

ELMHURST PUBLIC LIBRARY BUDGET NOTES
2016 Estimated Revenues

PROPERTY TAXES

- 1) 311 01.01 Prop Tax Current – Included a 1.5% 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

REVENUE REVIEW FY 2015, 2016

[illegible]

REVENUE REVIEW FY 2015, 2016

[illegible]

ELMHURST PUBLIC LIBRARY BUDGET NOTES FY 2016 PROPOSED EXPENDITURES

PERSONNEL

- 1) 10.01, 10.02 - Salaries for Library staff. Includes a 3% 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. Decreased, not renewing Decision Center.
- 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 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), Architectural Fees for Makerspace design (\$15,000).

- 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.
- 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.
- 35) 50.08 Equipment Repair & Maintenance – Covers costs of maintenance on elevators, HVAC systems, office equipment, RFID system, computers, filters, telephone repair/maintenance. Includes an additional \$10,000 to replace security cameras.
- 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.

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. Included for this year: 2 couches for ADS, chairs for fireplace area, replacement tables and chairs for lobby/café area.
- 46) 80.22 Land & Buildings – Capital expenditure for the building or grounds. Nothing planned.
- 47) 80.23 Alterations – Includes \$80,000 for lights for area along the windows in ADS.
- 48) 80.98 Equipment – Purchase of new or replacement equipment for the building. Includes \$20,000 for sidewalk sweeper for Facilities Department.

CATEGORY	LINE ITEM	DESCRIPTION	Budget	Expenditure	Budget	Estimated	Estimated	
			2014	2014	2015	2015	2016	
PERSONNEL								
452	10.01	FULL TIME	1,750,000	1,606,336	1,848,000	1,848,000	1,972,000	3% raises
452	10.02	PART TIME	1,457,000	1,432,959	1,338,000	1,338,000	1,260,000	
452	10.03							
TOTAL			3,207,000	3,039,295	3,186,000	3,186,000	3,232,000	
EMPLOYEE BENEFITS								
452	20.01	IMRF (13.26%)	255,000	277,964	290,000	290,000	295,000	
452	20.02	SOCIAL SECURITY (6.2%)	199,000	184,267	200,000	200,000	201,000	
452	20.03	MEDICARE FICA (1.45%)	47,000	43,398	47,000	47,000	47,000	
452	20.04	GROUP HEALTH	324,000	344,473	360,000	360,000	380,000	
452	20.05	GROUP DENTAL	15,000	17,763	18,000	18,000	19,000	
452	20.06	GROUP TERM LIFE	7,500	6,132	7,000	7,000	7,000	
452	20.07	WORKER'S COMP.	18,000	16,464	18,000	18,000	18,000	
452	20.08	UNEMPLOYMENT	1,000	0	1,000	1,000	1,000	
TOTAL			866,500	890,461	941,000	941,000	968,000	
CONTRACTUAL SERVICES								
452	30.03	AUDIT	2,700	2,470	2,700	2,700	2,700	
452	30.04	AUTO CIRC SYST.	93,000	80,873	93,000	93,000	75,000	minus 9,000 decision ctr,
452	30.05	BANKING EXPENSE	150	0	100	100	100	plus other
452	30.14	Custodial	75,000	58,227	60,000	60,000	60,000	
452	30.29	FUEL	22,000	35,486	22,000	22,000	22,000	
452	30.37	PROGRAMS	90,000	88,125	95,000	95,000	105,000	
452	30.49	POSTAGE	20,000	14,756	20,000	20,000	20,000	
452	30.52	PROF. SERVICE	36,000	32,095	50,000	50,000	50,000	25,000 City, 10,000 admin, 15,000 architect
452	30.53	PUBLIC INFO	64,000	60,787	64,000	64,000	75,000	

CATEGORY	LINE ITEM	DESCRIPTION	Budget 2014	Expenditure 2014	Budget 2015	Estimated Expenditures 2015	Estimated Budget 2016
PERSONNEL							
452	10.01	FULL TIME	1,750,000	1,606,336	1,848,000	1,848,000	1,972,000
452	10.02	PART TIME	1,457,000	1,432,959	1,338,000	1,338,000	1,260,000
452	10.03						
TOTAL			3,207,000	3,039,295	3,186,000	3,186,000	3,232,000
EMPLOYEE BENEFITS							
452	20.01	IMRF (13.26%)	255,000	277,964	290,000	290,000	295,000
452	20.02	SOCIAL SECURITY (6.2%)	199,000	184,267	200,000	200,000	201,000
452	20.03	MEDICARE FICA (1.45%)	47,000	43,398	47,000	47,000	47,000
452	20.04	GROUP HEALTH	324,000	344,473	360,000	360,000	380,000
452	20.05	GROUP DENTAL	15,000	17,763	18,000	18,000	19,000
452	20.06	GROUP TERM LIFE	7,500	6,132	7,000	7,000	7,000
452	20.07	WORKER'S COMP.	18,000	16,464	18,000	18,000	18,000
452	20.08	UNEMPLOYMENT	1,000	0	1,000	1,000	1,000
TOTAL			866,500	890,461	941,000	941,000	968,000
CONTRACTUAL SERVICES							
452	30.03	AUDIT	2,700	2,470	2,700	2,700	2,700
452	30.04	AUTO CIRC SYST.	93,000	80,873	93,000	93,000	75,000
452	30.05	BANKING EXPENSE	150	0	100	100	100
452	30.14	Custodial	75,000	58,227	60,000	60,000	60,000
452	30.29	FUEL	22,000	35,486	22,000	22,000	22,000
452	30.37	PROGRAMS	90,000	88,125	95,000	95,000	107,000
452	30.49	POSTAGE	20,000	14,756	20,000	20,000	20,000
452	30.52	PROF. SERVICE	36,000	32,095	50,000	50,000	50,000
452	30.53	PUBLIC INFO	64,000	60,787	64,000	64,000	75,000
452	30.75	TELEPHONE	25,000	25,690	25,000	25,000	25,000
452	30.82	WATER	22,000	21,646	22,000	22,000	22,000
452	30.98	OTHER(MISC SER/FEES)	150	122	300	300	400
TOTAL			450,000	420,277	454,100	454,100	459,200

[illegible]

	page 3						
CATEGORY	LINE ITEM	DESCRIPTION	Budget 2014	Expenditures 2014	Budget 2015	Estimated Expenditures 2015	Budget 2016
INSURANCE							
452	70.03	INSURANCE	30,000	31,529	34,000	34,000	36,000
TOTAL			30,000	31,529	34,000	34,000	36,000
CAPITAL OUTLAY							
452	80.01	FURNITURE	20,000	17,083	90,000	90,000	85,000
452	80.22	LAND & BLDGS					
452	80.23	ALTERATIONS	1,450,000	466,372	160,000	160,000	80,000
452	80.98	MISC. EQUIPMENT	225,000	224,041	62,000	62,000	55,000
TOTAL			1,695,000	707,496	312,000	312,000	220,000
SUBTOTAL: OPERATING			7,571,000	6,380,082	6,302,300	6,302,300	6,296,300
TRANSFER TO B&I SERIES 2002 FUND			1,662,500	1,710,446	1,555,000	1,555,000	1,544,000
TRANSFER TO CAPITAL REPLACEMENT FUND					-	-	
GRAND TOTAL			9,233,500	8,090,528	7,857,300	7,857,300	7,840,300
		Notes:	10.03	Salary	3% raise pool		
			30.04	Circ System	decrease due to no Decision Center		
			30.52	Prof. Service	15,000 architect reserve		
			50.08	Equipment	10,000 for cameras		
			80.01	Furniture	ADS couches, lobby tables and chairs, fireplace chairs		
			80.23	Alterations	lights for park side of ADS		
			80.98	Misc. Equip	snow sweeper		

Fund Balance Report

Fund Balances 12/2013

Gavin	64,092
LEA	32,740
Operating	3,640,308
Working Cash	1,558,193
Capital Replacement	1,238,835
Total All Funds	6,534,168

Planned Transfers 2014

Gavin	62,691
LEA	3,000
Operating	31,467 for ADS Project
Working Cash	1,348,533 for ADS Project
Capital Replacement	220,000 for new computers
Total All Transfers	1,665,691

Actual Transfers 2014

Gavin	0
LEA	3,000
Working Cash	Carryover 2015
Capital Replacement	0
Total all Transfers	3,000

Fund Balances 12/2014

Gavin	64,092
LEA	29,848
Operating	3,280,345
Working Cash	1,563,827
Capital Replacement	1,243,245
Total All Funds	6,181,357

Proposed Transfers 2015

Gavin	1,400
LEA	3,000
Operating	0
Working Cash	197,700 for ADS Project
Capital Replacement	0
Total all Transfers	202,101

Fund Balances 12/2015

Gavin	62,692
LEA	26,848
Operating	3,280,345 (includes \$155,000 Christensen Donation)
Working Cash	241,199
Capital Replacement	1,243,245
Total All Funds	4,613,130

Notes on Fund Balances:

- 3,125,345 (minus \$155,000 Christensen) in Operating Fund reserves = 7mo. of operating reserves. The State recommends 6mo. of operating fund reserves for libraries.
- We need approximately 2.5 million in Operating Fund reserves for the five month period from January – June because of the new January - December fiscal year. We receive the first major tax payment in June, this continues through September, with the last small payment received in December.