



Illinois Heartland Library System

MEMO TO: Executive
 Committee FROM: Leslie
 Bednar
 DATE: May 13, 2019
 RE: IHLS FY2020 Draft Budgets

Attached please find our *second* budget document for your review and consideration—the FY2020 General, Cataloging Maintenance Center (CMC), OCLC Billing, Capital Projects, and SHARE funds. We have changed very little since this document was shared with committees and the board in April. The changes we have made are as follows:

General

- Removed the \$.34 on the ILDS amount since it was not included on the contract
- Changed the OCLC Grant Administration fee

OCLC

- Updated Revenue to reflect the carryover from FY2019 into FY2020 in the grant
- Updated the Audit cost for the OCLC grant

The remainder of this introductory document and the attached narrative is the same as the version you received for the April board meeting. I hope it is helpful.

The General and Capital budgets are approved by the board and the Illinois State Library (ISL). The SHARE (proprietary) budget is approved by the board in concurrence with the SHARE Executive Council. The CMC and OCLC (or special revenue) budgets are approved by the ISL.

A 3% cost of living increase is included in all staff wages. The benefit insurance includes a projected 8% increase in insurance premiums, along with life & AD&D (accidental death & dismemberment) benefits for part-time staff. IMRF benefits are calculated with the current calendar year (CY) 2019 rate of .82% and projected CY2020 rate of 8.53% (level to CY2018 rate due to a notification from IMRF regarding a projected increase in CY2020).

The General Fund is our operating fund and the projected revenue amount of \$3,400,700.32 is based on communication from the Illinois State Library. The budget is one of the primary components of our FY2020 System Area & Per Capita Grant (SAPG) application.

IMAGINING TOMORROW ~ DELIVERING POSSIBILITIES TODAY!

The General Fund budget includes our Illinois Library Delivery Service (ILDS) contractual amount with CARLI (Consortium of Academic and Research Libraries in Illinois). It is included as a single revenue source of \$250,325. If you have questions regarding the specific cost components of the ILDS project, please let me know.

Please send any budget questions to me in advance of Wednesday's committee meeting if possible. Final approval of the FY2020 IHLS budget is scheduled for the May 23 board meeting.

Thank you for your consideration.

IHLS 2020 Proposed General Fund Budget

Budget Line Item		FY2020 General Fund Budget	FY2019 General Fund Budget	FY2020 INC/(DEC) General Fund Budget
REVENUES				
State Grants				
Area & Per Capita	4000	3,400,700.32	3,400,700.32	-
CMC	4027	-	-	-
OCLC	4032	-	-	-
TMQ	4034	-	-	-
Other State Grants	4099	-	-	-
Federal Grants				
Other Grants	4200	-	-	-
Fees for Services & Materials				
ILDS	4222	250,325.00	245,417.00	4,908.00
Fess for Services & Materials	4305	-	-	-
Member Day	4315	3,720.00	-	3,720.00
Cloud Subscription	4380	-	-	-
SHARE Basic Fee (Membership Fee)	4385	-	-	-
Bibliographic Services	4386	-	-	-
Add'l Module Fee	4387	-	-	-
SHARE Transitions Fee	4388	-	-	-
Investment Income	4500	44,641.31	23,028.87	21,612.44
Other Revenue				
Room Rental	4600	-	-	-
Miscellaneous Income	4650	1,000.00	-	1,000.00
Miscellaneous Income Uncollectible	4651	-	-	-
Asset Surplus Proceeds	4655	-	-	-
Grant Administration	4660	15,436.65	15,471.06	(34.41)
E-Rate Funding	4675	4,745.25	6,839.95	(2,094.70)
SAM	4678	-	-	-
ICN Filtering	4680	-	-	-
Dream Host	4685	-	-	-
Transfer From Other Funds	4999	-	-	-
Estimated Total Revenue		3,720,568.53	3,691,457.20	29,111.33
EXPENSES				
Personnel				
Salaries & Wages				
Library Professional	5000	327,863.28	285,926.70	(41,936.58)
Other Professional	5010	697,507.33	629,263.59	(68,243.74)
Support Professional	5020	884,536.89	851,021.10	(33,515.79)
Payroll Taxes & Fringe Benefits				
Social Security Taxes	5030	146,107.92	135,115.17	(10,992.75)
Unemployment Insurance	5035	13,403.65	14,975.32	1,571.67
Worker's Compensation	5040	61,030.91	57,096.89	(3,934.02)
Retirement Benefits (IMRF)	5045	56,116.53	96,486.54	40,370.01
Dental, Health, Life & Vision Ins.	5050	221,894.91	195,312.80	(26,582.11)
Other Fringe Benefits	5055	4,000.00	3,684.32	(315.68)
Retention & Wellness	5057	3,010.00	3,050.00	40.00
Training & Professional Development	5058	17,000.00	16,000.00	(1,000.00)
Recruiting	5070	2,635.00	2,600.00	(35.00)
Subtotal-Personnel Total		2,435,106.42	2,290,532.43	(144,573.99)
Library Materials				
Printed Materials	5100	-	-	-
Nonprinted Materials	5110	-	-	-
E-Resources	5120	-	-	-
Subtotal-Total Library Materials		-	-	-
Building & Grounds				
Rent	5150	81,532.00	100,821.34	19,289.34
Utilities	5160	62,572.50	53,976.60	(8,595.90)
Property Insurance	5170	25,528.50	18,822.22	(6,706.28)
Repairs and Maintenance	5180	37,020.00	39,275.53	2,255.53
Custodial/Janitoria Srvc & Supplies	5190	18,100.00	13,397.00	(4,703.00)
Other Building & Grounds	5195	12,170.12	15,415.13	3,245.01
Subtotal-Building & Grounds		236,923.12	241,707.82	4,784.70
Vehicle Expenses				
Fuel	5200	198,725.36	215,502.88	16,777.52
Repairs and Maintenance	5210	55,650.00	54,700.00	(950.00)
Vehicle Insurance	5220	35,467.20	24,200.00	(11,267.20)
Other Vehicle Expense	5245	1,420.00	1,300.00	(120.00)
Subtotal-Vehicle Expenses		291,262.56	295,702.88	4,440.32

Budget Line Item	FY2020		FY2019	FY2020 INC/(DEC)
		General Fund Budget	General Fund Budget	General Fund Budget
Travel & Continuing Education for Staff & Board				
Mileage,Gas, Tolls-In State	5250	6,340.00	6,155.55	(184.45)
In State Travel(Airfare,Train,Taxi)	5255	525.00	-	(525.00)
Meals In State	5260	6,808.00	4,412.00	(2,396.00)
Lodging In State	5265	16,697.60	9,020.00	(7,677.60)
Mileage,Gas, Tolls-Out State	5270	-	-	-
Out State Travel(Airfare,Train,Taxi)	5275	2,101.00	1,620.00	(481.00)
Meals Out State	5280	3,306.00	1,271.00	(2,035.00)
Lodging Out State	5285	11,721.92	4,187.00	(7,534.92)
Registration and Meetings	5290	25,469.00	20,338.00	(5,131.00)
Conferences & Cont Ed Mtgs	5300	8,300.00	1,700.00	(6,600.00)
Member Day	5315	12,100.00	6,000.00	(6,100.00)
Subtotal-Travel & Continuing Education		93,368.52	54,703.55	(38,664.97)
Public Relations	5330	33,273.20	30,000.00	(3,273.20)
Liability Insurance	5350	25,244.61	19,080.37	(6,164.24)
Supplies, Postage & Printing				
Computers, Software & Supplies	5360	32,880.00	29,735.00	(3,145.00)
Gen'l Office Supplies & Equipment	5365	9,000.00	6,450.00	(2,550.00)
Postage	5370	1,200.00	1,200.00	-
Delivery Supplies	5385	20,825.00	26,620.00	5,795.00
Other Supplies	5390	400.00	-	(400.00)
Subtotal-Supplies, Postage & Printing		64,305.00	64,005.00	(300.00)
Telephone and Telecommunications	5400	19,144.00	16,372.40	(2,771.60)
Equipment Rental, Repair & Maintenance				
Equipment Rental	5450	-	-	-
Equipment Repair & Maintenance Agreements	5455	7,940.00	11,260.00	3,320.00
Subtotal-Equipment Rental, Repair & Maintenance		7,940.00	11,260.00	3,320.00
Professional Services				
Legal	5500	15,000.00	15,000.00	-
Accounting	5510	16,562.00	18,900.00	2,338.00
Consulting	5520	12,000.00	7,000.00	(5,000.00)
Contractual Staff	5530	-	-	-
Subtotal-Professional Services		43,562.00	40,900.00	(2,662.00)
Contractual Services				
Information Service Costs	5550	22,232.84	18,285.59	(3,947.25)
Contract Agreements w/Systems, Member Lib	5560	-	-	-
Outside Printing Services	5570	-	-	-
Other Contractual Services	5580	31,456.98	29,259.00	(2,197.98)
Subtotal-Contractual Services		53,689.82	47,544.59	(6,145.23)
Professional Association Membership Dues	5700	6,211.00	3,988.00	(2,223.00)
Miscellaneous	5725	2,439.00	2,635.00	196.00
Capital Outlays				
Capital Outlays- Equipment	5750	-	-	-
Capital Outlays- Computers	5755	-	-	-
Capital Outlays- Furniture & Fixtures	5760	-	-	-
Capital Outlays- Building & Improvements	5765	-	-	-
Capital Outlays- Land	5770	-	-	-
Capital Outlays- Vehicles	5775	-	-	-
Subtotal-Capital Outlays		-	-	-
Transfer To Other Funds				
SHARE		300,000.00	300,000.00	-
ILDS		-	-	-
Subtotal-Transfer To Other Funds		300,000.00	300,000.00	-
Estimated Total Expenses		3,612,469.25	3,418,432.04	(194,037.21)
Estimated Excess (Deficiency) of Revenue over Expenses		108,099.28	273,025.16	(164,925.88)

FY2020 IHLS Proposed Capital Projects Fund Budget

G/L Account	Description	Beginning Balance	FY2019 Budget	FY2019 EOY Forecast	FY2020 Budget
Capital Projects Funding Source					
	FY2018 Audited Ending Fund Balance*	988,949.32			
	FY2018 Audited Revenue over Expenses Transfer			529,297.00	
	Total Capital Funding Available			1,518,246.32	1,326,049.51
4500	<i>Interest Revenue</i>		4,527.22	22,594.00	15,845.11
	Total Capital Funding Available		993,203.55	1,540,840.32	1,341,894.62
FY2019 Capital Projects					
5765	Capital Outlays - Building & Improvements				
	Painting of Soffit, Doors, & Trim - Champaign Office		14,000.00	14,000.00	
5775	Capital Outlays-Vehicles				
	7 Delivery Vans \$30,000/each		210,000.00	200,790.81	
	Total FY2019 Capital Projects		224,000.00	214,790.81	
FY2020 Capital Projects					
5765	Capital Outlays - Building & Improvements				
	Parking Lot Resurfacing - Edwardsville Office				9,800.00
	ADA Restroom - Champaign Office				40,000.00
	Outdoor Concrete Project - Champaign Office				6,007.00
5775	Capital Outlays-Vehicles				
	3 Delivery Vans \$30,000/each				90,000.00
	1 Staff Vehicle \$25,000				25,000.00
	Total FY2020 Capital Projects				170,807.00
	Reserved Balance (EDW-Ins Payment for Mine Subsidence Loss)				87,912.00
	Unreserved Balance				1,083,175.62
	Projected Capital Fund Ending Balance		769,203.55	1,326,049.51	1,171,087.62

IHLS 2020 Proposed Budgets

Budget Line Item	SHARE Fund			CMC Fund			OCLC Fund			
	FY2020 Proposed Budget	FY2019 Approved Budget	FY2020 Inc/(Dec) vs FY2019	FY2020 Proposed Budget	FY2019 Approved Budget	FY2020 Inc/(Dec) vs FY2019	FY2020 Proposed Budget	FY2019 Approved Budget	FY2020 Inc/(Dec) vs FY2019	
REVENUES										
State Grants										
Area & Per Capita	4000		-			-			-	
CMC	4027		-	376,321.18	382,115.65	(5,794.47)			-	
OCLC	4032		-			-	169,803.18	170,181.69	(378.51)	
TMQ	4034		-			-			-	
Other State Grants	4099		-			-			-	
Federal Grants			-			-			-	
Other Grants	4200		-			-			-	
Fees for Services & Materials										
ILDS	4222		-			-			-	
Fees for Services & Materials	4305		-			-			-	
Member Day	4315		-			-			-	
Cloud Subscription	4380	103,523.72	100,880.52	2,643.20		-			-	
SHARE Basic Fee (Membership Fee)	4385	1,057,906.34	1,042,244.10	15,662.24		-			-	
Bibliographic Services	4386	86,225.50	94,526.40	(8,300.90)		-			-	
Add'l Module Fee	4387	28,000.00	26,400.00	1,600.00		-			-	
SHARE Transitions Fee	4388	3,000.00	7,695.00	(4,695.00)		-			-	
Investment Income	4500	12,617.10	8,565.78	4,051.32		-			-	
Other Revenue										
Room Rental	4600		-			-			-	
Miscellaneous Income	4650		-			-			-	
Miscellaneous Income Uncollectible	4651		-			-			-	
Asset Surplus Proceeds	4655		-			-			-	
Grant Administration	4660	34,211.02	34,737.79	(526.77)		-			-	
E-Rate Funding	4675		-			-			-	
SAM	4678	13,335.00	12,852.00	483.00		-			-	
ICN Filtering	4680	-	300.00	(300.00)		-			-	
Dream Host	4685		-			-			-	
Transfer From Other Funds	4999	300,000.00	300,000.00	-		-			-	
Estimated Total Revenue		1,638,818.68	1,628,201.59	10,617.09	376,321.18	382,115.65	(5,794.47)	169,803.18	170,181.69	(378.51)
EXPENSES										
Personnel										
Salaries & Wages										
Library Professional	5000	371,303.63	383,542.62	12,238.99	238,611.09	238,011.00	(600.09)		-	
Other Professional	5010	332,398.51	363,746.67	31,348.16				102,975.36	97,406.89	(5,568.47)
Support Professional	5020	99,187.34	98,002.01	(1,185.33)						-
Payroll Taxes & Fringe Benefits										
Social Security Taxes	5030	61,421.04	64,664.78	3,243.74	18,253.75	18,207.84	(45.91)	7,877.62	7,451.63	(425.99)
Unemployment Insurance	5035	3,086.96	3,854.67	767.71	946.08	1,075.68	129.60	375.77	430.27	54.50
Worker's Compensation	5040	1,914.86	1,580.69	(334.17)	569.08	445.08	(124.00)	245.59	182.15	(63.44)
Retirement Benefits (IMRF)	5045	35,792.62	67,839.09	32,046.47	11,155.07	20,302.34	9,147.27	3,818.23	8,308.81	4,490.58
Dental, Health, Life & Vision Ins.	5050	127,578.63	131,460.54	3,881.91	45,383.98	46,950.19	1,566.21	18,153.60	18,780.08	626.48
Other Fringe Benefits	5055		-	-			-			-
Retention & Wellness	5057		-	-			-			-
Training & Professional Development	5058	597.00	-	(597.00)	597.00	199.00	(398.00)	398.00	-	(398.00)
Recruiting	5070	1,100.00	900.00	(200.00)	233.00	-	(233.00)			-
Subtotal-Personnel Total		1,034,380.59	1,115,591.07	81,210.48	315,749.05	325,191.13	9,442.08	133,844.17	132,559.83	(1,284.34)
Library Materials										
Printed Materials	5100	-	-	-	-	-	-	-	-	-
Nonprinted Materials	5110	-	-	-	-	-	-	-	-	-
E-Resources	5120	103,523.72	100,880.52	(2,643.20)	-	-	-	-	-	-
Subtotal-Total Library Materials		103,523.72	100,880.52	(2,643.20)	-	-	-	-	-	-
Building & Grounds										
Rent	5150		-	-			-			-
Utilities	5160		-	-			-			-
Property Insurance	5170		-	-			-			-
Repairs and Maintenance	5180		-	-			-			-
Custodial/Janitoria Svcs & Supplies	5190		-	-			-			-
Other Building & Grounds	5195		-	-			-			-
Subtotal-Building & Grounds		-	-	-	-	-	-	-	-	-
Vehicle Expenses										
Fuel	5200	2,080.00	1,804.44	(275.56)	55.00	524.61	469.61			-
Repairs and Maintenance	5210		-	-			-			-
Vehicle Insurance	5220		-	-			-			-
Other Vehicle Expense	5245		-	-			-			-
Subtotal-Vehicle Expenses		2,080.00	1,804.44	(275.56)	55.00	524.61	469.61	-	-	-
Travel & Continuing Education for Staff & Board										
Mileage, Gas, Tolls-In State	5250	2,500.00	1,820.00	(680.00)	785.00	813.84	28.84			-
In State Travel(Airfare,Train,Taxi)	5255	300.00	-	(300.00)	150.00	-	(150.00)			-
Meals In State	5260	4,306.00	2,061.00	(2,245.00)	2,200.00	1,087.00	(1,113.00)			-
Lodging In State	5265	11,028.00	4,710.00	(6,318.00)	5,096.00	2,210.00	(2,886.00)			-
Mileage, Gas, Tolls-Out State	5270		-	-			-			-
Out State Travel(Airfare,Train,Taxi)	5275	3,051.00	2,500.00	(551.00)			-			-
Meals Out State	5280	3,342.00	1,525.00	(1,817.00)			-			-
Lodging Out State	5285	9,329.60	5,185.00	(4,144.60)			-			-
Registration and Meetings	5290	8,351.00	5,570.00	(2,781.00)	3,025.00	1,850.00	(1,175.00)			-
Conferences & Cont Ed Mtgs	5300		-	-			-			-
Member Day	5315		-	-			-			-
Subtotal-Travel & Continuing Education		42,207.60	23,371.00	(18,836.60)	11,256.00	5,960.84	(5,295.16)	-	-	-

Budget Line Item		SHARE Fund			CMC Fund			OCLC Fund		
		FY2020 Proposed Budget	FY2019 Approved Budget	FY2020 Inc/(Dec) vs FY2019	FY2020 Proposed Budget	FY2019 Approved Budget	FY2020 Inc/(Dec) vs FY2019	FY2020 Proposed Budget	FY2019 Approved Budget	FY2020 Inc/(Dec) vs FY2019
Public Relations	5330	3,210.00	500.00	(2,710.00)	2,625.00	800.00	(1,825.00)	-	-	-
Liability Insurance	5350			-			-			-
Supplies, Postage & Printing										
Computers, Software & Supplies	5360	9,400.00	9,525.00	125.00	2,560.00	4,460.00	1,900.00	500.00	2,600.00	2,100.00
Gen'l Office Supplies & Equipment	5365	2,190.00	500.00	(1,690.00)	700.00	700.00	-	500.00	500.00	-
Postage	5370	1,400.00	1,000.00	(400.00)			-	1,200.00	1,800.00	600.00
Delivery Supplies	5385			-			-			-
Subtotal-Supplies, Postage & Printing		12,990.00	11,025.00	(1,965.00)	3,260.00	5,160.00	1,900.00	2,200.00	4,900.00	2,700.00
Telephone and Telecommunications	5400	17,460.00	16,993.80	(466.20)	2,750.40	2,619.00	(131.40)	3,225.60	3,034.80	(190.80)
Equipment Rental, Repair & Maintenance										
Equipment Rental	5450			-			-			-
Equipment Repair & Maintenance Agreements	5455	3,740.00	4,900.00	1,160.00	2,240.00	3,700.00	1,460.00	4,080.00	3,960.00	(120.00)
Subtotal-Equipment Rental, Repair & Maintenance		3,740.00	4,900.00	1,160.00	2,240.00	3,700.00	1,460.00	4,080.00	3,960.00	(120.00)
Professional Services										
Legal	5500	1,000.00	1,000.00	-			-			-
Accounting	5510	11,038.00	10,300.00	(738.00)			-	13,000.00	4,800.00	(8,200.00)
Consulting	5520	10,000.00	10,000.00	-			-			-
Contractual Staff	5530			-			-			-
Subtotal-Professional Services		22,038.00	21,300.00	(738.00)	-	-	-	13,000.00	4,800.00	(8,200.00)
Contractual Services										
Information Service Costs	5550	216,193.58	216,198.39	4.81	3,438.72	3,422.28	(16.44)	3,700.00	5,341.00	1,641.00
Contract Agreements w/Systems, Member Lib	5560			-			-			-
Outside Printing Services	5570			-			-			-
Other Contractual Services	5580			-	34,211.02	34,737.79	526.77	15,436.65	15,586.06	149.41
Subtotal-Contractual Services		216,193.58	216,198.39	4.81	37,649.74	38,160.07	510.33	19,136.65	20,927.06	1,790.41
Professional Association Membership Dues	5700	1,016.00	800.00	(216.00)	736.00	-	(736.00)			-
Miscellaneous	5725	360.00	360.00	-			-			-
Capital Outlays										
Capital Outlays- Equipment	5750			-			-			-
Capital Outlays- Computers	5755			-			-			-
Capital Outlays- Furniture & Fixtures	5760			-			-			-
Capital Outlays- Building & Improvements	5765			-			-			-
Capital Outlays- Land	5770			-			-			-
Capital Outlays- Vehicles	5775			-			-			-
Subtotal-Capital Outlays		-	-	-	-	-	-	-	-	-
Transfer To Other Funds										
SHARE Reserves		142,500.00	142,500.00	-			-			-
ILDS				-			-			-
Subtotal-Transfer To Other Funds		142,500.00	142,500.00	-	-	-	-	-	-	-
Estimated Total Expenses		1,601,699.49	1,656,224.22	54,524.73	376,321.19	382,115.65	5,794.46	175,486.42	170,181.69	(5,304.73)
Estimated Excess (Deficiency) of Revenue over Expenses		37,119.19	(28,022.63)	(65,141.82)	(0.01)	-	0.01	(5,683.24)	-	5,683.24

Capital Outlays

Capital Outlays- Computers (SHARE Reserves) 5755 \$ 25,000.00 \$ 145,000.00 120,000.00