

Date: April 10, 2020

To: The Urbana Free Library Board of Trustees

From: Celeste Choate, Executive Director

Re: FY21 Budget requests for Board Meeting of April 14, 2020

The proposed FY21 budget is very much the same as last month. It now includes funds from the Urbana Free Library Foundation in the 802s. Library Administration requests the Board approve this draft of the FY21 budget. We anticipate that COVID-19 disruptions will impact the budget, and we will propose amendments to the Board when we have more certainty about the impacts and our proposed responses. We anticipate the need to respond to decreasing revenue sources as we work to fulfill the Strategic Plan. Financial pressures include but are not limited to:

- Depending on the State's fiscal situation, Personal Property Replacement Tax and the Per Capita Grant revenue may decrease.
- Property tax payments may decrease, given residents' ability to pay them or not. Property taxes are TUFL's primary revenue stream.
- Extending due dates in FY20 to alleviate stress on patrons will decrease fine revenue now. As people increase their use of eResources, we may continue to see a decrease in fine/fee revenue. If there is another closure in FY21, we would extend due dates again.
- The Cafe is currently closed, so food and Friends books are not being sold in-house for at least 6 weeks in FY20.
- The Friends of the Library Spring Book Sale was canceled due to the closure, and their Amazon.com store is also currently closed.
- Our rental tenants' businesses may be impacted, which may impact rental revenue.

We are a strong organization, and we will work together as a united staff to generate and implement ideas for savings and for additional revenue sources (Enhance, Goal 1).

The overall summary is:

	802	810	820	Total
Revenue FY21	(\$4,301,455.54)	(\$33,550.00)	(\$27,105.00)	(\$4,362,110.54)
Expense FY21	\$4,332,540.54	\$657,091.24	\$22,195.00	\$5,011,826.78
Total	\$31,887.00	\$624,351.24	(\$4,090.00)	\$649,716.24
Expenses from Fund Balance include				
Vincent Greene memorial transfer to Foundation				\$300,000
Helen Widick Bequest transfer to Foundation				\$125,000
Staff Parking Lot Project from Bao Family				\$166,000
Furniture from Friends Café Book Sale				\$32,000
Compensation study				\$10,000
Possible RHS separation payouts				\$22,100
Adult Book Sale world language books				\$5,000
Total of larger expenses from fund balances				\$660,100

Account Type	Organization	Object	Project	Account Description	2021 Department Budget	2020 Revised Budget	Difference
R	802	40100		PROPERTY TAXES	(\$3,517,133.00)	(\$3,375,649.00)	\$141,484.00
R	802	40302		PPRT	(\$103,712.24)	(\$91,001.00)	\$12,711.24
R	802	40309		STATE PER CAPITA FOR LIBRARY	(\$51,563.00)	(\$51,563.00)	\$0.00
R	802	41500		GRANTS FROM LOCAL GOVERNMENTS	(\$45,920.00)	(\$45,920.00)	\$0.00
R	802	41700		CITY OTHER CONTRIBUTION	(\$223,853.00)	(\$186,188.00)	\$37,665.00
R	802	44220		FRANCHISE FEE	(\$33,350.00)	(\$33,350.00)	\$0.00
R	802	44506		CAFÉ REVENUES	(\$65,500.00)	(\$72,665.00)	(\$7,165.00)
R	802	44599		OTHER SALES	(\$2,400.00)	(\$3,000.00)	(\$600.00)
R	802	44800		LIBRARY FEES	(\$97,700.00)	(\$102,800.00)	(\$5,100.00)
R	802	45000		INVESTMENT INCOME	(\$5,518.80)	(\$5,400.00)	\$118.80
R	802	46290		OTHER REIMBURSEMENTS	(\$69,015.00)	(\$59,858.00)	\$9,157.00
R	802	46300		DONATIONS/CONTRIBUTIONS/GIFTS	(\$85,535.00)	(\$63,800.00)	\$21,735.00
R	802	46900		OTHER MISCELLANEOUS REVENUES	(\$255.50)	(\$250.00)	\$5.50
R	802	49810		TFR FROM LIBRARY TRUST FUND	\$0.00	(\$189,600.00)	(\$189,600.00)
				TOTAL	(\$4,301,455.54)	(\$4,281,044.00)	\$20,411.54
E	80280800	50110		SALARY - REGULAR EMPLOYEES	\$299,000.00	\$291,289.00	(\$7,711.00)
E	80280800	52320		TRAVEL, EDUCATION AND TRAINING	\$5,500.00	\$14,500.00	\$9,000.00
E	80280801	50210		INSURANCE	\$190,275.00	\$213,183.00	\$22,908.00
E	80280801	50220		FICA AND MEDICARE	\$183,515.00	\$174,358.00	(\$9,157.00)
E	80280801	50240		RHS CONTRIBUTION	\$34,650.00	\$35,400.00	\$750.00
E	80280801	50251		IMRF & SURS	\$223,853.00	\$186,188.00	(\$37,665.00)
E	80280801	51410		SMALL TOOLS & EQUIPMENT	\$6,080.90	\$5,950.00	(\$130.90)
E	80280801	51900		OTHER SUPPLIES	\$66,000.00	\$66,650.00	\$650.00
E	80280801	52199		OTHER PROFESSIONAL SERVICES	\$45,790.00	\$35,540.00	(\$10,250.00)
E	80280801	52202		EQUIPMENT REPAIR & MAINT	\$1,000.00	\$1,000.00	\$0.00
E	80280801	52203		MAINTENANCE AGREEMENTS	\$2,920.00	\$1,200.00	(\$1,720.00)
E	80280801	52721		WORKER'S COMP CLAIMS	\$10,000.00	\$10,000.00	\$0.00
E	80280801	52902		POSTAGE & PRINTING	\$5,000.00	\$5,000.00	\$0.00
E	80280801	52904		RECRUITING EXPENSES	\$500.00	\$500.00	\$0.00
E	80280801	52907		CREDIT CARD & BANK FEES	\$6,132.00	\$6,000.00	(\$132.00)
E	80280801	52999		OTHER CONTRACTUAL SERVICES	\$44,087.00	\$50,520.00	\$6,433.00
E	80280801	53440		OTHER EQUIPMENT	\$0.00	\$0.00	\$0.00
E	80280801	59803		TFR TO LIBRARY RESERVE FUND	\$0.00	\$0.00	\$0.00
E	80280801	59820		TFR TO BUILDING FUND	\$0.00	\$0.00	\$0.00
E	80280802	50110		SALARY - REGULAR EMPLOYEES	\$820,046.00	\$776,045.00	(\$44,001.00)
E	80280802	51801		LIBRARY BOOKS	\$145,185.20	\$144,548.25	(\$636.95)
E	80280802	51801	80103	LIBRARY BOOKS	\$60,043.30	\$58,700.00	(\$1,343.30)
E	80280802	51802		NEW COLLECTIONS	\$0.00	\$1,594.53	\$1,594.53
E	80280802	51802	80103	NEW COLLECTIONS	\$16,151.50	\$10,100.00	(\$6,051.50)
E	80280802	51803		LIBRARY PERIODICALS	\$13,500.00	\$17,630.00	\$4,130.00
E	80280802	51803	80103	LIBRARY PERIODICALS	\$490.00	\$650.00	\$160.00
E	80280802	51804		AUDIOBOOKS	\$8,500.00	\$12,684.98	\$4,184.98
E	80280802	51805		CD'S	\$6,000.00	\$9,507.19	\$3,507.19
E	80280802	51806		DVD'S	\$37,000.00	\$42,481.86	\$5,481.86
E	80280802	51806	80103	DVD'S	\$8,208.70	\$8,300.00	\$91.30
E	80280802	51807		RECORDINGS	\$0.00	\$0.00	\$0.00
E	80280802	51807	80103	RECORDINGS	\$6,824.10	\$7,200.00	\$375.90
E	80280802	51809		GAMES	\$3,461.50	\$3,500.00	\$38.50
E	80280802	51811		DOWNLOADABLES	\$78,000.00	\$67,225.00	(\$10,775.00)
E	80280802	51812		LIBRARY PROGRAM SUPPLIES	\$10,150.00	\$13,770.00	\$3,620.00
E	80280802	51812	80102	LIBRARY PROGRAM SUPPLIES	\$3,300.00	\$3,750.00	\$450.00
E	80280802	51812	80103	LIBRARY PROGRAM SUPPLIES	\$3,270.00	\$3,200.00	(\$70.00)
E	80280802	52320		TRAVEL, EDUCATION AND TRAINING	\$4,716.00	\$3,000.00	(\$1,716.00)
E	80280802	52910		DATABASE CHARGES	\$3,362.60	\$33,075.00	\$29,712.40
E	80280802	52910	80103	DATABASE CHARGES	\$33,922.70	\$3,300.00	(\$30,622.70)
E	80280803	50110		SALARY - REGULAR EMPLOYEES	\$285,845.00	\$273,011.00	(\$12,834.00)
E	80280803	51801		LIBRARY BOOKS	\$4,770.00	\$4,400.00	(\$370.00)
E	80280803	51803		LIBRARY PERIODICALS	\$3,600.00	\$4,000.00	\$400.00
E	80280803	51808		MICROFORM	\$5,000.00	\$4,900.00	(\$100.00)
E	80280803	51812		LIBRARY PROGRAM SUPPLIES	\$800.00	\$800.00	\$0.00
E	80280803	52320		TRAVEL, EDUCATION AND TRAINING	\$1,800.00	\$1,500.00	(\$300.00)
E	80280803	52910		DATABASE CHARGES	\$15,800.00	\$15,849.00	\$49.00
E	80280803	52912		FACILITY RENTAL	\$0.00	\$0.00	\$0.00
E	80280804	50110		SALARY - REGULAR EMPLOYEES	\$50,785.00	\$48,238.00	(\$2,547.00)
E	80280804	51900		OTHER SUPPLIES	\$33,230.00	\$37,841.00	\$4,611.00
E	80280804	52320		TRAVEL, EDUCATION AND TRAINING	\$250.00	\$500.00	\$250.00
E	80280805	50110		SALARY - REGULAR EMPLOYEES	\$0.00	\$0.00	\$0.00
E	80280805	51420		OFFICE FURNITURE	\$0.00	\$32,500.00	\$32,500.00
E	80280805	52201		BUILDING REPAIR & MAINT	\$278,708.74	\$219,439.00	(\$59,269.74)
E	80280805	52600		UTILITIES	\$153,300.00	\$150,000.00	(\$3,300.00)

Account Type	Organization	Object	Project	Account Description	2021 Department Budget	2020 Revised Budget	Difference
E	80280805	52710		INSURANCE PREMIUM	\$41,650.00	\$38,500.00	(\$3,150.00)
E	80280805	53200		BUILDING	\$0.00	\$181,122.50	\$181,122.50
E	80280806	50110		SALARY - REGULAR EMPLOYEES	\$217,075.00	\$207,220.00	(\$9,855.00)
E	80280806	51900		OTHER SUPPLIES	\$37,000.00	\$30,000.00	(\$7,000.00)
E	80280806	52320		TRAVEL, EDUCATION AND TRAINING	\$1,000.00	\$1,000.00	\$0.00
E	80280807	50110		SALARY - REGULAR EMPLOYEES	\$428,470.00	\$417,017.00	(\$11,453.00)
E	80280807	52320		TRAVEL, EDUCATION AND TRAINING	\$500.00	\$0.00	(\$500.00)
E	80280808	50110		SALARY - REGULAR EMPLOYEES	\$142,520.00	\$134,300.00	(\$8,220.00)
E	80280808	51500		SHARED IT COSTS	\$72,523.00	\$97,614.00	\$25,091.00
E	80280808	51900		OTHER SUPPLIES	\$0.00	\$0.00	\$0.00
E	80280808	52600		UTILITIES	\$2,763.80	\$2,900.00	\$136.20
E	80280809	50110		SALARY - REGULAR EMPLOYEES	\$135,410.00	\$132,213.00	(\$3,197.00)
E	80280809	52199		OTHER PROFESSIONAL SERVICES	\$10,600.00	\$10,600.00	\$0.00
E	80280809	52909		ADV/MKTING/PUBLIC EDUCATION	\$19,570.00	\$12,000.00	(\$7,570.00)
E	80280851	51810		LIBRARY RESALE PURCHASES	\$3,135.50	\$3,068.00	(\$67.50)
TOTAL					\$4,332,540.54	\$4,378,072.31	\$45,531.77
R	810	45000		INVESTMENT INCOME	\$0.00	\$0.00	\$0.00
R	810	46300		DONATIONS/CONTRIBUTIONS/GIFTS	(\$33,550.00)	(\$23,700.00)	\$9,850.00
TOTAL					(\$33,550.00)	(\$23,700.00)	\$9,850.00
E	81080821	52801		LIBRARY PROGRAMS	\$0.00	\$0.00	\$0.00
E	81080822	52802		LIBRARY ADULT PROGRAMS	\$0.00	\$0.00	\$0.00
E	81080823	52803		LIBRARY CHILDREN PROGRAMS	\$0.00	\$0.00	\$0.00
E	81080824	52804		LIBRARY ARCHIVES PROGRAMS	\$0.00	\$0.00	\$0.00
E	81080831	51420		OFFICE FURNITURE	\$32,000.00	\$32,000.00	\$0.00
E	81080831	51801		LIBRARY BOOKS	\$16.18	\$0.00	(\$16.18)
E	81080831	51900		OTHER SUPPLIES	\$280.00	\$0.00	(\$280.00)
E	81080831	51990		OTHER LIBRARY MATERIALS	\$591,782.20	\$4,725.25	(\$587,056.95)
E	81080831	52801		LIBRARY PROGRAMS	\$2,000.00	\$2,000.00	\$0.00
E	81080831	52803		LIBRARY CHILDREN PROGRAMS	\$0.00	\$0.00	\$0.00
E	81080831	52902		POSTAGE & PRINTING	\$3,200.00	\$0.00	(\$3,200.00)
E	81080831	52911		PASS-THROUGH PAYMENTS	\$0.00	\$0.00	\$0.00
E	81080831	59802		TFR TO LIBRARY OPERATING FUND	\$0.00	\$185,000.00	\$185,000.00
E	81080832	51801		LIBRARY BOOKS	\$14,150.00	\$10,000.00	(\$4,150.00)
E	81080832	51990		OTHER LIBRARY MATERIALS	\$750.00	\$750.00	\$0.00
E	81080833	51801		LIBRARY BOOKS	\$8,550.00	\$5,500.00	(\$3,050.00)
E	81080833	51990		OTHER LIBRARY MATERIALS	\$92.86	\$0.00	(\$92.86)
E	81080833	52801		LIBRARY CHILDREN PROGRAMS	\$0.00	\$0.00	\$0.00
E	81080833	52803		LIBRARY CHILDREN PROGRAMS	\$1,000.00	\$1,800.00	\$800.00
E	81080834	51801		LIBRARY BOOKS	\$2,200.00	\$900.00	(\$1,300.00)
E	81080834	51990		OTHER LIBRARY MATERIALS	\$1,070.00	\$1,000.00	(\$70.00)
E	81080834	52804		LIBRARY ARCHIVES PROGRAMS	\$0.00	\$3,000.00	\$3,000.00
TOTAL					\$657,091.24	\$246,675.25	(\$410,415.99)
R	820	44599		OTHER SALES	(\$27,105.00)	(\$22,200.00)	\$4,905.00
R	820	49802		TFR FROM LIBRARY GENERAL FUND	\$0.00	\$0.00	\$0.00
TOTAL					(\$27,105.00)	(\$22,200.00)	\$4,905.00
E	82080852	51900		OTHER SUPPLIES	\$75.00	\$75.00	\$0.00
E	82080852	52201		BUILDING REPAIR & MAINT	\$12,800.00	\$11,600.00	(\$1,200.00)
E	82080852	52600		UTILITIES	\$1,000.00	\$2,000.00	\$1,000.00
E	82080852	52909		ADV/MKTING/PUBLIC EDUCATION	\$100.00	\$100.00	\$0.00
E	82080852	52999		OTHER CONTRACTUAL SERVICES	\$8,220.00	\$7,750.00	(\$470.00)
E	82080852	54200		INTEREST	\$0.00	\$0.00	\$0.00
TOTAL					\$22,195.00	\$21,525.00	(\$670.00)