



Warrenville Public Library District

FY12 Working Budget (7/1/11 – 6/30/12)

Approved 5/18/11

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| INCOME SUMMARY (for all accounts) | | | | | | | |
|--|---------------------------|---|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|
| | FY11/12 Budget | Notes for FY11/12 Budget | <i>vs FY11 budget</i> | FY08/09 Actual | FY09/10 Actual | FY10/11 Budget | FY10/11 Projected |
| Income | | | | | | | |
| Taxes Levied | 1,551,332 | | 42% | 1,076,556 | 1,085,008 | 1,094,105 | 1,088,400 |
| Copier | 5,500 | | 10% | 4,920 | 5,451 | 5,000 | 5,300 |
| Fines | 22,000 | | 13% | 19,921 | 19,940 | 19,500 | 22,200 |
| Fees | 500 | | 0% | 525 | 528 | 500 | 500 |
| Interest | 3,100 | declining fund balance, declining rates | -45% | 19,551 | 9,650 | 5,600 | 2,500 |
| Book & Bag Sales | 3,000 | | 50% | 1,404 | 1,946 | 2,000 | 2,500 |
| Lost Books | 4,000 | | 100% | 2,612 | 2,653 | 2,000 | 4,300 |
| Gifts & Memorials | 10,000 | | 0% | 6,070 | 4,224 | 10,000 | 5,000 |
| Miscellaneous | 2,500 | | 0% | 2,620 | 3,473 | 2,500 | 4,600 |
| Hotel/Motel Tax Grant | 20,000 | | -20% | 10,949 | 15,390 | 25,000 | 20,600 |
| Per Capita Grant | 13,700 | | -15% | - | 16,167 | 16,100 | 13,600 |
| Grants Miscellaneous | - | | | 2,000 | 1,300 | - | - |
| LSTA Grants | - | | | - | - | - | - |
| Developer Donations | - | | | 28,090 | - | - | - |
| TOTAL | 1,635,632 | | 38% | 1,175,218 | 1,165,730 | 1,182,305 | 1,169,500 |

INCOME NOTES:

Property Tax Income: Taxable EAV increased \$125,839,701 to \$530,914,916. The total value of new construction was \$146,332,438 of which 144,647,898 was TIF #1 properties. The value of other properties decreased by \$20,492,737. The District's EAV inclusive of TIF #2 Properties is now \$543,094,356. The District's tax rate increased to 0.2922 (Last Year was 0.2701)

Decreased: Interest (lower rates and lower balances)

Increased: Copier, Fines, Book Sale & Miscellaneous income were increased slightly to reflect trends, Hotel Motel Tax Grant because library is absorbing the cost of the staff this year and there were no funds for capital improvements in this year's request, Per Capita Grant based on trends.

| EXPENDITURE SUMMARY (for all accounts) | | | | | | | |
|---|---------------------------|---|-----------------------------------|---------------------------|---------------------------|---------------------------|------------------------------|
| | FY11/12 Budget | Notes for FY11/12 Budget | <small>vs FY11 budget</small> | FY08/09 Actual | FY09/10 Actual | FY10/11 Budget | FY10/11 Projected |
| EMPLOYEE EXPENSES | 894,200 | | 2% | 704,864 | 767,309 | 878,050 | 853,950 |
| Salaries | 721,000 | Adjustments for revised Wage Scale; board approved increase for director; FT Computer Systems Administrator | 5% | 572,938 | 623,106 | 689,000 | 691,000 |
| IMRF | 73,000 | 12.70% of eligible payroll | 5% | 50,532 | 57,140 | 69,800 | 69,000 |
| FICA | 55,000 | 7.65% of gross wages | 6% | 43,150 | 46,529 | 52,000 | 51,500 |
| Unemployment | 1,200 | .38% on the first \$12,740 earned by each employee in the calendar year. | -31% | 593 | 753 | 1,750 | 1,750 |
| Workers Compensation | 5,000 | | 0% | 2,846 | 3,221 | 5,000 | 4,200 |
| Health Insurance | 39,000 | Includes only eligible, participating employees; no rate increase this year. | -36% | 34,805 | 36,560 | 60,500 | 36,500 |

ADDITIONAL NOTES:

WAGE SCALE ADJUSTMENTS: Salaries reflect the placement of employees within the recently adopted wage scale. Employees were placed according to their performance and contributions to the library's goals. 20 of 26 employees will receive a rate increase. 9 employees will be promoted from "entry level" positions to advanced positions with added responsibilities.

IMRF: IMRF rate for calendar year 2011 is 12.61%. IMRF rate for calendar year 2012 is 12.70%.

STAFFING CHANGES: Computer Systems Administrator position is changed to full-time (was 32 hours/week)

| | FY11/12 Budget | Notes for FY11/12 Budget | <i>vs FY11 budget</i> | FY08/09 Actual | FY09/10 Actual | FY10/11 Budget | FY10/11 Projected |
|---------------------------|---------------------------|---|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|
| OPERATING EXPENSES | 29,550 | | 14% | 19,567 | 18,176 | 26,000 | 24,400 |
| Microfilming | 850 | annual microfilming of local newspaper(s) | 70% | 631 | 109 | 500 | - |
| Tech Processing | 8,200 | processing supplies (6000); disc cleaning supplies (2200) | 17% | 5,474 | 4,557 | 7,000 | 5,000 |
| Circ Processing | 1,500 | | -40% | 2,486 | 1,745 | 2,500 | 3,700 |
| Postage | 7,000 | Newsletter postage (1800); Circulation Notices (2500); all other postage (2700) | 0% | 3,613 | 4,494 | 7,000 | 5,200 |
| Office Supplies | 3,500 | | 17% | 2,788 | 3,005 | 3,000 | 3,800 |
| Bank Fees | 500 | Credit card transaction fees | 0% | - | - | - | - |
| Automation Supplies | 5,000 | Toner & ink jet cartridges; misc. supplies | 67% | 2,545 | 2,153 | 3,000 | 3,700 |
| Publishing | 3,000 | | 0% | 2,030 | 2,113 | 3,000 | 3,000 |

ADDITIONAL NOTES:

Tech Processing – increased for disc cleaning supplies. (We will target one of our AV collections for complete cleaning in FY12.)

Bank Fees – These are credit card processing fees. Currently these fees are charged to the Office Supplies line.

Automation Supplies – increased costs due to new printers for staff (will need to re-stock cartridges for new printers)

| | <i>FY11/12 Budget</i> | <i>Notes for FY11/12 Budget</i> | <i>vs FY11 budget</i> | <i>FY08/09 Actual</i> | <i>FY09/10 Actual</i> | <i>FY10/11 Budget</i> | <i>FY10/11 Projected</i> |
|---------------------------------|---------------------------|--|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|
| FURNITURE/EQUIP EXPENSES | 6,500 | | -76% | 4,695 | 10,448 | 27,000 | 25,700 |
| Furniture/Equipment Purchases | 2,500 | Copier lease (computer print station) (1400); Misc. (1100) | -89% | 1,753 | 7,530 | 23,000 | 22,000 |
| Furniture/Equipment Maintenance | 4,000 | Per print charges for staff and public copy | 0% | 2,942 | 2,918 | 4,000 | 3,700 |
| AUTOMATION EXPENSES | 66,900 | | 15% | 73,121 | 62,552 | 58,000 | 52,500 |
| Software | 13,000 | OCLC (1200); WebDewey (205); B&T Title Source (1200); Website (750); PC Res (300); Constant Contact (600); RDA Toolkit (400); Library Elf (300); Microsoft Office 2010 (2000); Microsoft Server Licenses (3600); Quickbooks 2010 (50); Acrobat X (300); Misc (2000) | 73% | 14,938 | 16,386 | 7,500 | 7,500 |
| Hardware Purchases | 14,500 | Patron Supplies (500); Telephone equip. (500); PC monitors (1200); Network switch (600); Receipt printer (350); Spine Label Printer (750); Barcode Scanners (600); Dept. Printers (1000); Office Printers (1000); SIP Server (800); Catalog PCs (4800); Misc. (2000) | 71% | 41,356 | 25,224 | 8,500 | 5,000 |
| Maintenance/Contracts | 39,400 | Horizon (24000); PC Res & Pcounter (3500); Network Consultant (3000); Server Maintenance (1500); ICN Router (300); Website Consultant (1000); Symantec (3000) Evanced (1000); DeepFreeze (850); SSL Cert. (100); Misc (1000) | -6% | 16,827 | 20,942 | 42,000 | 40,000 |

ADDITIONAL NOTES:

Furniture/Equip – In FY11, signed 3-year lease for color copier/printer that is connected to public computers. This lease includes maintenance costs and supplies (toner).

Automation Software – Includes annual subscriptions for web-based staff resources. Software upgrades planned for FY12 include Microsoft Office and Microsoft Server licenses. (We receive substantial savings on these items by purchasing through TechSoup.org)

Hardware Purchases – Patron supplies includes flash drives and headphones that are sold to patrons at cost. Additional hardware as noted above.

Maintenance/Contracts – Maintenance costs for software (Horizon, Evanced solutions, PC Res & Pcounter, Antivirus). Also consultant services for network and website as well as maintenance contracts for email and file servers.

| | FY11/12 Budget | Notes for FY11/12 Budget | <i>vs FY11 budget</i> | FY08/09 Actual | FY09/10 Actual | FY10/11 Budget | FY10/11 Projected |
|---------------------------|---------------------------|--|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|
| INSURANCE EXPENSES | 26,530 | | | 22,751 | 24,179 | 24,400 | 22,800 |
| Package | 22,000 | | 9% | 17,870 | 20,239 | 20,000 | 18,800 |
| Officers & Directors | 2,500 | | 10% | 3,310 | 2,169 | 2,500 | 2,300 |
| Umbrella | 1,000 | | 0% | 871 | 871 | 1,000 | 800 |
| Bonds | 1,030 | Treasurer (800K); Director (100K); Admin Assist (100K); Notary Bond (30) | - | 700 | 900 | 900 | 900 |

ADDITIONAL NOTES:

Package Insurance – expect slight increases

Bonds – slight increase in treasurer's bond to meet legal requirement for 50% bond.

| | FY11/12 Budget | Notes for FY11/12 Budget | <i>vs FY11 budget</i> | FY08/09 Actual | FY09/10 Actual | FY10/11 Budget | FY10/11 Projected |
|-----------------------------|---------------------------|---|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|
| PROF. DEV'T STAFF | 14,850 | | 30% | 12,444 | 12,936 | 11,400 | 10,600 |
| Staff Miscellaneous | 1,000 | Reading club incentives (100); cards, flowers, cakes, treats (500); Professional development collection (500) | 150% | 40 | 647 | 400 | 400 |
| Staff Appreciation | 2,000 | includes annual dinner | 0% | 1,899 | 1,847 | 2,000 | 2,000 |
| Staff Tuition Reimbursement | - | | #DIV/0! | 3,366 | 774 | - | - |
| Staff Dues | 3,100 | ILA – Director & Supervisors (700); ALA + 1 division – Director & Supervisors (1150); LACONI (100); Management Association of IL (800); NTEN (225); COSUGI (100) | 24% | 1,963 | 2,112 | 2,500 | 2,200 |
| Staff Meetings | 7,250 | Manager Training (2000); Staff In Service (1500); Administration (700); Adult Services (700); Tech Services (700); Computer Sys Admin (250); Circulation (700); Youth (700) | 45% | 4,270 | 4,563 | 5,000 | 5,000 |
| Staff Transportation | 1,500 | Mileage; no out of state travel | 0% | 906 | 2,993 | 1,500 | 1,000 |

ADDITIONAL NOTES:

Tuition Reimbursement: Omitted from this fiscal year's budget.

Staff Meetings/Travel: This budget does not include funds for out-of-state meetings or travel. ILA will be at Rosemont Convention Center and each department head will be able to determine if any employees will attend based on funds budgeted for each department. The Management Team will focus on management training this year, including coaching for improved performance, harassment & discrimination, etc.

| | <i>FY11/12 Budget</i> | <i>Notes for FY11/12 Budget</i> | <i>vs FY11 budget</i> | <i>FY08/09 Actual</i> | <i>FY09/10 Actual</i> | <i>FY10/11 Budget</i> | <i>FY10/11 Projected</i> |
|-----------------------------|---------------------------|--|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|
| PROF. DEV'T TRUSTEES | 2,550 | | -9% | 2,161 | 3,847 | 2,800 | 1,600 |
| Trustee Dues | 600 | ILA all trustees | +9% | 525 | 559 | 600 | 600 |
| Trustee Meetings | 1,000 | DLS/LACONI etc. (750); Trustee Day at ILA for 2 trustees (250) | +9% | 850 | 2,190 | 1,000 | 700 |
| Trustee Transportation | 200 | | +9% | 50 | 432 | 200 | - |
| Trustee Miscellaneous | 750 | cards, flowers, cakes, treats, meeting supplies | -25% | 736 | 666 | 1,000 | 300 |

ADDITIONAL NOTES:

Includes funds for miscellaneous meetings (LACONI, etc.) and for 2 trustees to attend Trustee Day at the ILA Conference.

| | FY11/12 Budget | Notes for FY11/12 Budget | <i>vs FY11 budget</i> | FY08/09 Actual | FY09/10 Actual | FY10/11 Budget | FY10/11 Projected |
|--------------------|---------------------------|---|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|
| CONTRACTUAL | 73,600 | | 41% | 27,590 | 24,061 | 52,300 | 54,900 |
| Attorney | 25,000 | | 25% | 10,837 | 11,000 | 20,000 | 25,000 |
| Accounting | 8,600 | Accounting Services (4800); Paylocity Webpay (2700); Paylocity WebTime (1100) | 8% | 7,963 | 7,056 | 8,000 | 7,500 |
| Collection Agency | 1,000 | | 0% | 832 | 940 | 1,000 | 1,200 |
| Audit | 6,000 | | 13% | 5,258 | 5,065 | 5,300 | 5,200 |
| Consultants | 33,000 | Focus Groups & Strategic Plan Revision (8000); Performance Evaluation Plan & Training (10000); Architect – space assessment/evaluation (10000); Architect – Capital Improvement Schedule (5000) | 83% | 2,700 | - | 18,000 | 16,000 |
| | | | | | | | |
| | | | | | | | |

ADDITIONAL NOTES:

Consultants:

Focus Group & Strategic Plan Revision – our strategic plan continues through 2013, but it would be beneficial to conduct focus groups and revise the strategic plan prior to hiring an architect to review a possible reallocation of space.

Performance Evaluation Plan & Training – the Management Association of Illinois has provided a proposal to create a new evaluation tool and plan for implementation of a merit-based pay system. The proposal includes meetings with management as well as training for management and staff.

Capital Improvement Schedule – hire an architect to develop a capital improvement schedule which projects system replacements and maintenance. This schedule will then be included in a financial plan that will be developed in FY13.

Space Assessment/Evaluation – hire an architect or consultant to work with staff to develop a plan for library space that addresses the public's needs (community survey, focus groups) and items outlined in the revised strategic plan.

| | <i>FY11/12 Budget</i> | <i>Notes for FY11/12 Budget</i> | <i>vs FY11 budget</i> | <i>FY08/09 Actual</i> | <i>FY09/10 Actual</i> | <i>FY10/11 Budget</i> | <i>FY10/11 Projected</i> |
|--------------------------|---------------------------|---------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|
| LIBRARY MATERIALS | 210,000 | | 4% | 196,876 | 204,657 | 202,700 | 203,700 |
| Adult Print | 72,500 | | 1% | 73,461 | 75,732 | 72,000 | 73,000 |
| Youth Print | 37,000 | | 3% | 35,799 | 35,585 | 35,900 | 35,300 |
| Adult AV | 29,500 | | 11% | 24,401 | 26,307 | 26,500 | 28,200 |
| Youth AV | 10,000 | | 8% | 8,023 | 8,770 | 9,300 | 9,200 |
| Periodicals | 14,000 | | 0% | 12,787 | 13,056 | 14,000 | 13,000 |
| Internet Subscriptions | 47,000 | Online subscriptions | 4% | 42,405 | 45,207 | 45,000 | 45,000 |
| | | | | | | | |

ADDITIONAL NOTES:

Library Materials are approximately 13.2% of this budget draft. The allocation for materials is up 4% over last year's budget. This remains above the state recommended 12%.

This year, all material costs will be charged to the Corporate Fund (rather than the Special Reserve Fund).

| | FY11/12 Budget | Notes for FY11/12 Budget | <i>vs FY11 budget</i> | FY08/09 Actual | FY09/10 Actual | FY10/11 Budget | FY10/11 Projected |
|----------------------------|---------------------------|---|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|
| PUBLIC SERVICES | 52,600 | | 8% | 31,044 | 41,843 | 48,900 | 46,750 |
| Adult Programming | 5,500 | | 10% | 4,290 | 3,001 | 5,000 | 5,500 |
| Youth Programming | 7,500 | Youth Services (5,500); Young Adult (2,000) | 0% | 6,304 | 6,993 | 7,500 | 7,000 |
| Hotel/Motel Grant Expenses | 26,500 | | 6% | 11,597 | 18,433 | 25,000 | 20,000 |
| Refunds | 500 | | 0% | 451 | 433 | 500 | 750 |
| Printing | 8,600 | Newsletter (6600); Misc brochures (2000) | 72% | 4,796 | 7,802 | 5,000 | 7,000 |
| Night Owl Reference | - | - | - | 728 | - | - | - |
| PR/Publicity | 3,000 | | -32% | 2,655 | 4,081 | 4,400 | 3,500 |
| Miscellaneous | 1,000 | includes coffee expenses | -33% | 223 | 1,100 | 1,500 | 3,000 |

ADDITIONAL NOTES:

Youth Programs includes funds for Teen programs.

Adult Programs increased slightly to add more programs in response to requests in Community Survey.

Increase in **Hotel/Motel** expenditures to reflect hiring of independent contractor to manage concerts.

Printing increased all issues of newsletter to 6 pages.

Miscellaneous includes expenditures for coffee supplies which will be recouped on the income side of the budget. (We anticipate the cost of coffee supplies to be significantly less as we are no longer purchasing from Illinois Coffee Service.)

| | <i>FY11/12 Budget</i> | <i>Notes for FY11/12 Budget</i> | <i>vs FY11 budget</i> | <i>FY08/09 Actual</i> | <i>FY09/10 Actual</i> | <i>FY10/11 Budget</i> | <i>FY10/11 Projected</i> |
|------------------|---------------------------|------------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|
| UTILITIES | 74,800 | | | | | | |
| Telephone | 14,000 | Telephone (4000); Internet (10000) | -13% | 63,395 | 58,797 | 66,000 | 77,700 |
| Gas | 10,000 | | -22% | 7,471 | 11,627 | 18,000 | 19,000 |
| Electric | 50,000 | | -17% | 8,448 | 9,476 | 12,000 | 8,000 |
| Water | 800 | | 43% | 47,000 | 37,122 | 35,000 | 50,000 |
| | | | -20% | 476 | 572 | 1,000 | 700 |

ADDITIONAL NOTES:

Telephone – Decreased due to savings from Call One contract.

Electricity – Increased due to equipment repairs (HVAC, Humidifier)

| | FY11/12 Budget | Notes for FY11/12 Budget | <i>vs FY11 budget</i> | FY08/09 Actual | FY09/10 Actual | FY10/11 Budget | FY10/11 Projected |
|--------------------------------|---------------------------|--|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|
| MAINTENANCE | 119,600 | | -10% | 226,921 | 95,927 | 133,000 | 161,450 |
| Handyman (Contracted) | - | | | 7,528 | - | - | - |
| Maintenance (general) | 25,000 | Sealcoating (6000); Staining of Building (15,000); Misc repairs (4000) | -38% | 49,325 | 23,835 | 40,000 | 70,000 |
| Capital Improvement Projects | 12,000 | Drive up book return | | | | 15,000 | 14,200 |
| Roof Replacement Project | - | | | 89,231 | - | - | - |
| Maintenance Contracts | 39,000 | Cleaning (20000); Carpet Cleaning (3200); Linoleum Cleaning (4000); Window Cleaning (1000); Elevator contract & inspections (5100); Pest (600); Fish Tanks (1700); Misc. (400) | 20% | 28,443 | 30,624 | 32,500 | 31,000 |
| HVAC | 3,000 | | -70% | 10,656 | 6,216 | 10,000 | 5,000 |
| Security Contracts | 3,500 | Fire alarm, security alarm (900); Extinguishers (400); Sprinklers (2000); | 17% | 4,626 | 2,864 | 3,000 | 3,300 |
| Landscaping (indoor & outdoor) | 6,600 | Outside contract (2400); Inside contract (3600); Outside plantings (300) | -12% | 7,440 | 7,182 | 7,500 | 7,500 |
| Snow Removal | 20,000 | | 11% | 22,227 | 18,852 | 18,000 | 22,750 |
| Janitorial Supplies | 1,500 | | -25% | 1,649 | 1,567 | 2,000 | 1,200 |
| Maintenance Supplies | 9,000 | | 80% | 5,796 | 4,787 | 5,000 | 6,500 |

ADDITIONAL NOTES:

Snow removal increased to \$20,000

All of these line items except the staining of the building (\$15,000) will be charged to the Building & Maintenance Fund.

The staining of the building will be paid from the Special Reserve Fund.

| | <i>FY11/12 Budget</i> | <i>Notes for FY11/12 Budget</i> | <i>vs FY11 budget</i> | <i>FY08/09 Actual</i> | <i>FY09/10 Actual</i> | <i>FY10/11 Budget</i> | <i>FY10/11 Projected</i> |
|-------------------|---------------------------|---------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|
| GIFT EXPENDITURES | 10,000 | | 0% | 5,214 | 3,484 | 10,000 | 5,000 |
| CONTINGENCY | 10,000 | | 0% | 8,507 | 6,464 | 10,000 | 5,000 |
| TOTAL | 1,591,680 | | 3% | 1,399,150 | 1,334,680 | 1,550,550 | 1,546,050 |

| FUND BALANCE PROJECTIONS | | | | | |
|--------------------------|------------------------------------|-------------------------|---------------------------|------------------------------------|---------------------|
| FY 2011-2012 | | | | | |
| FUND | Estimated Beginning Balance 7/1/11 | Income Budgeted FY11/12 | Expenses Budgeted FY11/12 | Projected Year-End Balance 6/30/12 | Income vs. Expenses |
| CORPORATE | (115,175) | 1,380,725 | 1,312,380 | (46,830) | 68,345 |
| FICA | 3,008 | 57,338 | 55,000 | 5,346 | 2,338 |
| IMRF | (10,481) | 75,920 | 73,000 | (7,561) | 2,920 |
| BUILDING/MAINT | (17,531) | 106,183 | 108,600 | (19,948) | (2,417) |
| AUDIT | 103 | 5,840 | 6,000 | (57) | (160) |
| LIABILITY | 1,317 | 2,655 | 3,500 | 472 | (845) |
| WORKERS COMP | (1,697) | 5,309 | 5,000 | (1,388) | 309 |
| UNEMPLOYMENT | 376 | 1,062 | 1,200 | 238 | (138) |
| ALBA LEMOS GIFT | 23,472 | 100 | - | 23,572 | 100 |
| SPECIAL RESERVE | 111,549 | - | 27,000 | 84,549 | (27,000) |
| WORKING CASH | 225,362 | 500 | - | 225,862 | 500 |
| DEVELOPER DONAT | - | - | - | - | - |
| TOTALS | 220,303 | 1,635,632 | 1,591,680 | 264,255 | 43,952 |

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

| FUND BALANCE PROJECTIONS | | | | | | |
|--------------------------|------------------------------------|-------------------------|---------------------------|------------------------------------|--|---------------------|
| FY 2012–2013 | | 1.7–2.5% | 3 percent | | | |
| FUND | Estimated Beginning Balance 7/1/12 | Income Budgeted FY12/13 | Expenses Budgeted FY12/13 | Projected Year-End Balance 6/30/13 | | Income vs. Expenses |
| CORPORATE | (46,830) | 1,415,243 | 1,351,751 | 16,662 | | 63,492 |
| FICA | 5,346 | 58,313 | 56,650 | 7,009 | | 1,663 |
| IMRF | (7,561) | 77,211 | 75,190 | (5,540) | | 2,021 |
| BUILDING/MAINT | (19,948) | 107,988 | 111,858 | (23,818) | | (3,870) |
| AUDIT | (57) | 5,939 | 6,180 | (298) | | (241) |
| LIABILITY | 472 | 2,700 | 3,605 | (434) | | (905) |
| WORKERS COMP | (1,388) | 5,399 | 5,150 | (1,138) | | 249 |
| UNEMPLOYMENT | 238 | 1,080 | 1,236 | 82 | | (156) |
| ALBA LEMOS GIFT | 23,572 | 103 | - | 23,675 | | 103 |
| SPECIAL RESERVE | 84,549 | - | 27,810 | 56,739 | | (27,810) |
| WORKING CASH | 225,862 | 513 | - | 226,375 | | 513 |
| DEVELOPER DONAT | - | - | - | - | | - |
| TOTALS | 264,255 | 1,674,488 | 1,639,430 | 299,312 | | 35,058 |

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

| FUND BALANCE PROJECTIONS | | | | | |
|--------------------------|------------------------------------|-------------------------|---------------------------|------------------------------------|---------------------|
| FY 2013-2014 | | | | | |
| | | 2.5 percent | 3 percent | | |
| FUND | Estimated Beginning Balance 7/1/13 | Income Budgeted FY13/14 | Expenses Budgeted FY13/14 | Projected Year-End Balance 6/30/14 | Income vs. Expenses |
| CORPORATE | 16,662 | 1,450,624 | 1,392,304 | 74,982 | 58,320 |
| FICA | 7,009 | 59,771 | 58,350 | 8,430 | 1,421 |
| IMRF | (5,540) | 79,141 | 77,446 | (3,845) | 1,695 |
| BUILDING/MAINT | (23,818) | 110,688 | 115,214 | (28,344) | (4,526) |
| AUDIT | (298) | 6,088 | 6,365 | (575) | (278) |
| LIABILITY | (434) | 2,767 | 3,713 | (1,380) | (946) |
| WORKERS COMP | (1,138) | 5,534 | 5,305 | (909) | 230 |
| UNEMPLOYMENT | 82 | 1,107 | 1,273 | (84) | (166) |
| ALBA LEMOS GIFT | 23,675 | 105 | - | 23,780 | 105 |
| SPECIAL RESERVE | 56,739 | - | 28,644 | 28,095 | (28,644) |
| WORKING CASH | 226,375 | 525 | - | 226,900 | 525 |
| DEVELOPER DONATIONS | - | - | - | - | - |
| TOTALS | 299,312 | 1,716,350 | 1,688,613 | 327,049 | 27,737 |
| | | | | | |
| | | | | | |
| | | | | | |

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

| COMPARISON TO FINANCIAL PLAN | | () - income/expense exceeds target | |
|-------------------------------|-----------------------------|-------------------------------------|------------------|
| | FY12 Financial Plan Targets | FY12 Budget | Diff |
| Revenue | | | |
| Property Taxes | 1,700,000 | 1,551,332 | 148,668 |
| Interest | 30,000 | 3,100 | 26,900 |
| Grants | 16,600 | 33,700 | (17,100) |
| Fines/Fees | 19,484 | 26,500 | (7,016) |
| Art/Dev Donations | - | - | - |
| Copier | 4,500 | 5,500 | (1,000) |
| City TIF | - | - | - |
| Other/Gifts | 12,000 | 15,500 | (3,500) |
| TOTAL ALL REVENUE | 1,782,584 | 1,635,632 | 146,952 |
| Expenditures | | | - |
| Employee Costs | 684,330 | 705,000 | (20,670) |
| Insurance - health/life | 51,976 | 39,000 | 12,976 |
| Building | 54,531 | 89,800 | (35,269) |
| Operating | - | - | - |
| Insurance (non liab) | 22,852 | 23,030 | (178) |
| Contractual | 56,275 | 67,600 | (11,325) |
| Professional Dev't | 18,937 | 17,400 | 1,537 |
| Furn & Equip | 5,740 | 6,500 | (760) |
| Library Materials | 210,977 | 210,000 | 977 |
| Public Service | 29,207 | 52,600 | (23,393) |
| Automation | 58,526 | 66,900 | (8,374) |
| Capital Outlay | - | 12,000 | (12,000) |
| Office Expenses | 30,884 | 29,550 | 1,334 |
| Contingency | 10,000 | 10,000 | - |
| Gifts | 10,000 | 10,000 | - |
| TOTAL CORP EXPENSES | 1,244,235 | 1,339,380 | (95,145) |
| SPECIAL TAX EXPENSES | | | - |
| Building & Maint | 89,989 | 108,600 | (18,611) |
| Soc Sec | 50,304 | 55,000 | (4,696) |
| IMRF | 57,323 | 73,000 | (15,677) |
| Audit | 5,381 | 6,000 | (619) |
| Unemp Ins | 3,510 | 1,200 | 2,310 |
| Workers Comp | 3,393 | 5,000 | (1,607) |
| Liability Ins | 8,843 | 3,500 | 5,343 |
| Cap. Imp | - | - | - |
| TOTAL SPECIAL EXPENSES | 218,743 | 252,300 | (33,557) |
| TOTAL ALL EXPENSES | 1,462,978 | 1,591,680 | (128,702) |
| Revenue less expenses | 319,606 | 43,952 | |

SUMMARY OF SPECIAL FUND EXPENDITURES

| | | |
|----------------------|------------|---|
| FICA | \$ 55,000 | |
| IMRF | \$ 73,000 | |
| Building/Maint | \$ 108,600 | Includes Contractual Services (Cleaning, Elevator, Security, Fire alarm/monitoring, Landscaping In/Out, Snow removal), part-time maintenance employee, Janitorial/Maintenance Supplies, General Maintenance & Repairs |
| Audit | \$ 6,000 | |
| Liability Ins | \$ 3,500 | Officers & Directors (2,500), Umbrella (1,000) |
| Workers Comp Ins | \$ 5,000 | |
| Unemployment Ins | \$ 1,200 | |
| Alba Lemos Gift Fund | \$ - | |
| Special Reserve Fund | \$ 27,000 | Replacement of assorted computer equipment – monitors, printers, PCs (12,000); Staining of building (15,000) |
| Working Cash | \$ - | |
| Developer Donations | \$ - | |

Expenditures as percentage of total budget

| | | |
|-------------------------|------------------|--------|
| Salaries & Benefits | 894,200 | 56.18% |
| Operating | 29,550 | 1.86% |
| Furniture & Equipment | 6,500 | 0.41% |
| Automation | 66,900 | 4.20% |
| Insurance | 26,530 | 1.67% |
| Staff Development | 14,850 | 0.93% |
| Trustee Development | 2,550 | 0.16% |
| Contractual | 73,600 | 4.62% |
| Library Materials | 210,000 | 13.19% |
| Programming & Publicity | 52,600 | 3.30% |
| Utilities | 74,800 | 4.70% |
| Maintenance | 119,600 | 7.51% |
| Gifts | 10,000 | 0.63% |
| Contingency | 10,000 | 0.63% |
| | 1,591,680 | |

