

ELMHURST PUBLIC LIBRARY BUDGET NOTES
2015 Estimated Revenues

PROPERTY TAXES

- 1) 311 01.01 Prop Tax Current – Included a .5% increase in property tax collection.
- 2) 311 01.90 Prop Tax Rebate – no longer needed because Hospital received their tax exempt status
- 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.
- 8) 341 33.00 Fees – Includes income from computer classes, 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 – Funds transferred for the purchase of DVDs as outlined in Edith Gavin's will.
- 19) 391 05.00
- 20) Transfer from Reserves - \$227,700 to complete ADS Revonvation

REVENUE REVIEW FY 2015,2016

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REVENUE REVIEW FY 2015, 2016

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ELMHURST PUBLIC LIBRARY BUDGET NOTES FY 2015 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.
- 15) 30.49 Postage – Cost to mail newsletters, overdue notices, and general mail.
- 16) 30.52 Professional Services – Covers the cost of technology consultants (\$3,000), background checks, other 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), Architectural Fees for Makerspace design (\$10,000).

- 17) 30.53 Public Information – Covers the cost of providing information to the public including printing newsletters, brochures, bookmarks, flyers, etc. Included in this line is the former 40.56 Printing line.
- 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.
- 26) *40.35 Other Non-Print – Includes adult kits as well as toys and literacy kits for the Kids' Library.
- 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.
- 33) 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

- 34) 50.01 Building Repair & Maintenance – Includes miscellaneous building repairs. Also includes costs for light bulbs, plumbing, pest control, painting, etc. Includes 20,000 to replace the sconce lights upstairs with LED lights for improved efficiency and ease of maintenance.
- 35) 50.08 Equipment Repair & Maintenance – Covers costs of maintenance on elevators, HVAC systems, office equipment, RFID system, computers, filters, telephone repair/maintenance.
- 36) 50.09 Grounds – Landscape maintenance costs included in this area.
- 37) 50.15 Parking Area – Includes snow removal and parking lot resurfacing costs. We resurface the parking lot every other year.

Elmhurst Public Library 2015 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.
- 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 for the ADS renovation project.
- 46) 80.22 Land & Buildings – Capital expenditure for the building or grounds. Nothing planned.
- 47) 80.23 Alterations – Includes 160,000 to finish ADS Project
- 48) 80.98 Equipment – Purchase of new or replacement equipment for the building. Includes money for: 62,000 for AV Equipment for ADS Project

PROPOSED EXPENDITURE

CATEGORY	LINE ITEM	DESCRIPTION	Expenditures FY 12-13	Budget 8 mo. 2013	Expenditures 8 mo. 2013	Budget 2014	Proposed Expenditure 2015	Proposed Expenditure 2016
PERSONNEL								
452	10.01	FULL TIME	1,454,218	1,183,000	1,095,922	1,750,000	1,848,000	1,850,000
452	10.02	PART TIME	1,456,362	983,000	1,008,508	1,457,000	1,338,000	1,387,000
452	10.03		57,689	0				
TOTAL			2,968,269	2,166,000	2,104,430	3,207,000	3,186,000	3,237,000
EMPLOYEE BENEFITS								
452	20.01	IMRF (13.75%)	233,960	168,000	184,769	255,000	290,000	290,000
452	20.02	SOCIAL SECURITY (6.2%)	180,133	131,000	127,615	199,000	200,000	205,000
452	20.03	MEDICARE FICA (1.45%)	42,061	31,000	29,904	47,000	47,000	48,000
452	20.04	GROUP HEALTH	286,385	212,000	212,005	324,000	360,000	365,000
452	20.05	GROUP DENTAL	13,052	13,000	12,780	15,000	18,000	20,000
452	20.06	GROUP TERM LIFE	6,653	5,000	4,656	7,500	7,000	7,000
452	20.07	WORKER'S COMP.	15,759	17,000	17,968	18,000	18,000	18,000
452	20.08	UNEMPLOYMENT	2,903	1,000	73	1,000	1,000	1,000
TOTAL			780,906	578,000	589,770	866,500	941,000	954,000
CONTRACTUAL SERVICES								
452	30.03	AUDIT	2,641	2,500	2,641	2,700	2,700	2,700
452	30.04	AUTO CIRC SYST.	69,158	230,000	204,107	93,000	93,000	93,000
452	30.05	BANKING EXPENSE	0	150	50	150	100	100
452	30.14	Custodial	52,444	50,000	39,605	75,000	75,000	75,000
452	30.29	FUEL	17,973	20,000	18,325	22,000	22,000	22,000
452	30.37	PROGRAMS	89,458	60,000	55,130	90,000	95,000	95,000
452	30.49	POSTAGE	15,457	15,000	11,755	20,000	20,000	20,000
452	30.52	PROF. SERVICE	106,690	40,000	18,461	36,000	50,000	45,000
452	30.53	PUBLIC INFO	64,041	32,000	37,705	64,000	64,000	70,000
452	30.75	TELEPHONE	22,415	13,000	14,077	25,000	25,000	25,000
452	30.82	WATER	18,371	12,000	13,568	22,000	22,000	23,000
452	30.98	OTHER(MISC SER/FEES)	2	500	306	150	300	300
TOTAL			458,650	475,150	415,730	450,000	469,100	471,100

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