

ATTACHMENT E

2021, 2022 BUDGET

The 2021 budget has been presented twice and the 2022 numbers have been added for presentation to City Council in November. I will present changes to the budget since our July review at the meeting. The materials lines (Audio Visual, Books, Other Non Print, Periodicals and Digital Content) are combined into one line titled, Materials. We will continue to track expenditures in each of these categories however, combining the lines will make it easier to spend money where needed due to changing patron usage during the pandemic.

ELMHURST PUBLIC LIBRARY BUDGET NOTES
2021 Estimated Revenues

PROPERTY TAXES

- 1) 311 01.01 Prop Tax Current – Includes a 1% increase in property tax collection.
- 2) 311 01.90 Prop Tax Rebate – rebate line if needed
- 3) 311 02.01 Prop Tax Prior – Property Taxes received a year or more late, due to taxpayer protests.

INTERGOVERNMENTAL TAXES

- 4) 321 03.00 Replacement Tax – This is the tax paid by businesses in Illinois following the abolishment of the personal property tax when the new Illinois Constitution was adopted in the late 1970s. Revenue is projected by City staff.

GRANTS

- 5) 322 01.01 Federal Grant – Federal grants that the Library might receive are reported here.
- 6) 322 02.00 State Grant – The annual per capita grant that is received from the Illinois State Library is reported here.

CHARGES FOR SERVICE

- 7) 341 30.00 Fines – All revenue from fines is reported in this category.
- 8) 341 31.00 Copier Revenue – Revenue from photocopiers and printers is reported in this category.
- 9) 341 33.00 Fees – Includes income meeting room use by commercial groups, and ILL out-of-state fees.

INTEREST

- 10) 361 01.00 Interest Operating Fund – Interest that is received from investing annual revenues.
- 11) 361 08.00 Interest on Undistributed Taxes – Interest income received by the County before property taxes are distributed to the Library.

OTHER INCOME

- 12) 371 13.00 Rental Income – Monthly rental payments from the coffee concession.
- 13) 371 18.00 Employee Health Contributions – Employee share of health insurance premium.
- 14) 371 19.00 Employee Dental Contributions – Employee share of dental insurance premium.
- 15) 371 20.00 Retiree Health – Retiree pay for health insurance. Retirees pay their entire premium.
- 16) 371 21.00 Retiree Dental – Retiree pay for dental insurance. Retirees pay their entire premium.
- 17) 371 24.00 Donations – Charitable donations received each year plus used book sale donations.
- 18) 371 38.00 NSF Check Fee – Fee that is charged for bounced checks.
- 19) 371 98.00 Miscellaneous – Includes money received for lost & paid library materials, non-resident library card sales, and lost library cards.

TRANSFERS

- 20) 391.08 Transfer from LEA – These are funds transferred to the operating budget from the Library Employee Appreciation Fund for expenditures approved by the Board.
- 21) 391 04.00 Transfer from Gavin Fund – Gavin fund is closed.
- 22) 391 05.00 Transfer from Capital Replacement Fund - \$300,000 for parking lot resurface.

REVENUE REVIEW FY 2021

						Expected	Estimated	Estimated
CATEGORY	LINE ITEM	DESCRIPTION	Revenues	Revenues	Revenues	Revenues	Revenues	Revenues
			2018	2019	2020	2020	2021	2022
PROPERTY TAXES - 311				3%	2%	2%	0%	-20%
	311 01.01	PROP TAX - CURRENT	7,634,670	7,869,870	7,963,000	7,963,000	7,963,000	6,423,000
	311 01.90	PROP TAX REBATE						
	311 02.01	PROP TAX - PRIOR	122	1,948	1,000	1,000	1,000	1,000
TOTAL			7,634,792	7,871,818	7,964,000	7,964,000	7,964,000	6,424,000
INTERGOVERNMENTAL TAXES - 321								
	321 03.00	REPLACEMENT TAX	231,213	291,672	230,000	230,000	230,000	230,000
TOTAL			231,213	291,672	230,000	230,000	230,000	230,000
GRANTS - 322								
	322 01.01	FEDERAL GRANTS						0
	322 02.00	STATE GRANT	55,151	55,151	55,000	55,000	55,000	55,000
TOTAL			55,151	55,151	55,000	55,000	55,000	55,000
CHARGES FOR SERVICE - 341								
	341 30.00	FINES	75,085	68,926	70,000	15,000	15,000	12,000
	341 31.00	COPIER REVENUE	41,925	42,330	45,000	20,000	35,000	45,000
	341 33.00	FEES	844	794	1,000	500	1,000	1,000
TOTAL			117,854	112,050	116,000	35,500	51,000	58,000
INTEREST- 361								
	361 01.00	INTEREST OPER FUND	71,789	89,533	70,000	55,000	20,000	25,000
	361 08.00	INT UNDISTRIBUTED TAX	7,390	3,498	100	100	100	100
	361 12.00	GAIN/LOSS SALE INVEST	10,841	50,724				
	361 32.00	CHRISTENSEN FUND	1,453					
TOTAL			91,473	143,755	70,100	55,100	20,100	25,100

REVENUE REVIEW FY 2021

	page 2				Expected	Estimated	Estimated	Estimated
CATEGORY	LINE ITEM	DESCRIPTION	Revenues	Revenues	Revenues	Revenues	Revenues	Revenues
			2018	2019	2020	2020	2021	2022
OTHER INCOME - 371								
	371 13.00	RENTAL INCOME	950	1,200	1,200	600	1,200	1,200
	371 18.00	EMPLOYEE HEALTH	52,766	68,482	70,000	70,000	73,000	75,000
	371 19.00	EMPLOYEE DENTAL	10,563	11,247	13000	13000	14,000	16,000
	371 20.00	RETIREE HEALTH		8,309	8,500	8,500	8,500	8,700
	371 21.00	RETIREE DENTAL		491	500	500	500	600
	371 24.00	DONATION	23,669	31,669	25,000	15,000	20,000	25,000
	371 38.00	NSF CHECK FEE						
	371.50.00	TIF SURPLUS			0	40,231		
	371 98.00	MISCELLANEOUS	25,030	20,508	25,000	10,000	15,000	25,000
TOTAL			112,978	141,906	143,200	157,831	132,200	151,500
REVENUE TOTALS			8,243,461	8,616,352	8,578,300	8,497,431	8,452,300	6,943,600
OTHER FINANCIAL SOURCES - OPERATING TRANSFER IN - 391								
	391 08.00	TRANSFER FROM LEA	3,000	3,000	3,000	3,000	3,000	3,000
	391 04.00	TRANS FRM GAVIN FUND						
	391 05.00	TRANS FRM CAP REPL			170,000	55,000	300,000	
		TRANS FRM RESERVES	1,000,000					
TOTAL								
GRAND TOTAL			9,246,461	8,619,352	8,751,300	8,555,431	8,755,300	6,946,600

ELMHURST PUBLIC LIBRARY BUDGET NOTES FY 2021 PROPOSED EXPENDITURES

PERSONNEL

- 1) 10.01, 10.02 - Salaries for Library staff. No raises included in the 2020 budget.

EMPLOYEE BENEFITS

- 2) 20.01 IMRF - Employer's mandated contribution to the Illinois Municipal Retirement Fund for qualifying employees – generally staff working more than 1000 hours/year.
- 3) 20.02 & 20.03 Social Security and Medicare FICA – Federal taxes employers are required to pay on payroll distributions.
- 4) 20.04 Group Health Insurance – Employer premium for Blue Cross/Blue Shield health insurance, provided through the City for full-time staff members covered by this plan.
- 5) 20.05 Group Dental – Employer premiums for dental insurance for full-time staff covered under this plan.
- 6) 20.06 Group Term Life – Premiums for staff group life insurance provided through the City.
- 7) 20.07 Workers' Comp – Workers' Compensation Insurance annual premium.
- 8) 20.08 Unemployment – Money budgeted for unemployment claims.

CONTRACTUAL SERVICES

- 9) 30.03 Audit – Library's share of the audit costs contracted through the City.
- 10) 30.04 Funds paid for our online catalog system, InReach partnership, OCLC, and other costs associated with our system.
- 11) 30.14 Custodial Service – Includes costs for cleaning service, window washing, carpet cleaning, and other contract cleaning needs in the building.
- 12) 30.29 Fuel – Cost of natural gas. This is a partial cost because the Library receives a set amount of free therms annually under the City's contract with Nicor.
- 13) 30.37 Programs - Covers speakers' fees and other programming expenses such as materials, equipment rental, etc. for adult and kids programs. This expense is offset in part by donations.
- 14) 30.49 Postage – Cost to mail newsletters, overdue notices, and general mail.
- 15) 30.52 Professional Services – Covers the cost of background checks, consultants (\$5,000). Include money to pay legal fees (\$5,000), and pay an estimated administrative fee to cover services provided by the City of Elmhurst (\$25,000)

Elmhurst Public Library 2021 Budget Notes - Expenditures

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- 16) 30.53 Public Information – Covers the cost of providing information to the public including printing newsletters, brochures, bookmarks, flyers, etc.
- 17) 30.75 Telephone – Cost of telephone and data service.
- 18) 30.82 Water – Cost of indoor water consumption and outdoor sprinkler system.
- 19) 30.98 Other – Miscellaneous contractual costs.

COMMODITIES

- 20) *40.03 Audio Visual Materials – Includes audio books, Playaways, music, DVDs, and console games.
- 21) *40.04 Books – Includes all books.
- 22) 40.24 Janitorial Supplies – Covers all cleaning supplies for the building.
- 23) 40.31 Minor Equipment – Includes small, inexpensive equipment.
- 24) 40.33 Office Supplies – Includes supplies necessary to operate the library – pens, stationary, etc. Increase: 3D printer supplies and poster printer supplies.
- 25) *40.35 Other Non-Print – Includes adult kits as well as toys and literacy kits for the Kids' Library and alternative collection items.
- 26) *40.36 Digital Content – this line includes all digital content: databases, ebooks, Freegal Music, Hoopla, IndiFlix.
- 27) *40.38 Periodicals – Includes magazine/newspaper subscriptions.
- 28) 40.73 Computer Supplies/Software – Includes software and computer related items.
- 29) 40.77 Makery Supplies – supplies for Makery.
- 30) 40.98 Cataloging Supplies – Includes supplies needed to process new material. For example, RFID tagging supplies, security cases, book jackets, tape, etc.

*indicates materials purchased for public use.

REPAIR AND MAINTENANCE

- 31) 50.01 Building Repair & Maintenance – Includes miscellaneous building repairs. Also includes costs for light bulbs, plumbing, pest control, painting, etc. Also includes Equipment Repair & Maintenance, which was a separate line prior to 2020 – Covers costs of maintenance on elevators, HVAC systems, office equipment, RFID system, computers, filters, telephone repair/maintenance.
- 32) 50.09 Grounds – Landscape maintenance costs included in this area.
- 33) 50.15 Parking Area – Includes snow removal. Also includes \$300,000 to resurface the parking lot.

Elmhurst Public Library 2021 Budget Notes – Expenditures
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OTHER EXPENSES

- 34) 60.11 Training & Conference – Includes funds for continuing education for staff and board members.
- 35) 60.12 Contingency – Includes funds to cover emergencies.
- 36) 60.37 Membership – Includes money for dues paid to professional organizations for the Board and staff.
- 37) 60.47 Rental – Funds for rental of 30 staff parking spaces from the City of Elmhurst. Also includes money for copier leases, poster printer lease, and pay for print leased equipment. Includes additional \$18,000 for rental of parking spaces in Art Museum lot.
- 38) 60.53 Sundry - Includes funds for coffee and food for staff parties – some of which are funded through the Library Employee Appreciation Fund.

INSURANCE

- 39) 70.03 Insurance - Includes property, casualty, liability and D & O insurance.

CAPITAL OUTLAY

- 40) 80.01 Furniture – includes purchase of miscellaneous furniture items and new and replacement furniture. Includes money for replacement chairs for ADS.
- 41) 80.22 Land & Buildings – Capital expenditure for the building or grounds. Nothing planned.
- 42) 80.23 Alterations – No projects planned for 2021.
- 43) 80.98 Equipment – Purchase of new or replacement equipment for the building. No planned equipment purchases for 2021.

EXPENDITURE REVIEW 2021

CATEGORY	LINE ITEM	DESCRIPTION	Budget 2019	Expenditures 2019	Budget 2020	Expenditures 2020	Budget 2021	Budget 2022
PERSONNEL								
452	10.01	FULL TIME	2,120,000	2,146,561	2,305,000	2,280,000	2,295,000	2,365,000
452	10.02	PART TIME	1,375,000	1,272,688	1,280,000	1,204,000	1,075,000	1,123,000
452	10.03	OVERTIME						
TOTAL			3,495,000	3,419,249	3,585,000	3,484,000	3,370,000	3,488,000
EMPLOYEE BENEFITS								
452	20.01	IMRF (12.5%)	260,000	260,142	336,000	325,000	326,000	335,000
452	20.02	SOCIAL SECURITY (6.2%)	216,000	204,639	223,000	216,000	209,000	216,000
452	20.03	MEDICARE FICA (1.45%)	51,000	47,922	52,000	50,000	50,000	51,000
452	20.04	GROUP HEALTH	434,600	434,556	480,000	480,000	504,000	510,000
452	20.05	GROUP DENTAL	16,500	17,870	22,000	22,000	24,000	26,000
452	20.06	GROUP TERM LIFE	5,800	5,426	6,000	6,000	6,000	6,000
452	20.07	WORKER'S COMP.	18,000	11,691	17,000	17,000	17,000	17,000
452	20.08	UNEMPLOYMENT	1,000	0	1,000	1,000	1,000	1,000
TOTAL			1,002,900	982,246	1,137,000	1,117,000	1,137,000	1,162,000
CONTRACTUAL SERVICES								
452	30.03	AUDIT	4,000	4,050	4,000	4,000	4,000	4,000
452	30.04	AUTO CIRC SYST.	80,000	90,510	85,000	87,000	85,000	90,000
452	30.14	Custodial	67,000	60,853	70,000	70,000	70,000	70,000
452	30.29	FUEL	22,000	16,679	22,000	22,000	23,000	23,000
452	30.37	PROGRAMS	102,000	84,510	93,000	60,000	70,000	95,000
452	30.49	POSTAGE	12,000	10,437	12,000	12,000	11,000	12,000
452	30.52	PROF. SERVICE	40,000	38,930	55,000	40,000	35,000	40,000
452	30.53	PUBLIC INFO	79,000	81,594	75,000	70,000	75,000	75,000
452	30.75	TELEPHONE	35,000	33,305	38,000	32,000	25,000	25,000
452	30.82	WATER	33,000	31,562	32,000	26,000	32,000	32,000
TOTAL			474,000	452,430	486,000	423,000	430,000	466,000

EXPENDITURE REVIEW 2021

	page 2					Estimated		
CATEGORY	LINE ITEM	DESCRIPTION	Budget	Expenditures	Budget	Expenditures	Budget	Budget
			2019	2019	2020	2020	2021	2022
COMMODITIES								
452	40.03	MATERIALS	149,000	119,715	135,000	100,000	850,000	905,000
452	40.04	BOOKS	370,000	335,224	350,000	300,000		
452	40.24	JANITORIAL SUPPL.	30,000	33,082	30,000	32,000	30,000	32,000
452	40.31	MINOR EQUIPMENT	5,000	6,282	5,000	5,000	5,000	5,000
452	40.33	OFFICE SUPPLIES	50,000	47,284	52,000	45,000	45,000	48,000
452	40.35	OTHER NON PRINT	10,000	9,967	15,000	10,000		
452	40.36	DIGITAL CONTENT	355,000	350,596	378,000	415,000		
452	40.38	PERIODICALS	30,000	29,858	34,000	25,000		
452	40.73	Computer Supplies/Software	32,000	34,910	35,000	35,000	35,000	85,000
452	40.77	Makery Supplies	14,000	14,895	15,000	12,000	12,000	15,000
452	40.98	CATALOGING SUPPLIES	40,000	24,092	45,000	32,000	30,000	45,000
TOTAL			1,085,000	1,005,905	1,094,000	1,011,000	1,007,000	1,135,000
REPAIR AND MAINTENANCE								
452	50.01	BUILDING	50,000	67,352	250,000	200,000	250,000	450,000
452	50.08	EQUIPMENT	180,000	191,729				
452	50.09	GROUNDS	16,000	17,914	27,000	25,000	17,000	20,000
452	50.15	PARKING AREA	6,000	0	12,000	5,000	300,000	6,000
TOTAL			252,000	276,995	289,000	230,000	567,000	476,000
OTHER EXPENSES								
452	60.11	TRAINING & CONF.	20,000	11,853	17,000	10,000	10,000	15,000
452	60.12	CONTINGENCY	1,000	0	1,000	1,000	1,000	1,000
452	60.37	MEMBERSHIP	10,000	11,902	11,000	11,000	10,000	10,000
452	60.47	RENTAL	60,000	52,166	65,000	65,000	65,000	65,000
452	60.53	SUNDRY	12,000	8,889	12,000	7,000	9,000	12,000
TOTAL			103,000	84,810	106,000	94,000	95,000	103,000

EXPENDITURE REVIEW 2021

CATEGORY	LINE ITEM	DESCRIPTION	Budget	Expenditures	Budget	Budget	Budget	Budget
			2019	2019	2020	2020	2021	2022
INSURANCE								
452	70.03	INSURANCE	34,000	33,587	34,000	34,000	34,000	34,000
TOTAL			34,000	33,587	34,000	34,000	34,000	34,000
CAPITAL OUTLAY								
452	80.01	FURNITURE	20,000	13,631	20,000	20,000	20,000	32,000
452	80.22	LAND & BLDGS						
452	80.23	ALTERATIONS	320,000	429,966	0	0	-	
452	80.98	MISC. EQUIPMENT	25,000	1,800	170,000	80,000	50,000	50,000
TOTAL			365,000	445,397	190,000	100,000	70,000	82,000
SUBTOTAL: OPERATING			1,910,000	6,700,619	6,921,000	6,493,000	6,710,000	6,946,000
TRANSFER TO B&I SERIES 2002 FUND			2,275,000	1,910,000	1,975,000	1,975,000	2,144,400	
GRAND TOTAL				8,610,619	8,896,000	8,468,000	8,854,400	6,946,000

CITY OF ELMHURST
LIBRARY OPERATING FUND (#210)
Revenues and Expenditures
And Changes in Fund Balance
Fiscal Years Ended December 31

13-Aug-20

	2014	2015			1.02	1.03	1.02	1.00	0.80	1.02
	Actual	Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Predicted	2021 Proposed	2022 Proposed	2023 Proposed
Revenues:										
Property Taxes, Net	7,140,577	7,200,324	7,314,259	7,490,957	7,634,773	7,871,817	8,029,253	8,029,253	6,423,403	6,551,871
Intergovernmental	291,386	278,018	282,238	299,557	286,364	346,823	285,000	285,000	285,000	285,000
Charges for services	121,288	119,721	119,515	126,614	117,842	112,049	35,200	51,000	58,000	58,000
Interest Income	(100,007)	9,455	15,289	49,640	98,106	143,755	45,100	20,100	25,100	25,100
Other Income	274,347	145,412	114,689	121,224	118,497	141,906	163,031	132,200	151,500	124,700
Total Revenues	7,727,591	7,752,930	7,845,990	8,087,992	8,255,582	8,616,350	8,557,584	8,517,553	6,943,003	7,044,671
Expenditures:										
Salaries and Wages	3,039,320	3,080,733	3,138,492	3,279,091	3,327,330	3,416,317	3,484,000	3,370,000	3,488,000	3,575,200
Employee Benefits	890,463	912,472	950,946	987,257	975,829	982,245	1,117,000	1,137,000	1,162,000	1,220,100
Contractual Services	420,278	424,651	474,136	454,305	453,351	452,429	433,000	430,000	466,000	470,660
Commodities	1,026,983	1,043,082	1,019,250	1,019,050	1,073,883	1,005,903	1,016,000	1,007,000	1,135,000	1,146,350
Repairs & Maintenance	194,449	231,078	174,895	227,130	239,564	276,995	289,000	567,000	476,000	480,760
Other Expenses	69,590	76,000	89,145	95,774	84,634	84,810	94,000	95,000	103,000	104,030
Insurance	31,529	34,414	35,066	33,600	33,453	33,587	34,000	34,000	34,000	35,700
Capital	707,496	1,300,584	223,122	766,471	998,644	445,397	100,000	70,000	82,000	75,000
Total Expenditures	6,380,108	7,103,014	6,105,052	6,862,678	7,186,688	6,697,683	6,567,000	6,710,000	6,946,000	7,107,800
Excess (Deficiency) Revenues										
Over Expenditures	1,347,483	649,916	1,740,938	1,225,314	1,068,894	1,918,667	1,990,584	1,807,553	(2,997)	(63,129)
Other financing sources (uses)										
Operating transfers in	3,000	4,400	1,636,526	3,000	3,000	3,000	58,000	303,000	3,000	3,000
Operating transfers out	(1,710,446)	(1,568,604)	(1,626,863)	(1,627,883)	(1,648,910)	(1,910,000)	(1,935,000)	(2,155,214)	-	-
Other financing sources (uses)	(1,707,446)	(1,564,204)	9,663	(1,624,883)	(1,645,910)	(1,907,000)	(1,877,000)	(1,852,214)	3,000	3,000
Excess of revenues and other financing sources over exp. and other financing uses	(359,963)	(914,288)	1,750,601	(399,569)	(577,016)	11,667	113,584	(44,661)	3	(60,129)
Fund Balance Beginning of Year	3,640,308	3,280,345	2,366,057	4,116,658	3,717,089	3,140,073	3,151,740	3,265,324	3,220,663	3,220,666
Fund Balance End of Year	3,280,345	2,366,057	4,116,658	3,717,089	3,140,073	3,151,740	3,265,324	3,220,663	3,220,666	3,160,537