

# DECEMBER 2013 REVENUE REPORT

## OPERATING BUDGET REVENUE REPORT

12/31/2013

100% of the year lapsed

| CATEGORY                                              | LINE<br>ITEM                       | OPER<br>BUDGET | REV THIS<br>MONTH | RECEIVED<br>Y-T-D | UNREALIZED<br>(EXCESS)* | PERCENT<br>REALIZED |
|-------------------------------------------------------|------------------------------------|----------------|-------------------|-------------------|-------------------------|---------------------|
| PROPERTY TAXES - 311                                  |                                    |                |                   |                   |                         |                     |
|                                                       | 311 01.01 PROP TAX - CURRENT       | 7,036,000      | 48,656            | 6,815,744         | 220,256                 | 97                  |
|                                                       | 311 01.90 PROP TAX REBATE          |                | (29)              | (113)             | 113                     | 0                   |
|                                                       | 311 02.01 PROP TAX - PRIOR         | 1,000          | 1,726             | 3,439             | (2,439)                 | 344                 |
| TOTAL                                                 |                                    | 7,037,000      | 50,353            | 6,819,070         | 217,930                 | 97                  |
| INTERGOVERNMENTAL TAXES - 321                         |                                    |                |                   |                   |                         |                     |
|                                                       | 321 03.00 REPLACEMENT TAX          | 175,000        | 11,567            | 134,785           | 40,215                  | 77                  |
| TOTAL                                                 |                                    | 175,000        | 11,567            | 134,785           | 40,215                  | 77                  |
| GRANTS - 322                                          |                                    |                |                   |                   |                         |                     |
|                                                       | 322 01.01 FEDERAL GRANTS           |                | 0                 | 0                 | 0                       |                     |
|                                                       | 322 02.00 STATE GRANT (FY 2010-11) | 44,200         | 0                 | 45,341            | (1,141)                 | 103                 |
| TOTAL                                                 |                                    | 44,200         | 0                 | 45,341            | (1,141)                 | 103                 |
| CHARGES FOR SERVICE - 341                             |                                    |                |                   |                   |                         |                     |
|                                                       | 341 30.00 FINES                    | 67,000         | 5,718             | 65,300            | 1,700                   | 97                  |
|                                                       | 341 31.00 COPIER REVENUE           | 18,000         | 1,754             | 17,879            | 121                     | 99                  |
|                                                       | 341 33.00 FEES                     | 3,700          | 6                 | 1,388             | 2,312                   | 38                  |
| TOTAL                                                 |                                    | 88,700         | 7,478             | 84,567            | 4,133                   | 95                  |
| INTEREST-361                                          |                                    |                |                   |                   |                         |                     |
|                                                       | 361 01.00 INTEREST OPER FUND       | 5,000          | 2111              | 10,559            | (5,559)                 | 211                 |
|                                                       | 361 08.00 INT UNDISTRIBUTED TAX    | 100            | 0                 | 194.8             | (95)                    | 195                 |
| TOTAL                                                 |                                    | 5,100          | 2111              | 10754             | (5,654)                 | 211                 |
| OTHER INCOME - 371                                    |                                    |                |                   |                   |                         |                     |
|                                                       | 371 13.00 RENTAL INCOME            | 800            | 100               | 800               | 0                       | 100                 |
|                                                       | 371 18.00 EMPLOYEE HEALTH CONT     | 27,000         | 3,371             | 27,160            | (160)                   | 101                 |
|                                                       | 371 19.00 EMPLOYEE DENTAL CONT     | 7,000          | 979               | 7,865             | (865)                   | 112                 |
|                                                       | 371 24.00 DONATION                 | 30,000         | 10,681            | 36,476            | (6,476)                 | 122                 |
|                                                       | 371 38.00 NSF CHECK FEE            |                | 0                 | 0                 | 0                       | 0                   |
|                                                       | 371.50.00 TIF SURPLUS DISTRIBUTIC  | 80,000         | 0                 | 79,739            | 261                     | 0                   |
|                                                       | 371 98.00 MISCELLANEOUS            | 33,000         | 2,100             | 30,266            | 2,734                   | 92                  |
| TOTAL                                                 |                                    | 177,800        | 17,230            | 182,306           | (4,506)                 | 103                 |
| REVENUE TOTALS                                        |                                    | 7,527,800      |                   |                   |                         | 0                   |
| OTHER FINANCIAL SOURCES - OPERATING TRANSFER IN - 391 |                                    |                |                   |                   |                         |                     |
|                                                       | 391 08.00 TRANSFER FROM LEA        | 3,000          | 3,000             | 3000              | 0                       | 100                 |
|                                                       | 391 04.00 TRANS FRM GAVIN FUND     | 78,000         | 78,000            | 78000             | 0                       | 100                 |
|                                                       | 391 05.00 TRANS FRM CAP REPL       | 100,000        | 100,000           | 100000            | 0                       | 100                 |
|                                                       | TRANS FRM RESERVES                 | 200,000        | 0                 | 0                 | 200,000                 | 0                   |
| TOTAL                                                 |                                    | 381,000        | 181,000           | 181,000           | 200,000                 | 48                  |
| GRAND TOTAL                                           |                                    | 7,908,800      | 269,739           | 7,457,823         | 450,977                 | 94                  |

( ) Denotes revenue in excess of budgeted amount.

# DEMBER 2013 EXPENDITURE REPORT

PUBLIC LIBRARY OPERATING 210 8070  
OPERATING BUDGET EXPENDITURE REPORT

12/31/2013

100% OF THE YEAR LAPSED

| CATEGORY                      | LINE<br>ITEM | DESCRIPTION                | OPERATING<br>BUDGET | EXP THIS<br>MONTH | EXP YTD<br>ACTUAL | UNEXPENDED<br>(OVER BUDGET)* | PERCENT<br>SPENT |
|-------------------------------|--------------|----------------------------|---------------------|-------------------|-------------------|------------------------------|------------------|
| <b>PERSONNEL</b>              |              |                            |                     |                   |                   |                              |                  |
|                               | 452          | 10.01 FULL TIME            | 1,183,000           | 126,412           | 1,095,922         | 87,078                       | 93               |
|                               | 452          | 10.02 PART TIME            | 983,000             | 106,963           | 1,008,508         | (25,508)                     | 103              |
|                               | 452          | 10.03 OVERTIME             | 0                   | 0                 | 0                 | 0                            | 0                |
| <b>TOTAL</b>                  |              |                            | 2,166,000           | 233,375           | 2,104,430         | 61,570                       | 97               |
| <b>EMPLOYEE BENEFITS</b>      |              |                            |                     |                   |                   |                              |                  |
|                               | 452          | 20.01 IMRF CONTRIBUTION    | 168,000             | 21,306            | 184,769           | (16,769)                     | 110              |
|                               | 452          | 20.02 SOCIAL SECURITY      | 131,000             | 13,905            | 127,615           | 3,385                        | 97               |
|                               | 452          | 20.03 MEDICARE FICA        | 31,000              | 3,310             | 29,904            | 1,096                        | 96               |
|                               | 452          | 20.04 GROUP HEALTH         | 212,000             | 28,811            | 212,005           | (5)                          | 100              |
|                               | 452          | 20.05 GROUP DENTAL         | 13,000              | 974               | 12,780            | 220                          | 98               |
|                               | 452          | 20.06 GROUP TERM LIFE      | 5,000               | 588               | 4,656             | 344                          | 93               |
|                               | 452          | 20.07 WORKER'S COMP.       | 17,000              | 17,968            | 17,968            | (968)                        | 106              |
|                               | 452          | 20.08 UNEMPLOYMENT         | 1,000               | 0                 | 73                | 927                          | 7                |
| <b>TOTAL</b>                  |              |                            | 578,000             | 86,862            | 589,771           | (11,771)                     | 102              |
| <b>CONTRACTUAL SERVICES</b>   |              |                            |                     |                   |                   |                              |                  |
|                               | 452          | 30.03 AUDIT                | 2,500               | 369               | 2,641             | (141)                        | 106              |
|                               | 452          | 30.04 AUTO CIRC SYST.      | 230,000             | 103,918           | 204,107           | 25,893                       | 89               |
|                               | 452          | 30.05 BANKING EXPENSE      | 150                 | 0                 | 50                | 100                          | 33               |
|                               | 452          | 30.14 CUSTODIAL SERV.      | 50,000              | 8,026             | 39,605            | 10,395                       | 79               |
|                               | 452          | 30.29 FUEL                 | 20,000              | 3,680             | 18,325            | 1,675                        | 92               |
|                               | 452          | 30.37 PROGRAMS             | 60,000              | 11,858            | 55,130            | 4,870                        | 92               |
|                               | 452          | 30.49 POSTAGE              | 15,000              | 1,408             | 11,755            | 3,245                        | 78               |
|                               | 452          | 30.52 PROF. SERVICE        | 40,000              | 268               | 18,461            | 21,539                       | 46               |
|                               | 452          | 30.53 PUBLIC INFO          | 32,000              | 4,038             | 37,705            | (5,705)                      | 118              |
|                               | 452          | 30.75 TELEPHONE            | 13,000              | 2,303             | 14,077            | (1,077)                      | 108              |
|                               | 452          | 30.82 WATER                | 12,000              | 3,408             | 13,568            | (1,568)                      | 113              |
|                               | 452          | 30.98 OTHER(MISC SER/FEES) | 500                 | 300               | 306               | 194                          | 61               |
| <b>TOTAL</b>                  |              |                            | 475,150             | 139,576           | 415,731           | 59,419                       | 87               |
| <b>COMMODITIES</b>            |              |                            |                     |                   |                   |                              |                  |
|                               | 452          | 40.03 AUDIO BOOKS          | 46,000              | 4,687             | 42,171            | 3,829                        | 92               |
|                               | 452          | 40.04 BOOKS                | 311,000             | 47,763            | 310,176           | 824                          | 100              |
|                               | 452          | 40.24 JANITORIAL SUPPL.    | 16,000              | 3,454             | 19,619            | (3,619)                      | 123              |
|                               | 452          | 40.31 MINOR EQUIPMENT      | 4,000               | 1,295             | 4,072             | (72)                         | 102              |
|                               | 452          | 40.33 SUPPLIES/SOFTWARE    | 40,000              | 4,612             | 44,492            | (4,492)                      | 111              |
|                               | 452          | 40.35 OTHER NON PRINT      | 2,500               | 409               | 1,862             | 638                          | 74               |
|                               | 452          | 40.36 DIGITAL CONTENT      | 242,000             | 75,765            | 208,765           | 33,235                       | 86               |
|                               | 452          | 40.38 PERIODICALS          | 35,000              | 1,874             | 25,488            | 9,512                        | 73               |
|                               | 452          | 40.42 AUDIO MUSIC          | 14,000              | 3,730             | 13,023            | 977                          | 93               |
|                               | 452          | 40.56 PRINTING             | 1,000               | 0                 | 0                 | 1,000                        | 0                |
|                               | 452          | 40.66 DVDS                 | 53,000              | 10,441            | 46,839            | 6,161                        | 88               |
|                               | 452          | 40.69 GAMES                | 10,000              | 3,681             | 6,527             | 3,473                        | 65               |
|                               | 452          | 40.98 CATALOGING SUPPLIES  | 34,000              | 10,026            | 22,876            | 11,124                       | 67               |
| <b>TOTAL</b>                  |              |                            | 808,500             | 167,737           | 745,911           | 62,589                       | 92               |
| <b>REPAIR AND MAINTENANCE</b> |              |                            |                     |                   |                   |                              |                  |
|                               | 452          | 50.01 BUILDING             | 85,000              | 39,375            | 74,458            | 10,542                       | 88               |
|                               | 452          | 50.08 EQUIPMENT            | 110,000             | 34,625            | 121,626           | (11,626)                     | 111              |
|                               | 452          | 50.09 GROUNDS              | 11,000              | 17                | 11,826            | (826)                        | 108              |
|                               | 452          | 50.15 PARKING AREA         | 16,000              | 0                 | 7,445             | 8,555                        | 47               |
| <b>TOTAL</b>                  |              |                            | 222,000             | 74,017            | 215,355           | 6,645                        | 97               |

# DEMBER 2013 EXPENDITURE REPORT

OPERATING BUDGET EXPENDITURE REPORT continued 12/31//2013

100% OF THE YEAR LAPSED

| CATEGORY                         | LINE<br>ITEM | DESCRIPTION            | OPERATING<br>BUDGET | EXP THIS<br>MONTH | EXP YTD<br>ACTUAL | UNEXPENDED<br>(OVER BUDGET)* | PERCENT<br>SPENT |
|----------------------------------|--------------|------------------------|---------------------|-------------------|-------------------|------------------------------|------------------|
| OTHER EXPENSES                   |              |                        |                     |                   |                   |                              |                  |
|                                  | 452          | 60.04 MATERIALS REPAIR | 200                 | 0                 | 147               | 53                           | 74               |
|                                  | 452          | 60.11 TRAINING & CONF. | 10,000              | 1,032             | 12,690            | (2,690)                      | 127              |
|                                  | 452          | 60.12 CONTINGENCY      | 500                 | 0                 | 0                 | 500                          | 0                |
|                                  | 452          | 60.37 MEMBERSHIP       | 8,000               | 2,771             | 9,798             | (1,798)                      | 122              |
|                                  | 452          | 60.47 RENTAL           | 16,000              | 0                 | 16,721            | (721)                        | 105              |
|                                  | 452          | 60.53 SUNDRY           | 8,000               | 1,685             | 9,802             | (1,802)                      | 123              |
| TOTAL                            |              |                        | 42,700              | 5,488             | 49,158            | (6,458)                      | 115              |
|                                  |              |                        |                     |                   |                   |                              |                  |
| INSURANCE                        |              |                        |                     |                   |                   |                              |                  |
|                                  | 452          | 70.03 INSURANCE        | 27,000              | 26,932            | 26,932            | 68                           | 100              |
| TOTAL                            |              |                        | 27,000              | 26,932            | 26,932            | 68                           | 100              |
|                                  |              |                        |                     |                   |                   |                              |                  |
| CAPITAL OUTLAY                   |              |                        |                     |                   |                   |                              |                  |
|                                  | 452          | 80.01 FURNITURE        | 42,000              | 0                 | 40,133            | 1,867                        | 96               |
|                                  | 452          | 80.22 LAND & BLDGS     | 0                   | 0                 | 0                 | 0                            |                  |
|                                  | 452          | 80.23 ALTERATIONS      | 0                   | 0                 | 0                 | 0                            |                  |
|                                  | 452          | 80.98 EQUIPMENT        | 166,000             | 102,460           | 197,268           | (31,268)                     | 119              |
| TOTAL                            |              |                        | 208,000             | 102,460           | 237,401           | (29,401)                     | 114              |
|                                  |              |                        |                     |                   |                   |                              |                  |
| SUBTOTAL: OPERATING              |              |                        | 4,527,350           | 836,447           | 4,384,689         | 142,662                      | 97               |
| TRANSFER TO B&I SERIES 2002 FUND |              |                        | 1,610,000           | 0                 | 280,048           | 1,329,952                    | 17               |
| GRAND TOTAL                      |              |                        | 6,137,350           | 836,447           | 4,664,736         | 1,472,614                    | 76               |

\*( ) denotes expenditure in excess of budget

TRANSFER TO CAPITAL REPLACEMENT FROM OPERATING FUND

City of Elmhurst - Public Library  
Revenues & Disbursements  
December-13

|                        | Operating       |                 | Gavin       |               | Lib Emp Apprec |              | Total           |
|------------------------|-----------------|-----------------|-------------|---------------|----------------|--------------|-----------------|
|                        | Cash            | Investments     | Cash        | Investments   | Cash           | Investments  |                 |
| Balance 11/30/13       | \$ 2,183.38     | \$ 5,417,027.69 | \$ -        | \$ 141,934.64 | \$ -           | \$ 35,698.15 | \$ 5,596,843.86 |
| <u>Revenues</u>        |                 |                 |             |               |                |              |                 |
| Property taxes         | -               | 50,381.61       |             |               |                |              | 50,381.61       |
| Replacement taxes      | -               | 11,566.61       |             |               |                |              | 11,566.61       |
| Federal & State Grants | -               |                 |             |               |                |              | -               |
| Fines & fees           | 5,718.13        | -               |             |               |                |              | 5,718.13        |
| Copier revenue         | 1,754.16        |                 |             |               |                |              | 1,754.16        |
| Contractual service    | -               |                 |             |               |                |              | -               |
| Fees                   | 6.00            | -               |             |               |                |              | 6.00            |
| Interest               | 1,061.90        | 1,049.33        | -           | 4.17          | -              | 0.83         | 2,116.23        |
| Other income           | 17,229.98       |                 |             |               |                |              | 17,229.98       |
| Wire transfers         | 504,000.00      | (504,000.00)    | 15,000.00   | (15,000.00)   | 3,000.00       | (3,000.00)   | -               |
| Investments Matured    | 248,950.52      | (248,950.52)    | -           | -             | -              | -            | -               |
| Revenue Total          | 778,720.69      | (689,952.97)    | 15,000.00   | (14,995.83)   | 3,000.00       | (2,999.17)   | 88,772.72       |
| <u>Disbursements</u>   |                 |                 |             |               |                |              |                 |
| Payroll                |                 |                 |             |               |                |              |                 |
| Period 1               | 130,788.99      |                 |             |               |                |              | 130,788.99      |
| Period 2               | 141,695.07      |                 |             |               |                |              | 141,695.07      |
| Period 3               | -               |                 |             |               |                |              | -               |
| Payables               | 531,826.68      |                 |             |               |                |              | 531,826.68      |
| Ins Claims - Health    | 54,573.05       | -               |             |               |                |              | 54,573.05       |
| Ins Claims - Dental    | 973.88          |                 |             |               |                |              | 973.88          |
| Verizon Wireless       | 311.33          |                 |             |               |                |              | 311.33          |
| Audit Fees             | 657.20          |                 |             |               |                |              | 657.20          |
| Nicor Gas              | 6,695.41        |                 |             |               |                |              | 6,695.41        |
| Sundry                 | (45.50)         |                 |             |               |                |              | (45.50)         |
| Tsf to Library         | (181,000.00)    |                 | 78,000.00   |               | 3,000.00       | -            | (100,000.00)    |
| Tsf to Gavin Fund      | 63,000.00       |                 | (63,000.00) |               |                |              | -               |
| Library Programs       | (96.00)         |                 |             |               |                |              | (96.00)         |
| Pay Phone Credit       | (71.49)         |                 |             |               |                |              | (71.49)         |
| Procurement Card       | 2,043.54        |                 |             |               |                |              | 2,043.54        |
| Insurance recoveries   | -               |                 |             |               |                |              | -               |
| Investment purchases   | 248,800.00      | (248,800.00)    | -           | -             | -              | -            | -               |
| Disbursement Total     | 1,000,152.16    | (248,800.00)    | 15,000.00   | -             | 3,000.00       | -            | 769,352.16      |
| Balance 12/31/13       | \$ (219,248.09) | \$ 4,975,874.72 | \$ -        | \$ 126,938.81 | \$ -           | \$ 32,698.98 | \$ 4,916,264.42 |
| Balance per G/L        | (219,248.09)    | 4,975,874.72    | -           | 126,938.81    | -              | 32,698.98    | 4,916,264.42    |
| Difference             | -               | -               | -           | -             | -              | -            | -               |

