

**To:** The Urbana Free Library Board of Trustees  
**From:** Celeste Choate  
**Date:** December 5, 2014  
**Re:** Proposed December 2014 Budget amendments

**Income:**

1. Revise State Per Capita Grant from \$42,302 to \$51,562. In an email dated October 8, 2014, TUFL received information that, "The grant has sufficient funding to pay all Illinois public libraries at the maximum statutory amount of \$1.25 per capita." TUFL's service area includes 41,250 people.
2. The Library receives 25% of the State Corporate Replacement Taxes the City of Urbana receives. In a meeting on November 21, 2014, Elizabeth Hannan stated that Department of Revenue projections indicate TUFL should expect to receive \$94,860 instead of the budgeted \$84,000.
3. Revise Interest Income from \$7,300 to \$1,450. Last year's actual interest income was \$1,461.96.
4. Revise Café revenue from \$74,573 to \$60,303 for a more realistic projection. If TUFL wants to keep the Race Street door open, staff are needed in that part of the building.

**Expenses:**

1. In 2011, the Champaign County Historical Archives received a grant from GSLIS. Former Director Lissak decided that the work should be completed in part using Archives wages instead of grant wages so that grant wages could "roll" into the future instead of being added into the fund balance at the end of the fiscal year. One thousand six hundred dollars remains in the L10 2 4040-6200 GSLIS PROJECTS funds which can't be spent on anything else from that fund, since the project was completed. At the advice of former City Comptroller Rich Hentschel, we will transfer the \$1,600 to increase the (L05 4 4040-4248) ARCHIVES ASST HR SPJ funds. We anticipate spending the \$1,600 this fiscal year on special projects for which interns will be hired in the spring of 2015.
2. Rename "Parking" "HR/Legal/Professional Services" to allow for assistance when needed.
3. Transfer \$17,000 from Fund Balance to Health Savings Plan, Separation Cost for current and potential expenses.
4. Now that TUFL has a full time IT Manager, transfer \$15,000 from the Fund Balance to One-Time Projects for the deferred purchase of the domain server and related expenses that the Board approved on [March 11, 2014](#).

**Technology** There was discussion about the library's need for a domain server. M.C. Neal wrote a proposal which outlined the purchases needed. The proposal came to \$13,000, but since there may be unexpected expenses, the library asked the Board to approve \$15,000 for the purchase of the domain server and related expenses. It was moved by Anna Merritt, seconded by Mary Ellen Farrell, and passed unanimously to approve up to \$15,000 for the purchase of a domain server."

**Other:**

1. We will propose a January budget amendment when more information about the financial issues TUFL is facing is available. When I met with the Mayor and Mike Monson in November, she reiterated her offer of the Library receiving the same dollar amount of the property tax levy (an increase of the percentage since the EAV is decreasing). Beginning January 1, 2015, there will be a slight decrease in the amount employers must pay into IMRF, and the Mayor offered that the Library could use funds set aside in the City's budget for TUFL staff IMRF and FICA that would not otherwise be used this fiscal year. Elizabeth Hannan and I have been working to determine what this amount might be and are also working on audit questions.
2. We are evaluating additional volunteer opportunities.
3. The [Detail Trial](#) shows just over \$189,000 designated for the L05 0 0120-3000 FUND BAL. DESIGNATED RHS PLAN. According to our calculations, if everyone who would receive a RHS separation payout were to have left on November 8, 2014, the cost to TUFL would have been approximately \$60,000. We estimate that including the additional time and possible salary increases people may accrue by June 30, 2015, the amount would be almost \$64,000. I recommend changing what is designated in the Detail Trial to \$65,000 to allow greater potential flexibility in the use of TUFL's fund balance.