

Date: April 12, 2018
To: Library Board of Trustees
From: Sandy Whitmer, Library Director
Re: First Draft Fiscal Year 2018-2019 Working Budget – Highlights

I will be happy to entertain your specific questions about the budget draft at the April 18, 2018 meeting. This memo highlights several items that may be of interest to the Board.

FUND BALANCES (pages 12-13)

We rely on fund balance, in both the Corporate and Building Maintenance Funds to balance the FY18/19 budget.

Conservative projections indicate there will be sufficient fund balance over the next four years to maintain our 25% target in the Corporate/Working Cash Funds and in the Building Maintenance Funds.

Based on these projections, the following approximate amounts will be available to transfer to the special reserve fund over the next four years:

FY18/19 - \$93,700
FY19/20 - \$68,500
FY20/21 - \$43,009
FY21/22 - \$17,282

INCOME (page 2)

- Property Tax income is up 3%
- Use fees are down (copier, extended use fees, lost/damaged materials) – we expect this to continue on a downward trend in future years.
- Total income is up 3%

EXPENDITURES (page 3-11)

FY19 Strategic Priorities

Priority #1 – Plan for the Future

- Strategic Planning Consultant (\$15,000) p.8

Priority #2 – Maintain a Safe, Efficient Facility

- LED retrofits (\$20,000, to be supplemented by a grant) p.10
- Security Cameras (\$3,100) p.5
- Intrusion Alarm / Secure Staff Work areas – planning to complete in FY17/18; alarm monitoring costs will increase p.10

Priority #3 – Communicate and Engage with the Community

- Additional staff hours for public services, marketing
- Website development (\$8,000) p.9

Annual Appreciation Dinner (\$2,000) p.7

Requested by Trustee Ruzicka.

This would fund an off-site event for employees and trustees. Guest attendance would be welcome at the cost of the employee/trustee.

Library Card Expiration Date Notification (\$250) p.3

Requested by Trustee Lezon.

Staff have discussed the possibility of eliminating expiration dates for library cards. (Eliminating expiration dates is preferable to adding notification other than email due to the cost of the mailings.) As a first step, Patty Dybala has recommended we run an annual address verification check on our patron database to evaluate residency of WPLD cardholders. Based on this report, staff will be able to “expire” and remove cards for individuals who no longer reside in the district. (Patty discovered this option during discussions at a circulation managers’ meeting.)

Salaries & Benefits

- Merit increase of up to 2% are included for all current employees p.3
- The Library’s IMRF contribution will decrease from 12.97% in 2018 to 11.02% in 2019 p.3
- The Library’s Unemployment rate decreased from 0.31% to 0.28% p.3
- IT salary costs will be separated from Technical Services salary costs p.3
- The following additional weekly hours / new positions are included in the budget. Additional hours for Youth, Adult and Member Services staff are required to maintain existing level of services and provide adequate desk coverage. Marketing & Graphic Designer hours are needed to work on a very long “wish list” of project that are continuously pushed to the back burner (brand guide, consistent signage throughout library, press releases and other messaging). IT Assistant will provide additional support to Systems Administrator and staff. p.3

| POSITION | MANAGER’S REQUEST | BUDGETED (DIRECTOR RECOMMENDED) |
|------------------------------------|-------------------|--|
| Marketing Supervisor | +8 hours | +6 hours position becomes IMRF eligible |
| Graphic Designer | +2 hours | +2 hours |
| IT Assistant | +2 hours | +2 hours |
| Youth Services Associate (NEW) | +20 hours | +16 hours |
| Adult Services Associate (NEW) | +20 hours | +16 hours |
| Adult Services Librarian | +5.5 hours | +5.5 hours position becomes full time, eligible for additional time off (sick leave) and insurance benefits |
| Member Services Associate (NEW) | +16 hours | +16 hours |
| Member Services Associate (NEW) | +13.5 hours | +6 hours |
| Member Services Associate | +3 hours | -- |

- Health Insurance premium sharing will remain at the same level as 2018:
 - PPO \$750 deductible – Library pays 70% of individual employee premium
 - PPO \$1,500 deductible – Library pays 80% of individual employee premium
 - HSA PPO – Library pays 80% of individual employee premium; Library contributes \$1,000 to employee’s HSA
 - Dental Insurance – Library pays 80% of individual employee premium
 - Vision Insurance – Library pays 80% of individual employee premium
 - Life Insurance (\$20,000) – Library pays 100% of individual employee premium
 - Admin Fees – Library pays 100% of monthly fee for each employee

- Health Insurance premium increase assumptions (for 1/1/19): p.7
 - Health Insurance – assumes 10% increase
 - Dental Insurance – assumes 5% increase
 - Vision Insurance – assumes 5% increase
 - Life Insurance – assumes 5% increase
 - Admin Fees – assumes 10% increase
- Budget for Health insurance assumes all 10 eligible employees participate; adds one new eligible employee.

Operating Expenses p.3

We will be expanding the pre-processing of library materials to include barcode application on almost all books and spine label placement on several collections. The budget for material processing will increase nearly \$4,000 next year. Staffing reductions were made in 2018 following the retirement of a cataloging assistant. The staffing reduction is appropriate for the reduction of the physical materials budget and the planned pre-processing of materials.

Automation / IT p.5

- Software – includes upgrade of public and staff PCs to Microsoft Office 2019 (\$3,000)
- Hardware
 - Printer replacements will be carried out only if printers begin to fail
 - Planned (preventative) replacements of a server, several switches and a self-check station

Professional Development p.7

American Library Association Conference – not budgeted

(New Orleans, June 21-26, 2018; Washington, DC, June 20-25, 2019)

Illinois Library Association Conference – not budgeted

(Peoria, October 9-11, 2018)

- Staff Development
 - Marketing Specialist plans to attend Library Marketing Conference in St. Louis (October)
 - Funds allocated for October 5 Staff In-service. (Management Association of Illinois will present training session on harassment.)
- Trustee Development
 - \$500 budgeted for workshops/seminars
 - No conferences

Library Materials p.9

- Funding for books and AV materials has been adjusted according to prior years' spending
- Funding for eBooks has been increased based on current year trends
- Funding for Internet Subscriptions has been reduced due to low usage of certain databases.

Publicity p.9

- Printing has been reduced. Last year we budgeted to increase *Reading Matters* to 12 pages. The quarterly publication will remain 8 pages in length.
- Kathy Gaydos has requested funds for Facebook ads/boosts. \$300 has been allocated.

WARRENVILLE LIBRARY WORKING BUDGET SUMMARY - July 1, 2017 through June 30, 2018

| <div><div>% change FY 18 projected to FY19 Budget</div><div>% change FY18 Budget to FY19 Budget</div></div> | | | | | | | | |
|---|-------------------|-------------|---------|---------|-------------|----------------|-------------|-------------|
| INCOME CATEGORIES | % of total income | FY19 BUDGET | | | FY18 BUDGET | FY18 PROJECTED | FY17 ACTUAL | FY16 ACTUAL |
| Property Taxes | 96.71% | 1,846,493 | 3% | 3% | 1,789,037 | 1,786,386 | 1,758,280 | 1,739,888 |
| Copier | 0.31% | 6,000 | -13% | -14% | 7,000 | 6,900 | 6,645 | 6,610 |
| Extended Use Fees | 1.00% | 19,000 | -3% | -14% | 22,000 | 19,500 | 22,634 | 30,375 |
| Other Fees | 0.01% | 250 | 11% | 0% | 250 | 225 | 268 | 288 |
| Interest | 0.16% | 3,000 | -19% | 36% | 2,200 | 3,700 | 3,927 | 2,555 |
| Book & Bag Sales | 0.03% | 500 | 0% | -75% | 2,000 | 500 | 1,777 | 6,751 |
| Lost Books | 0.18% | 3,500 | -17% | 0% | 3,500 | 4,200 | 3,747 | 4,130 |
| Gifts/Memorials | 0.00% | - | -100% | -100% | 1,000 | 1,200 | 46,416 | 4,870 |
| Miscellaneous | 0.16% | 3,000 | -25% | 200% | 1,000 | 4,000 | 6,878 | 5,894 |
| Hotel/Motel Tax Grant | 0.90% | 17,205 | 47% | 35% | 12,725 | 11,732 | 17,954 | 14,374 |
| Per Capita Grant | 0.55% | 10,450 | 0% | 0% | 10,450 | 10,450 | - | 10,446 |
| Debt Certificate Proceeds | | - | #DIV/0! | #DIV/0! | | | 1,929,700 | |
| Developer Donations | 0.00% | - | #DIV/0! | #DIV/0! | - | - | 57,329 | - |
| TOTAL INCOME | 100.00% | 1,909,398 | 3% | 3% | 1,851,162 | 1,848,793 | 3,855,556 | 1,826,181 |

Total Income not inclusive of capital project amounts

| EXPENDITURE CATEGORIES | % of total expenditures (excluding capital, debt) | FY19 BUDGET | | | FY18 BUDGET | FY18 PROJECTED | FY17 ACTUAL | FY16 ACTUAL |
|---|---|-------------|-------|-------|-------------|----------------|-------------|-------------|
| Salaries | 47.7% | 944,500 | 8% | 5% | 895,500 | 872,300 | 830,135 | 792,445 |
| Illinois Municipal Retirement Fund | 4.6% | 92,000 | -4% | -6% | 98,000 | 95,500 | 86,368 | 82,081 |
| FICA (Social Security, Medicare) | 3.6% | 72,000 | 11% | 5% | 68,500 | 65,000 | 61,293 | 58,394 |
| Employee Insurance (UI, Workers Comp, Health) | 3.8% | 75,540 | 43% | 11% | 68,100 | 52,800 | 48,840 | 43,870 |
| Operating/Supplies/Postage/Legal Notices | 1.5% | 29,125 | 6% | 8% | 26,965 | 27,550 | 25,604 | 22,624 |
| Furniture / Equipment Purchase & Maintenance | 0.6% | 11,200 | -19% | -18% | 13,700 | 13,900 | 11,176 | 15,441 |
| Automation - Software, Purchase, & Maintenance | 4.3% | 85,610 | 3% | -7% | 92,465 | 83,000 | 99,700 | 84,561 |
| Insurance (Package & Liability) | 0.6% | 12,700 | 6% | 14% | 11,100 | 12,030 | 10,530 | 28,828 |
| Personnel Development & Recognition - Staff | 0.8% | 15,125 | 82% | 24% | 12,150 | 8,300 | 9,068 | 13,481 |
| Trustee Development & Supplies | 0.1% | 1,250 | -76% | -70% | 4,160 | 5,270 | 1,048 | 4,938 |
| Professional Contractual Services | 2.2% | 44,360 | 82% | 55% | 28,650 | 24,420 | 21,403 | 24,131 |
| Library Materials - Books, A/V, Periodicals, Online | 9.4% | 186,500 | -2% | -11% | 209,500 | 190,300 | 190,599 | 194,376 |
| Programming | 1.5% | 30,405 | 7% | -3% | 31,325 | 28,500 | 20,297 | 27,903 |
| PR/Publicity & Misc. Public Service | 1.5% | 29,275 | 50% | 11% | 26,450 | 19,500 | 17,478 | 16,435 |
| Building Maintenance & Security | 5.5% | 109,620 | 30% | 14% | 95,870 | 84,200 | 62,011 | 65,490 |
| Utilities | 3.1% | 62,200 | 5% | -3% | 64,280 | 59,300 | 69,285 | 64,569 |
| Gift expenditures | 0.0% | - | -100% | -100% | 2,300 | 2,900 | 1,100 | 2,651 |
| Capital Improvement Projects | 0.0% | - | -100% | -100% | 500,000 | 340,000 | 2,248,094 | 61,965 |
| Debt Service | 8.6% | 169,900 | 1% | 1% | 167,550 | 167,425 | 22,636 | - |
| Contingency | 0.5% | 10,000 | 100% | 0% | 10,000 | 5,000 | 3,439 | 1,829 |
| Total Expenditures | 100.0% | 1,981,310 | -8% | -18% | 2,426,565 | 2,157,195 | 3,845,215 | 1,606,012 |

Total Expenditures not inclusive of capital project costs

| | | | | | | | | |
|--------------------------|--|----------|------|------|-----------|-----------|--------|---------|
| Income less Expenditures | | (71,912) | -77% | -88% | (575,403) | (308,402) | 10,341 | 220,169 |
|--------------------------|--|----------|------|------|-----------|-----------|--------|---------|

Income less Expenditures not inclusive of capital project costs

| Account & Fund Ext. | Description | FY19 BUDGET | FY19 ITEMIZED STAFF BUDGET REQUEST | NOTES | % change FY18 Projected to FY19 Budget | | % change FY18 Budget to FY19 Budget | | FY17 ACTUAL | FY16 ACTUAL |
|------------------------|--|-------------|--|---|--|---------|-------------------------------------|----------------|-------------|-------------|
| | | | | | | | FY18 BUDGET | FY18 PROJECTED | | |
| INCOME | | | | | | | | | | |
| 4001-01 | Taxes Levied Corp 94.70 | 1,748,717 | 1,748,717 | | 3% | 3% | 1,698,315 | 1,695,631 | 1,673,583 | 1,655,963 |
| 4001-07 | Taxes Levied Building & Maintenance 5.30 | 97,776 | 97,776 | | 8% | 8% | 90,722 | 90,579 | 84,674 | 81,836 |
| 4002-01 | Back Taxes Corporate 94.70 | - | | | -100% | #DIV/0! | - | 167 | 22 | 1,995 |
| 4002-07 | Back Taxes Building & Maintenance 5.30 | - | | | -100% | #DIV/0! | - | 9 | 1 | 94 |
| 4010-01 | Copier | 6,000 | 6,000 | | -13% | -14% | 7,000 | 6,900 | 6,645 | 6,610 |
| 4015-01 | Extended Use Fees | 19,000 | 19,000 | | -3% | -14% | 22,000 | 19,500 | 22,634 | 30,375 |
| 4016-01 | Other Fees | 250 | 250 | | 11% | 0% | 250 | 225 | 268 | 288 |
| 4300-01 | Interest - Corporate | 3,000 | 3,000 | | -19% | 36% | 2,200 | 3,700 | 3,927 | 2,555 |
| 4400-01 | Book & Bag Sales | 500 | 500 | no ongoing book sale; recycling and misc. sales only | 0% | -75% | 2,000 | 500 | 1,777 | 6,751 |
| 4450-01 | Lost Books | 3,500 | 3,500 | | -17% | 0% | 3,500 | 4,200 | 3,747 | 4,130 |
| 4500-01 | Gifts/Memorials | - | - | | -100% | -100% | 1,000 | 1,200 | 46,416 | 4,870 |
| 4600-01 | Miscellaneous | 3,000 | 3,000 | | -25% | 200% | 1,000 | 4,000 | 6,878 | 5,894 |
| 4700-01 | Hotel/Motel Tax Grant | 17,205 | 17,205 | Summer Concerts & Sunday Musical Matinees (per award letter) | 47% | 35% | 12,725 | 11,732 | 17,954 | 14,374 |
| 4800-01 | Per Capita Grant | 10,450 | 10,450 | reduced from \$1.25 per capita to \$0.77085 per capita due to state budget cuts | 0% | 0% | 10,450 | 10,450 | - | 10,446 |
| 4850-14 | Debt Certificate Proceeds | - | - | | #DIV/0! | #DIV/0! | | - | 1,929,700 | |
| 4900-12 | Developer Donations | - | - | | #DIV/0! | #DIV/0! | | - | 57,329 | - |
| | TOTAL INCOME | 1,909,398 | 1,909,398 | | 3% | 3% | 1,851,162 | 1,848,793 | 3,855,556 | 1,826,181 |

| Account & Fund Ext. | Description | FY19 BUDGET | FY19 ITEMIZED STAFF BUDGET REQUEST | NOTES | % change FY18 Projected to FY19 Budget | | FY18 BUDGET | FY18 PROJECTED | FY17 ACTUAL | FY16 ACTUAL |
|------------------------|---|-------------|--|---|--|-------------------------------------|-------------|----------------|-------------|-------------|
| | | | | | | % change FY18 Budget to FY19 Budget | | | | |
| EXPENDITURES | | | | | | | | | | |
| 6001-01 | Salaries - Administration | 211,000 | 211,000 | adds 6 hours to marketing specialist position; adds 2 hours to graphic designer position | 7% | 7% | 196,500 | 197,000 | 164,574 | 164,002 |
| 6002-01 | Salaries - Member Services | 132,500 | 132,500 | adds 6 hours to one existing part-time position; adds new 16 hour member services position | 11% | 12% | 118,000 | 119,500 | 119,289 | 117,281 |
| 6005-01 | Salaries - Public Services | 366,000 | 366,000 | makes one existing part-time position full-time (adds 5.5 hours); two 16-hour positions | 10% | 7% | 342,000 | 334,000 | 321,059 | 304,274 |
| 6006-01 | Salaries - IT | 80,000 | 80,000 | adds 2 hours to part-time position (IT moved to separate budget from tech services FY19) | #DIV/0! | #DIV/0! | | | | - |
| 6007-01 | Salaries - Technical Services | 133,000 | 133,000 | Reduced part-time staff by 8 hours due to reduced materials budgets and pre-processing of materials (IT removed from tech services budget FY19) | -34% | -39% | 217,500 | 200,000 | 206,077 | 190,838 |
| 6003-01 | Salaries - Maintenance | 22,000 | 22,000 | | 1% | 2% | 21,500 | 21,800 | 19,135 | 16,050 |
| 6008-01 | IMRF Expense | 92,000 | 92,000 | 2018 rate 12.97%; 2019 rate 11.02% | -4% | -6% | 98,000 | 95,500 | 86,368 | 82,081 |
| 6009-01 | FICA Expense | 72,000 | 72,000 | 7.65% of gross wages | 11% | 5% | 68,500 | 65,000 | 61,293 | 58,394 |
| 6010-01 | Unemployment Compensation | 1,200 | 1,200 | 0.28% on first \$12,960 (last year 0.31%) | 9% | -8% | 1,300 | 1,100 | 1,057 | 1,224 |
| 6064-01 | Operating - Material Processing Tech | 13,000 | | | 0% | 43% | 9,100 | 13,000 | 9,245 | 8,726 |
| | | | 5,000 | Processing supplies (barcodes, labels, tape, replacement cases, etc.) | | | | | | |
| | | | 500 | Freight charges from invoices | | | | | | |
| | | | 7,500 | Pre-processing | | | | | | |
| 6065-01 | Operating - Material Processing Circulation | 2,210 | | | 84% | -4% | 2,300 | 1,200 | 1,445 | 1,939 |
| | | | - | Library Cards | | | | | | |
| | | | 200 | Notice Envelopes (4@\$50/box) | | | | | | |
| | | | - | Pre-expiring Library Card Notice Envelopes (2@\$50/box) | | | | | | |
| | | | 500 | ILL Processing (item labels 150 per pack @\$23 x20 = \$460 for 3000 ILL items; hold shelf labels 1200/pack @\$14x3 = 42) | | | | | | |
| | | | 300 | Receipt Paper (3 boxes@\$100/box) | | | | | | |
| | | | 550 | Adhesive receipt paper for holds (3 @ \$160/box = \$480; avg 50 holds/day) | | | | | | |
| | | | 160 | Adhesive receipt paper for ILL holds (1 box @ \$160 for 6000 items; 3000 items annually) | | | | | | |
| | | | - | Receipt paper for Square Register USB printer | | | | | | |
| | | | 500 | Miscellaneous | | | | | | |

| Account & Fund Ext. | Description | FY19 BUDGET | FY19 ITEMIZED STAFF BUDGET REQUEST | NOTES | % change FY18 Projected to FY19 Budget | | FY18 BUDGET | FY18 PROJECTED | FY17 ACTUAL | FY16 ACTUAL |
|------------------------|---|-------------|--|---|--|-------------------------------------|-------------|----------------|-------------|-------------|
| | | | | | | % change FY18 Budget to FY19 Budget | | | | |
| 6069-01 | Operating - Postage | 5,165 | | | 3% | -12% | 5,865 | 5,000 | 5,249 | 5,181 |
| | | | 2,300 | Newsletter Postage - 4@\$575 | | | | | | |
| | | | 600 | Monthly bills - \$50/month | | | | | | |
| | | | 540 | Interlibrary loan Out of State materials (180 @ \$3) | | | | | | |
| | | | 1,000 | Overdue Notices (2000 @ \$0.50) | | | | | | |
| | | | - | Notices for minors turning 18 (200 @ \$0.49) | | | | | | |
| | | | - | Expiring Library Card Notices (820 @ \$0.49) | | | | | | |
| | | | 225 | Bulk Permit | | | | | | |
| | | | 500 | Miscellaneous (includes Pitney Bowes fees) | | | | | | |
| 6070-01 | Operating - Office Supplies | 3,850 | | | 10% | -17% | 4,650 | 3,500 | 4,277 | 3,038 |
| | | | 2,000 | copy paper - including white, colored, special, cardstock | | | | | | |
| | | | 1,700 | All other office supplies | | | | | | |
| | | | 150 | Shredding | | | | | | |
| 6071-01 | Operating - Bank Fees | 600 | | | -8% | -29% | 850 | 650 | 752 | 662 |
| | | | 600 | Epay credit card fees; Square credit card fees; Illinois National Bank monthly fee (\$10) | | | | | | |
| | | | - | Safe Deposit Box | | | | | | |
| 6072-01 | Operating - Automation Supplies | 3,000 | | | 0% | 0% | 3,000 | 3,000 | 3,507 | 2,020 |
| | | | 2,500 | Toner cartridges | | | | | | |
| | | | 500 | Miscellaneous - compressed air, cleaning wipes, containers for mobile devices | | | | | | |
| 6075-01 | Operating - Publishing | 1,300 | 1,300 | Legal notices | 8% | 8% | 1,200 | 1,200 | 1,128 | 1,058 |
| 6090-01 | Furniture/Equipment - Purchases | 7,700 | | | 0% | 0% | 7,700 | 7,700 | 8,001 | 6,629 |
| | | | 6,700 | Copier Leases | | | | | | |
| | | | - | Water cooler lease (\$150 quarterly) | | | | | | |
| | | | 1,000 | General / Miscellaneous | | | | | | |
| 6090-11 | Furniture/Equipment - Purchases (Special Reserve) | - | - | | -100% | -100% | 2,000 | 2,500 | - | 4,469 |
| 6093-01 | Furniture/Equipment - Maintenance | 3,500 | 3,500 | Per print charges for staff and public copiers | -5% | -13% | 4,000 | 3,700 | 3,175 | 4,343 |
| | | | | | | | | | | |

| Account & Fund Ext. | Description | FY19 BUDGET | FY19 ITEMIZED STAFF BUDGET REQUEST | NOTES | % change FY18 Projected to FY19 Budget | | % change FY18 Budget to FY19 Budget | | FY17 ACTUAL | FY16 ACTUAL |
|------------------------|-----------------------|-------------|--|--|--|------|-------------------------------------|----------------|-------------|-------------|
| | | | | | | | FY18 BUDGET | FY18 PROJECTED | | |
| 6096-01 | Automation - Software | 17,195 | | | 23% | 28% | 13,475 | 14,000 | 6,644 | 13,646 |
| | | | 2,000 | B&T Title Source & Reviews | | | | | | |
| | | | - | B&T Collection HQ (\$5,200) | | | | | | |
| | | | 1,100 | OCLC | | | | | | |
| | | | 450 | Library ELF (<i>rate increase based on number of active library cards</i>) | | | | | | |
| | | | 260 | Website (Shared dreamweaver subscription for Sandy, Leila) | | | | | | |
| | | | 400 | Marketing (All Apps subscription for graphic artist) | | | | | | |
| | | | | Constant Contact (annual pre-pay) - moved to PR/Publicity | | | | | | |
| | | | - | Evanced "D!bs" for study room reservation (\$1,300) | | | | | | |
| | | | - | ILS Authentication setup option for D!bs (\$485) | | | | | | |
| | | | - | Additional Paper Cut license for second print release station | | | | | | |
| | | | 500 | Schedule 3W software for Leila, Patty) | | | | | | |
| | | | 125 | Quickbooks Online Plus 5-user (\$50) or Quickbooks Premier 2017 3-user (\$125) | | | | | | |
| | | | 695 | SimpleScan Station Software upgrade | | | | | | |
| | | | 165 | Adobe Acrobat Pro 2017 for Windows (3- Sandy/laptop, Jackie, Jen/Leila/laptop) | | | | | | |
| | | | 3,000 | Microsoft Office 2019 Standard licenses for public and Staff PCs) | | | | | | |
| | | | 7,500 | Communico Suite (replacing Boopsie, Evanced, website/web server, digital signage payer, READSquared) | | | | | | |
| | | | 1,000 | Miscellaneous | | | | | | |
| 6098-01 | Automation - Purchase | 3,600 | | | -49% | -49% | 7,000 | 7,000 | 10,280 | 7,548 |
| | | | 500 | Patron Supplies - earbuds, flash drives | | | | | | |
| | | | 100 | 5 Circulating 4G LTE Hotspots | | | | | | |
| | | | 1,000 | BookScan Station from TBS (scan, email, fax) | | | | | | |
| | | | 2,000 | Miscellaneous | | | | | | |
| 6098-11 | Automation - Purchase | 19,950 | | | 66% | -8% | 21,750 | 12,000 | 38,036 | 25,252 |
| | | | 1,600 | 2 Staff duplex color printer replacements | | | | | | |
| | | | 1,750 | 7 Management Team printer replacements (per plan) | | | | | | |
| | | | 2,700 | 14 Unifi surveillance cameras | | | | | | |
| | | | 400 | Ubiquiti NVR 2GB (for surveillance camera system) | | | | | | |
| | | | 9,500 | WPLDHOST3 server replacement (per plan) | | | | | | |
| | | | 2,000 | 3 48-port switches (replacements) | | | | | | |
| | | | 2,000 | Self-check station (trade-in/replacement) | | | | | | |

| Account & Fund Ext. | Description | FY19 BUDGET | FY19 ITEMIZED STAFF BUDGET REQUEST | NOTES | % change FY18 Projected to FY19 Budget | | % change FY18 Budget to FY19 Budget | | FY17 ACTUAL | FY16 ACTUAL |
|------------------------|--|-------------|--|--|--|---------|-------------------------------------|----------------|-------------|-------------|
| | | | | | | | FY18 BUDGET | FY18 PROJECTED | | |
| 6099-01 | Automation - Maintenance | 44,865 | | | -10% | -11% | 50,240 | 50,000 | 44,740 | 38,115 |
| | | | 26,250 | Horizon Software(SirsiDynix) | | | | | | |
| | | | 2,100 | MyPC, PaperCut, PrinterOn, Cpad (2), Print Release (2), Coin box (3) [TBS] | | | | | | |
| | | | 350 | Coin box (1), PaperCut/Print Release (1) (Youth Services) | | | | | | |
| | | | 800 | BookScan Station (annual maintenance) | | | | | | |
| | | | 4,750 | Network Consultant (Computers for Business) [50 hrs @ \$95/hr] | | | | | | |
| | | | 3,600 | Cloud Backup of servicers via DPM & Microsoft Azure | | | | | | |
| | | | 1,600 | Phone system maintenance contract | | | | | | |
| | | | 500 | SmartNet contract for CISCO 2901 | | | | | | |
| | | | 1,800 | CenTec annual maintenance contract for self check system (2) | | | | | | |
| | | | 1,000 | Symantec Mail Security for MS Exchange (Symantec via CDW) - 60 licenses/\$15 each | | | | | | |
| | | | 1,200 | Mobile Beacon/SPRINT 4G LTE annual service plan (10 circulating) | | | | | | |
| | | | 120 | Mobile Beacon/SPRINT 4G LTE annual service plan (1 staff) | | | | | | |
| | | | 150 | Standard SSL Certificate for rpa.warrenville.com/IIS 2-year | | | | | | |
| | | | 525 | UCC SSL Certificate for Exchange (3-year) | | | | | | |
| | | | 120 | Meraki Cloud management for Crayon Kiosk | | | | | | |
| 6100-01 | Workmen's Compensation | 3,800 | 3,800 | | 27% | 27% | 3,000 | 3,000 | 5,422 | 2,957 |
| 6102-01 | Insurance Package | 12,700 | | | 6% | 14% | 11,100 | 12,030 | 10,530 | 11,876 |
| | | | 12,700 | estimated 5% increase | | | | | | |
| 6103-01 | Liability Insurance - Officers/Directors | - | - | 3 year pre-paid in June 2016 to lock in savings for years beginning July 1, 2016 through July 1, 2019 (average \$3,833.33 per year for total savings of \$1,815) | #DIV/0! | #DIV/0! | - | - | - | 15,937 |
| 6103-08 | Liability Insurance - Officers/Directors | - | - | | | | - | - | - | - |
| 6104-01 | Liability Insurance - Umbrella | - | - | included in package | #DIV/0! | #DIV/0! | - | - | - | 985 |
| 6107-01 | Insurance - Bonds | - | - | | | | - | - | - | 30 |

| Account & Fund Ext. | Description | FY19 BUDGET | FY19 ITEMIZED STAFF BUDGET REQUEST | NOTES | % change FY18 Projected to FY19 Budget | | FY18 BUDGET | FY18 PROJECTED | FY17 ACTUAL | FY16 ACTUAL |
|------------------------|------------------------------------|-------------|--|--|--|-------------------------------------|-------------|----------------|-------------|-------------|
| | | | | | | % change FY18 Budget to FY19 Budget | | | | |
| 6108-01 | Insurance - Health/Life | 70,540 | | | 45% | 11% | 63,800 | 48,700 | 42,361 | 39,689 |
| | | | 55,300 | Health Insurance; assumes 10% increase 1/1/19; employer/employee contribution rates remain same as FY18; \$5,530 per employee per year (10 eligible employees) | | | | | | |
| | | | 10,000 | HSA Contribution; \$1,000 per employee per year (10 eligible employees) | | | | | | |
| | | | 3,300 | Dental Insurance; assumes 5% increase 1/1/19; employer/employee contribution rates remain same as FY18; \$330 per employee per year (10 employees) | | | | | | |
| | | | 750 | Vision Insurance assumes 5% increase 1/1/19; employer/employee contribution rates remain same as FY18; \$75 per employee per year (10 employees) | | | | | | |
| | | | 750 | LIMRiCC admin fee paid 100% by Library; assumes 10% increase 1/1/19; \$75 per year per employee (10 employees) | | | | | | |
| | | | 440 | LIMRiCC life insurance paid 100% by Library; assumes 5% increase 1/1/19; \$44 per year per participating employee (10 employees) | | | | | | |
| 6146-01 | Personnel Development - Recruiting | 500 | 500 | Background checks (\$50 per employee) | -17% | 0% | 500 | 600 | 405 | 370 |
| 6148-01 | PD - Staff Appreciation | 3,300 | | | 230% | 164% | 1,250 | 1,000 | 1,208 | 960 |
| | | | 350 | National Library Week Breakfast / Luncheon / Treats | | | | | | |
| | | | 450 | Summer, Fall, Winter luncheons (\$150 each) | | | | | | |
| | | | 2,000 | Staff Appreciation Dinner | | | | | | |
| | | | 500 | Cards, flowers, cakes, treats | | | | | | |
| 6150-01 | PD - Staff dues | 2,875 | | | 3% | 3% | 2,800 | 2,800 | 2,619 | 2,601 |
| | | | 950 | ALA + 1 division for Director, Head of Technical Services, Circulation Manager (\$210 each); ALA + 3 divisions for Head of Public Services (\$325) | | | | | | |
| | | | 225 | ILA - Institutional Membership (no employee personal memberships) | | | | | | |
| | | | 100 | LACONI - institutional membership | | | | | | |
| | | | 50 | ATLAS - institutional membership | | | | | | |
| | | | 1,000 | Management Association of Illinois - institutional membership | | | | | | |
| | | | 100 | COSUGI (SirsiDynix Users Group) - Computer Systems Administrator (institutional) | | | | | | |
| | | | 150 | Wheaton Warrenville Early Childhood Coop. | | | | | | |
| | | | 275 | Chamber of Commerce - institutional | | | | | | |
| | | | 25 | Warrenville Historical Society - institutional | | | | | | |

| Account & Fund Ext. | Description | FY19 BUDGET | FY19 ITEMIZED STAFF BUDGET REQUEST | NOTES | % change FY18 Projected to FY19 Budget | | % change FY18 Budget to FY19 Budget | | FY17 ACTUAL | FY16 ACTUAL |
|------------------------|--|-------------|--|--|--|-------|-------------------------------------|----------------|-------------|-------------|
| | | | | | | | FY18 BUDGET | FY18 PROJECTED | | |
| 6151-01 | PD - Staff meetings | 6,950 | | | 132% | 5% | 6,600 | 3,000 | 4,086 | 6,815 |
| | | | 500 | Tech Services: Miscellaneous seminars, meetings | | | | | | |
| | | | 550 | Admin Assist: HR Conference, Miscellaneous meetings | | | | | | |
| | | | 500 | Circulation: Miscellaneous seminars, meetings | | | | | | |
| | | | 500 | Director: Meetings, seminars, conferences | | | | | | |
| | | | 1,000 | Public Services: Miscellaneous seminars, meetings | | | | | | |
| | | | 750 | Marketing: Library Marketing Conference (500), Misc. 250 | | | | | | |
| | | | 3,000 | Director: Misc. (staff meetings, staff in service; training opportunities for all staff) | | | | | | |
| | | | 150 | IT: Miscellaneous seminars, meetings | | | | | | |
| 6152-01 | PD - Staff Transportation | 1,500 | 1,500 | General mileage reimbursement | 67% | 50% | 1,000 | 900 | 750 | 2,735 |
| 6153-01 | PD - Trustee dues | - | - | | -100% | -100% | 270 | 270 | - | 268 |
| 6154-01 | PD - Trustee meetings | 500 | 500 | Trustees: Miscellaneous seminars, meetings | -86% | -81% | 2,690 | 3,500 | 520 | 3,558 |
| 6155-01 | PD - Trustee transportation | 250 | 250 | Miscellaneous | -75% | -64% | 700 | 1,000 | 94 | 800 |
| 6156-01 | PD - trustee miscellaneous | 500 | 500 | cards, flowers, cakes, treats, meeting supplies | 0% | 0% | 500 | 500 | 434 | 312 |
| 6200-01 | Contractual - Lawyer | 5,000 | 5,000 | | 43% | 0% | 5,000 | 3,500 | 4,238 | 2,340 |
| 6205-01 | Contractual - Accounting | 10,600 | | | 1% | 6% | 10,000 | 10,500 | 10,089 | 9,973 |
| | | | 6,100 | Accounting Services (\$508 per month) | | | | | | |
| | | | 4,500 | Paylocity (Webtime, Webpay, ACA tracking) | | | | | | |
| 6206-01 | Contractual - Collection Agency | 1,250 | | | 108% | 25% | 1,000 | 600 | 627 | 618 |
| | | | 1,000 | Unique Management Systems | | | | | | |
| | | | 250 | NCOA Database Verification (annual, all library card accounts, address check; UMS) | | | | | | |
| 6210-01 | Contractual - Audit | 7,810 | 7,810 | per proposal; \$6,960 + \$850 for GASB 75 | -2% | -2% | 7,950 | 7,950 | 6,450 | 6,950 |
| 6211-01 | Contractual - Consultants | 19,700 | | | 953% | 319% | 4,700 | 1,870 | - | 4,250 |
| | | | 4,700 | Pay grade benchmarking (per proposal) | | | | | | |
| | | | 15,000 | Strategic Planning facilitation | | | | | | |
| 6247-01 | Library Materials - Adult Books | 58,000 | | | 5% | -13% | 67,000 | 55,000 | 56,395 | 54,908 |
| | | | 30,000 | Nonfiction | | | | | | |
| | | | 26,000 | Fiction | | | | | | |
| | | | 2,000 | Spanish | | | | | | |
| 6248-01 | Library Materials - Children/Youth Books | 33,000 | | | -1% | 3% | 32,000 | 33,500 | 35,251 | 35,832 |
| | | | 9,000 | Nonfiction | | | | | | |
| | | | 19,000 | Fiction | | | | | | |
| | | | 1,000 | Spanish | | | | | | |
| | | | 4,000 | Young Adult | | | | | | |

| Account & Fund Ext. | Description | FY19 BUDGET | FY19 ITEMIZED STAFF BUDGET REQUEST | NOTES | % change FY18 Projected to FY19 Budget | | FY18 BUDGET | FY18 PROJECTED | FY17 ACTUAL | FY16 ACTUAL |
|------------------------|--|-------------|--|---|--|-------------------------------------|-------------|----------------|-------------|-------------|
| | | | | | | % change FY18 Budget to FY19 Budget | | | | |
| 6250-01 | Library Materials - Adult Audiovisual | 26,000 | | | 0% | -4% | 27,000 | 26,000 | 25,433 | 27,393 |
| | | | 17,000 | DVDs | | | | | | |
| | | | 7,000 | Audiobooks | | | | | | |
| | | | 2,000 | CDs | | | | | | |
| 6251-01 | Library Materials - Youth Audiovisual | 7,000 | | | 32% | 0% | 7,000 | 5,300 | 5,058 | 7,315 |
| | | | 4,000 | DVDs | | | | | | |
| | | | 600 | Music | | | | | | |
| | | | 2,000 | Audiobooks | | | | | | |
| | | | 400 | Puzzles | | | | | | |
| 6254-01 | Library Materials - eBooks | 26,000 | 26,000 | eBooks, eAudiobooks, eMagazines (OverDrive, Zinio, Gale, Kindle) for adult, teen, youth | 30% | 8% | 24,000 | 20,000 | 18,101 | 14,811 |
| 6255-01 | Library Materials - Youth eBooks | - | - | FY17 changed to single line item for all audiences | #DIV/0! | #DIV/0! | | | | 2,109 |
| 6261-01 | Library Materials - Periodicals | 11,500 | | | 0% | 0% | 11,500 | 11,500 | 10,454 | 12,499 |
| | | | 7,000 | Revistas (vendor) + direct subscriptions | | | | | | |
| | | | 4,500 | Newspapers | | | | | | |
| 6264-01 | Library Materials - Internet Subscriptions | 25,000 | 25,000 | Databases / Tutorials / Tumblebooks | -36% | -39% | 41,000 | 39,000 | 39,908 | 39,509 |
| 6300-01 | Public Service - Adult Programming | 6,700 | | | 3% | 3% | 6,500 | 6,500 | 5,204 | 6,946 |
| | | | 5,000 | 18 programs @ \$300 each + supplies | | | | | | |
| | | | 700 | SR prizes and publicity | | | | | | |
| | | | 600 | Movie licenses | | | | | | |
| | | | 150 | 11 book discussions @\$12 ea | | | | | | |
| | | | 250 | Outreach/Passive Programming | | | | | | |
| 6301-01 | Public Service - Youth Programming | 6,500 | | | 0% | 0% | 6,500 | 6,500 | 3,389 | 5,170 |
| | | | 3,500 | Children's Programs | | | | | | |
| | | | 1,500 | Teen programs | | | | | | |
| | | | 1,500 | Summer Reading | | | | | | |
| 6304-01 | Public Service - Hotel/Motel Tax | 17,205 | | | 11% | -6% | 18,325 | 15,500 | 11,705 | 15,787 |
| | | | 14,155 | Concerts on the Commons | | | | | | |
| | | | 3,050 | Sunday Musical Matinees | | | | | | |
| 6305-01 | Public Service - Refunds/Fines/Fees | 500 | 500 | Refunds to other libraries for materials lost by Warrenville patrons | 150% | 0% | 500 | 200 | 176 | 116 |
| 6308-01 | Public Service - Printing | 14,500 | | | 4% | -28% | 20,100 | 14,000 | 10,419 | 10,329 |
| | | | 12,000 | Newsletter - 4@\$3,000 | | | | | | |
| | | | - | Library Card Applications | | | | | | |
| | | | 2,500 | Miscellaneous posters, banners, brochures, bookmarks | | | | | | |
| 6311-01 | Public Service - PR/Publicity | 13,125 | | | 228% | 188% | 4,550 | 4,000 | 5,440 | 4,022 |
| | | | 500 | National Library Week & Library Card Sign-up Month | | | | | | |
| | | | 8,000 | Website development | | | | | | |
| | | | 2,250 | Giveaways - Pens (\$1,000), Parade (\$250), Other (\$1,000) | | | | | | |
| | | | 500 | Staff Shirts for new employees | | | | | | |
| | | | 375 | Constant Contact (annual pre-pay) | | | | | | |
| | | | 300 | Facebook ads, boosts | | | | | | |
| | | | 1,200 | Miscellaneous (includes supplies, acrylic holders, etc.) | | | | | | |

| Account & Fund Ext. | Description | FY19 BUDGET | FY19 ITEMIZED STAFF BUDGET REQUEST | NOTES | % change FY18 Projected to FY19 Budget | | FY18 BUDGET | FY18 PROJECTED | FY17 ACTUAL | FY16 ACTUAL |
|------------------------|--------------------------------|-------------|--|--|--|-------------------------------------|-------------|----------------|-------------|-------------|
| | | | | | | % change FY18 Budget to FY19 Budget | | | | |
| 6313-01 | Public Service - Miscellaneous | 1,150 | | | -12% | -12% | 1,300 | 1,300 | 1,443 | 1,968 |
| | | | 150 | Coffee lids, sleeves | | | | | | |
| | | | 1,000 | Misc. programs | | | | | | |
| 6400-07 | Maintenance | 65,520 | | | 46% | 47% | 44,520 | 45,000 | 32,628 | 29,287 |
| | | | 30,000 | Cleaning (\$2,500 per month) | | | | | | |
| | | | 1,400 | Quarterly scrub & extract washroom floors \$350 ea | | | | | | |
| | | | 2,000 | Window washing (2X/year) | | | | | | |
| | | | 4,700 | Elevator contract | | | | | | |
| | | | 800 | Elevator pressure test (2X/year) | | | | | | |
| | | | 320 | City Inspection of elevator (\$80 per visit - 4X/year) | | | | | | |
| | | | 600 | Pest Control | | | | | | |
| | | | 2,600 | Sealcoating | | | | | | |
| | | | 1,700 | Roof Maintenance (\$850 ea.; Spring & Fall) | | | | | | |
| | | | 20,000 | LED Retrofits/Replacements (Parking lot, exterior, interior "uplights") | | | | | | |
| | | | 1,400 | Misc (includes misc elevator items) | | | | | | |
| 6400-11 | Maintenance | - | - | | #DIV/0! | #DIV/0! | | | - | - |
| 6401-07 | Maintenance - Supplies | 3,200 | | | 0% | 45% | 2,200 | 3,200 | 2,932 | 4,019 |
| | | | 2,000 | Bulbs, Ballasts | | | | | | |
| | | | 200 | Bulb Recycling | | | | | | |
| | | | 1,000 | Misc. supplies | | | | | | |
| 6402-07 | Security | 5,250 | | | 163% | 11% | 4,750 | 2,000 | 2,567 | 6,220 |
| | | | 700 | Fire alarm - inspection & repairs | | | | | | |
| | | | 1,200 | Alarm monitoring (\$50/month for burglar; \$160/quarter for fire) | | | | | | |
| | | | 350 | Extinguishers | | | | | | |
| | | | 1,000 | Sprinklers | | | | | | |
| | | | 500 | Backflow Preventor test (6@\$75) | | | | | | |
| | | | 1,500 | General maintenance | | | | | | |
| 6403-01 | Gas | 8,000 | 8,000 | | 7% | -11% | 9,000 | 7,500 | 8,201 | 7,865 |
| 6406-07 | Snow Removal | 20,000 | 20,000 | | 0% | 0% | 20,000 | 20,000 | 13,832 | 13,434 |
| 6407-07 | HVAC | 5,200 | | | 73% | -52% | 10,900 | 3,000 | 1,009 | 3,473 |
| | | | 4,000 | General maintenance | | | | | | |
| | | | 400 | Filters | | | | | | |
| | | | 800 | Humidifier bottles | | | | | | |
| 6408-01 | Water/Sewer | 800 | 800 | | 0% | 0% | 800 | 800 | 718 | 798 |
| 6409-01 | Electricity | 40,000 | 40,000 | | 8% | 0% | 40,000 | 37,000 | 46,613 | 42,807 |
| 6410-01 | Telephone | 13,400 | | | -4% | -7% | 14,480 | 14,000 | 13,753 | 13,099 |
| | | | 2,400 | Telephone lines (Call One \$140/mos; Megapath \$60/mos.) | | | | | | |
| | | | 10,000 | Internet (AT&T \$384/mos; Illinois Century Network \$450/mos) | | | | | | |
| | | | 1,000 | Absorb Faxing costs for BookScan Station | | | | | | |
| 6411-07 | Janitorial supplies | 3,000 | 3,000 | includes toilet tissue, batteries, soap, paper towels, c-fold towels, etc. | 0% | -14% | 3,500 | 3,000 | 2,758 | 2,293 |

| Account & Fund Ext. | Description | FY19 BUDGET | FY19 ITEMIZED STAFF BUDGET REQUEST | NOTES | % change FY18 Projected to FY19 Budget | | FY18 BUDGET | FY18 PROJECTED | FY17 ACTUAL | FY16 ACTUAL |
|--|------------------------------|-------------|--|----------------------------------|--|-------------------------------------|-------------|----------------|-------------|-------------|
| | | | | | | % change FY18 Budget to FY19 Budget | | | | |
| 6413-07 | Landscape maintenance | 7,450 | | | -7% | -26% | 10,000 | 8,000 | 6,287 | 6,764 |
| | | | 2,960 | Outside contract (\$370/mos x 8) | | | | | | |
| | | | 3,240 | Inside contract (\$270/mos) | | | | | | |
| | | | 250 | Spring Plantings | | | | | | |
| | | | 1,000 | Miscellaneous Replacements | | | | | | |
| | | | - | Mulch | | | | | | |
| 6500-01 | Gift expenditures | - | - | | -100% | -100% | 2,300 | 2,900 | 1,100 | 2,651 |
| 6520-14 | Capital Improvement Projects | - | - | | #DIV/0! | #DIV/0! | | | 2,248,094 | - |
| 6520-11 | Capital Improvement Projects | - | - | | -100% | -100% | 500,000 | 340,000 | | 61,965 |
| 6520-01 | Capital Improvement Projects | | | | | | | | 5,110 | |
| 6530-01 | Debt Repayment | 169,900 | 169,900 | | 1% | 1% | 167,550 | 167,425 | 22,636 | |
| 6600-01 | Contingency | 10,000 | 10,000 | | 100% | 0% | 10,000 | 5,000 | 3,439 | 1,829 |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | Total Expenditures | 1,981,310 | 1,981,310 | | -8% | -18% | 2,426,565 | 2,157,195 | 3,845,215 | 1,606,012 |
| Total expenditures without capital improvement | | 1,811,410 | 1,811,410 | | 10% | 3% | 1,759,015 | 1,649,770 | 3,822,579 | 1,544,047 |
| | | | | | | | | | | |
| | Income less Expenditures | (71,912) | (71,912) | | -77% | -88% | (575,403) | (308,402) | 10,341 | 220,169 |
| Total income less expenditures without capital improvement | | 97,988 | 97,988 | | -51% | 6% | 92,147 | 199,023 | 32,977 | 282,134 |

FUND BALANCE PROJECTIONS
FY2018-2019

| FUND | Estimated Beginning Balance 7/1/18 | Income Budgeted FY18/19 | Expenses Budgeted FY18/19 | Projected Year- End Balance 6/30/19 | Income vs. Expenses |
|---------------------|--|-------------------------------|---------------------------------|---|------------------------|
| CORPORATE | 370,909 | 1,811,622 | 1,851,740 | 330,791 | (40,118) |
| FICA | - | - | - | - | - |
| IMRF | - | - | - | - | - |
| BUILDING/MAINT | 96,769 | 97,776 | 109,620 | 84,925 | (11,844) |
| AUDIT | - | - | - | - | - |
| LIABILITY | - | - | - | - | - |
| WORKERS COMP | - | - | - | - | - |
| UNEMPLOYMENT | - | - | - | - | - |
| CAPITAL PROJECTS | - | - | - | - | - |
| ALBA LEMOS GIFT | 23,524 | - | - | 23,524 | - |
| SPECIAL RESERVE | 153,449 | | 19,950 | 133,499 | (19,950) |
| WORKING CASH | 225,847 | - | - | 225,847 | - |
| DEVELOPER DONATIONS | - | - | - | - | - |
| | | | | | |
| TOTALS | 870,498 | 1,909,398 | 1,981,310 | 798,586 | (71,912) |

Note: Cash on hand at year-end is approximately \$700,000 greater due to deferred property tax revenue.

| FUND BALANCE TARGETS | TARGET * | PROJECTED YEAR-END | DIFFERENCE |
|---|----------|-----------------------|------------|
| Corporate + Working Cash | 462,935 | 556,638 | 93,703 |
| Building Maintenance | 27,405 | 84,925 | 57,520 |
| *Target = 25% of Corporate expenditures; Surplus from Corporate + Working Cash is transferred to Special Reserve Fund | | | |

FUND BALANCE PROJECTIONS
FY2019-2020

CPI - 2.1%1%

| FUND | Estimated Beginning Balance 7/1/19 | Income Budgeted FY19/20 | Expenses Budgeted FY19/20 | Projected Year- End Balance 6/30/20 | Income vs. Expenses |
|---------------------|--|-------------------------------|---------------------------------|---|------------------------|
| CORPORATE | 330,791 | 1,849,666 | 1,870,257 | 310,200 | (20,591) |
| FICA | - | - | - | - | - |
| IMRF | - | - | - | - | - |
| BUILDING/MAINT | 84,925 | 99,829 | 110,716.20 | 74,038 | (10,887) |
| AUDIT | - | - | - | - | - |
| LIABILITY | - | - | - | - | - |
| WORKERS COMP | - | - | - | - | - |
| UNEMPLOYMENT | - | - | - | - | - |
| CAPITAL PROJECTS | - | - | - | - | - |
| ALBA LEMOS GIFT | 23,524 | - | - | 23,524 | - |
| SPECIAL RESERVE | 133,499 | - | - | 133,499 | - |
| WORKING CASH | 225,847 | - | - | 225,847 | - |
| DEVELOPER DONATIONS | - | - | - | - | - |
| | | | | | |
| TOTALS | 798,586 | 1,949,495 | 1,980,974 | 767,108 | (31,478) |

Note: Cash on hand at year-end is approximately \$700,000 greater due to deferred property tax revenue.

| FUND BALANCE TARGETS | TARGET * | PROJECTED YEAR-END | DIFFERENCE |
|---|----------|-----------------------|------------|
| Corporate + Working Cash | 467,564 | 536,047 | 68,482 |
| Building Maintenance | 27,679 | 74,038 | 46,359 |
| *Target = 25% of Corporate expenditures; Surplus from Corporate + Working Cash is transferred to Special Reserve Fund | | | |

FUND BALANCE PROJECTIONS
FY2020-2021

CPI - 1%1%

| FUND | Estimated Beginning Balance 7/1/20 | Income Budgeted FY20/21 | Expenses Budgeted FY20/21 | Projected Year- End Balance 6/30/21 | Income vs. Expenses |
|---|--|-------------------------------|---------------------------------|---|------------------------|
| CORPORATE | 310,200 | 1,868,163 | 1,888,960 | 289,402 | (20,797) |
| FICA | - | - | - | - | - |
| IMRF | - | - | - | - | - |
| BUILDING/MAINT | 74,038 | 100,828 | 111,823.36 | 63,042 | (10,996) |
| AUDIT | - | - | - | - | - |
| LIABILITY | - | - | - | - | - |
| WORKERS COMP | - | - | - | - | - |
| UNEMPLOYMENT | - | - | - | - | - |
| | | - | | | |
| ALBA LEMOS GIFT | 23,524 | - | - | 23,524 | - |
| SPECIAL RESERVE | 133,499 | - | - | 133,499 | - |
| WORKING CASH | 225,847 | - | - | 225,847 | - |
| DEVELOPER DONATIONS | - | - | - | - | - |
| | | | | | |
| TOTALS | 767,108 | 1,968,990 | 2,000,783 | 735,315 | (31,793) |
| | | | | | |
| <i>Note: Cash on hand at year-end is approximately \$700,000 greater due to deferred property tax revenue.</i> | | | | | |
| | | | | | |
| FUND BALANCE TARGETS | | TARGET * | PROJECTED YEAR-END | DIFFERENCE | |
| Corporate + Working Cash | | 472,240 | 515,249 | 43,009 | |
| Building Maintenance | | 27,956 | 63,042 | 35,086 | |
| *Target = 25% of Corporate expenditures; Surplus from Corporate + Working Cash is transferred to Special Reserve Fund | | | | | |

FUND BALANCE PROJECTIONS
FY2021-2022

CPI = 1%1%

| FUND | Estimated Beginning Balance 7/1/21 | Income Budgeted FY21/22 | Expenses Budgeted FY21/22 | Projected Year- End Balance 6/30/22 | Income vs. Expenses |
|---|--|-------------------------------|---------------------------------|---|------------------------|
| CORPORATE | 289,402 | 1,886,844 | 1,907,850 | 268,397 | (21,005) |
| FICA | - | - | - | - | - |
| IMRF | - | - | - | - | - |
| BUILDING/MAINT | 63,042 | 101,836 | 112,941.60 | 51,937 | (11,106) |
| AUDIT | - | - | - | - | - |
| LIABILITY | - | - | - | - | - |
| WORKERS COMP | - | - | - | - | - |
| UNEMPLOYMENT | - | - | - | - | - |
| | | | | | |
| ALBA LEMOS GIFT | 23,524 | - | - | 23,524 | - |
| SPECIAL RESERVE | 133,499 | | - | 133,499 | - |
| WORKING CASH | 225,847 | - | - | 225,847 | - |
| DEVELOPER DONATIONS | - | - | - | - | - |
| | | | | | |
| TOTALS | 735,315 | 1,988,680 | 2,020,791 | 703,204 | (32,111) |
| | | | | | |
| Note: Cash on hand at year-end is approximately \$700,000 greater due to deferred property tax revenue. | | | | | |
| | | | | | |
| FUND BALANCE TARGETS | TARGET * | | PROJECTED YEAR-END | DIFFERENCE | |
| Corporate + Working Cash | 476,962 | | 494,244 | 17,282 | |
| Building Maintenance | 28,235 | | 51,937 | 23,701 | |
| | | | | | |
| *Target = 25% of Corporate expenditures; Surplus from Corporate + Working Cash is transferred to Special Reserve Fund | | | | | |