

**evanston** public library



# EVANSTON PUBLIC LIBRARY BOARD OF TRUSTEES

**LIBRARY BOARD PACKET**

**Wednesday, September 27, 2023**

**6:30 pm**

**Main Library, Community Meeting Room and via Zoom**



**EVANSTON PUBLIC LIBRARY BOARD OF TRUSTEES**  
**Wednesday, September 27, 2023**  
**Special Meeting of the Board**  
**6:30 PM**

**Main Library, Community Meeting Room and remote**

Members of the public are invited to provide comments in-person during the Public Comment portion of the meeting or by submitting written comments in advance via the following link: <https://forms.gle/ENo3s6XsH1X1pRdu5>  
Written comments will be attached to the Board minutes and distributed to Trustees.

**AGENDA**

- 1. CALL TO ORDER / DECLARATION OF QUORUM**
- 2. LAND ACKNOWLEDGMENT**
- 3. CITIZEN COMMENT**  
**Not to exceed 45 minutes**
- 4. UNFINISHED BUSINESS**
  - A. Direction from Board for final budget preparation (Action)**
- 5. ADJOURNMENT**

**Next Meeting: October 18, 2023 at 6:30 pm: via Zoom and/or hybrid**

The City of Evanston and the Evanston Public Library are committed to ensuring accessibility for all citizens. If an accommodation is needed to participate in this meeting, please contact the Library at 847-448-8650 or TDD/TTY number 847-866-5095 at least 48 hours in advance of the meeting so that arrangements can be made for the accommodation if possible.

# EVANSTON PUBLIC LIBRARY

## 2024 Budget Discussion



September 27, 2023

Fund 185 - Library Operating Fund - Fund Balance - with GO Bonds updated 9/25

Year	Fund Balance	% of next year's budgeted expenses
12/31/2021	\$3,519,617	40%
Net change in 2022	+\$490,989	
12/31/2022	\$4,010,606	45%
Anticipated Net change in 2023	(\$289,991)	
12/31/2023	\$3,720,615	38%

Fund 185 - Library Operating Fund - Fund Balance without GO Bonds - updated 9/25

Year	Fund Balance	
<b>12/31/2021</b>	<b>\$3,519,617</b>	<b>40%</b>
Net change in 2022	+\$490,989	
<b>12/31/2022</b>	<b>\$4,010,606</b>	<b>45%</b>
Anticipated Net change in 2023	(\$935,602)*	
<b>12/31/2023</b>	<b>\$3,075,004</b>	<b>31%</b>

\*If no bonds are issued in 2023, capital costs must be paid out of Fund 185 balance.

# EXPENSE FUNDS BUDGET OVERVIEW revised 9/25

Funds		2021	2022	2023	2024	Change over 2023
185	Operating (Personnel)	\$5,910,018	\$6,179,692	\$6,576,336	\$7,304,164	11.1%
	Operating (Non Personnel)	\$2,421,726	\$2,477,920	\$2,510,123	\$2,528,904	0.75%
	<b>Operating TOTAL</b>	<b>\$8,331,744</b>	<b>\$8,657,612</b>	<b>\$9,086,462</b>	<b>\$9,833,068</b>	<b>8.2%</b>
186	Debt Service	\$482,243	\$506,625	\$507,913	\$574,676	13.1%
187	Capital	\$449,000	\$680,000	\$950,000	\$550,000	-42.1%
	<b>TOTAL</b>	<b>\$9,262,987</b>	<b>\$9,844,237</b>	<b>\$10,544,372</b>	<b>\$10,957,744</b>	<b>3.9%</b>

# Fund 185 - Library Operating Fund - some 2024 options illustrated - updated 9/21

	<b>OPTION A 2024 Flat Tax Levy</b>	<b>OPTION B 2024 17.79% Tax Levy Increase</b>	<b>OPTION C 2024 4% Tax Levy Increase</b>	<b>OPTION D 2024 9% Tax Levy Increase</b>	<b>OPTION E 2024 11% Tax Levy Increase</b>
Tax Levy Revenue	\$7,535,472	\$8,876,062	\$7,836,890	\$8,213,664	\$8,364,374
Non Tax Revenue	\$957,006	\$957,006	\$957,006	\$957,006	\$957,006
<b>TOTAL REVENUE</b>	<b>\$8,492,478</b>	<b>\$9,709,169</b>	<b>\$8,793,896</b>	<b>\$9,170,670</b>	<b>9,321,380</b>
Operating (Personnel) Expense	\$7,304,164	\$7,304,164	\$7,304,164	\$7,304,164	\$7,304,164
Operating (Non Personnel) Expense	\$2,528,904	\$2,528,904	\$2,528,904	\$2,528,904	\$2,528,904
<b>TOTAL EXPENSE</b>	<b>\$9,833,068</b>	<b>\$9,833,068</b>	<b>\$9,833,068</b>	<b>\$9,833,068</b>	<b>\$9,833,068</b>
<b>Surplus / (Deficit)</b>	<b>(\$1,340,590)</b>	<b>—</b>	<b>(\$1,039,172)</b>	<b>(\$662,398)</b>	<b>(\$511,688)</b>

Fund 185: Effect on Fund Balance for 2024 - if 2023 GO bonds are issued - 9/21

	<b>OPTION A</b> 2024 Flat Tax Levy	<b>OPTION B</b> 2024 17.79% Tax Levy Increase	<b>OPTION C</b> 2024 4% Tax Levy Increase	<b>OPTION D</b> 2024 9% Tax Levy Increase	<b>OPTION E</b> 2024 11% Tax Levy Increase
<b>12/31/2023 Est Fund Balance</b>	\$3,720,615	\$3,720,615	\$3,720,615	\$3,720,615	\$3,720,615
<b>Surplus / (Deficit)</b>	(\$1,340,590)	—	(\$1,039,172)	(\$662,398)	(\$511,688)
<b>12/31/2024</b>	\$2,380,025	\$3,720,615	\$2,681,443	\$3,058,217	\$3,208,927
<b>% of annual expenses</b>	24.2%	37.8%	27.3%	31.1%	32.6%
<b># of months</b>	2.9	4.5	3.27	3.73	3.91



## Fund 185: Effect on Fund Balance for 2024 - if no 2023 GO Bonds - 9/21

	<b>OPTION A</b> 2024 Flat Tax Levy	<b>OPTION B</b> 2024 17.79% Tax Levy Increase	<b>OPTION C</b> 2024 4% Tax Levy Increase	<b>OPTION D</b> 2024 9% Tax Levy Increase	<b>OPTION E</b> 2024 11% Tax Levy Increase
<b>12/31/2023 Est Fund Balance</b>	\$3,075,004	\$3,075,004	\$3,075,004	\$3,075,004	\$3,075,004
<b>Surplus / (Deficit)</b>	(\$1,340,590)	—	(\$1,039,172)	(\$662,398)	(\$511,688)
<b>12/31/2024</b>	\$1,734,414	\$3,075,004	\$2,035,832	\$2,412,606	\$2,563,316
<b>% of annual expenses</b>	17.6%	31.3%	20.7%	24.5%	26.0%
<b># of months</b>	2.12	3.75	2.48	2.94	3.13

# A **small share** of the property tax bill

The Evanston Public Library levies one of the smallest taxes on Evanstonians' property tax bills. For every dollar an Evanston resident pays in property taxes, less than 3 cents supports the Library.



Estimated market value	Total tax	Library portion (2.6% of total tax bill)	9% increase	11% increase
\$400,000	\$10,615	\$280	+\$25	+\$31

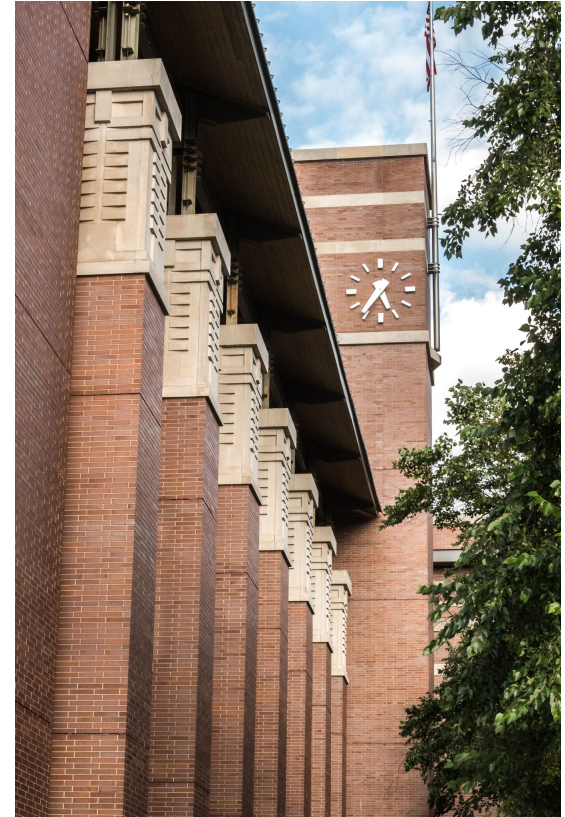
\*These numbers are only estimates, before any exemptions, based on 2021 EAV numbers. We will not receive the 2022 numbers until December 2023.

# Fund 186 - Library Debt Service - 2024

Principal	\$353,392
Interest	\$221,285
<b>TOTAL</b>	<b>\$574,677</b>

# Fund 187: Library Capital Improvement - 2024

PROJECT	COST
MAIN exterior restoration	\$100,000
MAIN fire systems upgrade	\$200,000
MAIN phase II interior painting	\$200,000
CROWN interior reorganization	\$50,000
<b>TOTAL</b>	<b>\$550,000</b>



## Next Steps:

- **October 16** - COE Proposed Budget Presentation at City Council
- **October, November** - Budget Discussions at City Council, Ward Meetings, etc.
- **October 18** - Library Truth in Taxation Public Hearing
- **October 23** - COE Budget Public Hearing at City Council
- **November 6** - COE Truth in Taxation Public Hearing at City Council
- **November 15** - Library Trustee Meeting Adoption of Tax Levy
- **November 20** - Earliest possible date for City Council Adoption of budget and tax levies