2015 BUDGET - DRAFT

Attached please find the first draft of the 2014 Budget. We will discuss in detail at the meeting. Talso 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.
- 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).

- 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.
- *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.

^{*}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

					4904 April Addition of the Control o			
469,100	450,000	415,730	475,150	458,650	556,900			TOTAL
300	150	306	500	2	2,000	30.98 OTHER(MISC SER/FEES)	30.98	452
22,000	22,000	13,568	12,000	18,371	24,000	30.82 WATER	30.82	452
25,000	25,000	14,077	13,000	22,415	21,000	30.75 TELEPHONE	30.75	452
64,000	64,000	37,705	32,000	64,041	63,000	30.53 PUBLIC INFO	30.53	452
50,000	36,000	18,461	40,000	106,690	140,000	30.52 PROF. SERVICE	30.52	452
20,000	20,000	11,755	15,000	15,457	24,000	30.49 POSTAGE	30.49	452
95,000	90,000	55,130	60,000	89,458	95,000	30.37 PROGRAMS	30.37	452
22,000	22,000	18,325	20,000	17,973	40,000	FUEL	30.29 FUEL	452
75,000	75,000	39,605	50,000	52,444	75,000	30.14 Custodial	30.14	452
100	150	50	150	0	500	30.05 BANKING EXPENSE	30.05	452
93,000	93,000	204,107	230,000	69,158	69,900	30.04 AUTO CIRC SYST.	30.04	452
2,700	2,700	2,641	2,500	2,641	2,500	30.03 AUDIT	30.03	452
						V1	L SERVICES	CONTRACTUAL SERVICES
900,000	000,000	300,770	0,000	, 00,000	, , , , , , , , ,			
000 950	866 500	589 770	578 000	306 082	791 000			TOTAL
1.000	1.000	73	1,000	2,903	1,000	20.08 UNEMPLOYMENT	20.08	452
18,000	18,000	17,968	17,000	15,759	15,000	20.07 WORKER'S COMP.	20.07	452
7,000	7,500	4,656	5,000	6,653	6,900	20.06 GROUP TERM LIFE	20.06	452
18,000	15,000	12,780	13,000	13,052	19,200	20.05 GROUP DENTAL	20.05	452
360,000	324,000	212,005	212,000	286,385	286,000	20.04 GROUP HEALTH	20.04	452
47,000	47,000	29,904	31,000	42,061	44,900	20.03 MEDICARE FICA (1.45%)	20.03	452
200,000	199,000	127,615	131,000	180,133	187,000	20.02 SOCIAL SECURITY (6.2%)	20.02	452
285,000	255,000	184,769	168,000	233,960	231,000	20.01 IMRF (13.75%)	20.01	452
			W. TOTAL OF THE P. S. T.				NEFITS	EMPLOYEE BENEFITS
3,178,000	3,207,000	2,104,430	2,166,000	2,968,269	3,140,800			IOIAL
			0	57,689	123,000		10.03	452
1,330,000	1,457,000	1,008,508	983,000	1,456,362	1,417,800	10.02 PART TIME	10.02	452
1,848,000	1,750,000	1,095,922	1,183,000	1,454,218	1,600,000	10.01 FULL TIME	10.01	452
								PERSONNEL
2015	2014	8 mo. 2013	8 mo. 2013	FY 12-13	FY 12-13			
Expenditure		Expenditures	Budget	Expenditures	Budget	DESCRIPTION	LINE ITEM	CATEGORY
Proposed								
			יייי	יייייייייייייייייייייייייייייייייייייי	11.0.			

PROPOSED EXPENDITURE

80,200	72,200	49,158	42,700	53,249	67,500			TOTAL
12,000	12,000	9,802	8,000	13,750	12,000	60.53 SUNDRY	60.53	452
40,000	30,000	16,721	16,000	16,000	24,000	60.47 RENTAL	60.47	452
12,000	14,000	9,798	8,000	11,500	14,000	60.37 MEMBERSHIP	60.37	452
1,000	1,000	0	500	0	2,000	60.12 CONTINGENCY	60.12	452
15,000	15,000	12,690	10,000	11,999	15,000	60.11 TRAINING & CONF.	60.11	452
200	200	147	200	0	500	60.04 BINDING	60.04	452
							NSES	OTHER EXPENSES
228,000	202,000	215,355	222,000	187,703	189,000			TOTAL
12,000	6,000	7,445	16,000	0	6,000	50.15 PARKING AREA	50.15	452
16,000	16,000	11,826	11,000	17,806	16,000	50.09 GROUNDS	50.09	452
130,000	130,000	121,626	110,000	102,993	105,000	50.08 EQUIPMENT	50.08	452
70,000	50,000	74,458	85,000	66,904	62,000	50.01 BUILDING	50.01	452
			and a finding to			NCE	MAINTENA	REPAIR AND MAINTENANCE
1,000,000	+,010,000	, 10,010						
1 050 000	1 048 300	745 910	808 500	870.096	1.079.100			TOTAL
40,000	45,000	22.876	34.000	23.298	45,000	40.98 CATALOGING SUPPLIES	40.98	452
25,000	20,000	0	0			40.73 Computer Supplies/Software	40.73	452
0	0	0	1,000	140	4,000	40.56 Printing	40.56	452
34,000	34,000	25,488	35,000	36,451	43,000	40.38 PERIODICALS	40.38	452
266,000	264,000	208,765	242,000	217,635	215,000	40.36 DIGITAL CONTENT	40.36	452
2,000	2,300	1,862	2,500	2,735	3,100	40.35 OTHER NON PRINT		452
40,000	40,000	44,492	40,000	57,529	60,000	40.33 OFFICE SUPPLIES		452
6,000	6,000	4,072	4,000	4,371	6,000	40.31 MINOR EQUIPMENT		452
25,000	25,000	19,619	16,000	26,153	24,000	40.24 JANITORIAL SUPPL.		452
440,000	440,000	310,176	311,000	438,951	498,000	40.04 BOOKS		452
172,000	172,000	108,560	123,000	62,833	181,000	40.03 AUDIO VISUAL MATERIALS		452
							ES	COMMODITIES
				The state of the s				
2015	2014	8 mo. 2013	8 mo. 2013	FY 12-13	FY 12-13			
Expenditure	Budget	Expenditures	Budget	Expenditures	Budget	LINE ITEM DESCRIPTION	LINE ITEM	CATEGORY
Proposed							page 2	
			ì	0000		THE PARTY OF THE P		

PROPOSED EXPENDITURE

	D	for makerspace design		ra for architectu	30.52 10,000 extra for architectural services		:
				ing lot resurface	50.15 6,000 parking lot resurface		
			ement upstairs	· LED light replace	50.01 20,000 for LED light replacement upstairs		
		oject	ጋ,000 for ADS Pr	n additional \$160	80.23 includes an additional \$160,000 for ADS Project		
ns, Teen	LG Study Roon	Lab, Gathering Room, LG Study Rooms, Teen	r Computer Lab,	62,000 for AV for Computer	80.98 includes		
		for project		includes 90,000 f	80.01 Furniture includes 90,000 for furniture		
			e of 2%	Includes Proposed salary increase of 2%	Includes Propose	The state of the s	
					Notes:		
7,842,300	9,233,500	4,664,934	6,137,350	7,210,745	7,766,600		GRAND TOTAL
-	±,004,000	0-1007	2/020/000			TTRANSFER TO CAPITAL REPLACEMENT FUND	TTRANSFER TO
1 555 000	1 662 500	280.248	1,610,000	1,575,647	1,576,000	TRANSFER TO B&I SERIES 2002 FUND	TRANSFER TO
6,287,300	7,571,000	4,384,686	4,527,350	5,635,098	6,190,600	PERATING	SUBTOTAL: OPERATING
312,000	1,695,000	237,401	208,000	285,572	333,300		TOTAL
62,000	225,000	197,268	166,000	282,081	318,300	80.98 MISC. EQUIPMENT	452
160,000	1,450,000			0	0	80.23 ALTERATIONS	452
				0	0	80.22 LAND & BLDGS	452
90,000	20,000	40,133	42,000	3,491	15,000	80.01 FURNITURE	452
						AY	CAPITAL OUTLAY
34,000	30,000	26,932	27,000	30,653	33,000		TOTAL
34,000	30,000	26,932	27,000	30,653	33,000	70.03 INSURANCE	452
							INSURANCE
2015	2014	8 mo 2013	8 mo 2013	FY 12-13	FY 12-13		
Expenditure	Budget	Expenditures	Budget	Expenditures	Budget	LINE ITEM DESCRIPTION	CATEGORY
Proposed						page 3	

			 - 	PROPOSED EXPENDITORE	רקטדי		

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

10,100	001,01	10,/54	001,6	891,11	11,300			- C. A.
100	100	195	100	59	100	INT UNDISTRIBUTED TAX	361 08.00	TOTAL
10,000	10,000	10,559	5,000	11,109	11,200	INTEREST OPER FUND	361 01.00	
								INTEREST- 361
120,400	123,000	84,567	88,700	121,620	141,000			TOTAL
5,000	5,000	1,388	3,700	4,643	8,000	FEES	341 33.00	
26,000	26,000	17,879	18,000	25,975	27,000	COPIER REVENUE	341 31.00	
89,400	92,000	65,300	67,000	91,002	106,000	FINES	341 30.00	
							VICE - 341	CHARGES FOR SERVICE - 341
000,00	44,200	45,341	44,200	c	44,200			
55,000	44,200	45,341	44,200		44,200	SIAIE GRANI	322 02.00	TOTAL
0	0	0	0	0	0	FEDERAL GRANTS	E	
								GRANTS - 322
175,000	175,000	134,785	175,000	204,332	198,000			TOTAL
175,000	175,000	134,785	175,000	204,332	198,000	REPLACEMENT TAX	321 03.00	
						321	NTAL TAXES - 3	INTERGOVERNMENTAL TAXES -
1,2,000	,,=00,000	0,000,000	,,00,,000	2)= 22) := :	2/2 2 2/2 2 2			
7.143.000	7.108.000	6.819.070	7.037.000	6.966.434	6.932.900			TOTAL
1.000	1 000	3 439	1.000	1.915	1,000	PROP TAX - PRIOR	311 02.01	
7,142,000	000'/0T'/	-113	/,000,000	(124 121)	(122,836)	PROP TAX REBATE	311 01.90	
			1 22 2	1 000 000	705 705	מייים אייים	⊣ω	PROPERTY TAXES -
2015	2014	8 mo 2013	8 mo 2013	LY 12-13	FY 12-13			A SIGNAL AND A SIG
Revenues	Revenues	Revenues	Revenues	Revenues	Budget	DESCRIPTION	LINE ITEM	CATEGORY
Estimated	Estimated		Estimated					
					· Modern c. ca	•		Draft 6/10/13

REVENUE REVIEW FY 2015

			197.700)S renovation	Reserves for AL	Transfer from Working Cash Reserves for ADS renovation 197,700		
					· · · · · · · · · · · · · · · · · · ·	Levy .5% increase		
						Notes:		
7,842,300	9,263,000	7,457,823	7,908,800	7,502,824	7,766,600			GRAND TOTAL
202,100	1,666,000	181,000	381,000	63,000	295,000			IOIAL
197,700	1,380,000	0	200,000	0	0	TRANS FRM RESERVES		
1	220,000	100,000	100,000	0	214,000	TRANS FRM CAP REPL	391 05.00	
1,400	63,000	78,000	78,000	60,000	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	OURCES - OF	THER FINANCIAL
		,						
7,640,200	7,597,000	7,276,823	7,527,800	7,439,824	7,471,600			REVENUE TOTALS
136,700	136,700	182,306	177,800	136,270	144,200			TOTAL
35,000	35,000	30,266	33,000	34,391	50,000	MISCELLANEOUS	371 98.00	
0	0	79,739	80,000	0	0	TIF SURPLUS	371.50.00	
		0		25	0	NSF CHECK FEE	371 38.00	
50,000	50,000	36,476	30,000	54,104	45,000	DONATION	371 24.00	
10,500	10,500	7,865	7,000	10,111	10,200	EMPLOYEE DENTAL	371 19.00	
40,000	40,000	27,160	27,000	36,439	37,800	EMPLOYEE HEALTH	371 18.00	
1,200	1,200	800	800	1,200	1,200	RENTAL INCOME	371 13.00	77774
							71	OTHER INCOME - 371
2015	2014		8mo. 2013					
Revenues	Revenues	8 mo. 2013	Revenues	FY 12-13	FY 12-13	DESCRIPTION	LINE ITEM	CATEGORY
Estimated	Estimated	Revenues	Estimated	REVENUES	BUDGET		page 2	

ADS Project Update and Budget

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

\$1,535,000 Project amount approved by Board in February2014

\$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