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 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

REVENUE REVIEW FY 2015,2016

10,000 10,000 100 100 10,100 10,100								
10,		10,105	10,100	10,754	5,100			TOTAL
			100	195	100	INT UNDISTRIBUTED TAX	361 08.00	
		10,105	10,000	10,559	5,000	INTEREST OPER FUND	361 01.00	
								INTEREST- 361
120,400 117,000	120,	121,288	123,000	84,567	88,700			TOTAL
5,000 2,000		1,946	5,000	1,388	3,700	FEES	341 33.00	
26,000 26,000		28,862	26,000	17,879	18,000	COPIER REVENUE	341 31.00	
89,400 89,000		90,480	92,000	65,300	67,000	FINES	341 30.00	
							WICE - 341	CHARGES FOR SERVICE - 341
55,000 55,000	,55,	59,151	44,200	45,341	44,200			IOIAL
		59,151	44,200	45,341	44,200	STATE GRANT	322 02.00	
0		0	0	0	0	FEDERAL GRANTS	322 01.01	
								GRANTS - 322
175,000 230,000	175,	232,235	175,000	134,785	175,000			TOTAL
,000 230,000	175,000	232,235	175,000	134,785	175,000	REPLACEMENT TAX	321 03.00	
						321	NTAL TAXES - 3	INTERGOVERNMENTAL TAXES -
3,000 7,250,000	7,143,000	7,140,577	7,108,000	6,819,070	7,037,000			TOTAL
1,000 1,000			1,000	3,439	1,000	PROP TAX - PRIOR	311 02.01	
				-113		PROP TAX REBATE	311 01.90	
2,000 7,249,000	7,142,000	7,140,577	7,107,000	6,815,744	7,036,000	PROP TAX - CURRENT	311 01.01	
							- 311	PROPERTY TAXES
2016	2015	2014	2014	8 mo 2013	8 mo 2013			
ies Revenues	Revenues	Revenues	Revenues	Revenues	Revenues	DESCRIPTION	LINE ITEM	CATEGORY
ted Estimated	Estimated		Estimated		Estimated			
					144 2	•		Draft 6/1/2015

REVENUE REVIEW FY 2015,2016

						Notes: Levy 1.5% increase		
7,840,300	7,872,300	7,840,699	9,263,000	7,457,823	7,908,800			GRAND TOTAL
68,000	232,100		1,666,000	181,000	381,000			TOTAL
0	227,700		1,380,000	0	200,000	TRANS FRM RESERVES		
	1		220,000	100,000	100,000	TRANS FRM CAP REPL	391 05.00	
65,000	1,400		63,000	78,000	78,000	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	SOURCES - OP	OTHER FINANCIAL
1,112,300	7,040,200	/,00/,000	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1,20,020	,,000,			
7 777 200	7 6/10 200	7 837 600	7 597 000	7 776 873	7.527.800			REVENUE TOTALS
110,200	136,700	274,343	136,700	182,306	177,800			TOTAL
20,000	35,000	27,647	35,000	30,266	33,000	MISCELLANEOUS	371 98.00	
0	0		0	79,739	80,000	TIF SURPLUS	371.50.00	
0		25		0		NSF CHECK FEE	371 38.00	
35,000	50,000	188,746	50,000	36,476	30,000	DONATION	371 24.00	
12,000	10,500	12,904	10,500	7,865	7,000	EMPLOYEE DENTAL	371 19.00	
42,000	40,000	43,821	40,000	27,160	27,000	EMPLOYEE HEALTH	371 18.00	
1,200	1,200	1,200	1,200	800	800	RENTAL INCOME	371 13.00	
							371	OTHER INCOME - 3
2016	2015	2014	2014		8mo. 2013			
Revenues	Revenues	Revenues	Revenues	8 mo. 2013	Revenues	DESCRIPTION	LINE ITEM	CATEGORY
Estimated	Estimated		Estimated	Revenues	Estimated		page 2	

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.
- 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).

Page 2

- 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

- *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.
- *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

- 34) 50.01 Building Repair & Maintenance Includes miscellaneous building repairs. Also includes costs for light bulbs, plumbing, pest control, painting, etc.
- 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.

^{*}indicates materials purchased for public use.

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.

	75,000	64,000	64,000	60,787	64,000	30.53 PUBLIC INFO		452
50,000 architect	50,000	50,000	50,000	32,095	36,000	30.52 PROF. SERVICE		452
25,0@City, 10,000 admin, 15,000					and beautiful for the state of			
	20,000	20,000	20,000	14,756	20,000	30.49 POSTAGE	30.	452
	105,000		95,000	88,125	90,000	30.37 PROGRAMS	30.3	452
	22,000	22,000	22,000	35,486	22,000	30.29 FUEL	30.:	452
	60,000	60,	60,000	58,227	75,000	30.14 Custodial	30.	452
	100	100	100	0	150	30.05 BANKING EXPENSE	30.0	452
75,000 plus other	75,000	93,000	93,000	80,873	93,000	30.04 AUTO CIRC SYST.	30.0	452
minus 9,000								
	2,700	2,700	2,700	2,470	2,700	30.03 AUDIT	30.0	452
						ICES	AL SERVIC	CONTRACTUAL SERVICES
	968,000	941,000	941,000	890,461	866,500			TOTAL
	1,000	1,000	1,000	0	1,000	20.08 UNEMPLOYMENT	20.0	452
	18,000	18,000	18,000	16,464	18,000	20.07 WORKER'S COMP.	20.0	452
	7,000		7,000	6,132	7,500	20.06 GROUP TERM LIFE	20.0	452
	19,000		18,000	17,763	15,000	20.05 GROUP DENTAL	20.0	452
	380,000	(n)	360,000	344,473	324,000	20.04 GROUP HEALTH		452
	47,000		47,000	43,398	47,000	20.03 MEDICARE FICA (1.45%)	20.0	452
	201,000	200,000	200,000	184,267	199,000	20.02 SOCIAL SECURITY (6.2%)	20.0	452
	295,000	290,000	290,000	277,964	255,000	20.01 IMRF (13.26%)		452
							ENEFITS	EMPLOYEE BENEFITS
	3,232,000	3,186,000	3,186,000	3,039,295	3,207,000			TOTAL
						0.03	10.03	452
	1,260,000	1,338,000	1,338,000	1,432,959	1,457,000	10.02 PART TIME	10.0	452
3% raises	1,972,000 3% raises	1,848,000	1,848,000	1,606,336	1,750,000	10.01 FULL TIME	10.0	452
								PERSONNEL
-	2016	2015	2015	2014	2014	The state of the s		
	Budget	Expenditures	Budget	Expenditure	Budget	EM DESCRIPTION	LINE ITEM	CATEGORY
	Estimated	Estimated						

CALEGURY		LINE ITEM DESCRIPTION	Budget	Expenditure	Budget	Expenditures	Budget
	1		, , ,		220000	-ybeliditmi en	- Canger
			2014	2014	2015	2015	2016
PERSONNEL							
452	10.01	10.01 FULL TIME	1,750,000	1,606,336	1,848,000	1,848,000	1,972,000
452	10.02	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 RENEELTS	ENEELLS						
452	20.01	20.01 IMRF (13.26%)	255,000	277,964	290,000	290,000	295,000
452	20.02	20.02 SOCIAL SECURITY (6.2%)	199,000	184,267	200,000	200,000	201,000
452	20.03	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	20.07 WORKER'S COMP.	18,000	16,464	18,000	18,000	18,000
452	20.08	20.08 UNEMPLOYMENT	1,000	0	1,000	1,000	1,000
TOTAL			866,500	890,461	941,000	941,000	968,000
NTRACTU/	CONTRACTUAL SERVICES						
452	30.03 AUDIT	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	30.14 Custodial	75,000	58,227	60,000	60,000	60,000
452	30.29 FUEL	FUEL	22,000	35,486	22,000	22,000	22,000
452	30.37	30.37 PROGRAMS	90,000	88,125	95,000	95,000	107,000
452	30.49	30.49 POSTAGE	20,000	14,756	20,000	20,000	20,000
452	30.52	30.52 PROF. SERVICE	36,000	32,095	50,000	50,000	50,000
452	30.53	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	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

CATEGORY	INFITEM DESCRIPTION	Rudget	Expenditure	Rudget	Eynanditures	Rudget
	_	2017	2017	2015	2015	2016
			1	10	1	l c
COMMODITIES	ES					
452	40.03 AUDIO VISUAL MATERIALS	172,000	171,538	176,000	176,000	179,000
452	40.04 BOOKS	440,000	415,390	430,000	430,000	430,000
452	40.24 JANITORIAL SUPPL.	25,000	29,427	25,000	25,000	30,000
452	40.31 MINOR EQUIPMENT	6,000	5,434	6,000	6,000	7,000
452	40.33 OFFICE SUPPLIES	40,000	43,012	40,000	40,000	45,000
452	40.35 OTHER NON PRINT	2,300	1,919	3,000	3,000	5,000
452	40.36 DIGITAL CONTENT	264,000	270,645	285,000	285,000	288,000
452	40.38 PERIODICALS	34,000	34,275	37,000	37,000	37,000
452	40.73 Computer Supplies/Softwar	20,000	20,895	25,000	25,000	25,000
452	40.98 CATALOGING SUPPLIES	45,000	34,450	40,000	40,000	40,000
TOTAL		1,048,300	1,026,985	1,067,000	1,067,000	1,086,000
PAIR AND I	REPAIR AND MAINTENANCE					
452	50.01 BUILDING	50,000	40,579	70,000	70,000	50,000
452	50.08 EQUIPMENT	130,000	128,426	130,000	130,000	140,000
452	50.09 GROUNDS	16,000	16,320	16,000	16,000	16,000
452	50.15 PARKING AREA	6,000	9,124	12,000	12,000	9,000
TOTAL		202,000	194,449	228,000	228,000	215,000
OTHER EXPENSES	NSES					
452	60.04 BINDING	200	0	200	200	100
452	60.11 TRAINING & CONF.	15,000	14,992	15,000	15,000	15,000
452	60.12 CONTINGENCY	1,000	0	1,000	1,000	1,000
452	60.37 MEMBERSHIP	14,000	10,798	12,000	12,000	12,000
452	60.47 RENTAL	30,000	31,489	40,000	40,000	40,000
452	60.53 SUNDRY	12,000	12,311	12,000	12,000	12,000
TOTAL		72,200	69,590	80,200	80,200	80,100

	- "	snow sweeper	80.98 Misc. Equip	80.98		
	le of ADS	lights for park side of ADS	Alterations	80.23		
ADS couches, lobby tables and chairs, fireplace chairs	by tables and cha	ADS couches, lok	80.01 Furniture	80.01		
	ras	10,000 for cameras	50.08 Equipment	50.08		
	reserve	15,000 architect reserve	30.52 Prof. Service	30.52		
er	decrease due to no Decision Center	decrease due to	30.04 Circ System	30.04		
		3% raise pool	10.03 Salary	10.03	Notes:	
7,840,300	7,857,300	7,857,300	8,090,528	9,233,500		GRAND TOTAL
	1	1			TTRANSFER TO CAPITAL REPLACEMENT FUND	RANSFER TO CAPITA
1,544,000	1,555,000	1,555,000	1,710,446	1,662,500	RIES 2002 FUND	TRANSFER TO B&I SERIES 2002 FUND
6,296,300	6,302,300	6,302,300	6,380,082	7,571,000	46	SUBTOTAL: OPERATING
220,000	312,000	312,000	707,496	1,695,000		TOTAL
55,000	62,000	62,000	224,041	225,000	80.98 MISC. EQUIPMENT	452 80.
80,000	160,000	160,000	466,372	1,450,000	80.23 ALTERATIONS	452 80.:
					80.22 LAND & BLDGS	
85,000	90,000	90,000	17,083	20,000	80.01 FURNITURE	452 80.0
						CAPITAL OUTLAY
36,000	34,000	34,000	31,529	30,000		TOTAL
36,000	34,000	34,000	31,529	30,000	70.03 INSURANCE	452 70.0
						INSURANCE
2016	2015	2015	2014	2014		
Budget	Expenditures	Budget	Expenditures	Budget	M DESCRIPTION	CATEGORY LINE ITEM
	באנוווומנבט					7080

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
 Gavin
 0

 LEA
 3,000
 LEA
 3,000

LEA 3,000 LEA 3,000

Operating 31,467 for ADS Project

Working Cash 1,348,533 for ADS Project Working Cash Carryover 2015

Actual Transfers 2014

Capital Replacement 220,000 for new computers Capital Replacement 0

Total All Transfers 1,665,691 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.