

ATTACHMENT F

Approval of the 2019 Annual Budget

The Board will vote to approve the 2019 budget. Fund balance projections are included up to 2023 when the bonds will be paid off.

ELMHURST PUBLIC LIBRARY BUDGET NOTES
2019 Estimated Revenues

PROPERTY TAXES

- 1) 311 01.01 Prop Tax Current – Includes a 3% 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

- 3) 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

- 4) 322 01.01 Federal Grant – Federal grants that the Library might receive are reported here.
- 5) 322 02.00 State Grant – The annual per capita grant that is received from the Illinois State Library is reported here.

CHARGES FOR SERVICE

- 6) 341 30.00 Fines – All revenue from fines is reported in this category.
- 7) 341 31.00 Copier Revenue – Revenue from photocopiers and printers is reported in this category. This line was increased to reflect 3D Printing income and poster printing income.
- 8) 341 33.00 Fees – Includes income meeting room use by commercial groups, and ILL out-of-state fees.

INTEREST

- 9) 361 01.00 Interest Operating Fund – Interest that is received from investing annual revenues. City of Elmhurst staff estimated interest income for the Library.
- 10) 361 08.00 Interest on Undistributed Taxes – Interest income received by the County before property taxes are distributed to the Library.

OTHER INCOME

- 11) 371 13.00 Rental Income – Monthly rental payments from the coffee concession.
- 12) 371 18.00 Employee Health Contributions – Employee share of health insurance premium.
- 13) 371 19.00 Employee Dental Contributions – Employee share of dental insurance premium.
- 14) 371 24.00 Donations – Charitable donations received each year plus used book sale donations.
- 15) 371 38.00 NSF Check Fee – Fee that is charged for bounced checks.
- 16) 371 98.00 Miscellaneous – Includes money received for lost & paid library materials, non-resident library card sales, and lost library cards.

TRANSFERS

- 17) 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.
- 18) 391 04.00 Transfer from Gavin Fund – Gavin fund is closed.
- 19) 391 05.00
- 20) Transfer from reserves \$320,000 for lobby flooring, Admin offices, café façade, Circ Dept. carpet.

REVENUE REVIEW FY 2019

						Estimated	Estimated	
CATEGORY	LINE ITEM	DESCRIPTION	Revenues	Revenues	Revenues	Revenues	Revenues	
			2015	2016	2017	2018	2019	
PROPERTY TAXES - 311							3%	
	311 01.01	PROP TAX - CURRENT	7,190,278	7,313,107	7,490,957	7,579,000	7,807,000	
	311 01.90	PROP TAX REBATE	8,657					
	311 02.01	PROP TAX - PRIOR	1,389	1,152	0	1,000	1,000	
TOTAL			7,200,324	7,314,259	7,490,957	7,580,000	7,808,000	
INTERGOVERNMENTAL TAXES - 321								
	321 03.00	REPLACEMENT TAX	251,016	231,931	265,300	200,000	250,000	
TOTAL			251,016	231,931	265,300	200,000	250,000	
GRANTS - 322								
	322 01.01	FEDERAL GRANTS	0		-			
	322 02.00	STATE GRANT	54,608	34,011	34,257	30,000	55,000	
TOTAL			54,608	34,011	34,257	30,000	55,000	
CHARGES FOR SERVICE - 341								
	341 30.00	FINES	84,863	81,735	84,538	75,000	80,000	
	341 31.00	COPIER REVENUE	33,699	36,658	40,990	35,000	45,000	
	341 33.00	FEES	1,159	1,122	1,086	1,300	1,000	
TOTAL			119,721	119,515	126,614	111,300	126,000	
INTEREST- 361								
	361 01.00	INTEREST OPER FUND	11,994	11,794	49,640	11,000	70,000	
	361 08.00	INT UNDISTRIBUTED TAX	-		-	100	100	
	361 12.00	GAIN/LOSS SALE INVEST	6,045					
	361 32.00	CHRISTENSEN FUND	284	1,007				
TOTAL			18,323	12,801	49,640	11,100	70,100	

REVENUE REVIEW FY 2019

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ELMHURST PUBLIC LIBRARY BUDGET NOTES

FY 2019 PROPOSED EXPENDITURES

PERSONNEL

- 1) 10.01, 10.02 - Salaries for Library staff. Includes a 2% pool of funds for merit pay increases.

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) 30.05 Banking Expense – Fees charged by banks for handling Library accounts.
- 12) 30.14 Custodial Service – Includes costs for cleaning service, window washing, carpet cleaning, and other contract cleaning needs in the building.
- 13) 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.
- 14) 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. Increased slightly for more programs and Makery programming.
- 15) 30.49 Postage – Cost to mail newsletters, overdue notices, and general mail.
- 16) 30.52 Professional Services – Covers the cost of background checks, consultants (\$10,000). 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 2019 Budget Notes - Expenditures

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- 17) 30.53 Public Information – Covers the cost of providing information to the public including printing newsletters, brochures, bookmarks, flyers, etc.
- 18) 30.75 Telephone – Cost of telephone and data service.
- 19) 30.82 Water – Cost of indoor water consumption and outdoor sprinkler system.
- 20) 30.98 Other – Miscellaneous contractual costs.

COMMODITIES

- 21) *40.03 Audio Visual Materials – Includes audio books, Playaways, music, DVDs, and console games.
- 22) *40.04 Books – Includes all books.
- 23) 40.24 Janitorial Supplies – Covers all cleaning supplies for the building.
- 24) 40.31 Minor Equipment – Includes small, inexpensive equipment.
- 25) 40.33 Office Supplies – Includes supplies necessary to operate the library – pens, stationary, etc. Increase: 3D printer supplies and poster printer supplies.
- 26) *40.35 Other Non-Print – Includes adult kits as well as toys and literacy kits for the Kids' Library and alternative collection items.
- 27) *40.36 Digital Content – this line includes all digital content: databases, ebooks, Freegal Music, Zinio, Hoopla, IndiFlix, Nooks and Nook content.
- 28) *40.38 Periodicals – Includes magazine/newspaper subscriptions.
- 33) 40.73 Computer Supplies/Software – Includes software and computer related items.
- 34) 40.77 Makery Supplies – New line for Makery supplies
- 35) 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

- 36) 50.01 Building Repair & Maintenance – Includes miscellaneous building repairs. Also includes costs for light bulbs, plumbing, pest control, painting, etc.
- 36) 50.08 Equipment Repair & Maintenance – Covers costs of maintenance on elevators, HVAC systems, office equipment, RFID system, computers, filters, telephone repair/maintenance.
- 37) 50.09 Grounds – Landscape maintenance costs included in this area.
- 38) 50.15 Parking Area – Includes snow removal and parking lot resurfacing costs. We resurface the parking lot every other year.

Elmhurst Public Library 2019 Budget Notes – Expenditures

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OTHER EXPENSES

- 38) 60.04 Binding – Includes funds for re-binding damaged books and cleaning DVDs.
- 39) 60.11 Training & Conference – Includes funds for continuing education for staff and board members.
- 40) 60.12 Contingency – Includes funds to cover emergencies.
- 41) 60.37 Membership – Includes money for dues paid to professional organizations for the Board and staff.
- 42) 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.
- 43) 60.53 Sundry - Includes funds for coffee and food for staff parties – some of which are funded through the Library Employee Appreciation Fund.

INSURANCE

- 44) 70.03 Insurance - Includes property, casualty, liability and D & O insurance.

CAPITAL OUTLAY

- 45) 80.01 Furniture – includes purchase of miscellaneous furniture items and new and replacement furniture.
- 46) 80.22 Land & Buildings – Capital expenditure for the building or grounds. Nothing planned.
- 47) 80.23 Alterations – Includes ---- Lobby floor, Admin offices, Café façade, Circ Dept. Carpet
- 48) 80.98 Equipment – Purchase of new or replacement equipment for the building.

EXPENDITURE REVIEW 2019

CATEGORY	LINE ITEM	DESCRIPTION	Budget 2016	Expenditures 2016	Budget 2017	Expenditures 2017	Budget 2018	Budget 2019
PERSONNEL								
452	10.01	FULL TIME	1,972,000	1,851,982	1,918,000	1,871,270	2,064,000	2,120,000
452	10.02	PART TIME	1,260,000	1,271,018	1,394,000	1,399,472	1,358,000	1,375,000
452	10.03	OVERTIME						
TOTAL			3,232,000	3,123,000	3,312,000	3,270,742	3,422,000	3,495,000
EMPLOYEE BENEFITS								
452	20.01	IMRF (10.0%)	295,000	286,566	298,000	281,449	316,000	260,000
452	20.02	SOCIAL SECURITY (6.2%)	201,000	187,452	205,000	196,856	212,000	216,000
452	20.03	MEDICARE FICA (1.45%)	47,000	43,954	48,000	46,078	50,000	51,000
452	20.04	GROUP HEALTH	380,000	387,206	397,000	422,003	395,000	420,000
452	20.05	GROUP DENTAL	19,000	16,737	21,000	17,138	23,000	24,000
452	20.06	GROUP TERM LIFE	7,000	6,708	7,000	6,787	7,000	7,000
452	20.07	WORKER'S COMP.	18,000	16,138	18,000	15,982	18,000	18,000
452	20.08	UNEMPLOYMENT	1,000	0	1,000	0	1,000	1,000
TOTAL			968,000	944,761	995,000	986,293	1,022,000	997,000
CONTRACTUAL SERVICES								
452	30.03	AUDIT	2,700	3,630	2,700	3,910	3,700	4,000
452	30.04	AUTO CIRC SYST.	75,000	95,787	75,000	80,825	75,000	80,000
452	30.05	BANKING EXPENSE	100	0	100	0	100	100
452	30.14	Custodial	60,000	58,530	65,000	66,084	65,000	67,000
452	30.29	FUEL	22,000	21,335	22,000	20,697	22,000	22,000
452	30.37	PROGRAMS	107,000	114,822	112,000	92,928	112,000	102,000
452	30.49	POSTAGE	20,000	11,652	12,000	10,259	12,000	12,000
452	30.52	PROF. SERVICE	50,000	41,458	35,000	37,581	45,000	40,000
452	30.53	PUBLIC INFO	75,000	65,107	75,000	78,480	70,000	79,000
452	30.75	TELEPHONE	25,000	29,466	25,000	31,289	38,000	35,000
452	30.82	WATER	22,000	29,777	30,000	33,113	30,000	33,000
452	30.98	OTHER(MISC SER/FEES)	400	0	400	0	300	0
TOTAL			459,200	471,564	454,200	455,166	473,100	474,100

EXPENDITURE REVIEW 2019

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CATEGORY	LINE ITEM	DESCRIPTION	Budget	Expenditures	Budget	Expenditures	Budget	Budget
			2016	2016	2017	2017	2018	2019
COMMODITIES								
452	40.03	AUDIO VISUAL MATERIALS	179,000	170,003	176,000	140,479	160,000	149,000
452	40.04	BOOKS	430,000	389,400	413,000	370,183	376,000	370,000
452	40.24	JANITORIAL SUPPL.	30,000	25,931	30,000	30,240	30,000	30,000
452	40.31	MINOR EQUIPMENT	7,000	5,005	7,000	7,182	5,000	5,000
452	40.33	OFFICE SUPPLIES	45,000	47,188	50,000	51,932	50,000	50,000
452	40.35	OTHER NON PRINT	5,000	7,714	16,000	14,972	10,000	10,000
452	40.36	DIGITAL CONTENT	288,000	286,372	300,000	298,279	339,400	355,000
452	40.38	PERIODICALS	37,000	34,980	34,000	33,811	32,000	30,000
452	40.73	Computer Supplies/Software	25,000	21,449	45,000	45,371	47,000	32,000
452	40.77	Makery Supplies					15,000	14,000
452	40.98	CATALOGING SUPPLIES	40,000	33,957	40,000	28,968	40,000	40,000
TOTAL			1,086,000	1,021,999	1,111,000	1,021,417	1,104,400	1,085,000
REPAIR AND MAINTENANCE								
452	50.01	BUILDING	50,000	17,437	50,000	41,552	50,000	50,000
452	50.08	EQUIPMENT	140,000	147,341	145,000	160,964	145,000	180,000
452	50.09	GROUNDS	16,000	19,063	16,000	13,784	16,000	16,000
452	50.15	PARKING AREA	9,000	0	12,000	11,273	6,000	6,000
TOTAL			215,000	183,841	223,000	227,573	217,000	252,000
OTHER EXPENSES								
452	60.04	BINDING	100	0	100	0	100	0
452	60.11	TRAINING & CONF.	15,000	14,203	17,000	16,541	20,000	20,000
452	60.12	CONTINGENCY	1,000	496	1,000	662	1,000	1,000
452	60.37	MEMBERSHIP	12,000	10,877	12,000	11,108	10,000	10,000
452	60.47	RENTAL	40,000	50,192	58,000	58,482	60,000	60,000
452	60.53	SUNDRY	12,000	8,789	12,000	12,535	12,000	12,000
452	60.98	OTHER		0				
TOTAL			80,100	84,557	100,100	99,328	103,100	103,000

EXPENDITURE REVIEW 2019

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CATEGORY	LINE ITEM	DESCRIPTION	Budget	Expenditures	Budget	Expenditures	Budget	Budget
			2016	2016	2017	2017	2018	2019
INSURANCE								
452	70.03	INSURANCE	36,000	33,306	38,000	33,598	35,000	34,000
TOTAL			36,000	33,306	38,000	33,598	35,000	34,000
CAPITAL OUTLAY								
452	80.01	FURNITURE	85,000	79,427	20,000	19,809	20,000	20,000
452	80.22	LAND & BLDGS		0				
452	80.23	ALTERATIONS	235,000	99,518	1,000,000	679,069	1,300,000	320,000
452	80.98	MISC. EQUIPMENT	55,000	38,633	55,000	21,560	55,000	25,000
TOTAL			375,000	217,578	1,075,000	720,438	1,375,000	365,000
SUBTOTAL: OPERATING			6,451,300	6,080,606	7,308,300	6,814,555	7,751,600	6,805,100
TRANSFER TO B&I SERIES 2002 FUND			1,544,000	1,544,733	1,600,000	1,602,520	1,600,000	1,623,600
TTRANSFER TO CAPITAL REPLACEMENT FUND								
GRAND TOTAL			7,995,300	7,625,339	8,908,300	8,417,075	9,351,600	8,428,700
			80.23	Alterations	\$320,000: Lobby floor, Circ Dept. Carpet, Admin Offices, café façade			
			50.08	Equipment Repair	\$30,000 Siemens Auto Upgrade for HVAC System			

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

16-Aug-18

	2014	2015			1.02	1.03	1.03	1.04	0.80	1.01
	Actual	Actual	2016 Actual	2017 Actual	2018	2019	2020	2021	2022	2023
Revenues:	Proposed	Proposed	Proposed	Proposed	Proposed	Proposed	Proposed	Proposed	Proposed	Proposed
Property Taxes, Net	7,140,577	7,200,324	7,314,259	7,490,957	7,579,620	7,807,009	8,041,219	8,362,868	6,690,294	6,757,197
Intergovernmental	291,386	278,018	282,238	299,557	275,000	305,000	305,000	305,000	305,000	305,000
Charges for services	121,288	119,721	119,515	126,614	120,000	121,000	121,000	121,000	121,000	121,000
Interest Income	(100,007)	9,455	15,289	49,640	52,500	70,000	70,000	70,000	70,000	70,000
Other Income	274,347	145,412	114,689	121,224	124,700	116,000	124,700	124,700	124,700	124,700
Total Revenues	7,727,591	7,752,930	7,845,990	8,087,992	8,151,820	8,419,009	8,661,919	8,983,568	7,310,994	7,377,897
Expenditures:										
Salaries and Wages	3,039,320	3,080,733	3,138,492	3,279,091	3,394,800	3,480,000	3,567,000	3,656,175	3,747,579	3,841,269
Employee Benefits	890,463	912,472	950,946	987,257	1,044,750	997,000	1,046,850	1,099,193	1,154,152	1,211,860
Contractual Services	420,278	424,651	474,136	454,305	458,742	480,000	484,800	489,648	494,544	499,490
Commodities	1,026,983	1,043,082	1,019,250	1,019,050	1,122,110	1,089,000	1,099,890	1,110,889	1,121,998	1,133,218
Repairs & Maintenance	194,449	231,078	174,895	227,130	225,230	273,000	275,730	278,487	281,272	284,085
Other Expenses	69,590	76,000	89,145	95,771	101,101	103,000	104,030	105,070	106,121	107,182
Insurance	31,529	34,414	35,066	33,600	33,598	35,000	36,750	38,588	40,517	42,543
Capital	707,496	1,300,584	223,122	766,471	1,075,000	345,000	75,000	75,000	75,000	75,000
Total Expenditures	6,380,108	7,103,014	6,105,052	6,862,675	7,455,331	6,802,000	6,690,050	6,853,050	7,021,184	7,194,646
Excess (Deficiency) Revenues Over Expenditures	1,347,483	649,916	1,740,938	1,225,317	696,489	1,617,009	1,971,869	2,130,518	289,810	183,251
Other financing sources (uses)										
Operating transfers in	3,000	4,400	1,636,526	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Operating transfers out	(1,710,446)	(1,568,604)	(1,626,863)	(1,627,883)	(1,665,000)	(1,910,000)	(1,935,000)	(2,155,214)	-	-
Other financing sources (uses)	(1,707,446)	(1,564,204)	9,663	(1,624,883)	(1,662,000)	(1,907,000)	(1,932,000)	(2,152,214)	3,000	3,000
Excess of revenues and other financing sources over exp. and other financing uses	(359,963)	(914,288)	1,750,601	(399,566)	(965,511)	(289,991)	39,869	(21,696)	292,810	186,251
Fund Balance Beginning of Year	3,640,308	3,280,345	2,366,057	4,116,658	3,717,091	2,751,580	2,461,589	2,501,457	2,479,762	2,772,572
Fund Balance End of Year	3,280,345	2,366,057	4,116,658	3,717,091	2,751,580	2,461,589	2,501,457	2,479,762	2,772,572	2,958,823