

ELMHURST PUBLIC LIBRARY BUDGET NOTES REVENUES

PROPERTY TAXES

- 1) **410100 Prop Tax Current** – Includes a 1% increase in property tax collection.
- 2) **Prop Tax Rebate** – rebate line if needed
- 3) **410105 Prop Tax Prior** – Property Taxes received a year or more late, due to taxpayer protests.

INTERGOVERNMENTAL TAXES

- 4) **420110 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.

GRANTS

- 5) **Federal Grant** – Federal grants that the Library might receive are reported here.
- 6) **420210 State Grant** – Money received from the State of Illinois for the Per Capita Grant.

CHARGES FOR SERVICE

- 7) **440110 Fines** – All revenue from fines is reported in this category.
- 8) **440105 Copier Revenue** – Revenue from copiers and printers is reported in this category.
- 9) **440100 Fees** – Includes income from meeting room use by commercial groups, and ILL out-of-state fees.

INTEREST

- 10) **460100 Interest Operating Fund** – Interest that is received from investing annual revenues.
- 11) **Interest on Undistributed Taxes** – Interest income received by the County before property taxes are distributed to the Library.

OTHER INCOME

- 12) **470210 Employee Health Contributions** – Employee share of health insurance premium.
- 13) **470220 Employee Dental Contributions** – Employee share of dental insurance premium.
- 14) **470215 Retiree Health** – Retiree's may stay on the City health insurance plan but must pay the entire premium.
- 15) **470225 Retiree Dental** – Retiree's may stay on the City's dental
- 16) **470300 Donations** – Charitable donations received each year plus used book sale donations.
- 17) **470999 Miscellaneous** – Includes money received for lost & paid library materials, Makery materials, and non-resident library cards.

TRANSFERS

- 18) **490215 Transfer from LEA** – These are funds transferred to the operating budget from the Library Employee Appreciation Fund for expenditures approved by the Board.
- 20) **490212 Transfer from Capital Replacement Fund** – Funds capital projects, repairs, and replacements.

REVENUE REVIEW FY 2024

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				Estimated		Estimated	Estimated	
CATEGORY	LINE ITEM	DESCRIPTION	Revenues	Revenues	Revenues	Revenues	Revenues	
			2021	2022	2022	2023	2024	
PROPERTY TAXES			0%	-17%		0.00%	1%	
	410100	PROP TAX - CURRENT	8,026,122	6,661,681	6,670,965	6,670,965	6,738,000	
		PROP TAX REBATE	0	0	0	0	0	
	410105	PROP TAX - PRIOR	0	500	599	1,000	1,000	
TOTAL			8,026,122	6,662,181	6,671,564	6,671,965	6,739,000	
INTERGOVERNMENTAL TAXES								
	420110	REPLACEMENT TAX	423,870	400,000	853,299	400,000	500,000	
TOTAL			423,870	400,000	853,299	400,000	500,000	
GRANTS								
		FEDERAL GRANTS	0	0	0	0	0	
	420210	STATE GRANT	65,078	55,000	67,534	67,534	67,000	
TOTAL			65,078	55,000	67,534	67,534	67,000	
CHARGES FOR SERVICE								
	440110	FINES	14,500	5,000	4,495	3,500	3,500	
	440105	COPIER REVENUE	21,369	45,000	34,650	35,000	35,000	
	440100	FEES	74	1,000	285	500	500	
TOTAL			35,943	51,000	39,430	39,000	39,000	
INTEREST								
	460100	INTEREST OPER FUND	2,837	10,000	56,866	60,000	65,000	
		INT UNDISTRIBUTED TAX	0	100	610	100	100	
	460300	GAIN/LOSS SALE INVEST	4,615	0	0	0	0	
TOTAL			7,452	10,100	57,476	60,100	65,100	

REVENUE REVIEW FY 2024

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ELMHURST PUBLIC LIBRARY BUDGET NOTES EXPENDITURES

PERSONNEL

- 1) **510100, 510110 Staff Salaries** - Includes salaries for Library staff.

EMPLOYEE BENEFITS

- 2) **520200 IMRF** - Employer's contribution to the Illinois Municipal Retirement Fund for qualifying employees – generally those staff working more than 1000 hours/year. Library is required by law to participate in this fund.
- 3) **520100, 520105 Social Security and Medicare FICA** – Federal taxes employers are required to pay on payroll distributions.
- 4) **520300 Group Health Insurance** – Employer premium for Blue Cross/Blue Shield health insurance for full-time staff members covered by this plan. The Library pays 88% of the cost and the staff member pay 12%. This plan is provided through the City.
- 5) **520310 Group Dental** – Employer premiums for dental insurance for full-time staff covered under this plan. This plan is provided through the City.
- 6) **520320 Group Term Life** – Premiums for staff group life insurance supplied through the City and annuities approved by Board.
- 7) **520410 Workers' Comp** – Workers' Compensation Insurance purchased annually by the Library Board.
- 8) **520400 Unemployment** – Money budgeted for unemployment claims.

CONTRACTUAL SERVICES

- 9) **530220 Audit** – Library's share of the audit provided through the City.
- 10) **533105 Circulation System** - Funds paid for online catalog system and lease of the materials handling system and self-checks.
- 11) **531180 Custodial Service** – Includes costs for cleaning service, window washing, carpet cleaning, and other contract cleaning needs in the building.
- 12) **530105 Natural Gas** – Cost of natural gas to heat the building.
- 13) **533110 Programs** - Covers all costs associated with kids and adult programming.
- 14) **530160 Postage** – Cost to mail newsletters, overdue notices, and general mail.
- 15) **530110 Professional Services** – This covers the cost of background checks, City of Elmhurst administrative costs, and other consults if applicable.
- 16) **530295 Public Information** – Covers the cost of providing information to the public about the library including newsletters, brochures, bookmarks, flyers, etc.
- 17) **530175 Telephone** – Cost of telephone and data service.
- 18) **530185 Water** – Cost of indoor water consumption and outdoor sprinkler system.

COMMODITIES

- 19) **540005 Materials** – Includes all materials purchased for check-out to patrons.
- 20) **541185 Janitorial Supplies** – Covers all cleaning supplies for the building.
- 21) **540010 Minor Equipment** – No longer funding this line. All equipment will be budgeted in 57800 Equipment line.
- 22) **540015 Office Supplies** – This category includes all of the supplies necessary to operate the library – copier/printer paper, toner cartridges, etc. Offset by income from copy machines and printers.
- 23) **540220 Computer Supplies/Software** - Covers all computers, software, and computer related supplies.
- 24) **542100 Makery Supplies** – Covers all Makery related supplies.
- 25) **549999 Cataloging Supplies** – Includes supplies needed to process new material. For example, RFID tagging supplies, security cases, book jackets, tape, etc.

REPAIR AND MAINTENANCE

- 26) **531190 Building** – Includes building repair and replacement costs. Also includes all equipment repair and replacement costs.
- 27) **531200 Grounds** – Landscape maintenance costs and snow removal for the parking lots are included in this category.
- 28) **531115 Parking Area** – Includes funds for maintaining the parking lot.

OTHER EXPENSES

- 29) **530120 Training & Conference** – Includes funds for continuing education for staff and board members as well as money for the staff tuition reimbursement program.
- 30) **533100 Contingency** – Includes funds to cover emergencies.
- 31) **530115 Membership** – Includes money for dues paid to professional organizations for the Board and staff.
- 32) **532135 Rental** – Includes funds for rental of parking spaces from the City of Elmhurst and the Art Museum. Also includes rental costs for copiers and printers.
- 33) **540040 Sundry** - Includes funds for coffee and food for staff parties – some of which are funded through the Library Employee Appreciation Fund.

INSURANCE

- 34) **536105 Insurance** - Includes property, casualty, liability and D & O insurance. Paid annually – usually in November and January.

CAPITAL OUTLAY

- 35) **570340 Furniture** - Allowance for replacement items as needed.
- 36) **Alterations** - An allowance for alterations to the building.
- 37) **570800 Equipment** – Purchase of new or replacement equipment for the building.

EXPENDITURE REVIEW 2024

Page 1							Estimated	Estimated
CATEGORY	LINE ITEM	DESCRIPTION	Expenditures	Budget	Expenditures	Budget	Expenditures	Budget
			2021	2022	2022	2023	2023	2024
								4% Raise
PERSONNEL								
	510100	FULL TIME	2,261,878	2,480,000	2,321,018	2,577,000	2,577,000	2,755,000
	510110	PART TIME	957,782	970,000	991,743	997,000	997,000	1,032,000
TOTAL			3,219,660	3,450,000	3,312,761	3,574,000	3,574,000	3,787,000
EMPLOYEE BENEFITS								
	520200	IMRF (8.24%)	332,437	360,000	303,595	250,000	250,000	269,000
	520100	SOCIAL SECURITY (6.2%)	191,352	214,000	196,592	221,000	221,000	235,000
	520105	MEDICARE FICA (1.45%)	44,790	50,000	46,019	52,000	52,000	56,000
	520300	GROUP HEALTH	489,688	520,000	455,763	546,000	546,000	576,000
	520310	GROUP DENTAL	26,645	29,000	23,486	31,000	31,000	33,000
	520320	GROUP TERM LIFE	5,933	6,000	5,554	6,000	6,000	6,000
	520410	WORKERS' COMP.	14,715	17,000	8,794	17,000	10,000	10,000
	520400	UNEMPLOYMENT	0	1,000	0	1,000	0	1,000
TOTAL			1,105,560	1,197,000	1,039,803	1,124,000	1,116,000	1,186,000
CONTRACTUAL SERVICES								
	530220	AUDIT	4,064	4,000	4,235	4,000	4,300	4,300
	533105	CIRCULATION SYSTEM	92,170	158,000	153,158	163,000	163,000	167,000
	531180	CUSTODIAL	63,154	70,000	65,907	70,000	70,000	67,000
	530150	NATURAL GAS	28,122	23,000	55,120	28,000	55,000	56,000
	533110	PROGRAMS	66,750	95,000	83,865	95,000	95,000	95,000
	530160	POSTAGE	10,840	12,000	12,423	14,000	14,000	14,000
	530110	PROF. SERVICE	38,201	94,000	73,136	40,000	50,000	85,000
	530295	PUBLIC INFO	65,757	74,000	73,223	76,000	76,000	78,000
	530175	TELEPHONE	24,501	25,000	20,093	25,000	25,000	24,000
	530185	WATER	18,067	32,000	22,358	32,000	25,000	25,000
TOTAL			411,626	587,000	563,518	547,000	577,300	615,300

EXPENDITURE REVIEW 2024

Page 2						Estimated	Estimated	Estimated
CATEGORY	LINE ITEM	DESCRIPTION	Expenditures	Budget	Expenditures	Budget	Expenditures	Budget
			2021	2022	2022	2023	2023	2024
COMMODITIES								
	540005	MATERIALS	789,310	905,000	898,149	900,000	900,000	900,000
	541185	JANITORIAL SUPPL.	28,030	32,000	39,437	34,000	34,000	40,000
	540010	MINOR EQUIPMENT	3,663	5,000	2,818	5,000	5,000	
	540015	OFFICE SUPPLIES	25,791	51,000	42,532	51,000	51,000	45,000
	540220	Computer Supplies/Software	34,745	213,000	221,387	89,000	89,000	75,000
	542100	Makery Supplies	8,657	15,000	12,297	15,000	15,000	15,000
	549999	CATALOGING SUPPLIES	27,068	45,000	33,852	45,000	40,000	40,000
TOTAL			917,264	1,266,000	1,250,472	1,139,000	1,134,000	1,115,000
REPAIR AND MAINTENANCE								
	531190	BUILDING	189,342	546,000	478,116	290,000	275,000	395,000
	531200	GROUNDS	16,117	20,000	22,803	36,000	36,000	35,000
	531115	PARKING AREA	251,314	1,000	0	2,000	0	18,000
TOTAL			456,773	567,000	500,919	328,000	311,000	448,000
OTHER EXPENSES								
	530120	TRAINING & CONF.	8,487	20,000	18,392	30,000	30,000	30,000
	533100	CONTINGENCY	0.00	1,000	0	1,000	0	1,000
	530115	MEMBERSHIP	10,370	10,000	9,361	11,000	11,000	11,000
	532135	RENTAL	54,128	65,000	53,469	70,000	70,000	68,000
	540040	SUNDRY	9,194	12,000	12,162	12,000	15,000	20,000
TOTAL			82,179	108,000	93,384	124,000	126,000	130,000

EXPENDITURE REVIEW 2024

Page 3						Estimated	Estimated	Estimated
CATEGORY	LINE ITEM	DESCRIPTION	Expenditures	Budget	Expenditures	Budget	Expenditures	Budget
			2021	2022	2022	2023	2023	2024
INSURANCE								
	536105	INSURANCE	53,712	34,000	31,279	34,000	34,000	35,000
TOTAL			53,712	34,000	31,279	34,000	34,000	35,000
CAPITAL OUTLAY								
	570340	FURNITURE	14,303	145,000	138,889	160,000	160,000	100,000
		ALTERATIONS						
	570800	EQUIPMENT	16,724	50,000	15,731	50,000	25,000	50,000
TOTAL			31,027	195,000	154,620	210,000	185,000	150,000
SUBTOTAL: OPERATING			6,277,801	7,404,000	6,946,756	7,080,000	7,057,300	7,466,300
Transfer to Special Reserve Fund				250,000	250,000	250,000	250,000	250,000
TRANSFER TO B&I SERIES 2002 FUND			2,143,247		0	0	0	0
GRAND TOTAL			8,421,048	7,654,000	7,196,756	7,330,000	7,307,300	7,716,300
Special Projects 2023:								
	540220	Computer Supplies/Soft.			531200	Grounds		
		Router	\$8,500			Tree Replacement		15,000
		Firewall	\$10,000					
		2 Servers	\$18,000		530110	Professional Services		
						Architect		15,000
	530295	Public Information				Salary Scale Study		30,000
		New Campaign	\$4,000					
	531190	Building						
		Battery Backup	\$38,000	Kids' Carpet Off.		\$20,000	Lights Kids' Lobby	20,000
		Meeting Room Tech Update	\$17,000	Outside Light Heads		\$5,000		
		Sump Pump Ejectors	\$25,000	Painting		20,000		