in the event of the failure of the counterparty, the Library will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Library's investment policy requires all securities to be held by a third party custodian designated by the Library Director and evidenced by safekeeping receipts and a written custodial agreement. The Library's investment are not subject to custodial credit risk.

THE URBANA FREE LIBRARY, ILLINOIS

Notes to the Financial Statements

June 30, 2024

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

PROPERTY TAXES

Property taxes for 2023 attach as an enforceable lien on January 1, on property values assessed as of the same date. Taxes are levied by December of the subsequent fiscal year (by passage of a Tax Levy Ordinance). Tax bills are prepared by the County and are payable in two installments, on or about June 1 and September 1. The County collects such taxes and remits them in two fairly equal payments with a third lesser payment of any disputed taxes.

CAPITAL ASSETS

Governmental capital asset activity for the year was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Nondepreciable Capital Assets				
Land	\$ 669,054	—	—	669,054
Construction in Progress	—	191,002	—	191,002
	<u>669,054</u>	<u>191,002</u>	<u>—</u>	<u>860,056</u>
Depreciable Capital Assets				
Buildings and Improvements	10,856,256	—	—	10,856,256
Equipment	669,186	—	—	669,186
	<u>11,525,442</u>	<u>—</u>	<u>—</u>	<u>11,525,442</u>
Less Accumulated Depreciation				
Buildings and Improvements	3,378,627	167,474	—	3,546,101
Equipment	638,603	6,398	—	645,001
	<u>4,017,230</u>	<u>173,872</u>	<u>—</u>	<u>4,191,102</u>
Total Net Depreciable Capital Assets	<u>7,508,212</u>	<u>(173,872)</u>	<u>—</u>	<u>7,334,340</u>
Total Net Capital Assets	<u>8,177,266</u>	<u>17,130</u>	<u>—</u>	<u>8,194,396</u>

Depreciation expense of \$173,872 was charged to culture and recreation function.

THE URBANA FREE LIBRARY, ILLINOIS

Notes to the Financial Statements

June 30, 2024

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM LIABILITY ACTIVITY

Changes in long-term liabilities during the fiscal year were as follows:

Type of Debt	Beginning Balances	Additions	Deductions	Ending Balances	Amounts Due within One Year
Compensated Absences	\$ 125,109	8,601	17,202	116,508	116,508
Total OPEB Liability - RBP	145,057	—	3,093	141,964	—
	<u>270,166</u>	<u>8,601</u>	<u>20,295</u>	<u>258,472</u>	<u>116,508</u>

The General Fund makes payments on the compensated absences and the total OPEB liability.

FUND BALANCE CLASSIFICATIONS

The following is a schedule of fund balance classifications for the governmental funds as of the date of this report:

	General	Special Revenue Trust	Totals
Fund Balances			
Restricted			
Trust	\$ —	456,399	456,399
Unassigned	<u>3,892,162</u>	—	<u>3,892,162</u>
Total Fund Balances	<u>3,892,162</u>	<u>456,399</u>	<u>4,348,561</u>

In the governmental funds financial statements, the Library considers restricted amounts to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. The Library first utilizes committed, then assigned and then unassigned fund balance when an expenditure is incurred for purposes for which all three unrestricted fund balances are available.

Nonspendable Fund Balance. Consists of resources that cannot be spent because they are either: a) not in a spendable form; or b) legally or contractually required to be maintained intact.

Restricted Fund Balance. Consists of resources that are restricted to specific purposes, that is, when constraints placed on the use of resources are either: a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b) imposed by law through constitutional provisions or enabling legislation.

THE URBANA FREE LIBRARY, ILLINOIS

Notes to the Financial Statements

June 30, 2024

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

FUND BALANCE CLASSIFICATIONS - Continued

Committed Fund Balance. Consists of resources constrained (issuance of an ordinance) to specific purposes by the government itself, using its highest level of decision-making authority, the Board of Trustees; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint.

Assigned Fund Balance. Consists of amounts that are constrained by the Board of Trustees' intent to be used for specific purposes but are neither restricted nor committed. Intent is expressed by a) the Board of Trustees itself or b) a body or official to which the Board of Trustees has delegated the authority to assign amounts to be used for specific purposes. The Library's highest level of decision-making authority is the Board of Trustees, who is authorized to assign amounts to a specific purpose.

Unassigned Fund Balance. Consists of residual net resources of a fund that has not been restricted, committed, or assigned within the General Fund and deficit fund balances of other governmental funds.

NET POSITION RESTATEMENT

Error Correction. Beginning net position was restated to account for additional property tax contributions due from the City of Urbana to the Library as of June 30, 2023. The following is a summary of the net position as originally reported and as restated:

	Beginning Balance	Error Correction	Restated Balance
Net Position: Government-Wide Statements			
Governmental Activities	\$ 11,828,023	21,264	11,849,287
Fund Balances: Governmental Funds			
Major Fund			
General	3,459,989	21,264	3,481,253

NET POSITION CLASSIFICATIONS

Investment in capital assets was comprised of the following as of June 30, 2024:

Governmental Activities	
Capital Assets - Net of Accumulated Depreciation	\$ 8,194,396
Less Capital Related Debt:	
None	—
Net Investment in Capital Assets	<u>8,194,396</u>

NOTE 4 - OTHER INFORMATION

THE URBANA FREE LIBRARY, ILLINOIS

Notes to the Financial Statements

June 30, 2024

CONTINGENT LIABILITIES

Litigation

The Library is not a defendant in any lawsuits.

Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the Library expects such amounts, if any, to be immaterial.

RISK MANAGEMENT

The Library is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; natural disasters; and injuries to the Library's employees. The Library has purchased insurance from private insurance companies. Risks covered included certain types of liabilities and bonds. Premiums have been displayed as expenditures/expenses in appropriate funds. There were no significant changes in insurance coverages from the prior year and settlements did not exceed insurance coverage in any of the past three fiscal years.

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN

Illinois Municipal Retirement Fund (IMRF)

The Library participates in the Illinois Municipal Retirement Fund (IMRF), a defined benefit agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for local governments and school districts in Illinois. IMRF issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole, but not by individual employer. That report may be obtained online at www.imrf.org. The benefits, benefit levels, employee contributions, and employer contributions are governed by Illinois Compiled Statutes (ILCS) and can only be amended by the Illinois General Assembly.

Plan Administration. All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. The plan is accounted for on the economic resources measurement focus and the accrual basis of accounting. Employer and employee contributions are recognized when earned in the year that the contributions are required, benefits and refunds are recognized as an expense and liability when due and payable.

THE URBANA FREE LIBRARY, ILLINOIS

Notes to the Financial Statements

June 30, 2024

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Benefits Provided. IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

All three IMRF benefit plans have two tiers. Employees hired *before* January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired *on or after* January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the *lesser* of:

- 3% of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

Contributions. As set by statute, the Library's Regular Plan Members are required to contribute 4.50% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. For the year-ended June 30, 2024, the Library's contribution was 7.12% of covered payroll. The Library's contributions were paid by the City on behalf of the Library.

The employees of the Library are pooled with the employees of the City of Urbana for purposes of the actuarial valuation. Therefore, the amount of accumulated retirement liability and normal costs related specifically to Library personnel is not available. As the City of Urbana pays the employer contribution for eligible Library employees, the net pension liability resides with the City. As such, a net pension liability is not recorded by the Library.

THE URBANA FREE LIBRARY, ILLINOIS

Notes to the Financial Statements

June 30, 2024

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS

General Information about the OPEB Plan

Plan Description. The Library's defined benefit OPEB plan, Retiree Benefit Plan (RBP), provides OPEB for all permanent full-time general employees of the Library. RBP is a single-employer defined benefit OPEB plan administered by the Library. Article 11 of the State Compiled Statutes grants the authority to establish and amend the benefit terms and financing requirements to the Library Board. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75. The plan does not issue a separate report.

Benefits Provided. The Library provides continued health insurance coverage at the active employee rate to all eligible employees in accordance with ILCS, which creates an OPEB for retirees, commonly referred to as an implicit rate subsidy. To be eligible for benefits, an employee must qualify for retirement under the City and Library's retirement plans. For Library employees, upon a retiree reaching 65 years of age, Medicare becomes the primary insurer and the retiree is no longer eligible to participate in the plan. Retired employees are required to pay 100% of the premiums for such coverage.

Plan Membership. As of June 30, 2024, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	—
Inactive Plan Members Entitled to but not yet Receiving Benefits	—
Active Plan Members	<u>33</u>
Total	<u><u>33</u></u>

Total OPEB Liability

The Library's total OPEB liability was measured as of June 30, 2024, and was determined by an actuarial valuation as of June 30, 2023.

Actuarial Assumptions and Other Inputs. The total OPEB liability in the June 30, 2023 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary Increases	Varies by Service
Discount Rate	4.21%
Healthcare Cost Trend Rates	Initial rate of 7.25%, grading down to the ultimate trend rate of 4.00% in 2075.
Retirees' Share of Benefit-Related Costs	100% of projected health insurance premiums for retirees

THE URBANA FREE LIBRARY, ILLINOIS

Notes to the Financial Statements

June 30, 2024

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Total OPEB Liability - Continued

The discount rate was based on S&P Municipal Bond 20 Year High Grade Rate Index as published by S&P Dow Jones Indices.

Mortality rates were based on PubG-2010 amount-weighted, below-median income, General Employee, Male and Female tables, with future mortality improvements projected using scale MP-2020.

Change in the Total OPEB Liability

	Total OPEB Liability
Balance at June 30, 2023	\$ 145,057
Changes for the Year:	
Service Cost	401
Interest on the Total OPEB Liability	5,835
Changes of Benefit Terms	—
Difference Between Expected and Actual Experience	—
Changes of Assumptions or Other Inputs	(877)
Benefit Payments	(8,452)
Other Changes	—
Net Changes	<u>(3,093)</u>
Balance at June 30, 2024	<u>141,964</u>

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The discount rate used to measure the total pension liability was 4.21%, while the prior valuation used 4.13%. The following presents the total OPEB liability, calculated using the discount rate, as well as what the total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher:

	1% Decrease (3.21%)	Current Discount Rate (4.21%)	1% Increase (5.21%)
Total OPEB Liability	\$ 153,380	141,964	131,514

THE URBANA FREE LIBRARY, ILLINOIS

Notes to the Financial Statements

June 30, 2024

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability, calculated using the Healthcare Trend Rates, as well as what the total OPEB liability would be if it were calculated using a Healthcare Trend Rate that is one percentage point lower or one percentage point higher:

		1% Decrease (Varies)	Healthcare Cost Trend Rates (Varies)	1% Increase (Varies)
Total OPEB Liability	\$	125,251	141,964	161,673

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2024, the Library recognized OPEB expense of \$9,203. At June 30, 2024, the Library reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

		Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	\$	5,426	(17,896)	(12,470)
Change in Assumptions		37,481	(15,340)	22,141
Net Difference Between Projected and Actual Earnings on Pension Plan Investments		—	—	—
Total Deferred Amounts Related to OPEB		42,907	(33,236)	9,671

THE URBANA FREE LIBRARY, ILLINOIS

Notes to the Financial Statements

June 30, 2024

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB - Continued

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year	Net Deferred Outflows/ (Inflows) of Resources
2025	\$ 2,298
2026	2,298
2027	2,298
2028	1,518
2029	1,329
Thereafter	<u>(70)</u>
Total	<u><u>9,671</u></u>

NOTE 5 - DISCRETELY PRESENTED COMPONENT UNIT

NATURE OF ORGANIZATION

The Urbana Free Library Foundation (the Foundation) is a not-for-profit organization organized under the laws of the State of Illinois to develop philanthropic support for The Urbana Free Library (the Library). The Foundation is considered a component unit of the Library under the accounting standards followed by the Library; however, the Foundation is a separate legal entity. The Foundation's only program relates to the support of the operational and capital needs of the Library that lack adequate funding through the Library's available resources. The Foundation's major sources of revenue and support are contributions from donors and investment income.

Basis of Accounting

The basic financial statements of the Foundation have been presented on a modified cash basis of accounting. The modified cash basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP). Generally accepted accounting principles include all relevant Financial Accounting Standards Board (FASB) pronouncements. The more significant of the Foundation accounting policies are described below.

THE URBANA FREE LIBRARY, ILLINOIS

Notes to the Financial Statements

June 30, 2024

NOTE 5 - DISCRETELY PRESENTED COMPONENT UNIT - Continued

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Net Assets

The Foundation's financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America. Net assets of Foundation and changes therein are classified and reported as follows:

Net Assets without Donor Restrictions - Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the organization. These net assets may be used at the discretion of the Foundation's management and the board of directors.

Net Assets with Donor Restrictions - Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Foundation or by the passage of time. Other donor restrictions are perpetual in nature, where by the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the Statement of Activities.

Cash and Investments

For the purpose of the Statement of Financial Position and Statement of Cash Flows, the Foundation's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of purchase.

Investments are generally reported at fair value. Short-term investments are reported at cost, which approximates fair value. For investments, the Foundation categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The Foundation has no investments at year-end.

Investment Income

The Foundation records investment income earned on net assets with donor restrictions and without donor restrictions as without donor restrictions revenue.

Income Taxes

The Foundation is exempt from income tax under IRC section 501(c)(3), and similarly, is exempt from State of Illinois taxes under the Illinois Tax Act Section 205(a), though it is subject to tax on income unrelated to its exempt purpose, unless that income is otherwise excluded by the Code. The Foundation has processes presently in place to ensure the maintenance of its tax-exempt status; to identify and report unrelated income; to determine its filing and tax obligations in jurisdictions for which it has nexus; and to identify and evaluate other matters that may be considered tax positions. The Foundation has determined that there are no material uncertain tax positions that require recognition or disclosure in the financial statements. There was no unrelated business income for the year ended June 30, 2024.

THE URBANA FREE LIBRARY, ILLINOIS

Notes to the Financial Statements

June 30, 2024

NOTE 5 - DISCRETELY PRESENTED COMPONENT UNIT - Continued

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reported period. Actual results could differ from those estimates.

Functional Allocation of Expenses

The costs of providing the various programs and supporting services have been summarized on a functional basis in the statement of activities. Functional expenses which are not directly attributable to one function are allocated between program, management and general, and fundraising services based on the number of employees involved, the amount of time spent, the percentage of their salary associated with the time and on estimated made by the Foundation's management.

CASH AND INVESTMENTS

For purposes of reporting cash flows, cash is defined as cash on hand, demand deposits and all highly liquid investments with an original maturity of three months or less.

At year-end the carrying amount of the Foundation's cash deposits totaled \$838,480 and the bank balances totaled \$893,578. The entire balance of deposits was fully insured by federal deposit insurance.

AVAILABILITY AND LIQUIDITY

The following represents Foundation's financial assets at June 30, 2024:

Financial Assets at Year End:	
Cash and Investments	\$ 838,480
Less Amount not Available to be used within one year:	
Net Assets with Donor Restrictions	<u> —</u>
Financial Assets Available to Meet General Expenses over the Next Twelve Months	<u><u>838,480</u></u>

The Foundation's goal is generally to maintain financial assets to meet 90 days of operating expenses. As part of its liquidity plan, excess cash is invested in fixed income securities, limited to Certificates of Deposits, U.S. Treasury Bills and Notes, U.S. Agency securities, and money market funds.

REQUIRED SUPPLEMENTARY INFORMATION

Required supplementary information includes financial information and disclosures that are required by the GASB but are not considered a part of the basic financial statements. Such information includes:

- Schedule of Changes in the Employer's Total OPEB Liability
Retiree Benefit Plan
- Budgetary Comparison Schedules

Notes to the Required Supplementary Information

Budgetary Information - Budgets are adopted on a basis consistent with generally accepted accounting principles.

THE URBANA FREE LIBRARY, ILLINOIS

Retiree Benefit Plan

Schedule of Changes in the Employer's Total OPEB Liability

June 30, 2023

See Following Page

THE URBANA FREE LIBRARY, ILLINOIS

Retiree Benefit Plan

Schedule of Changes in the Employer's Total OPEB Liability

June 30, 2024

	<u>6/30/18</u>
Total OPEB Liability	
Service Cost	\$ 6,717
Interest	2,278
Changes in Benefit Terms	—
Differences Between Expected and Actual Experience	—
Change of Assumptions or Other Inputs	(2,626)
Benefit Payments	(1,248)
Other Changes	151
Net Change in Total OPEB Liability	<u>5,272</u>
Total OPEB Liability - Beginning	<u>57,521</u>
Total OPEB Liability - Ending	<u><u>62,793</u></u>
Covered-Employee Payroll	\$ 373,100
Total OPEB Liability as a Percentage of Employee-Covered Payroll	16.83%

Notes:

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75.

Changes of Assumptions. Changes in assumptions related to the discount rate were made in 2018 through 2023.

6/30/19	6/30/20	6/30/21	6/30/22	6/30/23	6/30/24
14,587	13,771	5,400	6,746	6,343	401
4,759	5,071	2,916	227	28,690	5,835
—	—	—	—	—	—
(28,338)	—	8,589	—	(16,117)	—
45,451	2,840	13,742	(17,419)	24,983	(877)
(2,806)	(6,663)	(4,988)	(5,628)	(6,498)	(8,452)
75,495	(501)	(88,388)	—	—	—
109,148	14,518	(62,729)	(16,074)	37,401	(3,093)
62,793	171,941	186,459	123,730	107,656	145,057
171,941	186,459	123,730	107,656	145,057	141,964
730,962	751,104	390,722	398,283	486,499	462,410
23.52%	24.82%	31.67%	27.03%	29.82%	30.70%

THE URBANA FREE LIBRARY, ILLINOIS

General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended June 30, 2024

	Budget		Actual Amounts
	Original	Final	
Revenues			
Taxes			
Property Tax	\$ 4,009,959	4,009,959	4,227,251
Intergovernmental			
Replacement Tax	204,990	204,990	183,035
Grants	96,634	96,634	91,526
Contributions	157,900	157,900	—
Donations	68,600	81,278	76,069
Fines and Fees			
Library Fines	50,300	50,300	57,039
Franchise Fees	33,350	33,350	66,700
Other Sales	1,000	1,000	2,284
Investment Income	700	700	42,328
Miscellaneous	194,265	194,265	2,228
Total Revenues	<u>4,817,698</u>	<u>4,830,376</u>	<u>4,748,460</u>
Expenditures			
Culture and Recreation			
Administration	436,113	436,113	435,993
Centralized Costs	824,019	827,032	503,318
Adult and Youth Services	431,080	431,080	432,761
Archives Department	343,265	343,265	280,325
Maintenance	2,557,418	2,566,383	672,633
Acquisitions	419,622	419,622	417,084
Circulation	1,173,131	1,173,131	1,045,194
Information Technology	316,640	316,640	265,767
Community Engagement	349,821	350,721	283,339
Merchandise Sales	3,195	3,195	1,137
Building Costs	1,500	1,500	—
Total Expenditures	<u>6,855,804</u>	<u>6,868,682</u>	<u>4,337,551</u>
Net Change in Fund Balance	<u>(2,038,106)</u>	<u>(2,038,306)</u>	<u>410,909</u>
Fund Balance - Beginning As Previously Reported			<u>3,459,989</u>
Restatement for Correction of an Error			<u>21,264</u>
Fund Balance - Beginning as Restated			<u>3,481,253</u>
Fund Balance - Ending			<u><u>3,892,162</u></u>

THE URBANA FREE LIBRARY, ILLINOIS

Trust - Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended June 30, 2024

	Budget		Actual Amounts
	Original	Final	
Revenues			
Intergovernmental			
Donations	\$ 23,850	24,150	29,035
Expenditures			
Culture and Recreation			
Administration	361,600	361,600	5,591
Adult Department	19,500	19,600	6,700
Children's Department	24,250	24,250	7,195
Archives Department	7,400	7,400	569
Total Expenditures	412,750	412,850	20,055
Net Change in Fund Balance	<u>(388,900)</u>	<u>(388,700)</u>	8,980
Fund Balance - Beginning			<u>447,419</u>
Fund Balance - Ending			<u><u>456,399</u></u>

GENERAL LEDGER DISTRIBUTION JOURNAL: LIBRARY BI-W

WARRANT L1213

PAY PERIOD 11/24/2024 to 12/07/2024

CHECK DATE 12/13/2024

YEAR 2025 PERIOD 6
 EXPENDITURE ENTRIES
 SHORT DESC PAY121324

GL EFF DATE 12/13/2024
 REFERENCE L1213
 REFERENCE2 8L1213

ORG	OBJECT	PROJECT
YEAR 2025	PERIOD	6
80280800	50110	
80280801	50210	
80280801	50220	
80280801	50251	
80280803	50110	
80280805	50110	
80280806	50110	
80280807	50110	
80280808	50110	
80280809	50110	

ORGANIZATION TITLE	ACCOUNT DESCRIPTION	EXPENDITURE
		GL EFF DATE 12/13/2024
LIBRARY ADMINISTRATION	SALARY - REGULAR EMPLOYEE	13,264.85
LIBRARY CENTRALIZED COSTS	INSURANCE	11,271.70
LIBRARY CENTRALIZED COSTS	FICA AND MEDICARE	7,174.32
LIBRARY CENTRALIZED COSTS	IMRF & SURS	5,748.82
ARCHIVES	SALARY - REGULAR EMPLOYEE	10,811.83
LIBRARY FACILITIES	SALARY - REGULAR EMPLOYEE	1,152.13
COLLECTIONS	SALARY - REGULAR EMPLOYEE	16,176.50
PATRON SERVICES	SALARY - REGULAR EMPLOYEE	40,460.72
LIBRARY IT	SALARY - REGULAR EMPLOYEE	5,315.21
COMMUNITY ENGAGEMENT	SALARY - REGULAR EMPLOYEE	10,425.35
FUND TOTALS		121,801.43
GRAND TOTALS		121,801.43

GENERAL LEDGER DISTRIBUTION JOURNAL: LIBRARY BI-W

WARRANT L1227

PAY PERIOD 12/08/2024 to 12/21/2024

CHECK DATE 12/27/2024

YEAR 2025 PERIOD 6
 EXPENDITURE ENTRIES
 SHORT DESC PAY122724

GL EFF DATE 12/27/2024
 REFERENCE L1227
 REFERENCE2 8L1227

ORG	OBJECT	PROJECT	ORGANIZATION TITLE	ACCOUNT DESCRIPTION	EXPENDITURE
YEAR 2025	PERIOD 6				GL EFF DATE 12/27/2024
80280800	50110		LIBRARY ADMINISTRATION	SALARY - REGULAR EMPLOYEE	12,874.46
80280801	50210		LIBRARY CENTRALIZED COSTS	INSURANCE	12,029.26
80280801	50220		LIBRARY CENTRALIZED COSTS	FICA AND MEDICARE	7,363.44
80280801	50251		LIBRARY CENTRALIZED COSTS	IMRF & SURS	5,882.18
80280803	50110		ARCHIVES	SALARY - REGULAR EMPLOYEE	11,131.87
80280805	50110		LIBRARY FACILITIES	SALARY - REGULAR EMPLOYEE	1,754.37
80280806	50110		COLLECTIONS	SALARY - REGULAR EMPLOYEE	16,113.72
80280807	50110		PATRON SERVICES	SALARY - REGULAR EMPLOYEE	42,524.78
80280808	50110		LIBRARY IT	SALARY - REGULAR EMPLOYEE	5,315.22
80280809	50110		COMMUNITY ENGAGEMENT	SALARY - REGULAR EMPLOYEE	10,425.35
FUND TOTALS					125,414.65
GRAND TOTALS					125,414.65

GENERAL LEDGER DISTRIBUTION JOURNAL: LIBRARY BI-W

WARRANT L0110

PAY PERIOD 12/22/2024 to 01/04/2025

CHECK DATE 01/10/2025

YEAR 2025 PERIOD 7
 EXPENDITURE ENTRIES
 SHORT DESC PAY011025

GL EFF DATE 01/10/2025
 REFERENCE L0110
 REFERENCE2 8L0110

ORG	OBJECT	PROJECT
YEAR 2025	PERIOD	7
80280800	50110	
80280801	50210	
80280801	50220	
80280801	50251	
80280803	50110	
80280805	50110	
80280806	50110	
80280807	50110	
80280808	50110	
80280809	50110	

ORGANIZATION TITLE	ACCOUNT DESCRIPTION	EXPENDITURE
		GL EFF DATE 01/10/2025
LIBRARY ADMINISTRATION	SALARY - REGULAR EMPLOYEE	12,331.66
LIBRARY CENTRALIZED COSTS	INSURANCE	14,019.58
LIBRARY CENTRALIZED COSTS	FICA AND MEDICARE	6,938.01
LIBRARY CENTRALIZED COSTS	IMRF & SURS	6,152.82
ARCHIVES	SALARY - REGULAR EMPLOYEE	10,691.15
LIBRARY FACILITIES	SALARY - REGULAR EMPLOYEE	811.72
COLLECTIONS	SALARY - REGULAR EMPLOYEE	14,291.09
PATRON SERVICES	SALARY - REGULAR EMPLOYEE	41,197.37
LIBRARY IT	SALARY - REGULAR EMPLOYEE	5,315.22
COMMUNITY ENGAGEMENT	SALARY - REGULAR EMPLOYEE	10,425.35
FUND TOTALS		122,173.97
GRAND TOTALS		122,173.97

ACCOUNTS PAYABLE CHECK RUN REPORT

Detail Invoice List

CK RUN ID#: L121324 12/13/2024
 DUE DATE: 12/13/2024

CASH ACCOUNT: 802		10100		CASH							
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	VOUCHER	CHECK		
3125	ALLIANCE ENTERTAINMEN	0000		INV	12/13/2024	PLS84042154					
	ACCOUNT DETAIL					LINE AMOUNT					
	1 80280802 51805		A&Y PROG	CD			24.49				
	2 80280802 51806		A&Y PROG	DVD			64.67				
	3 80280802 51809		A&Y PROG	GAMES			92.99				
										182.15	
						CHECK TOTAL	182.15				
2943	AMAZON CAPITAL SERVIC	0000		INV	12/13/2024	1RWW-DMQ4-PHQN					
	ACCOUNT DETAIL					LINE AMOUNT					
	1 80280809 51812	80103	LIBR COMM	LIBR SUPP			16.99				
										16.99	
2943	AMAZON CAPITAL SERVIC	0000		INV	12/13/2024	19GX-LHQ7-DND7					
	ACCOUNT DETAIL					LINE AMOUNT					
	1 80280802 51802	80103	A&Y PROG	NEW COLL			238.31				
										238.31	
2943	AMAZON CAPITAL SERVIC	0000		INV	12/13/2024	1TM4-9N3V-9LVD					
	ACCOUNT DETAIL					LINE AMOUNT					
	1 80280809 51812	80103	LIBR COMM	LIBR SUPP			18.50				
										18.50	
2943	AMAZON CAPITAL SERVIC	0000		INV	12/13/2024	1F4W-9WN6-PMPM					
	ACCOUNT DETAIL					LINE AMOUNT					
	1 80280809 51812		LIBR COMM	LIBR SUPP			12.78				
										12.78	
2943	AMAZON CAPITAL SERVIC	0000		INV	12/13/2024	17N7-FHLL-3HDL					
	ACCOUNT DETAIL					LINE AMOUNT					
	1 80280802 51802	80103	A&Y PROG	NEW COLL			2,087.19				
										2,087.19	
2943	AMAZON CAPITAL SERVIC	0000		INV	12/13/2024	1LVF-VRR6-1D11					
	ACCOUNT DETAIL					LINE AMOUNT					
	1 80280802 51802	80103	A&Y PROG	NEW COLL			56.56				
										56.56	
2943	AMAZON CAPITAL SERVIC	0000		INV	12/13/2024	17X6-LWKD-YVV1					
	ACCOUNT DETAIL					LINE AMOUNT					
	1 80280802 51809		A&Y PROG	GAMES			109.87				
										109.87	

ACCOUNTS PAYABLE CHECK RUN REPORT

Detail Invoice List

CK RUN ID#: L121324 12/13/2024
 DUE DATE: 12/13/2024

CASH ACCOUNT: 802		10100		CASH								
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	VOUCHER	CHECK			
2943	AMAZON CAPITAL SERVIC	0000		INV	12/13/2024	1G4C-FGWD-CXLL						
	ACCOUNT DETAIL					LINE AMOUNT						
	1 80280805 51410		LIBR FAC	SMALL EQ			74.90					
											74.90	
2943	AMAZON CAPITAL SERVIC	0000		INV	12/13/2024	1TM4-9N3V-Y3W7						
	ACCOUNT DETAIL					LINE AMOUNT						
	1 80280802 51802 80103	A&Y PROG	NEW COLL				524.06					
											524.06	
						CHECK TOTAL					3,139.16	
1902	AMERICAN SOCIETY OF G	0000		INV	12/13/2024	72806						
	ACCOUNT DETAIL					LINE AMOUNT						
	1 80280803 51803	ARCHIVES	LIBR PER				25.00					
											25.00	
						CHECK TOTAL					25.00	
217	BAKER & TAYLOR LLC	0000		INV	12/13/2024	2038729816						
	ACCOUNT DETAIL					LINE AMOUNT						
	1 81080832 51801	ADULT GIFT	LIBR BOOKS				547.41					
	2 80280802 51801	A&Y PROG	LIBR BOOKS				333.75					
											881.16	
217	BAKER & TAYLOR LLC	0000		INV	12/13/2024	2038739871						
	ACCOUNT DETAIL					LINE AMOUNT						
	1 80280802 51801	A&Y PROG	LIBR BOOKS				361.35					
											361.35	
217	BAKER & TAYLOR LLC	0000		INV	12/13/2024	2038734341						
	ACCOUNT DETAIL					LINE AMOUNT						
	1 80280802 51801 80103	A&Y PROG	LIBR BOOKS				21.28					
	2 80280802 51807 80103	A&Y PROG	RECORDING				52.45					
											73.73	
217	BAKER & TAYLOR LLC	0000		INV	12/13/2024	2038739764						
	ACCOUNT DETAIL					LINE AMOUNT						
	1 80280802 51801 80103	A&Y PROG	LIBR BOOKS				429.42					
											429.42	
217	BAKER & TAYLOR LLC	0000		INV	12/13/2024	5019244148						
	ACCOUNT DETAIL					LINE AMOUNT						
	1 80280802 51801 80103	A&Y PROG	LIBR BOOKS				67.78					
											67.78	

ACCOUNTS PAYABLE CHECK RUN REPORT

Detail Invoice List

CK RUN ID#: L121324 12/13/2024
 DUE DATE: 12/13/2024

CASH ACCOUNT: 802		10100		CASH							
VENDOR	REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	VOUCHER	CHECK			
					CHECK TOTAL	1,813.44					
218	ELAINE BEARDEN	0000	INV	12/13/2024	72791						
	ACCOUNT DETAIL				LINE AMOUNT						
1	80280809 51812	80103	LIBR COMM	LIBR SUPP		98.04					
									98.04		
					CHECK TOTAL	98.04					
2257	CFS - CUSTOM FACILITY	0000	INV	12/13/2024	2024-06-126						
	ACCOUNT DETAIL				LINE AMOUNT						
1	80280805 52201		LIBR FAC	BLDG MAINT		1,311.00					
									1,311.00		
					CHECK TOTAL	1,311.00					
3208	SUNDAY NEWS DELIVERY	0000	INV	12/13/2024	72785						
	ACCOUNT DETAIL				LINE AMOUNT						
1	80280802 51803		A&Y PROG	LIBR PER		116.52					
									116.52		
					CHECK TOTAL	116.52					
230	DP SUPPLY, INC	0000	INV	12/13/2024	850367						
	ACCOUNT DETAIL				LINE AMOUNT						
1	80280805 52201		LIBR FAC	BLDG MAINT		786.56					
									786.56		
					CHECK TOTAL	786.56					
3390	GREAT AMERICA FINANCI	0000	INV	12/13/2024	38000878						
	ACCOUNT DETAIL				LINE AMOUNT						
1	80280808 52203		LIBR IT	MAINT AGRM		372.23					
									372.23		
					CHECK TOTAL	372.23					
890	HEYL ROYSTER VOELKER	0000	INV	12/13/2024	1731591						
	ACCOUNT DETAIL				LINE AMOUNT						
1	80280801 52101		LIBR CTRL	LEGAL SVCS		940.00					
									940.00		
					CHECK TOTAL	940.00					

ACCOUNTS PAYABLE CHECK RUN REPORT

Detail Invoice List

CK RUN ID#: L121324 12/13/2024
 DUE DATE: 12/13/2024

CASH ACCOUNT: 802		10100		CASH							
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	VOUCHER	CHECK		
2260	INGRAM INDUSTRIES INC	0000		INV	12/13/2024	85130138					
	ACCOUNT DETAIL					LINE AMOUNT					
	1 80280802 51801		A&Y PROG	LIBR BOOKS			1,078.84				
											1,078.84
2260	INGRAM INDUSTRIES INC	0000		INV	12/13/2024	85130137					
	ACCOUNT DETAIL					LINE AMOUNT					
	1 80280802 51801		A&Y PROG	LIBR BOOKS			237.05				
											237.05
2260	INGRAM INDUSTRIES INC	0000		INV	12/13/2024	85130139					
	ACCOUNT DETAIL					LINE AMOUNT					
	1 80280802 51801 80103		A&Y PROG	LIBR BOOKS			649.33				
											649.33
2260	INGRAM INDUSTRIES INC	0000		INV	12/13/2024	85130136					
	ACCOUNT DETAIL					LINE AMOUNT					
	1 80280802 51801		A&Y PROG	LIBR BOOKS			249.87				
											249.87
2260	INGRAM INDUSTRIES INC	0000		INV	12/13/2024	85154629					
	ACCOUNT DETAIL					LINE AMOUNT					
	1 80280802 51801		A&Y PROG	LIBR BOOKS			90.98				
											90.98
2260	INGRAM INDUSTRIES INC	0000		INV	12/13/2024	85104407					
	ACCOUNT DETAIL					LINE AMOUNT					
	1 80280802 51801		A&Y PROG	LIBR BOOKS			524.84				
											524.84
											CHECK TOTAL
											2,830.91
3430	MANSFIELD POWER & GAS	0000		INV	12/13/2024	MNS297768					
	ACCOUNT DETAIL					LINE AMOUNT					
	1 80280805 52600		LIBR FAC	UTILITIES			1,832.69				
											1,832.69
											CHECK TOTAL
											1,832.69
3723	MARIA ALEJANDRA RODRI	0000		INV	12/13/2024	72790					
	ACCOUNT DETAIL					LINE AMOUNT					
	1 80280809 51812 80103		LIBR COMM	LIBR SUPP			50.00				
											50.00
											CHECK TOTAL
											50.00

ACCOUNTS PAYABLE CHECK RUN REPORT

Detail Invoice List

CK RUN ID#: L121324 12/13/2024
 DUE DATE: 12/13/2024

CASH ACCOUNT: 802		10100		CASH							
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	VOUCHER	CHECK		
2945	MICHAEL HANNAN	0000		INV	12/13/2024	72883					
	ACCOUNT DETAIL					LINE AMOUNT					
	1 80280805 52201		LIBR FAC	BLDG MAINT			17.00				
										17.00	
2945	MICHAEL HANNAN	0000		INV	12/13/2024	72902					
	ACCOUNT DETAIL					LINE AMOUNT					
	1 80280800 52320		LIBR ADMIN	TRAVEL			120.00				
										120.00	
										CHECK TOTAL	137.00
269	MONTGOMERY COUNTY GEN	0000		INV	12/13/2024	72808					
	ACCOUNT DETAIL					LINE AMOUNT					
	1 80280803 51803		ARCHIVES	LIBR PER			20.00				
										20.00	
										CHECK TOTAL	20.00
270	NATIONAL GENEALOGICAL	0000		INV	12/13/2024	72811					
	ACCOUNT DETAIL					LINE AMOUNT					
	1 80280803 51803		ARCHIVES	LIBR PER			185.00				
										185.00	
										CHECK TOTAL	185.00
274	NEW ENGLAND HISTORIC	0000		INV	12/13/2024	57675325					
	ACCOUNT DETAIL					LINE AMOUNT					
	1 80280803 51803		ARCHIVES	LIBR PER			270.00				
										270.00	
										CHECK TOTAL	270.00
54	OVERDRIVE INC	0000		INV	12/13/2024	01018CO24376022					
	ACCOUNT DETAIL					LINE AMOUNT					
	1 80280802 51811		A&Y PROG	DOWNLOAD			2,365.70				
										2,365.70	
54	OVERDRIVE INC	0000		INV	12/13/2024	01018CO24384050					
	ACCOUNT DETAIL					LINE AMOUNT					
	1 80280802 51811		A&Y PROG	DOWNLOAD			367.43				
										367.43	
										CHECK TOTAL	2,733.13

ACCOUNTS PAYABLE CHECK RUN REPORT

Detail Invoice List

CK RUN ID#: L121324 12/13/2024
 DUE DATE: 12/13/2024

CASH ACCOUNT: 802 10100		CASH								
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	VOUCHER	CHECK	
1392	PARAGON MICRO INC	0000		INV	12/13/2024	S5721847				
	ACCOUNT DETAIL					LINE AMOUNT				
	1 80280808 51500		LIBR IT	SHARED IT		140.00				
							140.00			
						CHECK TOTAL	140.00			
286	RANTOUL HISTORICAL SO	0000		INV	12/13/2024	72810				
	ACCOUNT DETAIL					LINE AMOUNT				
	1 80280803 51803		ARCHIVES	LIBR PER		10.00				
							10.00			
						CHECK TOTAL	10.00			
397	TRAVELERS	0000		INV	12/13/2024	POL0108168377S				
	ACCOUNT DETAIL					LINE AMOUNT				
	1 80280807 52320		LIBR CIRC	TRAVEL		30.00				
							30.00			
						CHECK TOTAL	30.00			
301	UNIQUE MANAGEMENT SER	0001		INV	12/13/2024	6133693				
	ACCOUNT DETAIL					LINE AMOUNT				
	1 80280801 51900		LIBR CTRL	OTHER SUPP		39.40				
							39.40			
						CHECK TOTAL	190.65			
301	UNIQUE MANAGEMENT SER	0001		INV	12/13/2024	6133694				
	ACCOUNT DETAIL					LINE AMOUNT				
	1 80280801 52902		LIBR CTRL	POST PRINT		151.25				
							151.25			
						CHECK TOTAL	190.65			
1290	UPCLOSE GRAPHICS INC	0000		INV	12/13/2024	206297				
	ACCOUNT DETAIL					LINE AMOUNT				
	1 80280809 52909		LIBR COMM	AD/MRK/PE		351.35				
							351.35			
						CHECK TOTAL	351.35			
6	RACHEL VELLENGA	0000		INV	12/13/2024	72794				
	ACCOUNT DETAIL					LINE AMOUNT				
	1 80280809 52320		LIBR COMM	TRAVEL		208.00				
							208.00			
						CHECK TOTAL	208.00			

ACCOUNTS PAYABLE CHECK RUN REPORT

Detail Invoice List

CK RUN ID#: L121324 12/13/2024
 DUE DATE: 12/13/2024

CASH ACCOUNT: 802		10100		CASH					
VENDOR	REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	VOUCHER	CHECK	
					CHECK TOTAL	208.00			
312	WORLD BOOK INC	0000	INV	12/13/2024	ARI0005212				
	ACCOUNT DETAIL				LINE AMOUNT				
	1	80280802	51801	80103	A&Y PROG LIBR BOOKS	1,259.00			
					CHECK TOTAL	1,259.00			
45	INVOICES				WARRANT TOTAL	19,031.83			
					CASH ACCOUNT BALANCE	19,031.83			2,917,891.94

ACCOUNTS PAYABLE CHECK RUN REPORT

Ck Run Id# Summary

CK RUN ID#: L121324 12/13/2024
 DUE DATE: 12/13/2024

FUND	ORG	ACCOUNT	AMOUNT	AVLB BUDGET
802	80280800	LIBRARY ADMINISTRATIO	802-60-80-800-000-52320-	TRAVEL, EDUCATION AND 120.00 6,613.05
802	80280801	LIBRARY CENTRALIZED C	802-60-80-801-000-51900-	OTHER SUPPLIES 39.40 12,476.10
802	80280801	LIBRARY CENTRALIZED C	802-60-80-801-000-52101-	LEGAL SERVICES 940.00 42,073.75
802	80280801	LIBRARY CENTRALIZED C	802-60-80-801-000-52902-	POSTAGE & PRINTING 151.25 4,754.89
802	80280802	AYS COLLECTIONS	802-60-80-802-000-51801-	LIBRARY BOOKS 2,876.68 74,221.59
802	80280802	AYS COLLECTIONS	802-60-80-802-000-51801-80103	LIBRARY BOOKS 2,426.81 28,723.49
802	80280802	AYS COLLECTIONS	802-60-80-802-000-51802-80103	NEW COLLECTIONS 2,906.12 11,500.83
802	80280802	AYS COLLECTIONS	802-60-80-802-000-51803-	LIBRARY PERIODICALS 116.52 1,809.26
802	80280802	AYS COLLECTIONS	802-60-80-802-000-51805-	CD'S 24.49 1,765.91
802	80280802	AYS COLLECTIONS	802-60-80-802-000-51806-	DVD'S 64.67 9,964.86
802	80280802	AYS COLLECTIONS	802-60-80-802-000-51807-80103	RECORDINGS 52.45 2,144.38
802	80280802	AYS COLLECTIONS	802-60-80-802-000-51809-	GAMES 202.86 3,132.88
802	80280802	AYS COLLECTIONS	802-60-80-802-000-51811-	DOWNLOADABLES 2,733.13 69,734.30
802	80280803	ARCHIVES	802-60-80-803-000-51803-	LIBRARY PERIODICALS 510.00 1,443.74
802	80280805	LIBRARY FACILITIES	802-60-80-805-000-51410-	SMALL TOOLS & EQUIPME 74.90 1,133.44
802	80280805	LIBRARY FACILITIES	802-60-80-805-000-52201-	BUILDING REPAIR & MAI 2,114.56 88,674.39
802	80280805	LIBRARY FACILITIES	802-60-80-805-000-52600-	UTILITIES 1,832.69 71,434.94
802	80280807	PATRON SERVICES	802-60-80-807-000-52320-	TRAVEL, EDUCATION AND 30.00 1,522.56
802	80280808	LIBRARY IT	802-60-80-808-000-51500-	SHARED IT COSTS 140.00 129,842.84
802	80280808	LIBRARY IT	802-60-80-808-000-52203-	MAINTENANCE AGREEMENT 372.23 3,165.05
802	80280809	COMMUNITY ENGAGEMENT	802-60-80-809-000-51812-	LIBRARY PROGRAM SUPPL 12.78 7,032.95
802	80280809	COMMUNITY ENGAGEMENT	802-60-80-809-000-51812-80103	LIBRARY PROGRAM SUPPL 183.53 6,179.78
802	80280809	COMMUNITY ENGAGEMENT	802-60-80-809-000-52320-	TRAVEL, EDUCATION AND 208.00 1,064.64
802	80280809	COMMUNITY ENGAGEMENT	802-60-80-809-000-52909-	ADV/MKTING/PUBLIC EDU 351.35 17,759.69
			FUND TOTAL	18,484.42
CASH ACCOUNT 802 10100		BALANCE 2,917,891.94		
810	81080832	ADULT GIFTS	810-60-80-832-000-51801-	LIBRARY BOOKS 547.41 12,910.32
			FUND TOTAL	547.41
CASH ACCOUNT 802 10100		BALANCE 2,917,891.94		
			WARRANT SUMMARY TOTAL	19,031.83
			GRAND TOTAL	19,031.83

ACCOUNTS PAYABLE CHECK RUN REPORT

Detail Invoice List

CK RUN ID#: L122024 12/19/2024
 DUE DATE: 12/19/2024

CASH ACCOUNT: 802 10100		CASH								
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	VOUCHER	CHECK	
3125	ALLIANCE ENTERTAINMEN	0000		INV	12/20/2024	PLS84320395				
	ACCOUNT DETAIL					LINE AMOUNT				
	1 80280802 51805		A&Y PROG	CD			164.73			
	2 80280802 51806		A&Y PROG	DVD			12.99			
										177.72
						CHECK TOTAL				177.72
2943	AMAZON CAPITAL SERVIC	0000		INV	12/20/2024	1PLC-HKKW-NPWY				
	ACCOUNT DETAIL					LINE AMOUNT				
	1 80280802 51801	80103	A&Y PROG	LIBR BOOKS			33.99			
										33.99
2943	AMAZON CAPITAL SERVIC	0000		INV	12/20/2024	1MWP-49WC-N1K9				
	ACCOUNT DETAIL					LINE AMOUNT				
	1 80280802 51809		A&Y PROG	GAMES			55.38			
										55.38
2943	AMAZON CAPITAL SERVIC	0000		INV	12/20/2024	13NR-M63C-NMN4				
	ACCOUNT DETAIL					LINE AMOUNT				
	1 80280805 52201		LIBR FAC	BLDG MAINT			84.63			
										84.63
2943	AMAZON CAPITAL SERVIC	0000		INV	12/20/2024	1VLP-3XNF-K3MJ				
	ACCOUNT DETAIL					LINE AMOUNT				
	1 80280806 51900		LIBR ACQ	OTHER SUPP			134.94			
										134.94
2943	AMAZON CAPITAL SERVIC	0000		INV	12/20/2024	1QPT-7D67-9VW3				
	ACCOUNT DETAIL					LINE AMOUNT				
	1 80280802 51801		A&Y PROG	LIBR BOOKS			69.69			
										69.69
2943	AMAZON CAPITAL SERVIC	0000		INV	12/20/2024	1P79-FV9R-PTG9				
	ACCOUNT DETAIL					LINE AMOUNT				
	1 80280806 51900		LIBR ACQ	OTHER SUPP			209.97			
										209.97
2943	AMAZON CAPITAL SERVIC	0000		INV	12/20/2024	1J9R-FV3F-7N1K				
	ACCOUNT DETAIL					LINE AMOUNT				
	1 80280802 51801		A&Y PROG	LIBR BOOKS			47.68			
										47.68
2943	AMAZON CAPITAL SERVIC	0000		INV	12/20/2024	13NR-M63C-P1CG				
	ACCOUNT DETAIL					LINE AMOUNT				
	1 80280806 51900		LIBR ACQ	OTHER SUPP			30.21			

ACCOUNTS PAYABLE CHECK RUN REPORT

Detail Invoice List

CK RUN ID#: L122024 12/19/2024
 DUE DATE: 12/19/2024

CASH ACCOUNT: 802		10100	CASH							
VENDOR			REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	VOUCHER	CHECK
								30.21		
2943	AMAZON CAPITAL SERVIC		0000		INV	12/20/2024	1WCT-QJMN-QHFL			
	ACCOUNT DETAIL						LINE AMOUNT			
	1 80280806 51900			LIBR ACQ	OTHER SUPP			358.20		
									358.20	
2943	AMAZON CAPITAL SERVIC		0000		INV	12/20/2024	1V4R-973D-WMNN			
	ACCOUNT DETAIL						LINE AMOUNT			
	1 80280809 51812	80103		LIBR COMM	LIBR SUPP			60.61		
									60.61	
2943	AMAZON CAPITAL SERVIC		0000		INV	12/20/2024	13NR-M63C-LTHK			
	ACCOUNT DETAIL						LINE AMOUNT			
	1 80280802 51809			A&Y PROG	GAMES			26.13		
									26.13	
2943	AMAZON CAPITAL SERVIC		0000		INV	12/20/2024	1KY4-NQKR-6RLL			
	ACCOUNT DETAIL						LINE AMOUNT			
	1 80280802 51805			A&Y PROG	CD			55.69		
									55.69	
							CHECK TOTAL		1,167.12	
418	AWARDS LIMITED		0000		INV	12/20/2024	75426			
	ACCOUNT DETAIL						LINE AMOUNT			
	1 80280801 51900			LIBR CTRL	OTHER SUPP			22.00		
									22.00	
							CHECK TOTAL		22.00	
217	BAKER & TAYLOR LLC		0000		INV	12/20/2024	2038754607			
	ACCOUNT DETAIL						LINE AMOUNT			
	1 80280802 51801			A&Y PROG	LIBR BOOKS			389.05		
									389.05	
217	BAKER & TAYLOR LLC		0000		INV	12/20/2024	2038754386			
	ACCOUNT DETAIL						LINE AMOUNT			
	1 80280802 51801	80103		A&Y PROG	LIBR BOOKS			500.87		
									500.87	
217	BAKER & TAYLOR LLC		0000		INV	12/20/2024	2038754587			
	ACCOUNT DETAIL						LINE AMOUNT			
	1 81080832 51801			ADULT GIFT	LIBR BOOKS			272.83		
									272.83	

ACCOUNTS PAYABLE CHECK RUN REPORT

Detail Invoice List

CK RUN ID#: L122024 12/19/2024
 DUE DATE: 12/19/2024

CASH ACCOUNT: 802 10100		CASH								
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	VOUCHER	CHECK	
217	BAKER & TAYLOR LLC	0000		INV	12/20/2024	2038744838				
	ACCOUNT DETAIL					LINE AMOUNT				
	1 80280802 51801		A&Y PROG	LIBR BOOKS			71.97			
							71.97			
						CHECK TOTAL	1,234.72			
2257	CFS - CUSTOM FACILITY	0000		INV	12/20/2024	2024-06-128				
	ACCOUNT DETAIL					LINE AMOUNT				
	1 80280805 52999		LIBR FAC	OTHER SVCS			5,633.33			
							5,633.33			
						CHECK TOTAL	5,633.33			
2257	CFS - CUSTOM FACILITY	0000		INV	12/20/2024	2024-06-135				
	ACCOUNT DETAIL					LINE AMOUNT				
	1 80280805 52201		LIBR FAC	BLDG MAINT			540.00			
							540.00			
						CHECK TOTAL	540.00			
1062	CONSOLIDATED COMMUNIC	0001		INV	12/20/2024	73066				
	ACCOUNT DETAIL					LINE AMOUNT				
	1 80280808 51500		LIBR IT	SHARED IT			580.00			
	2 80280805 52600		LIBR FAC	UTILITIES			767.13			
							1,347.13			
						CHECK TOTAL	1,347.13			
549	FIRST NATIONAL BANK O	0000		INV	12/20/2024	73076				
	ACCOUNT DETAIL					LINE AMOUNT				
	1 81080831 52801		ADMIN GIFT	AD PROG			15.99			
	2 80280800 52320		LIBR ADMIN	TRAVEL			38.00			
	3 80280809 51812		LIBR COMM	LIBR SUPP			162.30			
	4 80280805 52201		LIBR FAC	BLDG MAINT			164.04			
	5 80280803 51803		ARCHIVES	LIBR PER			19.08			
	6 80280803 52910		ARCHIVES	DTB CHARGE			72.99			
	7 80280809 51812	80103	LIBR COMM	LIBR SUPP			138.34			
	8 80280808 51500		LIBR IT	SHARED IT			45.00			
	9 80280801 52902		LIBR CTRL	POST PRINT			229.99			
	10 80280806 51900		LIBR ACQ	OTHER SUPP			24.62			
							910.35			

ACCOUNTS PAYABLE CHECK RUN REPORT

Detail Invoice List

CK RUN ID#: L122024 12/19/2024
 DUE DATE: 12/19/2024

CASH ACCOUNT: 802		10100		CASH							
VENDOR	REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	VOUCHER	CHECK			
					CHECK TOTAL	910.35					
78	ILLINOIS HEARTLAND LI	0000	INV	12/20/2024	2025-0846						
	ACCOUNT DETAIL				LINE AMOUNT						
	1 80280807 52320	LIBR CIRC	TRAVEL			10.00					
					CHECK TOTAL	10.00					
2260	INGRAM INDUSTRIES INC	0000	INV	12/20/2024	85212812						
	ACCOUNT DETAIL				LINE AMOUNT						
	1 80280802 51801	A&Y PROG	LIBR BOOKS			349.90					
								349.90			
2260	INGRAM INDUSTRIES INC	0000	INV	12/20/2024	85230473						
	ACCOUNT DETAIL				LINE AMOUNT						
	1 80280802 51801	A&Y PROG	LIBR BOOKS			269.82					
								269.82			
2260	INGRAM INDUSTRIES INC	0000	INV	12/20/2024	85230474						
	ACCOUNT DETAIL				LINE AMOUNT						
	1 80280802 51801 80103	A&Y PROG	LIBR BOOKS			17.99					
								17.99			
2260	INGRAM INDUSTRIES INC	0000	INV	12/20/2024	85286013						
	ACCOUNT DETAIL				LINE AMOUNT						
	1 80280802 51801	A&Y PROG	LIBR BOOKS			192.88					
								192.88			
2260	INGRAM INDUSTRIES INC	0000	INV	12/20/2024	85286014						
	ACCOUNT DETAIL				LINE AMOUNT						
	1 80280802 51801	A&Y PROG	LIBR BOOKS			277.99					
								277.99			
2260	INGRAM INDUSTRIES INC	0000	INV	12/20/2024	85286015						
	ACCOUNT DETAIL				LINE AMOUNT						
	1 80280802 51801 80103	A&Y PROG	LIBR BOOKS			507.44					
								507.44			
					CHECK TOTAL	1,616.02					
268	MIDWEST TAPE	0000	INV	12/20/2024	506454385						
	ACCOUNT DETAIL				LINE AMOUNT						
	1 80280802 51806	A&Y PROG	DVD			329.10					
								329.10			

ACCOUNTS PAYABLE CHECK RUN REPORT

Detail Invoice List

CK RUN ID#: L122024 12/19/2024
 DUE DATE: 12/19/2024

CASH ACCOUNT: 802 10100		CASH							
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	VOUCHER	CHECK
268	MIDWEST TAPE	0000		INV	12/20/2024	506454387			
	ACCOUNT DETAIL					LINE AMOUNT			
	1 80280802 51806	80103	A&Y PROG	DVD			14.24		
	2 80280802 51807	80103	A&Y PROG	RECORDING			231.17		
						CHECK TOTAL	245.41		
							574.51		
9999	Deleesha Moore	0000		INV	12/20/2024	73015			
	ACCOUNT DETAIL					LINE AMOUNT			
	1 802 44800		LGEN FUND	LIBR FEES			23.00		
						CHECK TOTAL	23.00		
							23.00		
54	OVERDRIVE INC	0000		INV	12/20/2024	01018CO24388042			
	ACCOUNT DETAIL					LINE AMOUNT			
	1 80280802 51811		A&Y PROG	DOWNLOAD			526.72		
						CHECK TOTAL	526.72		
							526.72		
1272	ROGARDS	0000		INV	12/20/2024	053863-00			
	ACCOUNT DETAIL					LINE AMOUNT			
	1 80280806 51900		LIBR ACQ	OTHER SUPP			53.88		
	2 80280801 51900		LIBR CTRL	OTHER SUPP			55.08		
						CHECK TOTAL	108.96		
							108.96		
313	URBANA & CHAMPAIGN SA	0000		INV	12/20/2024	6643714			
	ACCOUNT DETAIL					LINE AMOUNT			
	1 80280805 52600		LIBR FAC	UTILITIES			315.84		
									315.84
313	URBANA & CHAMPAIGN SA	0000		INV	12/20/2024	6644723			
	ACCOUNT DETAIL					LINE AMOUNT			
	1 80280805 52600		LIBR FAC	UTILITIES			10.00		
									10.00
313	URBANA & CHAMPAIGN SA	0000		INV	12/20/2024	6644724			
	ACCOUNT DETAIL					LINE AMOUNT			
	1 80280805 52600		LIBR FAC	UTILITIES			9.00		
									9.00

ACCOUNTS PAYABLE CHECK RUN REPORT

Detail Invoice List

CK RUN ID#: L122024 12/19/2024
 DUE DATE: 12/19/2024

CASH ACCOUNT: 802 10100		CASH									
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	VOUCHER	CHECK		
313	URBANA & CHAMPAIGN SA	0000		INV	12/20/2024	6645196					
	ACCOUNT DETAIL					LINE AMOUNT					
	1 80280805 52600		LIBR FAC	UTILITIES			10.00				
							10.00				
						CHECK TOTAL	344.84				
3409	STAPLES, INC.	0000		INV	12/20/2024	7003328372					
	ACCOUNT DETAIL					LINE AMOUNT					
	1 80280808 51900		LIBR IT	OTHER SUPP			661.78				
							661.78				
3409	STAPLES, INC.	0000		INV	12/20/2024	7003399474					
	ACCOUNT DETAIL					LINE AMOUNT					
	1 80280808 51900		LIBR IT	OTHER SUPP			581.78				
							581.78				
						CHECK TOTAL	1,243.56				
2482	T-MOBILE USA INC.	0001		INV	12/20/2024	73019					
	ACCOUNT DETAIL					LINE AMOUNT					
	1 80280802 51802 80103	A&Y PROG	NEW COLL				1,424.28				
							1,424.28				
						CHECK TOTAL	1,424.28				
6	RACHEL VELLENGA	0000		INV	12/20/2024	73077					
	ACCOUNT DETAIL					LINE AMOUNT					
	1 80280809 51812 80103	LIBR COMM	LIBR SUPP				18.84				
							18.84				
						CHECK TOTAL	18.84				
42	INVOICES										
						WARRANT TOTAL	16,923.10				
						CASH ACCOUNT BALANCE	3,084,289.59				

ACCOUNTS PAYABLE CHECK RUN REPORT

Ck Run Id# Summary

CK RUN ID#: L122024 12/19/2024
 DUE DATE: 12/19/2024

FUND	ORG	ACCOUNT	AMOUNT	AVLB BUDGET
802	802	LIBRARY GENERAL FUND 802-00-00-000-000-44800-	LIBRARY FEES 23.00	0.00
802	80280800	LIBRARY ADMINISTRATIO 802-60-80-800-000-52320-	TRAVEL, EDUCATION AND 38.00	6,575.05
802	80280801	LIBRARY CENTRALIZED C 802-60-80-801-000-51900-	OTHER SUPPLIES 77.08	12,399.02
802	80280801	LIBRARY CENTRALIZED C 802-60-80-801-000-52902-	POSTAGE & PRINTING 229.99	4,524.90
802	80280802	AYS COLLECTIONS 802-60-80-802-000-51801-	LIBRARY BOOKS 1,668.98	72,552.61
802	80280802	AYS COLLECTIONS 802-60-80-802-000-51801-80103	LIBRARY BOOKS 1,060.29	27,663.20
802	80280802	AYS COLLECTIONS 802-60-80-802-000-51802-80103	NEW COLLECTIONS 1,424.28	10,076.55
802	80280802	AYS COLLECTIONS 802-60-80-802-000-51805-	CD'S 220.42	1,545.49
802	80280802	AYS COLLECTIONS 802-60-80-802-000-51806-	DVD'S 342.09	9,622.77
802	80280802	AYS COLLECTIONS 802-60-80-802-000-51806-80103	DVD'S 14.24	1,750.41
802	80280802	AYS COLLECTIONS 802-60-80-802-000-51807-80103	RECORDINGS 231.17	1,913.21
802	80280802	AYS COLLECTIONS 802-60-80-802-000-51809-	GAMES 81.51	3,051.37
802	80280802	AYS COLLECTIONS 802-60-80-802-000-51811-	DOWNLOADABLES 526.72	69,207.58
802	80280803	ARCHIVES 802-60-80-803-000-51803-	LIBRARY PERIODICALS 19.08	1,424.66
802	80280803	ARCHIVES 802-60-80-803-000-52910-	DATABASE CHARGES 72.99	5,962.68
802	80280805	LIBRARY FACILITIES 802-60-80-805-000-52201-	BUILDING REPAIR & MAI 788.67	87,885.72
802	80280805	LIBRARY FACILITIES 802-60-80-805-000-52600-	UTILITIES 1,111.97	70,322.97
802	80280805	LIBRARY FACILITIES 802-60-80-805-000-52999-	OTHER CONTRACTUAL SER 5,633.33	49,520.73
802	80280806	COLLECTIONS 802-60-80-806-000-51900-	OTHER SUPPLIES 811.82	13,486.10
802	80280807	PATRON SERVICES 802-60-80-807-000-52320-	TRAVEL, EDUCATION AND 10.00	1,512.56
802	80280808	LIBRARY IT 802-60-80-808-000-51500-	SHARED IT COSTS 625.00	129,217.84
802	80280808	LIBRARY IT 802-60-80-808-000-51900-	OTHER SUPPLIES 1,243.56	8,643.70
802	80280809	COMMUNITY ENGAGEMENT 802-60-80-809-000-51812-	LIBRARY PROGRAM SUPPL 162.30	6,870.65
802	80280809	COMMUNITY ENGAGEMENT 802-60-80-809-000-51812-80103	LIBRARY PROGRAM SUPPL 217.79	5,961.99
			FUND TOTAL	16,634.28
CASH ACCOUNT 802 10100		BALANCE 3,084,289.59		
810	81080831	ADMIN GIFTS 810-60-80-831-000-52801-	LIBRARY PROGRAMS 15.99	-15.99
810	81080832	ADULT GIFTS 810-60-80-832-000-51801-	LIBRARY BOOKS 272.83	12,637.49
			FUND TOTAL	288.82
CASH ACCOUNT 802 10100		BALANCE 3,084,289.59		
			WARRANT SUMMARY TOTAL	16,923.10
			GRAND TOTAL	16,923.10

ACCOUNTS PAYABLE CHECK RUN REPORT

Detail Invoice List

CK RUN ID#: L010325 01/03/2025
 DUE DATE: 01/03/2025

CASH ACCOUNT: 802		10100		CASH									
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	VOUCHER	CHECK				
3125	ALLIANCE ENTERTAINMEN	0000		INV	01/03/2025	PLS84320624							
	ACCOUNT DETAIL					LINE AMOUNT							
	1 80280802 51805		A&Y PROG	CD			95.31						
												95.31	
3125	ALLIANCE ENTERTAINMEN	0000		INV	01/03/2025	PLS84378732							
	ACCOUNT DETAIL					LINE AMOUNT							
	1 80280802 51805		A&Y PROG	CD			10.25						
	2 80280802 51809		A&Y PROG	GAMES			202.95						
												213.20	
						CHECK TOTAL						308.51	
2943	AMAZON CAPITAL SERVIC	0000		INV	01/03/2025	1TW7-RK4R-66W6							
	ACCOUNT DETAIL					LINE AMOUNT							
	1 80280809 51812 80102		LIBR COMM	LIBR SUPP			34.77						
												34.77	
2943	AMAZON CAPITAL SERVIC	0000		INV	01/03/2025	1VP7-1PH9-3M9V							
	ACCOUNT DETAIL					LINE AMOUNT							
	1 80280809 51812 80102		LIBR COMM	LIBR SUPP			16.99						
												16.99	
2943	AMAZON CAPITAL SERVIC	0000		INV	01/03/2025	11HJ-NCKY-HJW4							
	ACCOUNT DETAIL					LINE AMOUNT							
	1 80280802 51802 80103		A&Y PROG	NEW COLL			78.00						
												78.00	
2943	AMAZON CAPITAL SERVIC	0000		INV	01/03/2025	1CNG-4QNF-DDJT							
	ACCOUNT DETAIL					LINE AMOUNT							
	1 80280801 51900		LIBR CTRL	OTHER SUPP			29.99						
												29.99	
2943	AMAZON CAPITAL SERVIC	0000		INV	01/03/2025	1F93-LLMG-DWKJ							
	ACCOUNT DETAIL					LINE AMOUNT							
	1 80280806 51900		LIBR ACQ	OTHER SUPP			16.99						
												16.99	
2943	AMAZON CAPITAL SERVIC	0000		INV	01/03/2025	1F93-LLMG-J1RK							
	ACCOUNT DETAIL					LINE AMOUNT							
	1 80280809 51812 80102		LIBR COMM	LIBR SUPP			241.03						
												241.03	
						CHECK TOTAL						417.77	

ACCOUNTS PAYABLE CHECK RUN REPORT

Detail Invoice List

CK RUN ID#: L010325 01/03/2025
 DUE DATE: 01/03/2025

CASH ACCOUNT: 802		10100		CASH							
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	VOUCHER	CHECK		
217	BAKER & TAYLOR LLC	0000		INV	01/03/2025	2038766239					
	ACCOUNT DETAIL					LINE AMOUNT					
	1 80280802 51801	80103		A&Y PROG LIBR BOOKS			133.52				
	2 80280802 51807	80103		A&Y PROG RECORDING			43.96				
										177.48	
217	BAKER & TAYLOR LLC	0000		INV	01/03/2025	5019258222					
	ACCOUNT DETAIL					LINE AMOUNT					
	1 80280802 51801	80103		A&Y PROG LIBR BOOKS			29.00				
										29.00	
217	BAKER & TAYLOR LLC	0000		INV	01/03/2025	2038766508					
	ACCOUNT DETAIL					LINE AMOUNT					
	1 80280802 51801			A&Y PROG LIBR BOOKS			214.77				
										214.77	
217	BAKER & TAYLOR LLC	0000		INV	01/03/2025	2038766478					
	ACCOUNT DETAIL					LINE AMOUNT					
	1 81080832 51801			ADULT GIFT LIBR BOOKS			177.97				
										177.97	
										CHECK TOTAL	599.22
837	CINTAS CORPORATION	0001		INV	01/03/2025	4215464740					
	ACCOUNT DETAIL					LINE AMOUNT					
	1 80280805 52999			LIBR FAC OTHER SVCS			129.01				
										129.01	
										CHECK TOTAL	129.01
2237	GAYLORD BROS INC	0001		INV	01/03/2025	2890476					
	ACCOUNT DETAIL					LINE AMOUNT					
	1 80280806 51900			LIBR ACQ OTHER SUPP			315.06				
										315.06	
2237	GAYLORD BROS INC	0001		INV	01/03/2025	2890754					
	ACCOUNT DETAIL					LINE AMOUNT					
	1 80280806 51900			LIBR ACQ OTHER SUPP			98.40				
										98.40	
										CHECK TOTAL	413.46
67	GETTY IMAGES (US) INC	0000		INV	01/03/2025	20248635					
	ACCOUNT DETAIL					LINE AMOUNT					
	1 80280809 52909			LIBR COMM AD/MRK/PE			2,100.00				

ACCOUNTS PAYABLE CHECK RUN REPORT

Detail Invoice List

CK RUN ID#: L010325 01/03/2025
 DUE DATE: 01/03/2025

CASH ACCOUNT: 802		10100		CASH					
VENDOR	REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	VOUCHER	CHECK	
						2,100.00			
					CHECK TOTAL	2,100.00			
3122	GRETCHEN MADSEN WEBB	0000	INV	01/03/2025	73287				
	ACCOUNT DETAIL				LINE AMOUNT				
	1 80280801 51900		LIBR CTRL	OTHER SUPP		9.99			
	2 80280805 51410		LIBR FAC	SMALL EQ		449.96			
						459.95			
3122	GRETCHEN MADSEN WEBB	0000	INV	01/03/2025	73289				
	ACCOUNT DETAIL				LINE AMOUNT				
	1 81080831 51990		ADMIN GIFT	OTH LIBMAT		280.00			
						280.00			
					CHECK TOTAL	739.95			
2260	INGRAM INDUSTRIES INC	0000	CRM	01/03/2025	cm85506604				
	ACCOUNT DETAIL				LINE AMOUNT				
	1 80280802 51801		A&Y PROG	LIBR BOOKS		-16.92			
						-16.92			
2260	INGRAM INDUSTRIES INC	0000	CRM	01/03/2025	cm85477096				
	ACCOUNT DETAIL				LINE AMOUNT				
	1 80280802 51801	80103	A&Y PROG	LIBR BOOKS		-11.24			
						-11.24			
2260	INGRAM INDUSTRIES INC	0000	INV	01/03/2025	85455613				
	ACCOUNT DETAIL				LINE AMOUNT				
	1 81080832 51801		ADULT GIFT	LIBR BOOKS		423.13			
	2 80280802 51801		A&Y PROG	LIBR BOOKS		90.38			
						513.51			
2260	INGRAM INDUSTRIES INC	0000	INV	01/03/2025	85345508				
	ACCOUNT DETAIL				LINE AMOUNT				
	1 80280802 51801		A&Y PROG	LIBR BOOKS		116.65			
						116.65			
2260	INGRAM INDUSTRIES INC	0000	INV	01/03/2025	85416754				
	ACCOUNT DETAIL				LINE AMOUNT				
	1 80280802 51801		A&Y PROG	LIBR BOOKS		466.51			
						466.51			
2260	INGRAM INDUSTRIES INC	0000	INV	01/03/2025	85403322				
	ACCOUNT DETAIL				LINE AMOUNT				
	1 80280802 51801		A&Y PROG	LIBR BOOKS		180.59			

ACCOUNTS PAYABLE CHECK RUN REPORT

Detail Invoice List

CK RUN ID#: L010325 01/03/2025
 DUE DATE: 01/03/2025

CASH ACCOUNT: 802		10100		CASH					
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	VOUCHER	CHECK
							180.59		
2260	INGRAM INDUSTRIES INC	0000		INV	01/03/2025	85455614			
	ACCOUNT DETAIL					LINE AMOUNT			
	1 80280802 51801	80103	A&Y PROG	LIBR BOOKS			41.24		
							41.24		
2260	INGRAM INDUSTRIES INC	0000		INV	01/03/2025	85455615			
	ACCOUNT DETAIL					LINE AMOUNT			
	1 80280802 51801	80103	A&Y PROG	LIBR BOOKS			298.33		
							298.33		
						CHECK TOTAL	1,588.67		
268	MIDWEST TAPE	0000		INV	01/03/2025	506471567			
	ACCOUNT DETAIL					LINE AMOUNT			
	1 80280802 51804		A&Y PROG	AUDIOBOOKS			122.97		
	2 80280802 51806		A&Y PROG	DVD			468.56		
							591.53		
268	MIDWEST TAPE	0000		INV	01/03/2025	506471569			
	ACCOUNT DETAIL					LINE AMOUNT			
	1 80280802 51807	80103	A&Y PROG	RECORDING			18.99		
	2 80280802 51806	80103	A&Y PROG	DVD			261.65		
							280.64		
						CHECK TOTAL	872.17		
2516	THE NEW LINCOLN SQUAR	0000		INV	01/03/2025	73357			
	ACCOUNT DETAIL					LINE AMOUNT			
	1 80280803 52912		ARCHIVES	FACILTYREN			725.00		
							725.00		
						CHECK TOTAL	725.00		
283	QUILL CORPORATION	0000		INV	01/03/2025	41973785			
	ACCOUNT DETAIL					LINE AMOUNT			
	1 80280801 51900		LIBR CTRL	OTHER SUPP			139.61		
							139.61		
283	QUILL CORPORATION	0000		INV	01/03/2025	41963161			
	ACCOUNT DETAIL					LINE AMOUNT			
	1 80280801 51900		LIBR CTRL	OTHER SUPP			179.30		
							179.30		
						CHECK TOTAL	318.91		

ACCOUNTS PAYABLE CHECK RUN REPORT

Detail Invoice List

CK RUN ID#: L010325 01/03/2025
 DUE DATE: 01/03/2025

CASH ACCOUNT: 802		10100		CASH					
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	VOUCHER	CHECK
3029	RENTOKIL NORTH AMERIC	0000		INV	01/03/2025	71513242			
	ACCOUNT DETAIL					LINE AMOUNT			
	1 80280805 52999		LIBR FAC	OTHER SVCS			84.78		
									84.78
3029	RENTOKIL NORTH AMERIC	0000		INV	01/03/2025	71513243			
	ACCOUNT DETAIL					LINE AMOUNT			
	1 80280805 52999		LIBR FAC	OTHER SVCS			84.78		
									84.78
						CHECK TOTAL			169.56
1622	REPUBLIC SERVICES, IN	0000		INV	01/03/2025	0729-000714686			
	ACCOUNT DETAIL					LINE AMOUNT			
	1 80280805 52999		LIBR FAC	OTHER SVCS			1,016.00		
									1,016.00
						CHECK TOTAL			1,016.00
1272	ROGARDS	0000		INV	01/03/2025	053966-00			
	ACCOUNT DETAIL					LINE AMOUNT			
	1 80280801 51900		LIBR CTRL	OTHER SUPP			204.73		
									204.73
						CHECK TOTAL			204.73
3409	STAPLES, INC.	0000		INV	01/03/2025	7003430465			
	ACCOUNT DETAIL					LINE AMOUNT			
	1 80280808 51900		LIBR IT	OTHER SUPP			207.89		
									207.89
						CHECK TOTAL			207.89
3030	THRYV INC	0001		INV	01/03/2025	610062265895			
	ACCOUNT DETAIL					LINE AMOUNT			
	1 80280801 51900		LIBR CTRL	OTHER SUPP			96.45		
									96.45
						CHECK TOTAL			96.45
37	INVOICES					WARRANT TOTAL	9,907.30		9,907.30
						CASH ACCOUNT BALANCE			2,975,809.85

ACCOUNTS PAYABLE CHECK RUN REPORT

Ck Run Id# Summary

CK RUN ID#: L010325 01/03/2025
 DUE DATE: 01/03/2025

FUND	ORG	ACCOUNT	AMOUNT	AVLB BUDGET
802	80280801	LIBRARY CENTRALIZED C	802-60-80-801-000-51900-	OTHER SUPPLIES 660.07 11,738.95
802	80280802	AYS COLLECTIONS	802-60-80-802-000-51801-	LIBRARY BOOKS 1,051.98 71,500.63
802	80280802	AYS COLLECTIONS	802-60-80-802-000-51801-80103	LIBRARY BOOKS 490.85 27,172.35
802	80280802	AYS COLLECTIONS	802-60-80-802-000-51802-80103	NEW COLLECTIONS 78.00 9,998.55
802	80280802	AYS COLLECTIONS	802-60-80-802-000-51804-	AUDIOBOOKS 122.97 1,136.26
802	80280802	AYS COLLECTIONS	802-60-80-802-000-51805-	CD'S 105.56 1,439.93
802	80280802	AYS COLLECTIONS	802-60-80-802-000-51806-	DVD'S 468.56 9,154.21
802	80280802	AYS COLLECTIONS	802-60-80-802-000-51806-80103	DVD'S 261.65 1,488.76
802	80280802	AYS COLLECTIONS	802-60-80-802-000-51807-80103	RECORDINGS 62.95 1,850.26
802	80280802	AYS COLLECTIONS	802-60-80-802-000-51809-	GAMES 202.95 2,848.42
802	80280803	ARCHIVES	802-60-80-803-000-52912-	FACILITY RENTAL 725.00 4,020.00
802	80280805	LIBRARY FACILITIES	802-60-80-805-000-51410-	SMALL TOOLS & EQUIPME 449.96 578.20
802	80280805	LIBRARY FACILITIES	802-60-80-805-000-52999-	OTHER CONTRACTUAL SER 1,314.57 48,206.16
802	80280806	COLLECTIONS	802-60-80-806-000-51900-	OTHER SUPPLIES 430.45 13,055.65
802	80280808	LIBRARY IT	802-60-80-808-000-51900-	OTHER SUPPLIES 207.89 8,435.81
802	80280809	COMMUNITY ENGAGEMENT	802-60-80-809-000-51812-80102	LIBRARY PROGRAM SUPPL 292.79 4,977.86
802	80280809	COMMUNITY ENGAGEMENT	802-60-80-809-000-52909-	ADV/MKTING/PUBLIC EDU 2,100.00 15,659.69
			FUND TOTAL	9,026.20
CASH ACCOUNT 802 10100		BALANCE 2,975,809.85		
810	81080831	ADMIN GIFTS	810-60-80-831-000-51990-	OTHER LIBRARY MATERIA 280.00 -794.79
810	81080832	ADULT GIFTS	810-60-80-832-000-51801-	LIBRARY BOOKS 601.10 12,036.39
			FUND TOTAL	881.10
CASH ACCOUNT 802 10100		BALANCE 2,975,809.85		
			WARRANT SUMMARY TOTAL	9,907.30
			GRAND TOTAL	9,907.30

ACCOUNTS PAYABLE CHECK RUN REPORT

Detail Invoice List

CK RUN ID#: L011025 01/09/2025
 DUE DATE: 01/09/2025

CASH ACCOUNT: 802 10100		CASH								
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	VOUCHER	CHECK	
3125	ALLIANCE ENTERTAINMEN	0000		INV	01/10/2025	PLS84897683				
	ACCOUNT DETAIL					LINE AMOUNT				
	1 80280802 51805		A&Y PROG	CD			19.64			
	2 80280802 51806		A&Y PROG	DVD			55.44			
										75.08
										CHECK TOTAL
										75.08
2943	AMAZON CAPITAL SERVIC	0000		INV	01/10/2025	1FJL-WJGW-6TTP				
	ACCOUNT DETAIL					LINE AMOUNT				
	1 80280809 51812		LIBR COMM	LIBR SUPP			149.90			
										149.90
2943	AMAZON CAPITAL SERVIC	0000		INV	01/10/2025	1C1N-HCTG-1L4F				
	ACCOUNT DETAIL					LINE AMOUNT				
	1 80280802 51802 80103		A&Y PROG	NEW COLL			20.16			
										20.16
2943	AMAZON CAPITAL SERVIC	0000		INV	01/10/2025	11YX-C946-9PK1				
	ACCOUNT DETAIL					LINE AMOUNT				
	1 80280808 51500		LIBR IT	SHARED IT			193.77			
										193.77
2943	AMAZON CAPITAL SERVIC	0000		INV	01/10/2025	1KDY-RCYN-6KV6				
	ACCOUNT DETAIL					LINE AMOUNT				
	1 80280806 51900		LIBR ACQ	OTHER SUPP			36.99			
										36.99
2943	AMAZON CAPITAL SERVIC	0000		INV	01/10/2025	1XF1-PK4L-4XT6				
	ACCOUNT DETAIL					LINE AMOUNT				
	1 80280806 51900		LIBR ACQ	OTHER SUPP			21.99			
										21.99
2943	AMAZON CAPITAL SERVIC	0000		INV	01/10/2025	13T3-3QWN-YNQ3				
	ACCOUNT DETAIL					LINE AMOUNT				
	1 80280802 51802 80103		A&Y PROG	NEW COLL			212.63			
										212.63
2943	AMAZON CAPITAL SERVIC	0000		INV	01/10/2025	1KHN-PW7N-XXTH				
	ACCOUNT DETAIL					LINE AMOUNT				
	1 80280802 51801 80103		A&Y PROG	LIBR BOOKS			75.70			
										75.70

ACCOUNTS PAYABLE CHECK RUN REPORT

Detail Invoice List

CK RUN ID#: L011025 01/09/2025
 DUE DATE: 01/09/2025

CASH ACCOUNT: 802 10100		CASH								
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	VOUCHER	CHECK	
2943	AMAZON CAPITAL SERVIC	0000		INV	01/10/2025	1HTT-CRW3-6WDG				
	ACCOUNT DETAIL					LINE AMOUNT				
	1 80280809 51812	80102		LIBR COMM LIBR SUPP		100.00				
	2 80280809 51812			LIBR COMM LIBR SUPP		196.28				
							296.28			
						CHECK TOTAL	1,007.42			
96	AMEREN ILLINOIS COMPA	0000		INV	01/10/2025	73505				
	ACCOUNT DETAIL					LINE AMOUNT				
	1 80280805 52600			LIBR FAC UTILITIES		1,875.69				
							1,875.69			
						CHECK TOTAL	1,875.69			
96	AMEREN ILLINOIS COMPA	0000		INV	01/10/2025	73511				
	ACCOUNT DETAIL					LINE AMOUNT				
	1 80280805 52600			LIBR FAC UTILITIES		323.14				
							323.14			
						CHECK TOTAL	323.14			
217	BAKER & TAYLOR LLC	0000		INV	01/10/2025	2038769519				
	ACCOUNT DETAIL					LINE AMOUNT				
	1 80280802 51801			A&Y PROG LIBR BOOKS		23.38				
							23.38			
217	BAKER & TAYLOR LLC	0000		INV	01/10/2025	5019267476				
	ACCOUNT DETAIL					LINE AMOUNT				
	1 80280802 51801	80103		A&Y PROG LIBR BOOKS		9.68				
							9.68			
217	BAKER & TAYLOR LLC	0000		INV	01/10/2025	2038785187				
	ACCOUNT DETAIL					LINE AMOUNT				
	1 80280802 51801	80103		A&Y PROG LIBR BOOKS		84.90				
							84.90			
						CHECK TOTAL	117.96			
2257	CFS - CUSTOM FACILITY	0000		INV	01/10/2025	2024-06-142				
	ACCOUNT DETAIL					LINE AMOUNT				
	1 80280805 52201			LIBR FAC BLDG MAINT		1,026.00				
							1,026.00			
						CHECK TOTAL	1,026.00			

ACCOUNTS PAYABLE CHECK RUN REPORT

Detail Invoice List

CK RUN ID#: L011025 01/09/2025
 DUE DATE: 01/09/2025

CASH ACCOUNT: 802		10100		CASH						
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	VOUCHER	CHECK	
2257	CFS - CUSTOM FACILITY	0000		INV	01/10/2025	2024-06-145				
	ACCOUNT DETAIL					LINE AMOUNT				
	1 80280805 52201		LIBR FAC	BLDG MAINT			621.00			
										621.00
										CHECK TOTAL
										621.00
1345	CHAMPAIGN COUNTY	0017		INV	01/10/2025	175				
	ACCOUNT DETAIL					LINE AMOUNT				
	1 80280808 52600		LIBR IT	UTILITIES			200.00			
										200.00
										CHECK TOTAL
										200.00
2113	CLARK BAIRD SMITH LLP	0000		INV	01/10/2025	1274				
	ACCOUNT DETAIL					LINE AMOUNT				
	1 80280801 52101		LIBR CTRL	LEGAL SVCS			551.25			
										551.25
										CHECK TOTAL
										551.25
3344	CONSTELLATION NEWENER	0001		INV	01/10/2025	69878672901				
	ACCOUNT DETAIL					LINE AMOUNT				
	1 80280805 52600		LIBR FAC	UTILITIES			5,691.54			
										5,691.54
										CHECK TOTAL
										5,691.54
20	DAVIS HOUK MECHANICAL	0000		INV	01/10/2025	425386				
	ACCOUNT DETAIL					LINE AMOUNT				
	1 80280805 52201		LIBR FAC	BLDG MAINT			1,618.78			
										1,618.78
										CHECK TOTAL
										1,618.78
20	DAVIS HOUK MECHANICAL	0000	24221	INV	01/10/2025	C23328-9				
	ACCOUNT DETAIL					LINE AMOUNT				
	1 80280805 53200		LIBR FAC	BUILDING			7,462.84			
										7,462.84
										CHECK TOTAL
										9,081.62
3248	DEBRA MARGUERITE DUDE	0000		INV	01/10/2025	73619				
	ACCOUNT DETAIL					LINE AMOUNT				
	1 80280809 51812 80104		LIBR COMM	LIBR SUPP			100.00			
										100.00

ACCOUNTS PAYABLE CHECK RUN REPORT

Detail Invoice List

CK RUN ID#: L011025 01/09/2025
 DUE DATE: 01/09/2025

CASH ACCOUNT: 802		10100		CASH					
VENDOR	REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	VOUCHER	CHECK	
					CHECK TOTAL	100.00			
					CHECK TOTAL	100.00			
232	DEMCO INC	0002	INV	01/10/2025	7583716				
	ACCOUNT DETAIL				LINE AMOUNT				
	1 80280806 51900	LIBR ACQ	OTHER SUPP			250.73			
					CHECK TOTAL	250.73			
					CHECK TOTAL	250.73			
3316	ENGBERG ANDERSON, INC	0000	INV	01/10/2025	24377300-5				
	ACCOUNT DETAIL				LINE AMOUNT				
	1 80280805 53200	LIBR FAC	BUILDING			7,880.00			
					CHECK TOTAL	7,880.00			
					CHECK TOTAL	7,880.00			
1264	ILLINOIS AMERICAN WAT	0001	INV	01/10/2025	73533				
	ACCOUNT DETAIL				LINE AMOUNT				
	1 80280805 52600	LIBR FAC	UTILITIES			63.63			
					CHECK TOTAL	63.63			
					CHECK TOTAL	63.63			
1264	ILLINOIS AMERICAN WAT	0001	INV	01/10/2025	73534				
	ACCOUNT DETAIL				LINE AMOUNT				
	1 80280805 52600	LIBR FAC	UTILITIES			323.07			
					CHECK TOTAL	323.07			
					CHECK TOTAL	323.07			
1264	ILLINOIS AMERICAN WAT	0001	INV	01/10/2025	73535				
	ACCOUNT DETAIL				LINE AMOUNT				
	1 80280805 52600	LIBR FAC	UTILITIES			25.87			
					CHECK TOTAL	25.87			
					CHECK TOTAL	25.87			
3355	IMEG CONSULTANTS CORP	0000	INV	01/10/2025	23001763.01 - 5				
	ACCOUNT DETAIL				LINE AMOUNT				
	1 80280805 53200	LIBR FAC	BUILDING			5,055.27			
					CHECK TOTAL	5,055.27			
					CHECK TOTAL	5,055.27			

ACCOUNTS PAYABLE CHECK RUN REPORT

Detail Invoice List

CK RUN ID#: L011025 01/09/2025
 DUE DATE: 01/09/2025

CASH ACCOUNT: 802		10100		CASH							
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	VOUCHER	CHECK		
2260	INGRAM INDUSTRIES INC	0000		INV	01/10/2025	85069252					
	ACCOUNT DETAIL					LINE AMOUNT					
	1 80280802 51801		A&Y PROG	LIBR BOOKS			269.43				
										269.43	
2260	INGRAM INDUSTRIES INC	0000		INV	01/10/2025	85537763					
	ACCOUNT DETAIL					LINE AMOUNT					
	1 80280802 51801		A&Y PROG	LIBR BOOKS			299.06				
										299.06	
2260	INGRAM INDUSTRIES INC	0000		INV	01/10/2025	85546489					
	ACCOUNT DETAIL					LINE AMOUNT					
	1 81080832 51801		ADULT GIFT	LIBR BOOKS			31.19				
	2 80280802 51801		A&Y PROG	LIBR BOOKS			411.31				
										442.50	
2260	INGRAM INDUSTRIES INC	0000		INV	01/10/2025	85555073					
	ACCOUNT DETAIL					LINE AMOUNT					
	1 80280802 51801	80103	A&Y PROG	LIBR BOOKS			285.38				
										285.38	
2260	INGRAM INDUSTRIES INC	0000		INV	01/10/2025	85588196					
	ACCOUNT DETAIL					LINE AMOUNT					
	1 81080832 51801		ADULT GIFT	LIBR BOOKS			68.49				
	2 80280802 51801		A&Y PROG	LIBR BOOKS			47.39				
										115.88	
2260	INGRAM INDUSTRIES INC	0000		INV	01/10/2025	85610860					
	ACCOUNT DETAIL					LINE AMOUNT					
	1 80280802 51801		A&Y PROG	LIBR BOOKS			183.79				
										183.79	
2260	INGRAM INDUSTRIES INC	0000		INV	01/10/2025	85694644					
	ACCOUNT DETAIL					LINE AMOUNT					
	1 81080832 51801		ADULT GIFT	LIBR BOOKS			11.99				
	2 80280802 51801		A&Y PROG	LIBR BOOKS			1,874.93				
										1,886.92	
2260	INGRAM INDUSTRIES INC	0000		INV	01/10/2025	85694645					
	ACCOUNT DETAIL					LINE AMOUNT					
	1 80280802 51801	80103	A&Y PROG	LIBR BOOKS			13.79				
										13.79	

ACCOUNTS PAYABLE CHECK RUN REPORT

Detail Invoice List

CK RUN ID#: L011025 01/09/2025
 DUE DATE: 01/09/2025

CASH ACCOUNT: 802		10100		CASH								
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	VOUCHER	CHECK			
2260	INGRAM INDUSTRIES INC	0000		INV	01/10/2025	85727023						
	ACCOUNT DETAIL					LINE AMOUNT						
	1 80280802 51801	80103	A&Y PROG	LIBR BOOKS			307.86					
							307.86					
						CHECK TOTAL	3,804.61					
1990	KANOPY INC.	0000		INV	01/10/2025	432087 – PPU						
	ACCOUNT DETAIL					LINE AMOUNT						
	1 80280802 51811		A&Y PROG	DOWNLOAD			1,777.00					
							1,777.00					
						CHECK TOTAL	1,777.00					
3430	MANSFIELD POWER & GAS	0000		INV	01/10/2025	MNS301908						
	ACCOUNT DETAIL					LINE AMOUNT						
	1 80280805 52600		LIBR FAC	UTILITIES			2,304.06					
							2,304.06					
						CHECK TOTAL	2,304.06					
268	MIDWEST TAPE	0000		INV	01/10/2025	506553941 hoopla						
	ACCOUNT DETAIL					LINE AMOUNT						
	1 80280802 51811		A&Y PROG	DOWNLOAD			5,184.37					
							5,184.37					
268	MIDWEST TAPE	0000		INV	01/10/2025	506506883						
	ACCOUNT DETAIL					LINE AMOUNT						
	1 80280802 51804		A&Y PROG	AUDIOBOOKS			34.99					
	2 80280802 51806		A&Y PROG	DVD			140.93					
							175.92					
268	MIDWEST TAPE	0000		INV	01/10/2025	506535948						
	ACCOUNT DETAIL					LINE AMOUNT						
	1 80280802 51806		A&Y PROG	DVD			312.61					
							312.61					
268	MIDWEST TAPE	0000		INV	01/10/2025	506536080						
	ACCOUNT DETAIL					LINE AMOUNT						
	1 80280802 51806	80103	A&Y PROG	DVD			78.72					
							78.72					
						CHECK TOTAL	5,751.62					

ACCOUNTS PAYABLE CHECK RUN REPORT

Detail Invoice List

CK RUN ID#: L011025 01/09/2025
 DUE DATE: 01/09/2025

CASH ACCOUNT: 802 10100		CASH								
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	VOUCHER	CHECK	
9999	Loyola University Chi	0000		INV	01/10/2025	194149				
	ACCOUNT DETAIL					LINE AMOUNT				
	1 80280801 51900		LIBR CTRL	OTHER SUPP		100.00				
							100.00			
						CHECK TOTAL	100.00			
3739	ORGANIZATIONAL ARCHIT	0000		INV	01/10/2025	101206				
	ACCOUNT DETAIL					LINE AMOUNT				
	1 80280801 52904		LIBR CTRL	RECRUIT EX		8,400.00				
							8,400.00			
						CHECK TOTAL	8,400.00			
54	OVERDRIVE INC	0000		INV	01/10/2025	01018CO25000781				
	ACCOUNT DETAIL					LINE AMOUNT				
	1 80280802 51811		A&Y PROG	DOWNLOAD		2,487.44				
							2,487.44			
						CHECK TOTAL	2,487.44			
2994	SEAN FITZPATRICK	0000		INV	01/10/2025	560				
	ACCOUNT DETAIL					LINE AMOUNT				
	1 80280808 51500		LIBR IT	SHARED IT		150.00				
							150.00			
						CHECK TOTAL	150.00			
123	RAILS	0000		INV	01/10/2025	13573				
	ACCOUNT DETAIL					LINE AMOUNT				
	1 80280809 52199		LIBR COMM	OTHER PROF		7,500.00				
							7,500.00			
						CHECK TOTAL	7,500.00			
3409	STAPLES, INC.	0000		INV	01/10/2025	7003545557				
	ACCOUNT DETAIL					LINE AMOUNT				
	1 80280808 51900		LIBR IT	OTHER SUPP		59.89				
							59.89			
						CHECK TOTAL	59.89			

ACCOUNTS PAYABLE CHECK RUN REPORT

Detail Invoice List

CK RUN ID#: L011025 01/09/2025
 DUE DATE: 01/09/2025

CASH ACCOUNT: 802 10100		CASH								
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	VOUCHER	CHECK	
301	UNIQUE MANAGEMENT SER	0001		INV	01/10/2025	6134800				
	ACCOUNT DETAIL					LINE AMOUNT				
	1 80280801 51900		LIBR CTRL	OTHER SUPP			39.40			
										39.40
301	UNIQUE MANAGEMENT SER	0001		INV	01/10/2025	6134801				
	ACCOUNT DETAIL					LINE AMOUNT				
	1 80280801 52902		LIBR CTRL	POST PRINT			175.23			
										175.23
						CHECK TOTAL	214.63			
337	W W GRAINGER	0001		INV	01/10/2025	9357322818				
	ACCOUNT DETAIL					LINE AMOUNT				
	1 80280805 51410		LIBR FAC	SMALL EQ			28.48			
	2 80280805 52201		LIBR FAC	BLDG MAINT			45.53			
										74.01
						CHECK TOTAL	74.01			
52	INVOICES						66,892.53			66,892.53
						CASH ACCOUNT BALANCE				2,875,073.69

ACCOUNTS PAYABLE CHECK RUN REPORT

Ck Run Id# Summary

CK RUN ID#: L011025 01/09/2025
 DUE DATE: 01/09/2025

FUND	ORG	ACCOUNT	AMOUNT	AVLB BUDGET
802	80280801	LIBRARY CENTRALIZED C 802-60-80-801-000-51900-	OTHER SUPPLIES	139.40 11,599.55
802	80280801	LIBRARY CENTRALIZED C 802-60-80-801-000-52101-	LEGAL SERVICES	551.25 41,522.50
802	80280801	LIBRARY CENTRALIZED C 802-60-80-801-000-52902-	POSTAGE & PRINTING	175.23 4,349.67
802	80280801	LIBRARY CENTRALIZED C 802-60-80-801-000-52904-	RECRUITING EXPENSES	8,400.00 -1,360.62
802	80280802	AYS COLLECTIONS 802-60-80-802-000-51801-	LIBRARY BOOKS	3,109.29 68,391.34
802	80280802	AYS COLLECTIONS 802-60-80-802-000-51801-80103	LIBRARY BOOKS	777.31 26,395.04
802	80280802	AYS COLLECTIONS 802-60-80-802-000-51802-80103	NEW COLLECTIONS	232.79 9,765.76
802	80280802	AYS COLLECTIONS 802-60-80-802-000-51804-	AUDIOBOOKS	34.99 1,101.27
802	80280802	AYS COLLECTIONS 802-60-80-802-000-51805-	CD'S	19.64 1,420.29
802	80280802	AYS COLLECTIONS 802-60-80-802-000-51806-	DVD'S	508.98 8,645.23
802	80280802	AYS COLLECTIONS 802-60-80-802-000-51806-80103	DVD'S	78.72 1,410.04
802	80280802	AYS COLLECTIONS 802-60-80-802-000-51811-	DOWNLOADABLES	9,448.81 59,758.77
802	80280805	LIBRARY FACILITIES 802-60-80-805-000-51410-	SMALL TOOLS & EQUIPME	28.48 549.72
802	80280805	LIBRARY FACILITIES 802-60-80-805-000-52201-	BUILDING REPAIR & MAI	3,311.31 84,543.08
802	80280805	LIBRARY FACILITIES 802-60-80-805-000-52600-	UTILITIES	10,607.00 59,715.97
802	80280805	LIBRARY FACILITIES 802-60-80-805-000-53200-	BUILDING	20,398.11 534,899.66
802	80280806	COLLECTIONS 802-60-80-806-000-51900-	OTHER SUPPLIES	309.71 12,745.94
802	80280808	LIBRARY IT 802-60-80-808-000-51500-	SHARED IT COSTS	343.77 128,874.07
802	80280808	LIBRARY IT 802-60-80-808-000-51900-	OTHER SUPPLIES	59.89 8,375.92
802	80280808	LIBRARY IT 802-60-80-808-000-52600-	UTILITIES	200.00 1,084.00
802	80280809	COMMUNITY ENGAGEMENT 802-60-80-809-000-51812-	LIBRARY PROGRAM SUPPL	346.18 6,524.47
802	80280809	COMMUNITY ENGAGEMENT 802-60-80-809-000-51812-80102	LIBRARY PROGRAM SUPPL	100.00 4,877.86
802	80280809	COMMUNITY ENGAGEMENT 802-60-80-809-000-51812-80104	LIBRARY PROGRAM SUPPL	100.00 1,330.00
802	80280809	COMMUNITY ENGAGEMENT 802-60-80-809-000-52199-	OTHER PROFESSIONAL SE	7,500.00 4,029.00
			FUND TOTAL	66,780.86
CASH ACCOUNT 802 10100 BALANCE 2,875,073.69				
810	81080832	ADULT GIFTS 810-60-80-832-000-51801-	LIBRARY BOOKS	111.67 11,924.72
			FUND TOTAL	111.67
CASH ACCOUNT 802 10100 BALANCE 2,875,073.69				
			WARRANT SUMMARY TOTAL	66,892.53
			GRAND TOTAL	66,892.53

ACCOUNTS PAYABLE CHECK RUN REPORT

Detail Invoice List

CK RUN ID#: L011025 01/10/2025 B
 DUE DATE: 01/10/2025

CASH ACCOUNT: 802 10100		CASH								
VENDOR	REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	VOUCHER	CHECK		
859 GIBBS TECHNOLOGY COMP	0000		INV	01/03/2025	3055779					
ACCOUNT DETAIL						LINE AMOUNT				
1 80280808 52203		LIBR IT	MAINT AGRM			183.18				
						CHECK TOTAL		183.18		
2945 MICHAEL HANNAN	0000		INV	01/03/2025	73427					
ACCOUNT DETAIL						LINE AMOUNT				
1 80280805 52201		LIBR FAC	BLDG MAINT			31.33				
2 80280805 51410		LIBR FAC	SMALL EQ			105.28				
						CHECK TOTAL		136.61		
2 INVOICES		WARRANT TOTAL				319.79		319.79		
		CASH ACCOUNT BALANCE						2,808,181.16		

ACCOUNTS PAYABLE CHECK RUN REPORT

Ck Run Id# Summary

CK RUN ID#: L011025 01/10/2025
 DUE DATE: 01/10/2025

FUND	ORG	ACCOUNT	AMOUNT	AVLB BUDGET
802	80280805	LIBRARY FACILITIES 802-60-80-805-000-51410-	SMALL TOOLS & EQUIPME 105.28	549.72
802	80280805	LIBRARY FACILITIES 802-60-80-805-000-52201-	BUILDING REPAIR & MAI 31.33	84,543.08
802	80280808	LIBRARY IT 802-60-80-808-000-52203-	MAINTENANCE AGREEMENT 183.18	2,981.87
			FUND TOTAL	319.79
CASH ACCOUNT 802 10100		BALANCE 2,808,181.16		
			WARRANT SUMMARY TOTAL	319.79
			GRAND TOTAL	67,212.32



The Urbana Free Library Technology Plan

January 2025 – January 2026

Acknowledgments

The following *Technology Plan* has been aligned with The Urbana Free Library *Strategic Plan* adopted as of November 2023.

Many individuals participated in and contributed directly to the development of this *Technology Plan* document.

Stakeholders participated in group Tech Committee meetings and led departmental discussions to gather information for this year's *Technology Plan*.

Key contributors include:

Rebecca Brown – Office Manager

Jordan Kahle – Patron Services Librarian

Ann Panthen – Library Assistant 2-Archives

Lyndzie Taylor – Communications & Development Manager

Matthew Wetherbee – Library Assistant 1-Cataloging

Leon Wilson – Information Technology Manager

Esther Yi – Programming Librarian

A. Library Mission Statement

We encourage learning and enrich lives by providing access to diverse resources and programs.

B. Technology Vision Statement

The Urbana Free Library (TUFL) is committed to using technology to improve the quality, scope, and efficiency of Library services. The Library will continually review and adopt new technology to improve the Library experience of patrons, increase access to information, and enhance employees' ability to perform their duties.

C. Timeline of Routine Responsibilities

Tech Committee:

An appointed group of staff members who represent the viewpoints and ideas of Library employees.

- Review unmet technology needs of staff and Library patrons.
- Review tech competencies for all staff and individual departments.

- Review software/hardware configurations of all public computers.
- Review equipment requests for public checkout, in-house public use, and programming.
- Review technology needs in light of developments at partnering agencies.
- Review Technology Plan progress and emerging technologies.
- Review and revise Technology Plan to forward to Administration and the Library Board in December.
- Post the Board-approved Technology Plan in January.

D. Budget

The Library will commit to a sufficient budget to acquire and maintain hardware, software, and professional development necessary for improved technology services to Library patrons and staff.

E. Key Projects for the 2025-2026 Technology Plan



ENHANCE

We steward our physical and financial resources to serve evolving community needs that support growth and sustainability.

Activity 1: Enhancing digital preservation.

- Investigate new software to improve the Archives' digital preservation management and automation, such as cloud storage backup, Preservica, and ArchiveSpace.

Activity 2: Migrating to a new Patron Incident Reporting Database.

- Update the Patron Incident Reporting Database for better incident reporting management.



EMBRACE

We learn about and respond to our community in order to create a welcoming environment that cultivates equity, mutual respect, and belonging.

Activity 1: Adding technology for study rooms.

- Investigate and implement technology that would enhance the study rooms on the second floor.

Activity 2: Implementing new security cameras.

- Investigate and implement best practices and standards for security cameras and monitoring.

Activity 3: Adding additional functionality to the auditorium.

- Add additional speakers and integrate a mic into the audio system.

Activity 4: Improving outreach efforts.

- Investigate and implement best way to offer additional mobile data to staff during outreach programming.



EMPOWER

We connect people with tools and resources for learning, knowledge exchange, and personal growth that leads to greater fulfillment.

Activity 1: Adding interactive technology.

- Investigate interactive tech for the Children’s department, such as an interactive projector.

Activity 2: Implementing improved streaming capabilities for online events.

- Investigate methods to improve programming staff’s ability to host and stream events online.

Activity 3: Expanding video game offerings on children’s computers.

- Investigate ways to provide more games to our youth on the computers reserved for children.

F. Conclusion

Since technology is constantly evolving, this plan will be considered a framework that will guide, but not limit, the Library’s use of technology. The Tech Committee will review the progress of these goals annually. This plan will be in place from January 2025 until January 2026, when it will be updated.

LEAVE

1. GENERAL POLICY ON VACATION AND LEAVE

The general policy of the Library is to provide staff with leave from work as appropriate both to the needs of the Library for continuous staff service and to the personal needs of the individual staff member.

Except for the federal Family and Medical Leave Act, which is described below, for all other leave with and without pay, “near relative” shall mean a spouse or any person bearing the same relationship to the employee’s spouse, parent, stepparent, sibling, child, stepchild, grandchild, grandparent, parent-in-law, child-in-law, or any person with whom they have a relationship in loco parentis.

In addition, the Library recognizes that unmarried staff members may have relationships that are in many ways the equivalent of relationships between married spouses. The Library includes the partners in such relationships in the definition of a “near relative.”

The effective functioning of the Library requires the continuous presence of its staff. Staff members who are consistently unable—for whatever reason—to function within the limits of prescribed leave will be rated as “unsatisfactory” in performance ratings and may be dismissed from the Library.

All leave must be taken or paid out in quarter-hour increments.

2. PAID HOLIDAYS FOR FULL-TIME AND PART-TIME EMPLOYEES

a. Paid Holiday Benefit

Full-time and part-time staff members of The Urbana Free Library are entitled to up to 10.5 paid holidays annually.

b. Paid Holidays

All adjustments in working hours as a result of holidays must be made with the approval of supervisors and should be made during the pay period in which the holiday week falls except under unusual circumstances.

Full day holidays include:

- New Year’s Day
- Martin Luther King Day
- Memorial Day
- Juneteenth
- Independence Day
- Labor Day
- Thanksgiving Day
- Christmas Eve
- Christmas Day

Half-day holidays include Easter, the Sunday before Memorial Day, and the Sunday before Labor Day.

LEAVE

c. Pro-Rated Holidays for Part-Time Staff

The total time that a full-time employee receives for holidays is 10.5 days. Part-time employees working between half and full time receive proportionate time. Part-time employees do not receive additional paid holiday leave for additional, “hourly” hours worked.

3. PAID VACATION FOR FULL-TIME AND PART-TIME EMPLOYEES

a. Paid Vacation for Full-Time and Part-Time Staff

Annual paid vacation is granted only to full-time and part-time employees. The amount of vacation allowance varies according to pay grade, longevity, and full-time/part-time status of the employee. Employees who move to a higher pay grade but lower wage step will continue to accrue and advance from their current vacation step until they reach vacation Step 10.

b. Amount of Paid Vacation Time

PAY GRADES (positions 20 hrs/wk and above)	BASE hours	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9	STEP 10	summary
Pay Grade 36 - Exec Dir	152	152	152	152	152	152	160	168	176	184	192	152 hour vac base, longevity to 200 hours (steps 6-10)
Pay grade 30 - 35	112	120	128	136	144	152	160	168	176	184	192	112 hour vac base, longevity to 192 hours (steps 1-10)
Pay grade 14 - 29	72	80	88	96	104	112	120	128	136	144	152	72 hour vac base, longevity to 152 hours (steps 1-10)

c. Crediting of Paid Vacation Time

Vacation leave, measured in hourly allotments, is credited to each eligible employee during each biweekly pay period. Vacation leave is determined by multiplying the staff member’s normal allotment of vacation leave per hour worked by the number of hours worked during the pay period. Hourly work done in positions other than an employee’s part-time position does not qualify for additional vacation leave.

d. Maximum Accrual of Paid Vacation Time

The annual vacation allotment is the maximum that may be accrued, unless, because of Library scheduling, an employee is unable to avoid accruing excess vacation time, or because an employee, with the written approval of the Executive Director, is accruing excess vacation time for a specific planned absence.

e. Working for the Library While Taking Vacation Leave from the Library

Employees doing both part-time and hourly work may not elect to take vacation time from their part-time jobs in order to do additional hourly work, nor may they be compensated in cash for unused vacation time except at the termination of employment.

f. Scheduling Vacation Time

All vacation times must be arranged in advance with the supervisor concerned. The Library tries to approve the vacation times requested by individual staff members, but it reserves the right to insure that vacations are taken at times convenient to the Library. Supervisors are specifically instructed not to grant employees vacations that will leave units too short-staffed to function effectively.

Holidays falling within a vacation period do not count as vacation days.

LEAVE

Each scheduled hour of work missed is an hour of vacation taken.

g. Taking Vacation in Excess of Accrued Amounts

The Library's Executive Director may, under special circumstances, approve an employee's carrying a small negative balance of accumulated vacation leave. Normally this occurs only under a pre-employment agreement, when a new employee has a prior vacation commitment that requires more time off than can be accumulated by the time the vacation begins. If such an employee leaves the Library with a negative balance of accumulated vacation leave, the appropriate amount is deducted from the employee's final paycheck.

h. Payment for Unused Vacation Leave

Accrued vacation time is paid at separation from employment, provided that the employee was not dismissed during the six-month probationary period, if applicable.

4. PAID SICK LEAVE FOR EMPLOYEES

Beginning January 1, 2024, sick leave will not be accrued by hourly employees. Hourly employees may continue to use sick leave ~~already~~ accrued before January 1, 2024.

a. Purpose of Paid Sick Leave

The Library provides sick leave for that sole purpose, not as a benefit to be taken as a matter of course. The use of sick leave is therefore limited to cases of actual illness and to other limited purposes as provided in these policies.

b. Amount of Paid Sick Leave

All full-time employees are credited with a total of 88 hours of sick leave annually. Part-time ~~and hourly~~ employees are credited with sick leave in proportion to the percentage of full-time work they perform.

c. Crediting of Paid Sick Leave

Sick leave, measured in hourly allotments, is credited ~~to each employee~~ during each biweekly pay period.

Sick leave is determined by multiplying the staff member's normal allotment of sick leave per hour worked by the number of hours worked during the pay period. Hourly work done in positions other than an employee's part-time position does not qualify for additional sick leave.

d. Maximum Accumulation of Paid Sick Leave

Sick leave may be accumulated ~~by full-time employees~~ to the maximum stipulated by IMRF rules, ~~and proportionately by part-time employees, on the basis of their regularly scheduled part-time hours.~~ Before January 1, 2024, hourly employees ~~may~~ accumulated sick leave to a maximum of 38 hours.

e. Uses of Paid Sick Leave

LEAVE

Sick leave may be used for trips to the doctor for medical treatments when time cannot be arranged outside the working schedule. Each scheduled hour of work missed is an hour of sick leave taken. When staff members ~~are taking~~ take sick leave, they should notify their supervisors as soon as possible, and before their scheduled work times.

Sick leave may also be used to provide personal care for “covered family members.” “Personal care” includes the following:

- Activities to ensure that near relatives’ basic medical, hygiene, nutritional, or safety needs are met, or to provide transportation to medical appointments, for near relatives who are unable to meet those needs themselves; or
- Being physically present to provide emotional support to near relatives with serious health conditions who are receiving inpatient or home care.

“Covered family member” means an employee’s child, stepchild, spouse, domestic partner, sibling, parent or parent-in-law, grandchild, grandparent, or stepparent.

Sick leave also may be used as additional parental leave by those employees who are eligible for such leave. Use of sick leave for this purpose may be for a period of up to 28 consecutive calendar days after paid parental leave is exhausted during the first 12 months following a birth or adoption of a child. It may not, however, be used for child care. If birth complications occur, or if an adopted child is not healthy, the 90-day limit may be extended. See Section VI-E-5 for information about paid parental leave for benefited staff.

The use of sick leave to help care for other family or household members who are not considered “covered family members” must be approved by the Executive Director, who will make decisions on the basis of extreme need.

Sick leave may also be used for bereavement leave, as specified in Section VI-E-6.

f. Taking Sick Leave in Excess of Accrued Amounts

During the first six months of employment, a full-time employee who has not yet had the opportunity to build up sick leave may carry a negative balance of up to 24 hours of sick leave. A part-time ~~or~~ hourly employee may carry a proportionate negative balance. If an employee leaves the Library with a negative sick leave balance, the appropriate amount is deducted from the employee’s final paycheck.

After the initial six months, staff members are expected not to be in arrears in sick leave.

g. Use of Other Paid Leave in Lieu of Sick Leave

If a full- or part-time staff member has continuous need of sick leave above the level provided for by the Library, this leave is deducted from other leave banks in an order to be determined by Library Administration.

h. Maximum Sick Leave

LEAVE

With the exception of cases of parental leave, extensive personal illnesses, or care of immediate family members with serious health conditions, the Library expects all full- or part-time staff to limit total time off for illness and vacation to the combined total of annual sick leave, personal leave, [PLAW](#), and vacation leave.

i. Required Evidence of Illness

No employee who has been absent for more than five consecutive days due to illness, injury, or health condition of the employee or covered family member shall return to work without first submitting a certificate signed by a licensed health care provider confirming the illness, injury, or health condition of the employee or covered family member.

j. Unused Sick Leave

Accrued sick leave is not paid out at separation from employment. However, under IMRF rules, up to 1,920 hours of accumulated sick leave is credited to a full- or part-time employee's longevity at the time of retirement for the purpose of calculating retirement benefits.

k. Disability Pay

IMRF disability pay is available to full- or part-time employees in accordance with IMRF rules.

l. Retirement Health Savings Plan

Employees who ~~are participating~~ participate in the Library's Retirement Health Savings (RHS) Plan through the City of Urbana Vantage Care RHS Plan receive the full allotment of sick leave, but return a portion of their accrual each pay period in exchange for the Library's contribution to their RHS accounts. ~~For the coming fiscal year,~~ full-time employees who have a sick leave balance of

- 300-399 hours on July 1 return 20% of their accrual each pay period.
- 400-499 hours on July 1 return 30% of their accrual each pay period.
- 500 or more hours of sick leave balance on July 1 return 40% of their accrual each pay period.

Part-time employees receive and return pro-rated amounts.

5. PAID PARENTAL LEAVE FOR FULL-TIME AND PART-TIME EMPLOYEES

a. Purpose of Paid Parental Leave

The purpose of paid parental leave is to enable the employee to care for and bond with a newborn or a newly adopted child(ren). The Library will provide up to 8 weeks of paid parental leave to full-time staff following the birth of an employee's child or the placement of a child with an employee in connection with adoption not connected to a marriage. Part-time employees are provided paid parental leave in proportion to the percentage of full-time work they perform as part-time employees. Paid parental leave will run concurrently with Family and Medical Leave Act (FMLA) leave, as applicable. Once paid parental leave time is exhausted, employees will be required to use their accrued sick time and vacation time. In this way, any paid time and any unpaid time will run concurrent with FMLA and be counted toward the 12-week allotment. In addition, employees will not receive more than 8 weeks of paid parental leave in a rolling 12-month period, regardless of whether more than one birth or adoption event occurs within that 12-month time frame.

LEAVE

b. Eligibility

Full- and part-time employees who work an average of no fewer than 20 hours/week and who have worked for the Library for at least one year prior to using the benefit are eligible for paid parental leave. The leave begins with the birth or placement of the child(ren). The Executive Director may grant an earlier start as the conditions of the pregnancy or adoption warrant. The Leave must end within the 12 months immediately following the birth or adoption. Paid parental leave may be taken intermittently with approval from the Executive Director.

Unused paid parental leave may not be carried over to a time period following the 12 months after the birth or placement of the child(ren), and there is no payment of unused parental leave upon termination of employment.

c. Benefits

The Library will continue to pay its portion of the cost of the employee's standard health insurance premium for employees who subscribe to health insurance through the Library while an employee is on paid parental leave. The employee must continue to pay their portion of the benefits. Contribution payments must be submitted by the first of the month in which coverage takes effect. Failure to make payments for more than 30 days may result in termination of coverage(s). In addition, if an employee does not return after parental leave, they must reimburse the Library for the employer portion of benefits paid during the leave. Paid parental leave cannot be used for child care.

d. Requesting the Leave

If the need for parental leave is foreseeable, the employee must submit a leave request in writing to their supervisor and the Office Manager at least 30 days prior to the start of the leave in the form of a proposed schedule of leave to be taken. Where the need for leave is not foreseeable, the employee must submit a leave request in writing to their supervisor and the Office Manager as soon as practicable in the form of a proposed schedule of leave to be taken.

e. When Both Parents Are Eligible Employees

Paid parental leave may be taken concurrently, consecutively, or intermittently within 12 months of the birth or placement of the child(ren). Each eligible parent is entitled to 8 weeks of paid parental leave.

6. PAID BEREAVEMENT LEAVE FOR FULL-TIME AND PART-TIME EMPLOYEES

Full-time and part-time employees are entitled to up to 3 consecutive working days of paid bereavement leave following the death of near relatives or persons in their households. These employees are also entitled to up to 7 days of leave with pay (taken from their accumulated sick leave). If less closely related persons have died, or if employees wish more time with pay, they have the option of taking the time from their personal leave, [PLAW](#), or vacation with the approval of their supervisors. The Library will be as generous as possible, while providing continuous staff service, in allowing unscheduled use of vacation, or leave without pay (Section VI-E-12-e) under these circumstances. The Library reserves the right to require documentation of the funeral or service.

7. PAID JURY DUTY LEAVE FOR FULL-TIME AND PART-TIME EMPLOYEES

LEAVE

The Library will not request exemption from jury duty for its staff members, unless, in rare cases, schedule difficulties should make it advisable for the Library to ask that the staff member be excused.

Full-time and part-time staff members who are called for jury duty or as witnesses are entitled to leave with pay for such duty. Employees will turn over to the Library all jury pay and work in the Library any portion of their regular work weeks not spent on jury duty. Employees may retain any mileage payments for jury duty.

8. PAID EDUCATION LEAVE FOR FULL-TIME AND PART-TIME EMPLOYEES

Education leave with pay is granted to Library employees taking courses or workshops or attending conferences at the request of the Library. The time granted may include the time spent at the class or workshop or conference, plus travel time.

If employees wish to take courses of their own choosing, the Library will do its best to rearrange work schedules to make this possible, particularly when the courses are relevant to the employees' work at the Library. With the approval of their supervisors, employees may use their accumulated vacation time for their classes. The Library reserves the right, however, to deny employees time off to take classes if the resulting changes in schedules would work a serious hardship on the Library or on other employees of the Library.

9. PAID PERSONAL LEAVE FOR FULL-TIME AND PART-TIME EMPLOYEES

Personal leave will not be accrued by any employees beginning January 1, 2024. Staff will have the opportunity to use ~~any~~ accrued Personal Leave while employed by the Library.

~~a. Amount of Paid Personal Leave~~

~~Personal leave in the amount of 24 hours per year is granted to each full-time employee. Part-time employees are granted prorated amounts of personal leave on the basis of their regularly-scheduled part-time hours. Additional personal leave is credited to these employees at the end of each pay period if they do additional, hourly work in their part-time positions. Hourly work done in positions other than an employee's part-time position does not qualify for additional personal leave. Personal leave may be accumulated by full-time employees to a maximum of 24 hours and proportionately by part-time employees, on the basis of their regularly-scheduled part-time hours.~~

~~b. Crediting of Paid Personal Leave~~

~~Personal leave, measured in hourly allotments, is credited to each eligible employee during each biweekly pay period. Personal leave is determined by multiplying the staff member's normal allotment of personal leave per hour worked by the number hours worked during the pay period. Hourly work done in positions other than an employee's part-time position does not qualify for additional personal leave.~~

ea. Taking Paid Personal Leave

LEAVE

~~Employees who still have p~~Personal leave may ~~be taken~~ take it for any reason and ~~is~~ completely at the discretion of the individual staff member. However, staff members still must notify their supervisor of their intention to take personal leave prior to taking it.

b. Unused Personal Leave

Accrued personal leave is not paid out at separation from employment.

10. LEAVE OF ABSENCE WITHOUT PAY FOR FULL-TIME AND PART-TIME EMPLOYEES**a. About Leave Without Pay**

Full-time and part-time employees may be granted, at the discretion of the Executive Director, leave of absence without pay. Under leave without pay, the Library allows employees to take a greater amount of leave than they are entitled to under vacation, sick leave, parental leave, [PLAW](#), and personal leave. During these extended absences, the Library holds jobs open for employees, potentially replacing them with temporary employees until they return. Leave without pay is intended for major purposes only. Routine illness, travel, etc., are expected to be covered by leave with pay.

b. Limits on Leave Without Pay

The Library limits leave without pay to very specific situations, each of which is discussed in detail below.

c. Leave Without Pay May Be Granted on the Following Basis**i. Use of accumulated leave with pay**

Employees must exhaust all applicable leave with pay before requesting leave without pay.

ii. Accumulation of paid leave in anticipation of absences

Employees planning extensive absence from work—including professional activities, education, or travel—are expected to accumulate leave to reduce the total time off without pay as much as possible. As a general rule, when leave without pay has been scheduled, vacations of more than a couple of days will not be approved in the three months preceding leave.

iii. Advance arrangement for time of leave

With the exception of leave without pay for parental leave, extensive personal illness, or care of immediate family members with serious health conditions, all approved leave without pay is granted for specific limited times agreed upon in advance. The Library's limits on the duration of leave without pay are listed below. No leave—except as otherwise provided by law—may be taken for a period of more than one year. In many cases the Library has shorter limits. Employees may not return briefly to work and then reapply for voluntary leave without pay in order to extend their leave beyond the specified time limit.

iv. Temporary, unpaid reductions in hours

As a general rule, requests by full-time and part-time staff to reduce hours on a temporary basis, particularly in the case of administrative and supervisory personnel, are not granted, except in the

LEAVE

case of parental leave, or for extensive personal illnesses or for care of immediate family members who have serious health conditions.

v. Family Medical Leave Act compliance

The Urbana Free Library is committed to ensuring full compliance with the Family and Medical Leave Act (FMLA) of 1993. The Library reserves the right to designate FMLA leave as appropriate to any eligible employee. To be eligible for FMLA, an employee must have worked for the Library for at least one year and have completed 1,250 hours over the 12 months prior to the commencement of the leave. The FMLA entitles eligible employees to take up to 12 weeks of paid or unpaid, job-protected leave in a 12-month period calculated as the 12-month period measured forward from the first date the employee takes FMLA leave for the following reasons:

- The birth or placement of a child for adoption or foster care.
- To care for an immediate family member (spouse, child, or parent) with a serious health condition.
- To take medical leave when the employee is unable to work because of their own serious health condition.

When a full-time [orand](#) part-time benefitted employee is absent due to an FMLA-qualifying event, the Library continues to pay that employee's standard health insurance premium for employees who subscribe to health insurance through the Library.

[Please see the Family Medical Leave of Absence Procedure for detailed guidance on the administration of this benefit. The Library reserves the right to modify this policy and the procedure to comply with federal, state, or local law.]

The military family leave provisions of the Family and Medical Leave Act (FMLA) entitle eligible employees of covered employers to take FMLA leave for any "qualifying exigency" arising from the foreign deployment of the employee's spouse, child, or parent with the Armed Forces, or to care for a servicemember with a serious injury or illness if the employee is the servicemember's spouse, child, parent, or next of kin.

[Please see the Family Military Leave Procedure for detailed guidance on the administration of this benefit. The Library reserves the right to modify this policy and the procedure to comply with federal, state, or local law].

Leave [without pay](#) for other purposes not covered by the FMLA—including professional activities, education, and travel—is given at the complete discretion of the Executive Director.

vi. Wage increases for employees on leave without pay

Employees who are absent six months or more on leave without pay are not eligible for step increases in wages during the year following their return with the exception of employees participating in military service. Employees absent less than six months are eligible for step increases.

LEAVE

d. Leave Without Pay May Be Granted for the Following Purposes

i. Parental leave

Parental leave without pay is granted for a period of up to 4 work weeks beyond the 8 work weeks of paid parental leave for full- and part-time staff (see Section VI-E-5) within the first 12 months following the date of birth or adoption. Benefited staff must use up accumulated sick leave, vacation leave, [PLAW](#), and personal leave before taking parental leave without pay. For births without complications, with healthy mothers and babies, total leave is limited to 12 work weeks. If health issues occur during this period, additional leave may be taken.

ii. Extensive personal illness

iii. Care of immediate family members who have serious health conditions

iv. Professional activities

Once vacation leave, [PLAW](#), and personal leave have been exhausted, leave without pay may be granted for teaching, exchanges with librarians from other libraries, consulting, professional writing, or similar professional purposes.

Leave without pay for professional activities is given at the discretion of the Executive Director.

v. Education

The Library does not provide leave without pay for employees who are earning degrees unrelated to their current, full-time or part-time responsibilities at the Library, or who are taking courses in preparation for leaving the Library.

Leave without pay for education to improve an employee's performance on their current, full-time or part-time job may be granted, once vacation leave, [PLAW](#), and personal leave have been exhausted.

Leave without pay for education is given at the discretion of the Executive Director. If this leave is taken at the specific request of the Library, requirements concerning the prior exhaustion of vacation leave, [PLAW](#), and personal leave may be waived at the discretion of the Executive Director.

vi. Temporary active military duty

Staff members who are in the military reserve corps and are ordered to temporary active duty are granted leave in order to comply with the military situation. Wage adjustments are made to assure employees of income equal to their Library wages for periods up to 60 days of training or duty required by the United States Armed Forces. The Library will follow provisions outlined in the Illinois Service Member Employment and Reemployment Rights Act (330 ILCS 61/1-1 et seq.).

vii. Travel

LEAVE

The Library generally does not grant leave without pay for travel, unless involuntary hardship for staff members is involved.

All requests for travel leave without pay must be submitted to the Executive Director, who will decide on individual requests as they occur. For this reason, travel leave must be requested formally at least three months in advance.

Under no circumstances will leave without pay for travel be approved for a period longer than one month greater than the total required time away from the community, or for a period of longer than one year.

viii. Unpaid Bereavement is the same as for hourly employees.

See Section VI-E-12-e.

11. PAID BEREAVEMENT LEAVE FOR HOURLY EMPLOYEES

Hourly employees are entitled to up to 3 consecutive working days of paid bereavement leave following the death of near relatives or persons in their households. See Section VI-E-12-e for unpaid bereavement leave. The Library reserves the right to require documentation of the funeral or service.

12. LEAVE OF ABSENCE WITHOUT PAY FOR HOURLY EMPLOYEES

a. Intent of Leave Without Pay for Hourly Employees

In determining whether to grant leave without pay to hourly employees, the Library is guided in general by the policy imposed on full-time or part-time staff members in comparable positions.

b. Requesting Leave Without Pay

All extensive leaves of absence without pay for hourly employees—with the exception of leave for illness or death—must be requested in writing as early as possible, using a form provided by the Library. Although the Library will attempt to grant all reasonable leave requests, as outlined in this policy, no hourly job can be held open indefinitely.

Because of the nature of hourly employment, it may not be possible to grant leave and guarantee immediate reinstatement of all hours upon the employees' return. Details will be worked out between employees and their supervisors, consulting with the Executive Director.

c. Vacation

Hourly staff are entitled to take vacation without pay. All vacation times must be arranged in advance with the supervisor concerned. The Library tries to approve the vacation times requested by individual staff members, but it reserves the right to insure vacations are taken at times convenient to the Library. Supervisors are specifically instructed not to grant employees vacations that will leave units too short-staffed to function effectively. Longer absences than those granted to full-time or part-time staff members in comparable positions should not be expected.

LEAVE

d. Illness

Hourly staff are granted sick leave without pay as needed, ~~beyond the paid sick leave outlined in Section VI-E-4,~~ but continuous or repeated absences will force the Library permanently to reduce scheduled hours or dismiss the employee. The Library will make exceptions for hourly staff who are pregnant and may need continuous or repeated absences due to the pregnancy.

e. Bereavement

Leave is arranged with supervisors. A minimum of 14 consecutive calendar days without pay is guaranteed staff members in the case of the death of a near relative or person in the employee's household, loss of a pregnancy, failed adoption, failed surrogacy, failed fertility treatments, negative fertility diagnosis, and stillbirth. The unpaid bereavement leave must occur within 60 days of the death of a near relative or person in the employee's household or the date on which the leave related to a pregnancy loss, failed adoption, unsuccessful reproductive procedure, or other diagnosis or event impacting fertility and pregnancy occurs.

An employee whose child has died by suicide or homicide is eligible for six weeks of continuous unpaid leave or intermittent leave taken in increments of no less than four hours within one year of the loss.

These unpaid bereavement leave options do not grant additional leave outside of an eligible staff member's 12 weeks of FMLA. Employees must provide at least 48 hours' notice prior to taking the unpaid bereavement leave, when practicable. The Library reserves the right to require reasonable documentation of the circumstances.

f. Jury Duty

The Library does not usually request jury duty exemptions for hourly staff members. As far as possible, the Library rearranges the schedules of hourly staff members called for jury duty to enable them to maintain their normal hours while serving on juries. If staff members are unable to maintain their normal hours, they may take leave without pay until their jury duty is over.

g. Education

The Library does its best to arrange schedules to suit the needs of hourly employees taking classes, but the needs of the Library and of other employees must be taken into account, and it may be impossible for staff members to take the classes they want.

h. Parental Leave

Parental leave without pay is granted to hourly staff members for a period of up to 56 consecutive calendar days following birth or adoption.

i. Leave for Temporary Active Military Service

Hourly staff members who are in the military reserve corps and are ordered to temporary active duty are granted leave without pay in order to comply with the military situation.

LEAVE

j. Travel

The Library generally does not grant leave without pay to hourly staff for travel beyond that authorized in Section VI-E-12-c. Individual decisions are made on a case-by-case basis, following the guidelines in Section VI-E-10-d-vii concerning extreme hardship.

13. REARRANGEMENT OF WORK SCHEDULES FOR OBSERVANCE OF RELIGIOUS HOLIDAYS

Employees who wish to observe religious holidays not covered above are asked to notify their supervisors as early as possible, so that supervisors can rearrange work schedules as needed. This time off for religious holidays is provided by rearranging work schedules, and not by additional holiday leave with pay.

14. PAID LEAVE FOR ALL WORKERS (PLAW)**a. Accrual Method**

All employees are eligible to earn one (1) hour of ~~paid leave~~PLAW for every 40 hours worked with accrual capped at 40 hours of ~~paid leave~~PLAW per 12-month period. The 12-month "accrual period" ~~is as follows: The Employer Library will award paid leave for all workers~~PLAW time on the fiscal year, ~~which runs July 1 through June 30. Exempt employees accrue PLAW based on the number of hours in their regular work week. Non-exempt employees accrue PLAW on all hours worked. Staff already employed at the Library on January 1, 2024, will be able to accrue and use time in the second half of FY24 from January 1, 2024, through June 30, 2024. The Library will then award paid leave time as employees earn it. For employees starting after the fiscal year begins, accrual begins on the actual start date.~~Once the employee reaches 40 hours of ~~paid leave~~PLAW time, the employee will stop accruing ~~leave~~PLAW during that fiscal year.

b. Notice of Leave

If the use of ~~paid leave~~PLAW is foreseeable, the employee must give the Library ~~at least up to~~ seven (7) days' notice of the planned leave ~~and~~ in accordance with the Library's procedure for requesting time off. Failure to provide such notice may be grounds for delay or denial of the leave. Where the need for leave is not foreseeable, the employee is expected to notify the Library as soon as practicable and, absent unusual circumstances, in accordance with the Library's normal leave procedures.

c. Use of ~~PLAW~~aid Leave

~~Paid leave may be used starting on January 1, 2024. Each scheduled hour of work missed is an hour of Paid Leave for Workers taken~~

Employees may use their ~~paid leave~~PLAW for any reason. Employees are not required to provide their ~~Library~~Employer with a reason for the leave nor are they required to provide documentation or certification in support of the leave.

However, there may be times when ~~Employer~~the Library is unable to grant a request for time off under this policy. ~~Reasons for denial may include, for example, to meeting~~ the operational needs of the ~~business~~Library, ~~to maintaining~~ required staffing levels, ~~to meeting~~ customer/client/seasonal demands, and/or ~~to ensuring~~ that safety objectives are met. In the event an employee's request is denied for one

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of these reasons, employees can: 1) check to see if their request is covered under another [EmployerLibrary](#) policy or, 2) re-submit their request for an alternative date.

d. Carryover

Employees may carry over any accrued but unused [paid leavePLAW](#) (up to what the State law allows) to the following accrual period, but may not use more than 40 hours of [paid leavePLAW](#) per accrual period regardless of any carryover. ~~Employees who have access to 40 hours of leave PLAW either through accrual or carryover or both, will not accrue additional time until they fall below the 40-hour mark.~~

e. Payment of [Leave-PLAW](#)

~~Paid leave will be paid at the employee's base pay rate at the time the leave is taken, or the required minimum wage, whichever is higher. Paid leavePLAW is not included in overtime calculations, and does not include any special forms of compensation such as incentives, commissions, or bonuses. Accrued but unused PLAW is not paid out at separation from Employees will not be paid any accrued but unused paid leave upon termination of employment.~~

15. DISAGREEMENTS

In the case of disagreements over the use of vacation and leave, and the allowance of leave without pay, the decision of the Executive Director is final.

This policy is subject to change at any time and in accordance with applicable law, or at the discretion of the Library Board.

Adopted May 11, 1981

Revised March 8, 1994, November 11, 2014; June 9, 2015;

May 10, 2016; December 13, 2016; May 8, 2018; July 10, 2018; January 14, 2020; April 14, 2020; May 12, 2020;

July 13, 2021; November 9, 2021, January 11, 2022; May 10, 2022; December 13, 2022; May 9, 2023;

December 12, 2023; [January 14, 2025](#)

LEAVE

1. GENERAL POLICY ON VACATION AND LEAVE

The general policy of the Library is to provide staff with leave from work as appropriate both to the needs of the Library for continuous staff service and to the personal needs of the individual staff member.

Except for the federal Family and Medical Leave Act, which is described below, for all other leave with and without pay, “near relative” shall mean a spouse or any person bearing the same relationship to the employee’s spouse, parent, stepparent, sibling, child, stepchild, grandchild, grandparent, parent-in-law, child-in-law, or any person with whom they have a relationship in loco parentis.

In addition, the Library recognizes that unmarried staff members may have relationships that are in many ways the equivalent of relationships between married spouses. The Library includes the partners in such relationships in the definition of a “near relative.”

The effective functioning of the Library requires the continuous presence of its staff. Staff members who are consistently unable—for whatever reason—to function within the limits of prescribed leave will be rated as “unsatisfactory” in performance ratings and may be dismissed from the Library.

All leave must be taken or paid out in quarter-hour increments.

2. PAID HOLIDAYS FOR FULL-TIME AND PART-TIME EMPLOYEES

a. Paid Holiday Benefit

Full-time and part-time staff members of The Urbana Free Library are entitled to up to 10.5 paid holidays annually.

b. Paid Holidays

All adjustments in working hours as a result of holidays must be made with the approval of supervisors and should be made during the pay period in which the holiday week falls except under unusual circumstances.

Full day holidays include:

- New Year’s Day
- Martin Luther King Day
- Memorial Day
- Juneteenth
- Independence Day
- Labor Day
- Thanksgiving Day
- Christmas Eve
- Christmas Day

Half-day holidays include Easter, the Sunday before Memorial Day, and the Sunday before Labor Day.

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c. Pro-Rated Holidays for Part-Time Staff

The total time that a full-time employee receives for holidays is 10.5 days. Part-time employees working between half and full time receive proportionate time. Part-time employees do not receive additional paid holiday leave for additional, "hourly" hours worked.

3. PAID VACATION FOR FULL-TIME AND PART-TIME EMPLOYEES

a. Paid Vacation for Full-Time and Part-Time Staff

Annual paid vacation is granted only to full-time and part-time employees. The amount of vacation allowance varies according to pay grade, longevity, and full-time/part-time status of the employee. Employees who move to a higher pay grade but lower wage step will continue to accrue and advance from their current vacation step until they reach vacation Step 10.

b. Amount of Paid Vacation Time

PAY GRADES (positions 20 hrs/wk and above)	BASE hours	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9	STEP 10	summary
Pay Grade 36 - Exec Dir	152	152	152	152	152	152	160	168	176	184	192	152 hour vac base, longevity to 200 hours (steps 6-10)
Pay grade 30 - 35	112	120	128	136	144	152	160	168	176	184	192	112 hour vac base, longevity to 192 hours (steps 1-10)
Pay grade 14 - 29	72	80	88	96	104	112	120	128	136	144	152	72 hour vac base, longevity to 152 hours (steps 1-10)

c. Crediting of Paid Vacation Time

Vacation leave, measured in hourly allotments, is credited to each eligible employee during each biweekly pay period. Vacation leave is determined by multiplying the staff member's normal allotment of vacation leave per hour worked by the number of hours worked during the pay period. Hourly work done in positions other than an employee's part-time position does not qualify for additional vacation leave.

d. Maximum Accrual of Paid Vacation Time

The annual vacation allotment is the maximum that may be accrued, unless, because of Library scheduling, an employee is unable to avoid accruing excess vacation time, or because an employee, with the written approval of the Executive Director, is accruing excess vacation time for a specific planned absence.

e. Working for the Library While Taking Vacation Leave from the Library

Employees doing both part-time and hourly work may not elect to take vacation time from their part-time jobs in order to do additional hourly work, nor may they be compensated in cash for unused vacation time except at the termination of employment.

f. Scheduling Vacation Time

All vacation times must be arranged in advance with the supervisor concerned. The Library tries to approve the vacation times requested by individual staff members, but it reserves the right to insure that vacations are taken at times convenient to the Library. Supervisors are specifically instructed not to grant employees vacations that will leave units too short-staffed to function effectively.

Holidays falling within a vacation period do not count as vacation days.

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Each scheduled hour of work missed is an hour of vacation taken.

g. Taking Vacation in Excess of Accrued Amounts

The Library's Executive Director may, under special circumstances, approve an employee's carrying a small negative balance of accumulated vacation leave. Normally this occurs only under a pre-employment agreement, when a new employee has a prior vacation commitment that requires more time off than can be accumulated by the time the vacation begins. If such an employee leaves the Library with a negative balance of accumulated vacation leave, the appropriate amount is deducted from the employee's final paycheck.

h. Payment for Unused Vacation Leave

Accrued vacation time is paid at separation from employment, provided that the employee was not dismissed during the six-month probationary period, if applicable.

4. PAID SICK LEAVE FOR EMPLOYEES

Beginning January 1, 2024, sick leave will not be accrued by hourly employees. Hourly employees may continue to use sick leave accrued before January 1, 2024.

a. Purpose of Paid Sick Leave

The Library provides sick leave for that sole purpose, not as a benefit to be taken as a matter of course. The use of sick leave is therefore limited to cases of actual illness and to other limited purposes as provided in these policies.

b. Amount of Paid Sick Leave

All full-time employees are credited with a total of 88 hours of sick leave annually. Part-time employees are credited with sick leave in proportion to the percentage of full-time work they perform.

c. Crediting of Paid Sick Leave

Sick leave, measured in hourly allotments, is credited during each biweekly pay period.

Sick leave is determined by multiplying the staff member's normal allotment of sick leave per hour worked by the number of hours worked during the pay period. Hourly work done in positions other than an employee's part-time position does not qualify for additional sick leave.

d. Maximum Accumulation of Paid Sick Leave

Sick leave may be accumulated to the maximum stipulated by IMRF rules. Before January 1, 2024, hourly employees accumulated sick leave to a maximum of 38 hours.

e. Uses of Paid Sick Leave

Sick leave may be used for trips to the doctor for medical treatments when time cannot be arranged outside the work schedule. Each scheduled hour of work missed is an hour of sick leave taken. When staff members take sick leave, they should notify their supervisors as soon as possible, and before their scheduled work times.

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Sick leave may also be used to provide personal care for “covered family members.” “Personal care” includes the following:

- Activities to ensure that near relatives’ basic medical, hygiene, nutritional, or safety needs are met, or to provide transportation to medical appointments, for near relatives who are unable to meet those needs themselves; or
- Being physically present to provide emotional support to near relatives with serious health conditions who are receiving inpatient or home care.

“Covered family member” means an employee's child, stepchild, spouse, domestic partner, sibling, parent or parent-in-law, grandchild, grandparent, or stepparent.

Sick leave also may be used as additional parental leave by those employees who are eligible for such leave. Use of sick leave for this purpose may be for a period of up to 28 consecutive calendar days after paid parental leave is exhausted during the first 12 months following a birth or adoption of a child. It may not, however, be used for child care. If birth complications occur, or if an adopted child is not healthy, the 90-day limit may be extended. See Section VI-E-5 for information about paid parental leave for benefited staff.

The use of sick leave to help care for other family or household members who are not considered “covered family members” must be approved by the Executive Director, who will make decisions on the basis of extreme need.

Sick leave may also be used for bereavement leave, as specified in Section VI-E-6.

f. Taking Sick Leave in Excess of Accrued Amounts

During the first six months of employment, a full-time employee who has not yet had the opportunity to build up sick leave may carry a negative balance of up to 24 hours of sick leave. A part-time employee may carry a proportionate negative balance. If an employee leaves the Library with a negative sick leave balance, the appropriate amount is deducted from the employee’s final paycheck.

After the initial six months, staff members are expected not to be in arrears in sick leave.

g. Use of Other Paid Leave in Lieu of Sick Leave

If a full- or part-time staff member has continuous need of sick leave above the level provided for by the Library, this leave is deducted from other leave banks in an order to be determined by Library Administration.

h. Maximum Sick Leave

With the exception of cases of parental leave, extensive personal illnesses, or care of immediate family members with serious health conditions, the Library expects all full- or part-time staff to limit total time off for illness and vacation to the combined total of annual sick leave, personal leave, PLAW, and vacation leave.

LEAVE**i. Required Evidence of Illness**

No employee who has been absent for more than five consecutive days due to illness, injury, or health condition of the employee or covered family member shall return to work without first submitting a certificate signed by a licensed health care provider confirming the illness, injury, or health condition of the employee or covered family member.

j. Unused Sick Leave

Accrued sick leave is not paid out at separation from employment. However, under IMRF rules, up to 1,920 hours of accumulated sick leave is credited to a full- or part-time employee's longevity at the time of retirement for the purpose of calculating retirement benefits.

k. Disability Pay

IMRF disability pay is available to full- or part-time employees in accordance with IMRF rules.

l. Retirement Health Savings Plan

Employees who participate in the Library's Retirement Health Savings (RHS) Plan through the City of Urbana Vantage Care RHS Plan receive the full allotment of sick leave, but return a portion of their accrual each pay period in exchange for the Library's contribution to their RHS accounts. Full-time employees who have a sick leave balance of

- 300-399 hours on July 1 return 20% of their accrual each pay period.
- 400-499 hours on July 1 return 30% of their accrual each pay period.
- 500 or more hours of sick leave balance on July 1 return 40% of their accrual each pay period.

Part-time employees receive and return pro-rated amounts.

5. PAID PARENTAL LEAVE FOR FULL-TIME AND PART-TIME EMPLOYEES**a. Purpose of Paid Parental Leave**

The purpose of paid parental leave is to enable the employee to care for and bond with a newborn or a newly adopted child(ren). The Library will provide up to 8 weeks of paid parental leave to full-time staff following the birth of an employee's child or the placement of a child with an employee in connection with adoption not connected to a marriage. Part-time employees are provided paid parental leave in proportion to the percentage of full-time work they perform as part-time employees. Paid parental leave will run concurrently with Family and Medical Leave Act (FMLA) leave, as applicable. Once paid parental leave time is exhausted, employees will be required to use their accrued sick time and vacation time. In this way, any paid time and any unpaid time will run concurrent with FMLA and be counted toward the 12-week allotment. In addition, employees will not receive more than 8 weeks of paid parental leave in a rolling 12-month period, regardless of whether more than one birth or adoption event occurs within that 12-month time frame.

b. Eligibility

Full- and part-time employees who work an average of no fewer than 20 hours/week and who have worked for the Library for at least one year prior to using the benefit are eligible for paid parental leave. The leave begins with the birth or placement of the child(ren). The Executive Director may grant an earlier start as the conditions of the pregnancy or adoption warrant. The Leave must end within the

LEAVE

12 months immediately following the birth or adoption. Paid parental leave may be taken intermittently with approval from the Executive Director.

Unused paid parental leave may not be carried over to a time period following the 12 months after the birth or placement of the child(ren), and there is no payment of unused parental leave upon termination of employment.

c. **Benefits**

The Library will continue to pay its portion of the cost of the employee's standard health insurance premium for employees who subscribe to health insurance through the Library while an employee is on paid parental leave. The employee must continue to pay their portion of the benefits. Contribution payments must be submitted by the first of the month in which coverage takes effect. Failure to make payments for more than 30 days may result in termination of coverage(s). In addition, if an employee does not return after parental leave, they must reimburse the Library for the employer portion of benefits paid during the leave. Paid parental leave cannot be used for child care.

d. **Requesting the Leave**

If the need for parental leave is foreseeable, the employee must submit a leave request in writing to their supervisor and the Office Manager at least 30 days prior to the start of the leave in the form of a proposed schedule of leave to be taken. Where the need for leave is not foreseeable, the employee must submit a leave request in writing to their supervisor and the Office Manager as soon as practicable in the form of a proposed schedule of leave to be taken.

e. **When Both Parents Are Eligible Employees**

Paid parental leave may be taken concurrently, consecutively, or intermittently within 12 months of the birth or placement of the child(ren). Each eligible parent is entitled to 8 weeks of paid parental leave.

6. **PAID BEREAVEMENT LEAVE FOR FULL-TIME AND PART-TIME EMPLOYEES**

Full-time and part-time employees are entitled to up to 3 consecutive working days of paid bereavement leave following the death of near relatives or persons in their households. These employees are also entitled to up to 7 days of leave with pay (taken from their accumulated sick leave). If less closely related persons have died, or if employees wish more time with pay, they have the option of taking the time from their personal leave, PLAW, or vacation with the approval of their supervisors. The Library will be as generous as possible, while providing continuous staff service, in allowing unscheduled use of vacation, or leave without pay (Section VI-E-12-e) under these circumstances. The Library reserves the right to require documentation of the funeral or service.

7. **PAID JURY DUTY LEAVE FOR FULL-TIME AND PART-TIME EMPLOYEES**

The Library will not request exemption from jury duty for its staff members, unless, in rare cases, schedule difficulties should make it advisable for the Library to ask that the staff member be excused.

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Full-time and part-time staff members who are called for jury duty or as witnesses are entitled to leave with pay for such duty. Employees will turn over to the Library all jury pay and work in the Library any portion of their regular work weeks not spent on jury duty. Employees may retain any mileage payments for jury duty.

8. PAID EDUCATION LEAVE FOR FULL-TIME AND PART-TIME EMPLOYEES

Education leave with pay is granted to Library employees taking courses or workshops or attending conferences at the request of the Library. The time granted may include the time spent at the class or workshop or conference, plus travel time.

If employees wish to take courses of their own choosing, the Library will do its best to rearrange work schedules to make this possible, particularly when the courses are relevant to the employees' work at the Library. With the approval of their supervisors, employees may use their accumulated vacation time for their classes. The Library reserves the right, however, to deny employees time off to take classes if the resulting changes in schedules would work a serious hardship on the Library or on other employees of the Library.

9. PAID PERSONAL LEAVE FOR FULL-TIME AND PART-TIME EMPLOYEES

Personal leave will not be accrued by any employee beginning January 1, 2024. Staff will have the opportunity to use accrued Personal Leave while employed by the Library.

a. Taking Paid Personal Leave

Employees who still have personal leave may take it for any reason and completely at the discretion of the individual staff member. However, staff members still must notify their supervisor of their intention to take personal leave prior to taking it.

b. Unused Personal Leave

Accrued personal leave is not paid out at separation from employment.

10. LEAVE OF ABSENCE WITHOUT PAY FOR FULL-TIME AND PART-TIME EMPLOYEES

a. About Leave Without Pay

Full-time and part-time employees may be granted, at the discretion of the Executive Director, leave of absence without pay. Under leave without pay, the Library allows employees to take a greater amount of leave than they are entitled to under vacation, sick leave, parental leave, PLAW, and personal leave. During these extended absences, the Library holds jobs open for employees, potentially replacing them with temporary employees until they return. Leave without pay is intended for major purposes only. Routine illness, travel, etc., are expected to be covered by leave with pay.

b. Limits on Leave Without Pay

The Library limits leave without pay to very specific situations, each of which is discussed in detail below.

c. Leave Without Pay May Be Granted on the Following Basis

LEAVE

- i. Use of accumulated leave with pay
Employees must exhaust all applicable leave with pay before requesting leave without pay.
- ii. Accumulation of paid leave in anticipation of absences
Employees planning extensive absence from work—including professional activities, education, or travel—are expected to accumulate leave to reduce the total time off without pay as much as possible. As a general rule, when leave without pay has been scheduled, vacations of more than a couple of days will not be approved in the three months preceding leave.
- iii. Advance arrangement for time of leave
With the exception of leave without pay for parental leave, extensive personal illness, or care of immediate family members with serious health conditions, all approved leave without pay is granted for specific limited times agreed upon in advance. The Library's limits on the duration of leave without pay are listed below. No leave—except as otherwise provided by law—may be taken for a period of more than one year. In many cases the Library has shorter limits. Employees may not return briefly to work and then reapply for voluntary leave without pay in order to extend their leave beyond the specified time limit.
- iv. Temporary, unpaid reductions in hours
As a general rule, requests by full-time and part-time staff to reduce hours on a temporary basis, particularly in the case of administrative and supervisory personnel, are not granted, except in the case of parental leave, or for extensive personal illnesses or for care of immediate family members who have serious health conditions.
- v. Family Medical Leave Act compliance
The Urbana Free Library is committed to ensuring full compliance with the Family and Medical Leave Act (FMLA) of 1993. The Library reserves the right to designate FMLA leave as appropriate to any eligible employee. To be eligible for FMLA, an employee must have worked for the Library for at least one year and have completed 1,250 hours over the 12 months prior to the commencement of the leave. The FMLA entitles eligible employees to take up to 12 weeks of paid or unpaid, job-protected leave in a 12-month period calculated as the 12-month period measured forward from the first date the employee takes FMLA leave for the following reasons:
 - The birth or placement of a child for adoption or foster care.
 - To care for an immediate family member (spouse, child, or parent) with a serious health condition.
 - To take medical leave when the employee is unable to work because of their own serious health condition.

When a full-time or part-time benefitted employee is absent due to an FMLA-qualifying event, the Library continues to pay that employee's standard health insurance premium for employees who subscribe to health insurance through the Library.

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[Please see the Family Medical Leave of Absence Procedure for detailed guidance on the administration of this benefit. The Library reserves the right to modify this policy and the procedure to comply with federal, state, or local law.]

The military family leave provisions of the Family and Medical Leave Act (FMLA) entitle eligible employees of covered employers to take FMLA leave for any “qualifying exigency” arising from the foreign deployment of the employee’s spouse, child, or parent with the Armed Forces, or to care for a servicemember with a serious injury or illness if the employee is the servicemember’s spouse, child, parent, or next of kin.

[Please see the Family Military Leave Procedure for detailed guidance on the administration of this benefit. The Library reserves the right to modify this policy and the procedure to comply with federal, state, or local law].

Leave without pay for other purposes not covered by the FMLA—including professional activities, education, and travel—is given at the complete discretion of the Executive Director.

- vi. Wage increases for employees on leave without pay
Employees who are absent six months or more on leave without pay are not eligible for step increases in wages during the year following their return with the exception of employees participating in military service. Employees absent less than six months are eligible for step increases.

d. Leave Without Pay May Be Granted for the Following Purposes

- i. Parental leave
Parental leave without pay is granted for a period of up to 4 work weeks beyond the 8 work weeks of paid parental leave for full- and part-time staff (see Section VI-E-5) within the first 12 months following the date of birth or adoption. Benefited staff must use up accumulated sick leave, vacation leave, PLAW, and personal leave before taking parental leave without pay. For births without complications, with healthy mothers and babies, total leave is limited to 12 work weeks. If health issues occur during this period, additional leave may be taken.
- ii. Extensive personal illness
- iii. Care of immediate family members who have serious health conditions
- iv. Professional activities
Once vacation leave, PLAW, and personal leave have been exhausted, leave without pay may be granted for teaching, exchanges with librarians from other libraries, consulting, professional writing, or similar professional purposes.

Leave without pay for professional activities is given at the discretion of the Executive Director.

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v. Education

The Library does not provide leave without pay for employees who are earning degrees unrelated to their current, full-time or part-time responsibilities at the Library, or who are taking courses in preparation for leaving the Library.

Leave without pay for education to improve an employee's performance on their current, full-time or part-time job may be granted, once vacation leave, PLAW, and personal leave have been exhausted.

Leave without pay for education is given at the discretion of the Executive Director. If this leave is taken at the specific request of the Library, requirements concerning the prior exhaustion of vacation leave, PLAW, and personal leave may be waived at the discretion of the Executive Director.

vi. Temporary active military duty

Staff members who are in the military reserve corps and are ordered to temporary active duty are granted leave in order to comply with the military situation. Wage adjustments are made to assure employees of income equal to their Library wages for periods up to 60 days of training or duty required by the United States Armed Forces. The Library will follow provisions outlined in the Illinois Service Member Employment and Reemployment Rights Act (330 ILCS 61/1-1 et seq.).

vii. Travel

The Library generally does not grant leave without pay for travel, unless involuntary hardship for staff members is involved.

All requests for travel leave without pay must be submitted to the Executive Director, who will decide on individual requests as they occur. For this reason, travel leave must be requested formally at least three months in advance.

Under no circumstances will leave without pay for travel be approved for a period longer than one month greater than the total required time away from the community, or for a period of longer than one year.

viii. Unpaid Bereavement is the same as for hourly employees. See Section VI-E-12-e.

11. PAID BEREAVEMENT LEAVE FOR HOURLY EMPLOYEES

Hourly employees are entitled to up to 3 consecutive working days of paid bereavement leave following the death of near relatives or persons in their households. See Section VI-E-12-e for unpaid bereavement leave. The Library reserves the right to require documentation of the funeral or service.

12. LEAVE OF ABSENCE WITHOUT PAY FOR HOURLY EMPLOYEES

a. Intent of Leave Without Pay for Hourly Employees

LEAVE

In determining whether to grant leave without pay to hourly employees, the Library is guided in general by the policy imposed on full-time or part-time staff members in comparable positions.

b. Requesting Leave Without Pay

All extensive leaves of absence without pay for hourly employees—with the exception of leave for illness or death—must be requested in writing as early as possible, using a form provided by the Library. Although the Library will attempt to grant all reasonable leave requests, as outlined in this policy, no hourly job can be held open indefinitely.

Because of the nature of hourly employment, it may not be possible to grant leave and guarantee immediate reinstatement of all hours upon the employees' return. Details will be worked out between employees and their supervisors, consulting with the Executive Director.

c. Vacation

Hourly staff are entitled to take vacation without pay. All vacation times must be arranged in advance with the supervisor concerned. The Library tries to approve the vacation times requested by individual staff members, but it reserves the right to insure vacations are taken at times convenient to the Library. Supervisors are specifically instructed not to grant employees vacations that will leave units too short-staffed to function effectively. Longer absences than those granted to full-time or part-time staff members in comparable positions should not be expected.

d. Illness

Hourly staff are granted sick leave without pay as needed, but continuous or repeated absences will force the Library permanently to reduce scheduled hours or dismiss the employee. The Library will make exceptions for hourly staff who are pregnant and may need continuous or repeated absences due to the pregnancy.

e. Bereavement

Leave is arranged with supervisors. A minimum of 14 consecutive calendar days without pay is guaranteed staff members in the case of the death of a near relative or person in the employee's household, loss of a pregnancy, failed adoption, failed surrogacy, failed fertility treatments, negative fertility diagnosis, and stillbirth. The unpaid bereavement leave must occur within 60 days of the death of a near relative or person in the employee's household or the date on which the leave related to a pregnancy loss, failed adoption, unsuccessful reproductive procedure, or other diagnosis or event impacting fertility and pregnancy occurs.

An employee whose child has died by suicide or homicide is eligible for six weeks of continuous unpaid leave or intermittent leave taken in increments of no less than four hours within one year of the loss.

These unpaid bereavement leave options do not grant additional leave outside of an eligible staff member's 12 weeks of FMLA. Employees must provide at least 48 hours' notice prior to taking the

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unpaid bereavement leave, when practicable. The Library reserves the right to require reasonable documentation of the circumstances.

f. **Jury Duty**

The Library does not usually request jury duty exemptions for hourly staff members. As far as possible, the Library rearranges the schedules of hourly staff members called for jury duty to enable them to maintain their normal hours while serving on juries. If staff members are unable to maintain their normal hours, they may take leave without pay until their jury duty is over.

g. **Education**

The Library does its best to arrange schedules to suit the needs of hourly employees taking classes, but the needs of the Library and of other employees must be taken into account, and it may be impossible for staff members to take the classes they want.

h. **Parental Leave**

Parental leave without pay is granted to hourly staff members for a period of up to 56 consecutive calendar days following birth or adoption.

i. **Leave for Temporary Active Military Service**

Hourly staff members who are in the military reserve corps and are ordered to temporary active duty are granted leave without pay in order to comply with the military situation.

j. **Travel**

The Library generally does not grant leave without pay to hourly staff for travel beyond that authorized in Section VI-E-12-c. Individual decisions are made on a case-by-case basis, following the guidelines in Section VI-E-10-d-vii concerning extreme hardship.

13. REARRANGEMENT OF WORK SCHEDULES FOR OBSERVANCE OF RELIGIOUS HOLIDAYS

Employees who wish to observe religious holidays not covered above are asked to notify their supervisors as early as possible, so that supervisors can rearrange work schedules as needed. This time off for religious holidays is provided by rearranging work schedules, and not by additional holiday leave with pay.

14. PAID LEAVE FOR ALL WORKERS (PLAW)

a. **Accrual Method**

All employees are eligible to earn one (1) hour of PLAW for every 40 hours worked with accrual capped at 40 hours of PLAW per 12-month period. The 12-month "accrual period" runs July 1 through June 30. Exempt employees accrue PLAW based on the number of hours in their regular work week. Non-exempt employees accrue PLAW on all hours worked. Once the employee reaches 40 hours of PLAW, the employee will stop accruing PLAW during that fiscal year.

b. **Notice of Leave**

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If the use of PLAW is foreseeable, the employee must give the Library up to seven (7) days' notice of the planned leave and in accordance with the Library's procedure for requesting time off. Failure to provide such notice may be grounds for delay or denial of the leave. Where the need for leave is not foreseeable, the employee is expected to notify the Library as soon as practicable and, absent unusual circumstances, in accordance with the Library's normal leave procedures.

c. Use of PLAW

Employees may use their PLAW for any reason. Employees are not required to provide the Library with a reason for the leave nor are they required to provide documentation or certification in support of the leave.

However, there may be times when the Library is unable to grant a request for time off under this policy. Reasons for denial may include, meeting the operational needs of the Library, maintaining required staffing levels, meeting seasonal demands, and/or ensuring that safety objectives are met. In the event an employee's request is denied for one of these reasons, employees can: 1) check to see if their request is covered under another Library policy or, 2) re-submit their request for an alternative date.

d. Carryover

Employees may carry over any accrued but unused PLAW (up to what the State law allows) to the following accrual period, but may not use more than 40 hours of PLAW per accrual period regardless of any carryover.

e. Payment of PLAW

Accrued but unused PLAW is not paid out at separation from employment.

15. DISAGREEMENTS

In the case of disagreements over the use of vacation and leave, and the allowance of leave without pay, the decision of the Executive Director is final.

This policy is subject to change at any time and in accordance with applicable law, or at the discretion of the Library Board.

Adopted May 11, 1981

Revised March 8, 1994, November 11, 2014; June 9, 2015;

May 10, 2016; December 13, 2016; May 8, 2018; July 10, 2018; January 14, 2020; April 14, 2020; May 12, 2020;
July 13, 2021; November 9, 2021, January 11, 2022; May 10, 2022; December 13, 2022; May 9, 2023;

December 12, 2023; January 14, 2025

YEAR-TO-DATE BUDGET REPORT

FOR 2025 07

ACCOUNTS FOR: 802 LIBRARY GENERAL FUND	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
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802 LIBRARY GENERAL FUND

802 40100	-4,282,194.00	PROPERTY TAXES	0.00	-4,282,194.00	-1,795,701.94	0.00	-2,486,492.06	41.9%
802 40302	-204,990.00	PPRT	0.00	-204,990.00	-60,423.09	0.00	-144,566.91	29.5%
802 40309	-56,354.00	STATE PER CAPITA FOR LIBRARY	0.00	-56,354.00	-56,928.96	0.00	574.96	101.0%
802 41500	-41,270.00	GRANTS FROM LOCAL GOVERNMENTS	0.00	-41,270.00	-6,760.00	0.00	-34,510.00	16.4%
802 41700	-271,315.00	CITY OTHER CONTRIBUTION	0.00	-271,315.00	-80,846.20	0.00	-190,468.80	29.8%
802 44220	-33,350.00	FRANCHISE FEE	0.00	-33,350.00	-33,350.00	0.00	0.00	100.0%
802 44599	-1,500.00	OTHER SALES	0.00	-1,500.00	-1,141.85	0.00	-358.15	76.1%
802 44800	-50,300.00	LIBRARY FEES	0.00	-50,300.00	-31,636.23	0.00	-18,663.77	62.9%
802 45000	-14,000.00	INVESTMENT INCOME	-22,000.00	-36,000.00	-35,957.02	0.00	-42.98	99.9%
802 46290	-105,735.00	OTHER REIMBURSEMENTS	0.00	-105,735.00	0.02	0.00	-105,735.02	.0%
802 46300	-158,665.00	DONATIONS/CONTRIBUTIONS/GIFTS	-21,370.00	-180,035.00	-105,041.57	0.00	-74,993.43	58.3%
802 46900	-250.00	OTHER MISCELLANEOUS REVENUES	0.00	-250.00	-389.80	0.00	139.80	155.9%
802 49803	-48,900.00	TRF FROM LIB RESERVE FUND	0.00	-48,900.00	0.00	0.00	-48,900.00	.0%
TOTAL LIBRARY GENERAL FUND	-5,268,823.00		-43,370.00	-5,312,193.00	-2,208,176.64	0.00	-3,104,016.36	41.6%

80280800 LIBRARY ADMINISTRATION

80280800 50110	439,779.00	SALARY - REGULAR EMPLOYEES	-40,000.00	399,779.00	212,782.01	0.00	186,996.99	53.2%
80280800 52320	9,976.00	TRAVEL, EDUCATION AND TRAINING	0.00	9,976.00	3,400.95	0.00	6,575.05	34.1%
TOTAL LIBRARY ADMINISTRATION	449,755.00		-40,000.00	409,755.00	216,182.96	0.00	193,572.04	52.8%

YEAR-TO-DATE BUDGET REPORT

FOR 2025 07

ACCOUNTS FOR: 802 LIBRARY GENERAL FUND
 ORIGINAL APPROP TRANS/ADJSMTS REVISED BUDGET YTD ACTUAL ENCUMBRANCES AVAILABLE BUDGET % USED

80280801 LIBRARY CENTRALIZED COSTS

80280801 50210	INSURANCE							
	316,596.00	0.00	316,596.00	142,737.00	0.00	173,859.00	45.1%	
80280801 50220	FICA AND MEDICARE							
	219,006.00	0.00	219,006.00	100,528.41	0.00	118,477.59	45.9%	
80280801 50240	RHS CONTRIBUTION							
	43,267.00	0.00	43,267.00	23,726.45	0.00	19,540.55	54.8%	
80280801 50251	IMRF & SURS							
	171,314.00	0.00	171,314.00	80,846.20	0.00	90,467.80	47.2%	
80280801 51900	OTHER SUPPLIES							
	43,462.00	-6,243.00	37,219.00	25,619.45	0.00	11,599.55	68.8%	
80280801 52101	LEGAL SERVICES							
	5,500.00	56,000.00	61,500.00	19,977.50	0.00	41,522.50	32.5%	
80280801 52199	OTHER PROFESSIONAL SERVICES							
	20,000.00	0.00	20,000.00	12,518.14	0.00	7,481.86	62.6%	
80280801 52721	WORKER'S COMP CLAIMS							
	16,000.00	0.00	16,000.00	11,367.55	0.00	4,632.45	71.0%	
80280801 52902	POSTAGE & PRINTING							
	6,500.00	0.00	6,500.00	2,150.33	0.00	4,349.67	33.1%	
80280801 52904	RECRUITING EXPENSES							
	500.00	15,000.00	15,500.00	16,860.62	0.00	-1,360.62	108.8%	
80280801 52907	CREDIT CARD & BANK FEES							
	700.00	0.00	700.00	273.10	0.00	426.90	39.0%	
80280801 52999	OTHER CONTRACTUAL SERVICES							
	55,000.00	0.00	55,000.00	6,579.89	0.00	48,420.11	12.0%	
TOTAL LIBRARY CENTRALIZED COSTS								
	897,845.00	64,757.00	962,602.00	443,184.64	0.00	519,417.36	46.0%	

80280802 AYS COLLECTIONS

80280802 51801	LIBRARY BOOKS						
	135,800.00	0.00	135,800.00	67,408.66	0.00	68,391.34	49.6%
80280802 51801 80103	LIBRARY BOOKS						
	56,550.00	0.00	56,550.00	30,154.96	0.00	26,395.04	53.3%
80280802 51802 80103	NEW COLLECTIONS						
	23,900.00	0.00	23,900.00	14,134.24	0.00	9,765.76	59.1%
80280802 51803	LIBRARY PERIODICALS						
	10,500.00	0.00	10,500.00	8,690.74	0.00	1,809.26	82.8%

YEAR-TO-DATE BUDGET REPORT

FOR 2025 07

ACCOUNTS FOR: 802 LIBRARY GENERAL FUND	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
80280802 51803 80103	500.00	0.00	500.00	480.15	0.00	19.85	96.0%
80280802 51804	2,300.00	0.00	2,300.00	1,198.73	0.00	1,101.27	52.1%
80280802 51805	3,000.00	0.00	3,000.00	1,579.71	0.00	1,420.29	52.7%
80280802 51806	18,000.00	0.00	18,000.00	9,354.77	0.00	8,645.23	52.0%
80280802 51806 80103	3,300.00	0.00	3,300.00	1,889.96	0.00	1,410.04	57.3%
80280802 51807 80103	4,500.00	0.00	4,500.00	2,649.74	0.00	1,850.26	58.9%
80280802 51809	5,200.00	0.00	5,200.00	2,351.58	0.00	2,848.42	45.2%
80280802 51811	126,000.00	0.00	126,000.00	66,241.23	0.00	59,758.77	52.6%
80280802 52910	39,730.00	0.00	39,730.00	6,314.00	0.00	33,416.00	15.9%
TOTAL AYS COLLECTIONS	429,280.00	0.00	429,280.00	212,448.47	0.00	216,831.53	49.5%

80280803 ARCHIVES

80280803 50110	294,353.00	0.00	294,353.00	147,719.15	0.00	146,633.85	50.2%
80280803 51801	4,100.00	0.00	4,100.00	2,221.72	0.00	1,878.28	54.2%
80280803 51803	3,070.00	0.00	3,070.00	1,645.34	0.00	1,424.66	53.6%
80280803 51808	16,531.00	0.00	16,531.00	0.00	0.00	16,531.00	.0%
80280803 52320	2,707.00	0.00	2,707.00	1,558.92	0.00	1,148.08	57.6%
80280803 52910	20,550.00	0.00	20,550.00	14,587.32	0.00	5,962.68	71.0%
80280803 52912	9,925.00	0.00	9,925.00	5,905.00	0.00	4,020.00	59.5%
TOTAL ARCHIVES	351,236.00	0.00	351,236.00	173,637.45	0.00	177,598.55	49.4%

80280805 LIBRARY FACILITIES

80280805 50110 SALARY - REGULAR EMPLOYEES

YEAR-TO-DATE BUDGET REPORT

FOR 2025 07

ACCOUNTS FOR: 802 LIBRARY GENERAL FUND
 ORIGINAL APPROP TRANS/ADJSMTS REVISED BUDGET YTD ACTUAL ENCUMBRANCES AVAILABLE BUDGET % USED

80280805 51410	44,706.00	0.00	44,706.00	16,915.28	0.00	27,790.72	37.8%
		SMALL TOOLS & EQUIPMENT					
80280805 51420	2,000.00	0.00	2,000.00	1,345.00	0.00	655.00	67.3%
		OFFICE FURNITURE					
80280805 51900	10,000.00	3,370.00	13,370.00	13,369.94	0.00	0.06	100.0%
		OTHER SUPPLIES					
80280805 52201	14,007.00	0.00	14,007.00	322.64	0.00	13,684.36	2.3%
		BUILDING REPAIR & MAINT					
80280805 52202	128,211.00	-3,370.00	124,841.00	40,266.59	0.00	84,574.41	32.3%
		EQUIPMENT REPAIR & MAINT					
80280805 52600	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00	.0%
		UTILITIES					
80280805 52710	172,671.00	0.00	172,671.00	112,955.03	0.00	59,715.97	65.4%
		INSURANCE PREMIUM					
80280805 52999	48,404.00	0.00	48,404.00	51,214.00	0.00	-2,810.00	105.8%
		OTHER CONTRACTUAL SERVICES					
80280805 53200	110,620.00	0.00	110,620.00	62,413.84	0.00	48,206.16	56.4%
		BUILDING					
	567,909.00	393,043.55	960,952.55	375,464.07	50,588.82	534,899.66	44.3%
TOTAL LIBRARY FACILITIES	1,099,528.00	393,043.55	1,492,571.55	674,266.39	50,588.82	767,716.34	48.6%

80280806 COLLECTIONS

80280806 50110	536,580.00	0.00	536,580.00	212,683.37	0.00	323,896.63	39.6%
		SALARY - REGULAR EMPLOYEES					
80280806 51900	28,000.00	-4,000.00	24,000.00	11,254.06	0.00	12,745.94	46.9%
		OTHER SUPPLIES					
80280806 52320	1,000.00	0.00	1,000.00	168.00	0.00	832.00	16.8%
		TRAVEL, EDUCATION AND TRAINING					
TOTAL COLLECTIONS	565,580.00	-4,000.00	561,580.00	224,105.43	0.00	337,474.57	39.9%

80280807 PATRON SERVICES

80280807 50110	1,100,956.00	0.00	1,100,956.00	560,688.15	0.00	540,267.85	50.9%
		SALARY - REGULAR EMPLOYEES					
80280807 52320	3,642.00	0.00	3,642.00	2,129.44	0.00	1,512.56	58.5%
		TRAVEL, EDUCATION AND TRAINING					

YEAR-TO-DATE BUDGET REPORT

FOR 2025 07

ACCOUNTS FOR: 802 LIBRARY GENERAL FUND
 ORIGINAL APPROP TRANS/ADJSMTS REVISED BUDGET YTD ACTUAL ENCUMBRANCES AVAILABLE BUDGET % USED

TOTAL PATRON SERVICES
 1,104,598.00 0.00 1,104,598.00 562,817.59 0.00 541,780.41 51.0%

80280808 LIBRARY IT

80280808 50110 SALARY - REGULAR EMPLOYEES
 154,688.00 0.00 154,688.00 72,853.28 0.00 81,834.72 47.1%

80280808 51500 SHARED IT COSTS
 141,832.00 7,190.00 149,022.00 20,147.93 0.00 128,874.07 13.5%

80280808 51900 OTHER SUPPLIES
 12,998.00 0.00 12,998.00 4,622.08 0.00 8,375.92 35.6%

80280808 52203 MAINTENANCE AGREEMENTS
 6,712.00 0.00 6,712.00 3,546.95 0.00 3,165.05 52.8%

80280808 52320 TRAVEL, EDUCATION AND TRAINING
 1,500.00 0.00 1,500.00 905.01 0.00 594.99 60.3%

80280808 52600 UTILITIES
 2,484.00 0.00 2,484.00 1,400.00 0.00 1,084.00 56.4%

80280808 52999 OTHER CONTRACTUAL SERVICES
 17,700.00 0.00 17,700.00 6,823.00 0.00 10,877.00 38.5%

TOTAL LIBRARY IT
 337,914.00 7,190.00 345,104.00 110,298.25 0.00 234,805.75 32.0%

80280809 COMMUNITY ENGAGEMENT

80280809 50110 SALARY - REGULAR EMPLOYEES
 291,768.00 0.00 291,768.00 139,631.36 0.00 152,136.64 47.9%

80280809 51812 LIBRARY PROGRAM SUPPLIES
 12,496.00 1,243.00 13,739.00 7,214.53 0.00 6,524.47 52.5%

80280809 51812 80102 LIBRARY PROGRAM SUPPLIES
 3,500.00 20,500.00 24,000.00 19,122.14 0.00 4,877.86 79.7%

80280809 51812 80103 LIBRARY PROGRAM SUPPLIES
 9,400.00 0.00 9,400.00 3,438.01 0.00 5,961.99 36.6%

80280809 51812 80104 LIBRARY PROGRAM SUPPLIES
 1,800.00 0.00 1,800.00 470.00 0.00 1,330.00 26.1%

80280809 52199 OTHER PROFESSIONAL SERVICES
 20,395.00 0.00 20,395.00 16,366.00 0.00 4,029.00 80.2%

80280809 52320 TRAVEL, EDUCATION AND TRAINING
 1,800.00 0.00 1,800.00 735.36 0.00 1,064.64 40.9%

YEAR-TO-DATE BUDGET REPORT

FOR 2025 07								
ACCOUNTS FOR: 802 LIBRARY GENERAL FUND	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED	
80280809 52909	21,002.00	ADV/MKTING/PUBLIC EDUCATION 0.00	21,002.00	5,342.31	0.00	15,659.69	25.4%	
TOTAL COMMUNITY ENGAGEMENT	362,161.00	21,743.00	383,904.00	192,319.71	0.00	191,584.29	50.1%	
80280851 MERCHANDISE SALES								
80280851 51810	1,000.00	LIBRARY RESALE PURCHASES 0.00	1,000.00	663.40	0.00	336.60	66.3%	
TOTAL MERCHANDISE SALES	1,000.00	0.00	1,000.00	663.40	0.00	336.60	66.3%	
TOTAL LIBRARY GENERAL FUND	330,074.00	399,363.55	729,437.55	601,747.65	50,588.82	77,101.08	89.4%	
TOTAL REVENUES	-5,268,823.00	-43,370.00	-5,312,193.00	-2,208,176.64	0.00	-3,104,016.36		
TOTAL EXPENSES	5,598,897.00	442,733.55	6,041,630.55	2,809,924.29	50,588.82	3,181,117.44		

YEAR-TO-DATE BUDGET REPORT

FOR 2025 07

ACCOUNTS FOR: 803 LIBRARY SPECIAL RESERVE FUND	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
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80380860 RESERVED FUNDS

80380860 59802	48,900.00	TFR TO LIBRARY OPERATING FUND 0.00	48,900.00	0.00	0.00	48,900.00	.0%
TOTAL RESERVED FUNDS	48,900.00	0.00	48,900.00	0.00	0.00	48,900.00	.0%
TOTAL LIBRARY SPECIAL RESERVE FUND	48,900.00	0.00	48,900.00	0.00	0.00	48,900.00	.0%
TOTAL EXPENSES	48,900.00	0.00	48,900.00	0.00	0.00	48,900.00	.0%

YEAR-TO-DATE BUDGET REPORT

FOR 2025 07								
ACCOUNTS FOR: 810 LIBRARY TRUST FUND								
	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED	
810 LIBRARY TRUST FUND								
810 45000	0.00	0.00	0.00	-1,737.58	0.00	1,737.58	100.0%	
810 46300	-21,846.00	0.00	-21,846.00	-13,886.61	0.00	-7,959.39	63.6%	
TOTAL LIBRARY TRUST FUND	-21,846.00	0.00	-21,846.00	-15,624.19	0.00	-6,221.81	71.5%	
81080821 ADMIN ENDOWMENTS								
81080821 52801	7,525.00	0.00	7,525.00	0.00	0.00	7,525.00	.0%	
TOTAL ADMIN ENDOWMENTS	7,525.00	0.00	7,525.00	0.00	0.00	7,525.00	.0%	
81080831 ADMIN GIFTS								
81080831 51420	80,782.00	0.00	80,782.00	0.00	0.00	80,782.00	.0%	
81080831 51990	0.00	0.00	0.00	794.79	0.00	-794.79	100.0%	
81080831 52801	0.00	0.00	0.00	15.99	0.00	-15.99	100.0%	
81080831 53200	184,000.00	0.00	184,000.00	0.00	0.00	184,000.00	.0%	
TOTAL ADMIN GIFTS	264,782.00	0.00	264,782.00	810.78	0.00	263,971.22	.3%	
81080832 ADULT GIFTS								
81080832 51801	16,900.00	0.00	16,900.00	4,975.28	0.00	11,924.72	29.4%	

YEAR-TO-DATE BUDGET REPORT

FOR 2025 07								
ACCOUNTS FOR: 810 LIBRARY TRUST FUND	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED	
81080832 51990	3,023.00	OTHER LIBRARY MATERIALS 0.00	3,023.00	46.86	0.00	2,976.14	1.6%	
TOTAL ADULT GIFTS	19,923.00	0.00	19,923.00	5,022.14	0.00	14,900.86	25.2%	
81080833 CHILDREN'S GIFTS								
81080833 51801	12,500.00	LIBRARY BOOKS 0.00	12,500.00	3,230.26	0.00	9,269.74	25.8%	
81080833 52803	8,600.00	LIBRARY CHILDREN PROGRAMS 0.00	8,600.00	116.25	0.00	8,483.75	1.4%	
TOTAL CHILDREN'S GIFTS	21,100.00	0.00	21,100.00	3,346.51	0.00	17,753.49	15.9%	
81080834 ARCHIVES GIFTS								
81080834 51801	3,150.00	LIBRARY BOOKS 0.00	3,150.00	0.00	0.00	3,150.00	.0%	
81080834 51990	250.00	OTHER LIBRARY MATERIALS 0.00	250.00	0.00	0.00	250.00	.0%	
81080834 52804	4,405.00	LIBRARY ARCHIVES PROGRAMS 0.00	4,405.00	0.00	0.00	4,405.00	.0%	
TOTAL ARCHIVES GIFTS	7,805.00	0.00	7,805.00	0.00	0.00	7,805.00	.0%	
TOTAL LIBRARY TRUST FUND	299,289.00	0.00	299,289.00	-6,444.76	0.00	305,733.76	-2.2%	
TOTAL REVENUES	-21,846.00	0.00	-21,846.00	-15,624.19	0.00	-6,221.81		
TOTAL EXPENSES	321,135.00	0.00	321,135.00	9,179.43	0.00	311,955.57		

YEAR-TO-DATE BUDGET REPORT

FOR 2025 07							
ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED	
678,263.00	GRAND TOTAL 399,363.55	1,077,626.55	595,302.89	50,588.82	431,734.84	59.9%	

** END OF REPORT - Generated by Becky Brown **