

## ATTACHMENTS F & G

### 2017 BUDGET – DRAFT

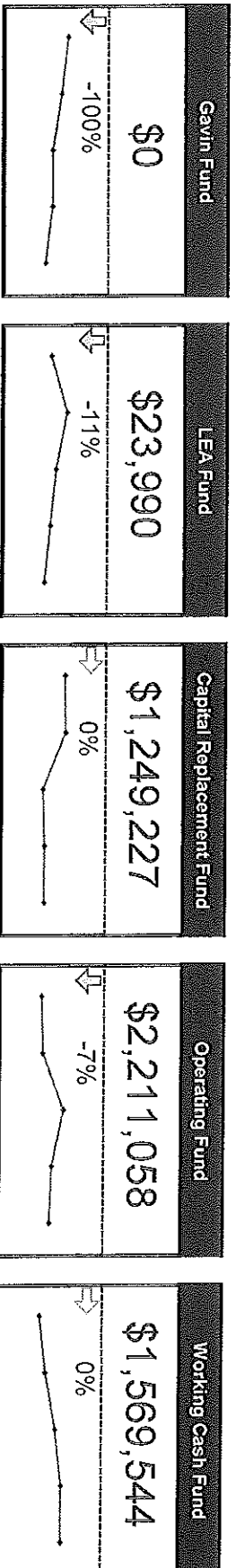
Attached please find the first draft of the 2017 Budget. We will discuss in detail at the meeting. Also included is the fund balance report. The budget will not be voted upon until the August or September meeting.

# Fund Balance Report End of 2016

## Elmhurst Public Library

2016

### Fund Balances End of 2016



### Library Funds

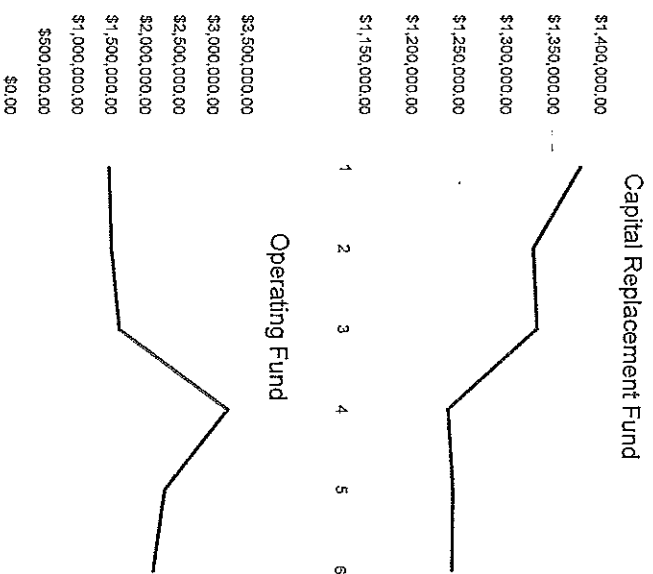
METRIC	REPORT YEAR (2016)	PREVIOUS YEAR (2015)	% CHANGE	5 YEAR TREND
Gavin Fund	\$0.00	\$63,171.00	↓ -100%	
LEA Fund	\$23,990.00	\$26,990.00	↓ -11%	
Capital Replacement Fund	\$1,249,227.00	\$1,249,227.00	⇄ 0%	
Operating Fund	\$2,211,058.00	\$2,366,058.00	↓ -7%	
Working Cash Fund	\$1,569,544.00	\$1,569,544.00	⇄ 0%	
Totals:	\$5,053,819.00	\$5,274,990.00	↓ -4%	

# Fund Balances from 2011-2016

METRIC NAME	2011	2012	2013	2014	2015	2016
Gavin Fund	\$267,432.00	\$200,691.00	\$141,526.00	\$64,355.00	\$63,171.00	\$0.00
LEA Fund	\$28,660.00	\$27,460.00	\$35,667.00	\$29,848.00	\$26,990.00	\$23,990.00
Capital Replacemer	\$1,380,025.00	\$1,331,308.00	\$1,335,943.00	\$1,243,245.00	\$1,249,227.00	\$1,249,227.00
Operating Fund	\$1,479,567.00	\$1,533,090.00	\$1,661,208.00	\$3,280,345.00	\$2,366,058.00	\$2,211,058.00
Working Cash Fund	\$1,542,007.00	\$1,548,566.00	\$1,554,346.00	\$1,563,827.00	\$1,569,544.00	\$1,569,544.00
Totals:	\$4,697,711.00	\$4,641,115.00	\$4,728,690.00	\$6,181,620.00	\$5,274,990.00	\$5,053,819.00

## Notes:

- LEA Fund 2013: sold stock
- Capital Replacement 2014: new catalog, AV meeting rooms
- Operating Fund 2014: 8 Month year accumulation
- Operating Fund 2015: ADS Project
- Operating Fund 2015: makerspace project



**ELMHURST PUBLIC LIBRARY BUDGET NOTES**  
**2017 Estimated Revenues**

**PROPERTY TAXES**

- 1) 311 01.01 Prop Tax Current – Includes a 2.5% 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. This line was increased to reflect 3D Printing income and poster printing income.
- 8) 341 33.00 Fees – Includes income 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 \$1,000,000 for Kids' Renovation.

## REVENUE REVIEW FY 2017

[illegible]

## REVENUE REVIEW FY 2017

[illegible]

## REVENUE REVIEW FY 2017

[illegible]

## **ELMHURST PUBLIC LIBRARY BUDGET NOTES**

### **FY 2017 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. Increased for Makery cleaning.
- 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. Increased due to Makery program supplies.
- 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). Decreased: no architect fees in this line.



Elmhurst Public Library 2017 Budget Notes - Expenditures

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- 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. Increase: 3D printer supplies and poster printer supplies.
- 26) \*40.35 Other Non-Print – Includes adult kits as well as toys and literacy kits for the Kids' Library and alternative collection items.
- 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. Includes \$20,000 increase for new WiFi outlets.
- 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.
- 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 2017 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. Includes additional \$18,000 for rental of parking spaces in Art Museum lot.
- 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.
- 46) 80.22 Land & Buildings – Capital expenditure for the building or grounds. Nothing planned.
- 47) 80.23 Alterations – Includes \$1,000,000 for Kids' renovation.
- 48) 80.98 Equipment – Purchase of new or replacement equipment for the building.

## EXPENDITURE REVIEW 2016

CATEGORY	LINE ITEM	DESCRIPTION	Budget	Expenditure	Budget	Expenditures	Budget	Budget
			2014	2014	2015	2015	2016	2017
PERSONNEL								
452	10.01	FULL TIME	1,750,000	1,606,336	1,848,000	1,801,467	1,972,000	1,918,000
452	10.02	PART TIME	1,457,000	1,432,959	1,338,000	1,264,474	1,260,000	1,394,000
452	10.03	OVERTIME				564		
TOTAL			3,207,000	3,039,295	3,186,000	3,066,505	3,232,000	3,312,000
EMPLOYEE BENEFITS								
452	20.01	IMRF (13.26%)	255,000	277,964	290,000	277,855	295,000	298,000
452	20.02	SOCIAL SECURITY (6.2%)	199,000	184,267	200,000	185,480	201,000	205,000
452	20.03	MEDICARE FICA (1.45%)	47,000	43,398	47,000	43,463	47,000	48,000
452	20.04	GROUP HEALTH	324,000	344,473	360,000	360,499	380,000	397,000
452	20.05	GROUP DENTAL	15,000	17,763	18,000	18,191	19,000	21,000
452	20.06	GROUP TERM LIFE	7,500	6,132	7,000	6,459	7,000	7,000
452	20.07	WORKERS COMP.	18,000	16,464	18,000	36,702	18,000	18,000
452	20.08	UNEMPLOYMENT	1,000	0	1,000	0	1,000	1,000
TOTAL			866,500	890,461	941,000	928,649	968,000	995,000
CONTRACTUAL SERVICES								
452	30.03	AUDIT	2,700	2,470	2,700	2,753	2,700	2,700
452	30.04	AUTO CIRC SYST.	93,000	80,873	93,000	66,310	75,000	75,000
452	30.05	BANKING EXPENSE	150	0	100	0	100	100
452	30.14	Custodial	75,000	58,227	60,000	70,845	60,000	65,000
452	30.29	FUEL	22,000	35,486	22,000	20,256	22,000	22,000
452	30.37	PROGRAMS	90,000	88,125	95,000	99,261	107,000	112,000
452	30.49	POSTAGE	20,000	14,756	20,000	10,362	20,000	12,000
452	30.52	PROF. SERVICE	36,000	32,095	50,000	32,520	50,000	35,000
452	30.53	PUBLIC INFO	64,000	60,787	64,000	71,481	75,000	75,000
452	30.75	TELEPHONE	25,000	25,690	25,000	18,290	25,000	25,000
452	30.82	WATER	22,000	21,646	22,000	27,974	22,000	30,000
452	30.98	OTHER(MISC SER/FEES)	150	122	300	96	400	400
TOTAL			450,000	420,277	454,100	420,148	459,200	454,200

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CATEGORY	LINE ITEM	DESCRIPTION	Budget	Expenditure	Budget	Expenditures	Budget		
			2014	2014	2015	2015	2016		
COMMODITIES									
452	40.03	AUDIO VISUAL MATERIALS	172,000	171,538	176,000	167,470	179,000	176,000	
452	40.04	BOOKS	440,000	415,390	430,000	411,107	430,000	413,000	
452	40.24	JANITORIAL SUPPL.	25,000	29,427	25,000	25,958	30,000	30,000	
452	40.31	MINOR EQUIPMENT	6,000	5,434	6,000	3,685	7,000	7,000	
452	40.33	OFFICE SUPPLIES	40,000	43,012	40,000	38,817	45,000	50,000	
452	40.35	OTHER NON PRINT	2,300	1,919	3,000	3,978	5,000	16,000	
452	40.36	DIGITAL CONTENT	264,000	270,645	285,000	294,634	288,000	300,000	
452	40.38	PERIODICALS	34,000	34,275	37,000	33,192	37,000	34,000	
452	40.73	Computer Supplies/Software	20,000	20,895	25,000	28,092	25,000	45,000	
452	40.98	CATALOGING SUPPLIES	45,000	34,450	40,000	37,323	40,000	40,000	
TOTAL			1,048,300	1,026,985	1,067,000	1,044,256	1,086,000	1,111,000	
REPAIR AND MAINTENANCE									
452	50.01	BUILDING	50,000	40,579	70,000	66,987	50,000	50,000	
452	50.08	EQUIPMENT	130,000	128,426	130,000	143,835	140,000	145,000	
452	50.09	GROUNDS	16,000	16,320	16,000	16,891	16,000	16,000	
452	50.15	PARKING AREA	6,000	9,124	12,000	0	9,000	12,000	
TOTAL			202,000	194,449	228,000	227,713	215,000	223,000	
OTHER EXPENSES									
452	60.04	BINDING	200	0	200	0	100	100	
452	60.11	TRAINING & CONF.	15,000	14,992	15,000	12,796	15,000	17,000	
452	60.12	CONTINGENCY	1,000	0	1,000	966	1,000	1,000	
452	60.37	MEMBERSHIP	14,000	10,798	12,000	11,993	12,000	12,000	
452	60.47	RENTAL	30,000	31,489	40,000	35,912	40,000	58,000	
452	60.53	SUNDRY	12,000	12,311	12,000	12,074	12,000	12,000	
452	60.98	OTHER				-139			
TOTAL			72,200	69,590	80,200	73,602	80,100	100,100	

## EXPENDITURE REVIEW 2016

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CATEGORY	LINE ITEM	DESCRIPTION	Budget 2014	Expenditures 2014	Budget 2015	Expenditures 2015	Budget 2016	Budget 2,017	
INSURANCE									
452	70.03	INSURANCE	30,000	31,529	34,000	64,945	36,000	38,000	
TOTAL			30,000	31,529	34,000	64,945	36,000	38,000	
CAPITAL OUTLAY									
452	80.01	FURNITURE	20,000	17,083	90,000	89,393	85,000	20,000	
452	80.22	LAND & BLDGS							
452	80.23	ALTERATIONS	1,450,000	466,372	160,000	1,289,777	235,000	1,000,000	
452	80.98	MISC. EQUIPMENT	225,000	224,041	62,000	49,867	55,000	55,000	
TOTAL			1,695,000	707,496	312,000	1,429,037	375,000	1,075,000	
SUBTOTAL: OPERATING			7,571,000	6,380,082	6,302,300	7,254,855	6,451,300	7,308,300	
TRANSFER TO B&I SERIES 2002 FUND			1,662,500	1,710,446	1,555,000	1,555,300	1,544,000	1,600,000	
TRANSFER TO CAPITAL REPLACEMENT FUND									
GRAND TOTAL			9,233,500	8,090,528	7,857,300	8,810,155	7,995,300	8,908,300	
		Notes:	10 Salary	2% raise pool	Add MKR Staffing				
			30.14 Custodial	Increase clean MKR space					
			30.37 Programs	Increase MKR program supplies					
			40.33 Office Supply	Increase 3D printer supplies/plotter printer					
			40.73 Computer	20,000 WIFI					
			60.47 Rental	Museum parking 18,000					
			70.03 Insurance	Increase MKR insurance					
			80.23 Alterations	Kids' Renovation					