### 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 outof-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

				Estimated		Estimated	Estimated	Estimated
CATEGORY	LINE ITEM	DESCRIPTION	Revenues	Revenues	Revenues	Revenues	Revenues	Revenues
			FY 12-13	8 mo 2013	8 mo 2013	2014	2015	2016
PROPERTY TAXES -	311							
	311 01.01	PROP TAX - CURRENT	7,088,640	7,036,000	6,815,744	7,107,000	7,142,000	7,284,000
	311 01.90	PROP TAX REBATE	(124,121)		-113			
	311 02.01	PROP TAX - PRIOR	1,915	1,000	3,439	1,000	1,000	1,000
TOTAL			6,966,434	7,037,000	6,819,070	7,108,000	7,143,000	7,28
INTERGOVERNMENTAL TAXES -	VTAL TAXES - :	321						
	321 03.00	REPLACEMENT TAX	204,332	175,000	134,785	175,000	175,000	175,000
TOTAL			204,332	175,000	134,785	175,000	175,000	175,000
GRANTS - 322								
	322 01.01	FEDERAL GRANTS	0	0	0	0	0	0
	322 02.00	STATE GRANT	0	44,200	45,341	44,200	55,000	55,000
TOTAL			0	44,200	45,341	44,200	55,000	55,000
CHARGES FOR SERVICE -	VICE - 341							
	341 30.00	FINES	91,002	67,000	65,300	92,000	89,400	000′68
	341 31.00	COPIER REVENUE	25,975	18,000	17,879	26,000	26,000	26,000
	341 33.00	FEES	4,643	3,700	1,388	5,000	5,000	5,000
TOTAL			121,620	88,700	84,567	123,000	120,400	120,000
INTEREST- 361								
	361 01.00	INTEREST OPER FUND	11,109	5,000	10,559	10,000	10,000	10,000
	361 08.00	INT UNDISTRIBUTED TAX	59	100	195	100	100	100
TOTAL			11,168	5,100	10,754	10,100	10,100	10,100

# REVENUE REVIEW FY 2015,2016

			27,700	S renovation 2	Reserves for AD	Transfer from Working Cash Reserves for ADS renovation 227,700		
						Notes: Levy .5% increase		
7,833,100	7,872,300	9,263,000	7,457,823	7,908,800	7,502,824			GRAND TOTAL
153,000	232,100	1,666,000	181,000	381,000	63,000			TOTAL
150,000	227,700	1,380,000	0	200,000	0	TRANS FRM RESERVES		
	•	220,000	100,000	100,000	0	TRANS FRM CAP REPL	391 05.00	
	1,400	63,000	78,000	78,000	60,000	TRANS FRM GAVIN FUND	391 04.00	
3,000	3,000	3,000	3,000	3,000	3,000	TRANSFER FROM LEA	371 24.00	
						OTHER FINANCIAL SOURCES - OPERATING TRANSFER IN - 391	OURCES - OP	THER FINANCIAL S
7,680,100	7,640,200	7,597,000	7,276,823	7,527,800	7,439,824			REVENUE TOTALS
35,000	136,700	136,700	182,306	177,800	136,270			IOIAL
35,000	35,000	35,000	30,266	33,000	34,391	MISCELLANEOUS	371 98.00	
0	0	0	79,739	80,000	0	TIF SURPLUS	371.50.00	
			0		25	NSF CHECK FEE	371 38.00	
50,000	50,000	50,000	36,476	30,000	54,104	DONATION	371 24.00	
10,500	10,500	10,500	7,865	7,000	10,111	EMPLOYEE DENTAL	371 19.00	
40,000	40,000	40,000	27,160	27,000	36,439	EMPLOYEE HEALTH	371 18.00	
1,200	1,200	1,200	800	800	1,200	RENTAL INCOME	371 13.00	
							71	OTHER INCOME - 371
2016	2015	2014		8mo. 2013				
Revenues	Revenues	Revenues	8 mo. 2013	Revenues	FY 12-13	DESCRIPTION	LINE ITEM	CATEGORY
Estimated	Estimated	Estimated	Revenues	Estimated	REVENUES		page 2	

### 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.
- 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).

### Page 2

- 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.
- \*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.
- 40.98 Cataloging Supplies Includes supplies needed to process new material. For example, RFID tagging supplies, security cases, book jackets, tape, etc.

### REPAIR AND MAINTENANCE

- 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.
- 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.

<sup>\*</sup>indicates materials purchased for public use.

### Elmhurst Public Library 2015 Budget Notes – Expenditures Page 3

### 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

471,100	469,100	450,000	415,730	475,150	458,650			TOTAL
300	300	150	306	500	2	30.98 OTHER(MISC SER/FEES)	30.98	452
23,000	22,000	22,000	13,568	12,000	18,371	30.82 WATER	30.82	452
25,000	25,000	25,000	14,077	13,000	22,415	30.75 TELEPHONE	30.75	452
70,000	64,000	64,000	37,705	32,000	64,041	30.53 PUBLIC INFO	30.53	452
45,000	50,000	36,000	18,461	40,000	106,690	30.52 PROF. SERVICE	30.52	452
20,000	20,000	20,000	11,755	15,000	15,457	30.49 POSTAGE	30.49	452
95,000	95,000	90,000	55,130	60,000	89,458	30.37 PROGRAMS	30.37	452
22,000	22,000	22,000	18,325	20,000	17,973	FUEL	30.29 FUEL	452
75,000	75,000	75,000	39,605	50,000	52,444	30.14 Custodial	30.14	452
100	100	150	50	150	0	30.05 BANKING EXPENSE	30.05	452
93,000	93,000	93,000	204,107	230,000	69,158	30.04 AUTO CIRC SYST.	30.04	452
2,700	2,700	2,700	2,641	2,500	2,641	30.03 AUDIT	30.03	452
						5	AL SERVICES	CONTRACTUAL SERVICES
1,000				,				
954 000	941,000	866,500	589,770	578,000	780,906			TOTAL
1,000	1,000	1,000	73	1,000	2,903	20.08 UNEMPLOYMENT		452
18,000	18,000	18,000	17,968	17,000	15,759	20.07 WORKER'S COMP.		452
7,000	7,000	7,500	4,656	5,000	6,653	20.06 GROUP TERM LIFE		452
20,000	18,000	15,000	12,780	13,000	13,052	20.05 GROUP DENTAL		452
365,000	360,000	324,000	212,005	212,000	286,385	20.04 GROUP HEALTH		452
48,000	47,000	47,000	29,904	31,000	42,061	20.03 MEDICARE FICA (1.45%)	20.03	452
205,000	200,000	199,000	127,615	131,000	180,133	20.02 SOCIAL SECURITY (6.2%)	20.02	452
290,000	290,000	255,000	184,769	168,000	233,960	20.01 IMRF (13.75%)		452
							ENEFITS	EMPLOYEE BENEFITS
3,237,000	3,186,000	3,207,000	2,104,430	2,166,000	2,968,269			1014
				0	57,689		10.03	452
1,387,000	1,338,000	1,457,000	1,008,508	983,000	1,456,362	PART TIME	10.02	452
1,850,000	1,848,000	1,750,000	1,095,922	1,183,000	1,454,218	10.01 FULL TIME		452
								PERSONNEL
9T07	ST07	2014	9110.2013	01110. 2013	CT-77 1.			
Expenditure	uге	Budget	expenditures	Budget	expenditures	DESCRIPTION	CINE LICIAL	007
Proposed			7 1			DESCRIPTION	I INE ITEM	CATEGORY
				NOT OSED EXPENDITIONE	FNOT			

## PROPOSED EXPENDITURE

80,200	80,200	72,200	49,158	42,700	53,249		TOTAL
12,000	12,000	12,000	9,802	8,000	13,750	60.53 SUNDRY	452
40,000	40,000	30,000	16,721	16,000	16,000	60.47 RENTAL	452
12,000	12,000	14,000	9,798	8,000	11,500	60.37 MEMBERSHIP	452
1,000	1,000	1,000	0	500	0	60.12 CONTINGENCY	452
15,000	15,000	15,000	12,690	10,000	11,999	60.11 TRAINING & CONF.	452
200	200	200	147	200	0	60.04 BINDING	452
						NSES	OTHER EXPENSES
223,000	228,000	202,000	215,355	222,000	187,703		IOIAL
7,000	12,000	6,000	7,445	16,000	0	50.15 PARKING AREA	452
16,000	16,000	16,000	11,826	11,000	17,806	50.09 GROUNDS	452
130,000	130,000	130,000	121,626	110,000	102,993	50.08 EQUIPMENT	452
70,000	70,000	50,000	74,458	85,000	66,904	50.01 BUILDING	452
						REPAIR AND MAINTENANCE	REPAIR AND I
1,054,000	1,067,000	1,048,300	745,910	808,500	870,096		TOTAL
40,000	40,000	45,000	22,876	34,000	23,298	40.98 CATALOGING SUPPLIES	452
25,000	25,000	20,000	0	0	е	40.73 Computer Supplies/Software	452
0	0	0	0	1,000	140	40.56 Printing	452
34,000	37,000	34,000	25,488	35,000	36,451		452
270,000	285,000	264,000	208,765	242,000	217,635	40.36 DIGITAL CONTENT	452
2,000	3,000	2,300	1,862	2,500	2,735	40.35 OTHER NON PRINT	452
40,000	40,000	40,000	44,492	40,000	57,529		452
	6,000	6,000	4,072	4,000	4,371	40.31 MINOR EQUIPMENT	452
	25,000	25,000	19,619	16,000	26,153	40.24 JANITORIAL SUPPL.	452
	430,000	440,000	310,176	311,000	438,951	40.04 BOOKS	452
172,000	176,000	172,000	108,560	123,000	62,833	40.03 AUDIO VISUAL MATERIALS	452
						ES	COMMODITIES
2016		2014	8 mo. 2013	8 mo. 2013	FY 12-13		
Expenditure	e.	Budget	Expenditures	Budget	Expenditures	LINE ITEM DESCRIPTION	CATEGORY
Proposed	Proposed	_				page 2	
				FACEUSED EXPENDITORE	FACE		

## PROPOSED EXPENDITURE

	gn	nakerspace desig	30.52 10,000 extra for architectural services for makerspace design	tra for architectu	30.52 10,000 ext		
			(0	ing lot resurface	50.15 6,000 parking lot resurface		
			ement upstairs	· LED light replac	50.01 20,000 for LED light replacement upstairs		
		ງject	80.23 includes an additional \$160,000 for ADS Project	n additional \$16	80.23 includes a		
ms, Teen	າ, LG Study Roor	Lab, Gathering Room, LG Study Rooms, Teen		62,000 for AV for Computer	80.98 includes		
		project	80.01 Furniture includes 90,000 for furniture for project	includes 90,000	80.01 Furniture i		
			e of 2%	ed salary increas	Includes Proposed salary increase of 2%		
					Notes:		
7,833,100	7,872,300	9,233,500	4,664,934	6,137,350	7,210,745		GRAND TOTAL
	ı					TTRANSFER TO CAPITAL REPLACEMENT FUND	TTRANSFER TO
1,544,000	1,555,000	1,662,500	280,248	1,610,000	1,575,647	TRANSFER TO B&I SERIES 2002 FUND	TRANSFER TO I
6,289,100	6,317,300	7,571,000	4,384,686	4,527,350	5,635,098	ERATING	SUBTOTAL: OPERATING
	312,000	1,695,000	237,401	208,000	285,572		TOTAL
50,000	62,000	225,000	197,268	166,000	282,081	80.98 MISC. EQUIPMENT	452
150,000	160,000	1,450,000			0	80.23 ALTERATIONS	452
					0	80.22 LAND & BLDGS	452
35,800	90,000	20,000	40,133	42,000	3,491	80.01 FURNITURE	452
						ΥΥ	CAPITAL OUTLAY
34,000	34,000	30,000	26,932	27,000	30,653		TOTAL
34,000	34,000	30,000	26,932	27,000	30,653	70.03 INSURANCE	452
							INSURANCE
2016	2015	2014	8 mo 2013	8 mo 2013	FY 12-13		
Expenditure	Expenditure	Budget	Expenditures	Budget	Expenditures	LINE ITEM DESCRIPTION	CATEGORY L
Proposed	Proposed			-		page 3	ס"
				ייסן סטבט באי בוייטון סויר		-	