

2015 BUDGET – DRAFT

Attached please find the first draft of the 2014 Budget. We will discuss in detail at the meeting. I also included information about the fund balances and the ADS project budget. The budget will not be voted upon until the August or September meeting.

## **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	Budget FY 12-13	Expenditures FY 12-13	Budget 8 mo. 2013	Expenditures 8 mo. 2013	Budget 2014	Proposed Expenditure 2015
PERSONNEL								
452	10.01	FULL TIME	1,600,000	1,454,218	1,183,000	1,095,922	1,750,000	1,848,000
452	10.02	PART TIME	1,417,800	1,456,362	983,000	1,008,508	1,457,000	1,330,000
452	10.03		123,000	57,689	0			
TOTAL			3,140,800	2,968,269	2,166,000	2,104,430	3,207,000	3,178,000
EMPLOYEE BENEFITS								
452	20.01	IMRF (13.75%)	231,000	233,960	168,000	184,769	255,000	285,000
452	20.02	SOCIAL SECURITY (6.2%)	187,000	180,133	131,000	127,615	199,000	200,000
452	20.03	MEDICARE FICA (1.45%)	44,900	42,061	31,000	29,904	47,000	47,000
452	20.04	GROUP HEALTH	286,000	286,385	212,000	212,005	324,000	360,000
452	20.05	GROUP DENTAL	19,200	13,052	13,000	12,780	15,000	18,000
452	20.06	GROUP TERM LIFE	6,900	6,653	5,000	4,656	7,500	7,000
452	20.07	WORKER'S COMP.	15,000	15,759	17,000	17,968	18,000	18,000
452	20.08	UNEMPLOYMENT	1,000	2,903	1,000	73	1,000	1,000
TOTAL			791,000	780,906	578,000	589,770	866,500	936,000
CONTRACTUAL SERVICES								
452	30.03	AUDIT	2,500	2,641	2,500	2,641	2,700	2,700
452	30.04	AUTO CIRC SYST.	69,900	69,158	230,000	204,107	93,000	93,000
452	30.05	BANKING EXPENSE	500	0	150	50	150	100
452	30.14	Custodial	75,000	52,444	50,000	39,605	75,000	75,000
452	30.29	FUEL	40,000	17,973	20,000	18,325	22,000	22,000
452	30.37	PROGRAMS	95,000	89,458	60,000	55,130	90,000	95,000
452	30.49	POSTAGE	24,000	15,457	15,000	11,755	20,000	20,000
452	30.52	PROF. SERVICE	140,000	106,690	40,000	18,461	36,000	50,000
452	30.53	PUBLIC INFO	63,000	64,041	32,000	37,705	64,000	64,000
452	30.75	TELEPHONE	21,000	22,415	13,000	14,077	25,000	25,000
452	30.82	WATER	24,000	18,371	12,000	13,568	22,000	22,000
452	30.98	OTHER(MISC SER/FEES)	2,000	2	500	306	150	300
TOTAL			556,900	458,650	475,150	415,730	450,000	469,100

**PROPOSED EXPENDITURE**

	page 2								Proposed
CATEGORY	LINE ITEM	DESCRIPTION	Budget FY 12-13	Expenditures FY 12-13	Budget 8 mo. 2013	Expenditures 8 mo. 2013	Budget 2014	Expenditure 2015	
COMMODITIES									
452	40.03	AUDIO VISUAL MATERIALS	181,000	62,833	123,000	108,560	172,000	172,000	
452	40.04	BOOKS	498,000	438,951	311,000	310,176	440,000	440,000	
452	40.24	JANITORIAL SUPPL.	24,000	26,153	16,000	19,619	25,000	25,000	
452	40.31	MINOR EQUIPMENT	6,000	4,371	4,000	4,072	6,000	6,000	
452	40.33	OFFICE SUPPLIES	60,000	57,529	40,000	44,492	40,000	40,000	
452	40.35	OTHER NON PRINT	3,100	2,735	2,500	1,862	2,300	2,000	
452	40.36	DIGITAL CONTENT	215,000	217,635	242,000	208,765	264,000	266,000	
452	40.38	PERIODICALS	43,000	36,451	35,000	25,488	34,000	34,000	
452	40.56	Printing	4,000	140	1,000	0	0	0	
452	40.73	Computer Supplies/Software			0	0	20,000	25,000	
452	40.98	CATALOGING SUPPLIES	45,000	23,298	34,000	22,876	45,000	40,000	
TOTAL			1,079,100	870,096	808,500	745,910	1,048,300	1,050,000	
REPAIR AND MAINTENANCE									
452	50.01	BUILDING	62,000	66,904	85,000	74,458	50,000	70,000	
452	50.08	EQUIPMENT	105,000	102,993	110,000	121,626	130,000	130,000	
452	50.09	GROUNDNS	16,000	17,806	11,000	11,826	16,000	16,000	
452	50.15	PARKING AREA	6,000	0	16,000	7,445	6,000	12,000	
TOTAL			189,000	187,703	222,000	215,355	202,000	228,000	
OTHER EXPENSES									
452	60.04	BINDING	500	0	200	147	200	200	
452	60.11	TRAINING & CONF.	15,000	11,999	10,000	12,690	15,000	15,000	
452	60.12	CONTINGENCY	2,000	0	500	0	1,000	1,000	
452	60.37	MEMBERSHIP	14,000	11,500	8,000	9,798	14,000	12,000	
452	60.47	RENTAL	24,000	16,000	16,000	16,721	30,000	40,000	
452	60.53	SUNDRY	12,000	13,750	8,000	9,802	12,000	12,000	
TOTAL			67,500	53,249	42,700	49,158	72,200	80,200	

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**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 - \$1197,700 to complete ADS Revonvation



## REVENUE REVIEW FY 2015

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## REVENUE REVIEW FY 2015

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### **ADS Project Update and Budget**

\$1,450,000      Money approved in 2013 budget

\$1,535,000      Project amount approved by Board in February 2014

**\$85,000**      To be budgeted in 2015 Budget

#### **Additions to project:**

\$40,000 Computer Lab AV

\$10,000 Gathering Room AV

\$6,000 Large study room AV

\$6,000 Teen AV

\$62,000 AV

\$90,000 Furniture

\$75,000 Additional Construction budget

**Total Additions: \$227,000**

**Total to be budgeted in this year's budget for project: \$312,000**

**Total Project Amount: \$1,762,000**

**Proposed Transfers 2015**

Gavin	1,401
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	0
LEA	26,740
Operating	3,608,841
Working Cash	11,960
Capital Replacement	1,018,835
Total All Funds	4,666,376

**Notes on Fund Balances:**

- 3,608,841 in Operating Fund reserves = 8mo. 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.

## 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

### Fund Balances 12/2014

Gavin	1,401
LEA	29,740
Operating	3,608,841
Working Cash	209,660
Capital Replacement	1,018,835
Total All Funds	4,868,477