



To: Board of Library Trustees
From: Anthony Auston, Director
Date: Monday, June 9, 2025
Re: Draft Working Budget Expenditures, Fiscal Year 2025-2026 (second draft)

Overview

- Draft Working Budget Income and Expenditures, Fiscal Year 2025-2026
- Overview of Key Changes from FY 2024-2025

Following a period of significant disruption to library operations and projects due to the pandemic years, our budget and planning cycles have gradually seen a return past operating assumptions, with a few key exceptions. This narrative overview and the attached spreadsheet for the FY25-26 operating budget (both income and expenditures) represents a close review of the library's priorities and opportunities, while ensuring appropriate maintenance and resource flexibility to meet our overall operational and strategic planning goals. The result of this draft budget is a model of operations that establishes clear priorities, builds on our strengths, and reinforces opportunities to serve in new and enhanced ways in this continuing, changing climate.

To effectively balance income and expenses in the General Fund (GF), the majority of the library's planned expenses in the proposed operating budget remain flat or have been reduced. The only increases in the budget are related to market/cost of living impacts in the personnel budget and contractual obligations. The key changes are explained in the narrative summary and illustrated in the attached spreadsheet and year-to-year comparison.

For this first review of the draft budget, the Finance Committee has the opportunity to preview the month-end financials for April 2025 before the May 20 regular meeting (which represents 83% of the fiscal year's revenue and expenses, and provides a reasonable estimate of our year-end projections).

The library is also recently in receipt of the 2024 "levy edit report" from the Cook County Clerk (attached), which confirms the board-approved levy from November 19, 2024 and effectively establishes the property tax revenue the library expects to receive in FY25-26, amounting to a 3% increase. These figures have been added to income budget, along with conservative estimates of the library's other revenue streams for the coming year. Past budgets and actual revenues and expenditures for the current year and prior three years are provided for reference and comparison in trending.

Note that the Consumer Price Index (CPI) for 2024 was 3%, and broadly stated, the overall costs for goods, services, and contracts have all commensurately risen by approximately 3%. Staff follows industry news and trends and has incorporated other market factors into this draft budget, including prospective impacts relative to federal policy.

As projected in the library's long range financial planning in fall 2024 (attached for reference, and conducted annually each fall as part of the levy drafting process), and in compliance with the library's fund balance policy (which stipulates that the library will retain 6 months to 1 year of operating revenue in reserve in the General Fund), the library and board have intentionally planned and approved deficit spending for the past few years in order to spend down the General Fund balance (reported at \$6,311,997 on 7/1/2024) due to prior reductions in the levy, while operating expenses continue to increase with inflation.

In sum, for fiscal year 2024-25:

- On June 18, 2024, the board approved the FY 2024-25 budget with deficit spending of \$355,653. The library is currently projecting total FY24-25 expenses will be about 97% of the budget, while revenues have already exceeded projections by 5%. We currently estimate the library will close FY24-25 with a balanced budget, and no deficit spending at year-end on June 30, 2025.

In sum, for fiscal year 2025-26:

- The library is projecting a \$351,318 (5.6%) increase in GF income for FY 2025-26, to \$6,598,583.
- The library is proposing a \$98,155 (2.1%) increase in GF expenses for FY 2025-26, to \$6,739,073.
- The library is thus projecting that expenses will exceed income by \$140,490 (2%).
- The library is projecting that the General Fund balance will align with the Fund Balance Policy.

Key changes from the May 9, 2025 first draft of the 2025-26 budget include:

- \$38,000 in expenses have been added:
 - Expense line 50400 Periodicals was reduced by \$2,000.
 - Expense line 74100 Equipment/Furnishings was reduced by \$5,000.
 - Expense line 74150 Equipment/Computer Maintenance Contracts was increased by \$20,000.
 - Expense line 76350 Building Maintenance Contracts was increased by \$25,000.

Key changes in the proposed FY 2025-2026 expense budget from current FY 2024-2025 budget include:

Patron Materials and Services

[net decrease of \$38,500 from FY24-25]

50100/50200: Books/Continuations**\$265,000**

In FY24-25, we reduced the Books budget by \$5,000, and reduced the Continuations budget by \$10,000 (a 35% decrease), reflecting a 6.7% decrease in the total print collection budget after years of relatively flat budgeting for physical materials. The Continuations budget has historically accounted for annual print renewals in the reference/encyclopedia collections; many of these collections have migrated to the Electronic Resources expense line over the years. Staff has sustained ambitious goals for collection development and maintenance, including updating and replacing popular collection titles while simultaneously weeding unneeded materials. Demand for print materials has remained steady in the past 3 fiscal years, with our overall circulation numbers returning to pre-pandemic figures (though digital circulation has recently risen to account for 30% of our total circulation). Our community remains highly engaged with reading and physical materials remain the most popular media format; sustaining this budget line is a core element of our mission to curate a vibrant collection reflecting the diverse interests and needs of our users. New strategies for merchandising the collections are helping to drive circulation, while maintenance and planning for collection reorganization and the potential future renovation of the first and lower levels continue to find staff evaluating their collections with an evolving combination of growth, compression, or new ways to reach users through enhanced promotion and partnerships. While staff continues to right-size and align the collection with our long term goals, we propose reducing this line by 5% to \$265,000 for FY25-26.

50250: Library of Things**\$5,000**

Part of the overall goals of the 2023-2027 Strategic Plan (continuing development as established in the prior plan to “*create a Library of Things that circulates non-traditional library items*”), this collection has grown and become a popular part of the Library’s general collection in the past four fiscal years. With oversight by a steering committee with representation across multiple departments, the library continues to plan to creatively expand the resources available to include new experiential learning tools, and exciting maker and technology resources. The proposed budget for this year includes maintenance of the existing collection as well as renewal subscription costs for items such as the Roku streaming sticks. After an increase in FY23-24, and keeping that number flat in FY24-25, we propose reducing this line to \$5,000 for FY25-26.

50300: Audiovisual Materials**\$66,000**

Industry-wide, circulation of physical audiovisual materials has been in slow decline over the past several years, due in part to the rise and convenience of comparable streaming and downloadable resources for movies, music, audiobooks, and video games. Locally, the pandemic years saw a substantial increase in demand for our streaming platforms and, remarkably, physical media circulation also rebounded as door counts also increased. While physical music, audiobooks, video games, and movies remain relatively popular with our users, realignment of this budget line to reflect the shift to digital remains on our long range radar. We reduced this line in FY20-21 by 10%, and held that number flat for FY21-22. We reduced it another 10% for FY22-23, and held that budget flat for FY23-24, while simultaneously working on increased promotion and targeted development of these physical collections while interest remains relatively strong. In the past year the audiobook industry saw a significant shift as

two major publishers announced that they will discontinue CD audiobooks. At the same time, music streaming platforms, like Spotify, have added audiobooks to their content services. Video game demand remains robust, as does local interest in our blu-ray and DVD collections, though the overall turnover rate of resources in this budget category underperform other forms of media in our collections. We reduced this line by 16.7% for FY24-25, and we again propose reducing this line by 12% to \$66,000 for FY25-26.

50400: Periodicals

\$30,000

Over the past few years, we have reported trending that print serials and periodicals are continuing to decline in use and physical publication as consumers shift their attention for ephemeral content from print to digital platforms. Since FY19-20, we have seen dozens of our magazine collection's titles cease publication or completely shift to digital. That pattern has continued, but at a slower rate since FY21-22. We continue to evaluate our options on an annual basis, updating/replacing some less-well-circulating subscriptions to provide more variety. Staff have identified new audiences with their collection decisions this past year, which led to the selection of several new titles. We decreased this line by \$5,000 (12.5%) for FY24-25, and we're again reducing this line by 14% to \$30,000 for FY25-26.

50510: Electronic Resources (Adult & Youth Services)

\$510,000

Even prior to the exponential demand for these resources during the pandemic years, spending outpaced the budget in this line for the past several years. This is due to the demand for these popular resources both in terms of on-demand products like Hoopla, as well as patron-driven selection for e-books and e-periodicals from OverDrive/Libby, as well as online research resources. Since 2020, new users adopted the convenience of these platforms as circulation doubled and tripled for products like OverDrive, Hoopla, and Kanopy. Hoopla circulation continues to grow at an exponential rate as more users are introduced to the instantly-available popular content on this platform with its unique pay-per-use model. Contract renewals for research databases are still posting annual incremental increases, due in part to annexation of additional licensed content as more print-only products migrate to digital-only. Staff is studying usage trends of these research tools, including an ongoing cost-per-use analysis this year to ensure that we're delivering a strong return on our investment, while also ramping up promotion of these valuable tools. We increased the budget 3% in FY23-24, and held that figure flat for FY24-25. We're proposing slightly reducing this line by 1% to \$510,000 for FY25-26. We will continue our cost-per-use study with the database subscriptions while simultaneously working to meet demand on the e-book and e-audiobook platforms. Overall, this funding plan aligns with the Strategic Plan goals to curate and promote quality collections in a variety of formats and to enhance and simplify the library experience.

50530: Computer Software

\$12,000

Spending in this line fell short of budget allocations in the past several years, but recently we have seen a wave of new productivity tools introduced, including a new learning management system (LMS) to coordinate staff training, service tracking platform Gimlet, as well as a new scheduling system that will help to better manage our staffing commitments. This trend, as well as the increasing reliance on cloud subscriptions to software (as opposed to outright owning software), led to a 20% increase in funding to this budget line for FY23-24. Given our hardware and computing environment updates in FY24-25, we're sustaining our current systems and holding this line flat for FY25-26.

50600: Electronic Service Providers**\$170,000**

In late 2023, the CCS Governing Board voted to join the RAILS interlibrary loan program, Explore More Illinois. This service expanded the offering of reciprocal borrowing opportunities to residents across the state through a new portal open to both staff and patrons alike, facilitating access. The annual service fee is estimated at \$8,500. This will be an ongoing annual expense in this budget line going forward.

This line of the budget also includes our contractual agreements with CCS and OCLC, both of which are showing modest increases this year. It also includes the website/virtual branch's maintenance services. This line also includes hosted services, including the local history database. The local history server's platform was upgraded to a more accessible cloud-based service in 2022, following its prior iteration's end-of-life as an on-premise server. As part of the migration project, files from the current server are being imported and coded to the new site. Expenses related to this project will extend across the next two or three fiscal years as our newspapers and microfilm are digitized, indexed, and ingested into the cloud service.

To meet our contractual commitments, this line was increased by \$10,000 (6%) for FY24-25, and we're holding this figure flat for FY25-26.

50700: Programming**\$65,000**

This budget line supports all of our program-related Strategic Plan objectives. Increasingly a signature element of our brand, demand for both our staff-directed and contracted programming has eclipsed our staffing, budgetary, and spatial resources over the past several years. During our pandemic years, we introduced our first virtual-only programming seasons, and our patrons responded in overwhelmingly positive ways asking us to sustain this model/option going forward. In terms of program attendance, we were able to attract more participants than ever before to some of our programs and events. Since FY22-23, we have re-introduced and enhanced our in-person programming offerings to great impact, with both our offerings and participation increasing by over 20%. While staff aims to sustain its current programs and plans to continuously improve the diverse range of offerings and low-to-no-cost programs as well, it must be reiterated that space, time, and staff resources are limited and we have to allocate our resources to their greatest impact. As such, we propose reducing this line by 7% to \$65,000 for FY25-26.

52000: Newsletter/Communications**\$35,000**

Our most successful communication tool over time, the library's bi-monthly print newsletter (mailed to all residences in district), has served as the library's program guide and key connection to library news. With the sharp pivot from in-person programming to virtual during our pandemic years, and the inability to reasonably plan events months into the future as we typically have done, newsletter production was greatly affected and increased reliance on our weekly email newsletters. Staff resumed print newsletter publication in fall 2021, with a new design/format and an updated print cycle. Our most recent print newsletter publisher has been an improvement over the prior partner, and remains more cost-effective as we go into our third year. We've historically held additional funds in this budget line for contingency communications, but have not tapped those funds (even in recent years), so we're planning to continue with the same print communication methods next year as we have this year. We're again holding this line flat for FY25-26.

53000: Promotion**\$8,000**

We've relied on fewer promotional resources in the past few years and sustained an adaptive pause to this budget line, amounting to a 20% reduction in FY21-22. Since returning to our regular hours and engaging in more off-site, outreach, and advocacy events and opportunities, we restored funding to this line in FY22-23, and continue to refresh our promotional collateral year after year. That said, we're proposing to reduce this line by 20% to \$8,000 for FY25-26.

54000: Donation / Grant Expense**\$10,000**

This line has been reserved historically as an in/out line for small grants. After receiving a \$5,000 donation in FY22-23, which stipulated allocation for e-books only, we determined that we didn't have a clear path to account for a donation's expenditure. Past donations have been expended from the line items associated with their purchases (Books, Audio Visual Materials, Programming, etc.). In FY23-24 we proposed assigning donation purchases here, and this approach has served us well (though we've failed to meet the same donation figures this year for a variety of reasons). We're adding our anticipated donation income here as an expense again. As such, this in/out line is again reflected as \$10,000.

56000: Rutherford Trust Expenditures**\$10,000**

Funds from the 2013 Eleanore T. Rutherford Trust support our ongoing travel programming, including on-site screenings of travel films and lecturer visits. These programs were less adaptable to the modified programming environment during the early stages of the pandemic, but have rebounded strongly in the past year - and actually served as our first in-person adult programs coming out of the pandemic years. In FY23-24, we restored funding to this line to positive patron support. We plan to continue these popular programs with another flat budget for FY25-26.

58500: Friends Purchases**\$32,500**

At their April board meeting, the Friends of the Wilmette Public Library committed to support the library's program funding request from staff in Adult and Youth Services as they did last year, including funding of our recently updated Wilmette Reads program series and incentives for our popular seasonal reading clubs for all ages, as well as the forthcoming return of the Chicago Shakespeare Project (one of our more popular programs of the pre-pandemic years, which their organizers had paused for the past few years). This line increased by \$6,500 (20%) for FY24-25 to support the full scope of these programs, and we're holding this line flat for FY25-26. We continue to be grateful for The Friends' continued support for our programs and reading incentives in this in/out grant fund line.

Personnel

[net increase of \$160,655 over FY24-25]

61100/61200/61300: Salaries

\$3,884,973

Planning an organization's staffing and salaries is a challenging moving target in any environment, and was even more so during and following the unprecedented pandemic years where outside factors suddenly affected both our short term and long range planning in unanticipated ways. Turnover of key staff positions, retirements, new and evolving roles, a competitive labor market, as well as a challenging recruitment environment have further influenced the library's planning in these budget lines. Public discussion of the library's compensation plan is a sensitive and serious subject covering a wide range of variables. Under the Open Meetings Act, this is one of the few subjects that Boards and Administrations can reserve for discussion in Closed Session, and should always be reserved for such occasions. The library has historically dedicated exploration of this topic in greater detail to the second budget planning Finance Committee in late May/early June, and has presented trustees with comparative context and background information reflecting recent steps Administration has taken to promote equitable, consistent, appropriate, and competitive compensation.

Recognizing the long range financial challenges of the library's funding along with the near term needs to balance operations, compensation, and strategic goals, for this first draft of the FY25-26 working budget, the only change to the proposed expense budget line for personnel is a 3% cost of living adjustment for all staff (effective July 1, 2025, and relatively consistent with area peer library plans and/or approved salary updates), amounting to about a total 3% increase over the prior fiscal year. The rate of inflation for PTELL purposes this year is 2.9%, so "COLA" adjustments less than that are not really cost-of-living-adjustments as staff would be moving downward the economic scale.

The Standards for Illinois Public Libraries have established that "salaries alone typically account for 60 percent of the total budget," and that "salaries plus fringe benefits account for up to 70 percent." This year's salaries account for 58% of the total budget, and the proposed salaries plus benefits account for 70% of total operations. That said, the combination of the competitive labor market in suburban Cook County, the remarkable quality of the library market in this region, and the extraordinary local demand and nationally-recognized performance of Wilmette Public Library have challenged our organization to grow our services at levels that are unsustainable with our current staffing model. Simply put, we have and continue to do more with less, but the burden of our success is borne on our already short-staffed team. Consistent, quality public service is challenging in an environment where we "welcome everyone," and those who choose this profession demonstrate dedication to their work beyond a "job to do" and must regularly develop and expand their skills to sustain public expectations. Investment in our human resources must match the competitive nature of the market and factor the necessary enhancement of the roles associated with our services.

In sum, our compensation plan is reinforced in our Strategic Plan goals to evaluate and maintain personnel and compensation policies to equitably recruit, retain, and recognize talented staff; and prepare staff with professional development resources and leadership opportunities, and support individual paths for career growth.

62000: Professional Memberships

\$7,000

This line reflects an investment in our team’s broader commitment to librarianship and professional development as staff continue to learn and express their skills through engagement in our professional associations (such as ILA, PLA, and ALA). Over the past few years we’ve also noted that virtual learning opportunities are heavily discounted for those participants who were association members, making this investment a wash in other training budget lines. With new staff joining our team and associations, in FY23-24, we increased this line by \$1,000 in support of our strategic goals. Following current estimates, we’re proposing to reduce this line by \$1,000 (12%) for FY25-26.

64000: Travel/Mileage

\$18,000

The fluctuation in this line over the past several years reflects the reality/impacts of the pandemic, and a sustained pause in travel to conferences and in-person, off-site training. The library remains dedicated to continuing education and professional development opportunities for our team, in fulfillment of our strategic goals. Funding to this line was gradually increased in recent fiscal years, recognizing the growing number of opportunities available for off-site, in-person conferences, and networking events – though we were unable to support the full participation of staff who were interested in attending events that required travel due to the still reduced funding in this line. This line reflects a decrease of \$2,000 (10%) for FY25-26, and a return to the FY23-24 budget, reflecting a more accurate estimate of our experience in supporting staff development outside the library proper.

65000: Staff Development

\$22,500

The 50% reduction in this line (from FY19-20 to FY20-21) directly related to the conditions that influenced the reduction of budget line II. F. Travel/Mileage, though still provided funding for any remaining continuing education and professional development opportunities in meeting the staff development goals of Strategic Plan. In the past 3 fiscal years, we increased our development opportunities and gathered for the return of our annual all staff events in person. In FY23-24, we restored this line to past funding levels, and held this line flat for FY24-25. For FY25-26, we’re proposing a \$2,500 reduction (10%) in this line. In future fiscal years we hope to fund more comprehensive development programs to elevate the skill sets of our teams, as supported by the recently approved Human Resources policy, which includes an updated tuition reimbursement plan designed to help staff grow professionally along with their commitment to the library.

66000: Employee Health Insurance

\$826,000

Over the past few years, the library’s health insurance consortium (Wellness Insurance Network) has been able to absorb rising costs of premiums that other sectors of the marketplace have been otherwise unable to defer. That said, and given the continued global health crisis and our increase in lives insured, we anticipate that we will see a rise in costs and/or a need to reevaluate the structure of our plans going forward. As such, we’ve included an estimated \$54,000 (7%) increase to this line this year (the annual increase in premiums takes effect on January 1, 2026, mid-way through our fiscal year).

Operations

[net increase of \$33,000 from FY24-25]

70100: Accounting Fees

\$25,000

In past years, the fees associated with payroll, banking, and credit services have fallen short of the budget estimates. We gradually reduced the budget to meet those expenses, and this is the first year that we'll need to add back some of those funds. It should also be noted that we began researching a new payroll provider in the third quarter of FY24-25, and plan to enhance its value as a staff training tracker and HR tool. We expect that these new beneficial services will add cost, while also improving the employee experience and saving administrative staff time/expense. As such, this line shows an \$11,000 (78%) increase for FY25-26.

70200: Professional Services

\$25,000

The library values professional consulting services for future planning and appropriate alignment of business practices. In past years, in addition to the regular annual legal and accounting fees in this budget line, we've engaged with consultants for services including evaluation of our facility through the 2020 Capital Reserve Study, our semi-regular HR market/benchmarking studies, and long range financial projection modeling. We propose holding this line flat for FY25-26.

70310/70320: Library and Office Supplies

\$45,000 total

In years past, we had budgeted around \$80,000 combined in these supply lines, though actual spending averaged about 70% of the budget. During the pandemic years, in anticipation of a work environment that temporarily required fewer physical in-office resources, we relied on our reserve of library and office supplies and reallocated funds to support other lines of the budget. In FY23-24, we added back a portion of the funding that was cut from these lines. We're proposing reducing these lines by \$5,000 (10%) for FY25-26.

70500: Printing

\$1,000

The sustained 80% reduction in this budget line in recent years reflects reduced production of print materials that have been allocated to other lines of the budget. This line may be discontinued in a future budget cycle. This line remains flat for FY25-26.

70600: Postage/Shipping

\$10,000

In FY22-23 we approved a 33% increase in this budget line due to increased shipping and rising postage costs. We held this budget flat for FY23-24, but are spending more on postage and shipping than anticipated. We've also discovered that our ILL shipping expenses have not been charged to line 50810 consistently over time. We increased this line by \$2,000 (25%) for FY24-25, and we're holding it flat for FY25-26.

70700: Telephone

\$20,000

This budget line relates to the service lines, maintenance, and contracts related to our telephone service. The library maintains an agreement with Comcast for required direct emergency telephone

service to our 2 elevators (approximately \$100/month). Our replacement telephone system, implemented in February 2024, and provisioned by GoTo through CTI, has a contract of \$1,600/month. While we were able to reduce our overall costs through consolidation in the past year, the nature of this new cloud-based phone system, along with its widely-expanded feature set, makes its carrying costs look more expensive in this context, though the library has ultimately saved considerable costs by operating without a dedicated on-premises server and the maintenance associated with such equipment. This line saw a \$10,000 increase in FY24-25, and we're holding it flat for FY25-26.

74100: Equipment/Furnishings/Computers

\$125,000

The replacement of our server infrastructure in 2022 saw the library distributing the associated expenses across the 2021-22 and 2022-23 fiscal years. The next major technology equipment replacement included the planned cyclical replacement of our desktop and laptop computing systems, which are routinely eligible for expense from the Special Reserve Fund (which was true of the major systems replacements that were completed in 2024-25). While still allocating select funds for necessary replacement equipment and furnishings (including shelving and seating that were planned for the deferred renovation of the first and lower levels), we're proposing to reduce this expense account by \$25,000 (17%) for FY25-26. As part of this line, staff also continues to prioritize the time-sensitive phased digitization of the local history collection (per the Strategic Plan) over the next two to three fiscal years. Decades worth of stored print newspapers and reels of microfilm have been idle, waiting for our partners at the state library to work through their backlog to help us continue with the planned digitization of those resources. This partner is no longer able to commit to this project for a variety of reasons, we've partnered other vendors to move forward before these rare and unique local resources degrade any further so we can make these resources accessible to our researchers. A portion of this project (the digital ingest of the scanned documents) is also allocated to line 50600.

74150: Equipment/Computer Systems Maintenance

\$135,000

This budget line has historically been reserved for the local area network (LAN) contract service agreement with Computer View Inc. (CVI), and a small portion of our computer maintenance expenses. Upon further review this past year, staff have found that qualifying expenses (including other contracted computer maintenance services) have been spread across lines 74100 (Equipment/Furnishings/Computers) and 50600 (Electronic Service Providers), perhaps due in part to not having more funding in this line than the CVI contract expense. Staff have inventoried our associated commitments and propose a \$25,000 (22%) increase for FY24-25. The key additions include all of the CVI's contract services (5 separate services, while only the main contract was ever included here) and all of the contact services from Today's Business Solutions (TBS), whose maintenance includes our patron-facing computer and print management, scanning, and copier coin tower services. Those services currently amount to under \$5,000 annually, and will be assigned this budget category next year (instead of 50600).

75000: Property/Casualty Insurance

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This line has historically accounted for a portion of our annual property and casualty insurance through the Libraries of Illinois Risk Agency (LIRA). With the recent change to our current auditing firm, this line was identified as an aberration in past budgets that could and should be entirely included in the special fund for Liability. All of our liability insurance commitments are now being debited from the Liability fund. This line item has been moved/eliminated from the general operating budget and remains here for

historical reference only. As FY21-22 falls off our planning worksheets, we're planning to reclassify or remove this placeholder altogether in next year's budget materials.

76100: Building / Grounds Improvement

\$35,000

In FY23-24, our Facilities team had plans for a number of special site improvement projects including work on the east side of the parking lot, storage shed, and dumpster area. Those plans were deferred due to an unplanned/extended reduction in force, leaving this project unrealized and those funds unexpended. With surplus funds in this line in FY24-25 due to the unrealized renovation project, we'd like to revisit this project in FY25-26 and propose holding this line flat for FY24-25 to accomplish the prior year's special projects.

76200: Building Supplies

\$30,000

This budget line item had been slightly overspent by the fourth quarter in prior fiscal years. The \$10,000 increase in this line in FY22-23 aimed to ensure that the library building is appropriately equipped. While we're currently trending behind the pace of prior years, we're re-evaluating a number of our building supplies, including our paper products solutions as part of new sustainability initiatives, which may require an investment in new dispensing furnishings to promote an overall reduction in paper consumption. Nevertheless, due to staff efficiencies in other areas, we're proposing to reduce this line by \$10,000 (25%) for FY25-26.

76300: Building Maintenance

\$50,000

With the possibility of a capital improvement project in FY24-25, staff deferred routine maintenance projects for inclusion in a larger project. We remain committed to working within the structure established in FY24-25 and propose holding this line flat for FY24-25.

76350: Building Maintenance Contracts

\$150,000

The recent addition of the updated building automation system (BAS) and security systems has added contracts to this line this year. Due to inflation and rising costs of materials and services, we're noticing that nearly all of our maintenance contracts are trending higher than prior fiscal years. Staff continues to analyze our vendor relationships and negotiate our service level agreements when possible, though some of these costs cannot be avoided due to the market. We're adding \$30,000 to this line for FY25-26.

76400: Grounds Maintenance

\$35,000

As with the above line, due to inflation and rising costs, we're noticing that our maintenance contracts are trending higher than prior fiscal years. We're returning this line to the FY23-24 levels by reducing this line by \$5,000 (12%) for FY25-26.

76800: Utilities

\$22,000

Rising costs and recent usage trends found us increasing spending on utilities in prior fiscal years, though this current fiscal year is trending behind due in part to a mild winter and the decommissioning of the natural gas unit in the fireplace. We will continue to explore methods to reduce our energy expenditures and budget appropriately for utilities, but we propose reducing this line by \$3,000 (12%) for FY25-26.

77500: Library Vehicle Expense

\$3,000

While the vehicle remains relatively new and expense are generally low, we have reduced this expense line following recent trending. We propose holding this line flat for FY25-26.

Special Reserve Fund Projects

In addition to the above General Fund expenses, the library is planning some capital project expenses from Special Reserve Fund savings (surplus funds previously transferred from the General Fund). The estimated Special Reserve Fund balance is \$5,862,733.

Asbestos Abatement / Carpet Replacement

At the March 18, 2025 regular meeting, the board unanimously approved the consulting proposal from Midwest Environmental Consulting Services for the planned Asbestos Abatement Project in fall 2025.

The project requires competitive bidding and MEC will oversee this process. As such, they can only estimate the contractor fees for the abatement services. The scope of work includes abatement of approximately 3,300 SF of asbestos containing floor tile and mastic under the carpeting in the lower level 900s room and adjacent stairs and hallway.

MEC Project Design & Contractor Bidding:	\$ 2,500.00
Estimated Asbestos Abatement Contractor Fees:	\$24,000.00 - \$30,000.00
MEC Asbestos Project Management & Air Quality Testing:	\$10,400.00 - \$13,000.00
Total Estimated Project Cost:	\$36,900.00 - \$45,500.00*

*Estimated project cost includes eight to ten (8-10) regular shifts on-site. No overtime, weekend or holiday time is included in the project cost, nor is it expected or considered necessary. Additional time or clearances required would be billed accordingly.

We're targeting a September 2025 start/finish. The work is expected to be completed in 8-10 days, and would be performed during regular library business hours and will not require building closure. As the 900s room is isolated and will be empty, the only service affected will be the Friends of the Library bookstore (Books Down Under), which is served by the adjacent hallway. The Friends were notified of this potential project and impact at their March 12 board meeting.

When the abatement project is complete, library staff plan to paint the walls of the 900s room on a time and materials basis, and the floors will then be ready for new carpeting. The library has already secured 2 quotes from reputable flooring contractors, and both came in under \$20,000. As such, the library will be able to choose the best contractor and carpeting options for the project without a bid process.

We expect the total cost of this planned building improvement project to be \$60,000 - \$70,000.

Space Needs Assessment / Potential Renovation of First and Lower Levels

Activity related to the potential renovation of the first and lower levels of the library has been anticipated in the library's Special Reserve Fund Plan (as presented in various Resolution(s) Amending a Plan and Estimating Costs as approved by the board over the past decades). The plan states that "Wilmette Public Library District shall accumulate a Special Reserve Fund pursuant to 75 ILCS 16/40-50 to remodel, renovate, repair, and/or improve the existing library building and purchase necessary equipment." The most recently approved resolution (No. 2021/22-207) included this project as:

Renovate the Library's interior space (including the first floor and lower level) and/or structure to improve access, utility, and to include features to comply with legal and Village codes, to undergo any necessary abatement, and to create an updated interior master plan.
(Estimated cost \$3,000,000)

In accordance with policy 6-10 and our Strategic Plan goals, the library engaged with our architectural and engineering consultants at Engberg Anderson to conduct our decennial Space Needs Assessment (aka Strategic Facility Plan) in January 2024. The board-approved consulting services fee was \$25,000. The project officially got underway with the core team in March, with the board and staff in April, and the final report received in November.

Midway through the conceptual design phase of the project in October, Shales-McNutt construction delivered the news that, based upon various similar projects they'd worked on this past year, they believed the architect's estimate for the project as proposed in July/August as \$3 million would likely bid around \$6 million by early 2025.

Recognizing that the total fund balance of the Special Reserve Fund is approximately \$6 million, and the library still has an estimated \$5.5 million worth of long range capital maintenance projects to accomplish through 2040 as outlined in the 2020 Capital Reserve study, as well as other anticipated projects (including scheduled equipment replacements and any potential future renovation of the second floor and grounds), it was clear that the planned first and lower level renovation project suddenly looked far more impactful to the library's long range financial picture than previously planned.

Given that the estimates provided in the Special Reserve Fund Plan are likely dated and have not been adjusted for inflation (or a variety of factors influencing the markets today) since the plan was originally or most recently drafted/approved, staff will work to update this plan with current data to facilitate future planning and estimates in FY25-26.

In an effort to advance improvements related to collection presentation and display that were suggested in the Space Needs Assessment, staff are coordinating details aligning several smaller projects and moves following the Asbestos Abatement Project this fiscal year. The scope may include new shelving units, display fixtures, and public seating options. Staff are evaluating all of our current furnishings to maximize their potential in new/improved locations and purposes before determining any potential additions or replacements. One opportunity afforded by this project would be to replace the worn carpet tiles in the Media Room when/if that space is repurposed and the furnishings are relocated. We estimate that this mini-renovation concept would not exceed \$200,000, and would be Special Reserve Fund-eligible, if approved.

Wilmette Public Library - **Draft** FY25-26 Working Budget (06-09-2025)

INCOME ACTUAL & BUDGET 2021-22, 2022-23, 2023-24, 2024-2025, AND DRAFT PROPOSED 2025-26												
		Actual	Budget	Actual	Budget	Actual YTD	Budget	Actual YTD	Budget		Proposed Budget	
		FY 2021-22	FY 2021-22	FY 2022-23	FY 2022-23	FY 2023-24	FY 2023-24	5/30/2025	FY 2024-25	% collected	FY 2025-26	% change
Income												
41000 · Taxes Collected												
41010 · GF Taxes		4,994,108	5,030,779	4,986,160	5,030,779	5,494,774	5,300,000	5,829,382	5,677,700	102.7%	5,918,818	4.2%
41020 · SS/IMRF Taxes		511,246	515,000	510,432	515,000	487,272	470,000	516,945	436,000	118.6%	570,000	30.7%
41030 · Audit Taxes		10,225	10,300	10,209	10,300	10,368	10,000	10,999	11,000	100.0%	10,000	-9.1%
41040 · Liability Taxes		34,765	35,020	34,709	35,020	93,308	90,000	98,990	98,000	101.0%	75,000	-23.5%
Total 41000 · Taxes Collected		5,550,344	5,591,099	5,541,511	5,591,099	6,085,722	5,870,000	6,456,315	6,222,700	103.8%	6,573,818	5.6%

Other Income												
43010 · GF Interest		39,275	30,000	163,119	40,000	292,996	130,000	339,320	150,000	226.2%	225,000	50.0%
44100 · Replacement Taxes		153,118	45,000	173,058	90,000	113,987	130,000	75,584	100,000	75.6%	100,000	0.0%
44200 · Kenilworth		179,302	171,950	179,016	180,000	206,422	198,000	164,036	210,000	78.1%	240,000	14.3%
45010 · Per Capita Grant		39,953	33,859	47,794	39,953	41,565	41,565	46,050	41,565	110.8%	41,565	0.0%
45070 · Other Grant Income		12,401	-	-	-	6,664						
46100 · Fines		249	-	-	-	-			-			
46200 · Lost Materials		9,387	8,000	10,527	8,000	12,421	8,000	12,864	9,000	142.9%	10,000	11.1%
46400 · Service Fees		5	500	-	500	-	500		500	0.0%	500	0.0%
46700 · Insurance Reimbursements		1,275	-	-	-							
47000 · Miscellaneous Income		2,348	1,000	4,854	5,000	5,031	5,000	18,011	5,000	360.2%	7,500	50.0%
47100 · Copier Receipts		8,402	5,000	10,111	8,000	12,350	8,000	14,594	8,000	182.4%	9,200	15.0%
47200 · Room Rental		-	3,500	1,250	3,500	2,725	3,500	2,701	3,500	77.2%	3,500	0.0%
48000 · Gifts/Donations												
48100 · Donations		112,789	6,000	9,330	5,000	3,605	10,000	4,996	10,000	50.0%	10,000	0.0%
48100.1 · Memorial Donations			-	93	-	118		630				
48500 · Friends Donations		21,010	36,000	16,335	26,500	22,412	26,500	19,080	32,000	59.6%	32,500	1.6%
Total 48000 · Gifts/Donations		133,799	42,000	25,758	31,500	26,135	36,500	24,706	42,000	58.8%	42,500	1.2%
Total Other GF Income		579,514	340,809	615,487	406,453	720,296	561,065	697,865	569,565	122.5%	679,765	19.3%
Total General Fund Income												
		5,573,622	5,371,588	5,601,647	5,437,232	6,215,071	5,861,065	6,527,247	6,247,265	104.5%	6,598,583	5.6%
Total Taxes Collected & Other GF												
		6,129,858	5,931,908	6,156,997	5,997,552	6,806,018	6,431,065	7,154,181	6,792,265	105.3%	7,253,583	6.8%

Wilmette Public Library - Draft FY25-26 Working Budget (06-09-25)

BUDGET VS ACTUAL EXPENSES FY2021-22, 22-23, 23-24, 24-25, AND DRAFT FY25-26														

Wilmette Public Library - **Draft** FY25-26 Working Budget (06-09-25)

76200 - Building Supplies	28,379	30,000	94.6%	38,451	40,000	96.1%	36,510	40,000	91.3%	24,641	40,000	61.6%	30,000	-25.0%	
76300 - Building Maintenance	49,593	75,000	66.1%	81,229	75,000	108.3%	61,638	75,000	82.2%	33,009	50,000	66.0%	50,000	0.0%	
76350 - Building Maint Contracts	104,104	100,000	104.1%	107,364	100,000	107.4%	110,659	110,000	100.6%	116,977	120,000	97.5%	150,000	25.0%	
76400 - Grounds Maintenance	27,597	30,000	92.0%	32,853	30,000	109.5%	32,201	35,000	92.0%	22,804	40,000	57.0%	35,000	-12.5%	
76450 - Parking Lot Rent	11,798	13,000	90.8%	11,400	13,000	87.7%	11,400	13,000	87.7%	11,400	13,000	87.7%	13,000	0.0%	
76800 - Utilities	23,819	22,000	108.3%	23,142	25,000	92.6%	21,731	25,000	86.9%	18,123	25,000	72.5%	22,000	-12.0%	
77000 - Sales & Use Tax	56	100	56.1%	94	100	94.0%	97	100	97.0%	124	100	124.0%	100	0.0%	
77500 - Library Vehicle Maintenance	1,015	4,000	25.4%	3,445	4,000	86.1%	2,512	4,000	62.8%	2,084	3,000	69.5%	3,000	0.0%	
TOTAL GENERAL FUND EXPENSES	5,678,272	5,847,068	97.1%	6,217,270	6,170,588	100.8%	6,239,148	6,398,247	97.5%	5,701,543	6,602,918	86.3%	6,739,073	2.1%	
	(104,731)	(475,500)		(615,484)	(733,356)		(24,226)	(537,182)	estimated even	(355,653)			(140,490)		