



Warrenville Public Library District

FY 2008-2009 Budget

Adopted 6/18/08

EXPENDITURE SUMMARY <i>(for all accounts)</i>								
		FY08/09 Budget	Notes for FY08/09 Budget	FY06/07 Actual	FY07/08 Budget	FY07/08 Projected		
EMPLOYEE EXPENSES		738,500						
Salaries		599,500	assumes 3% Cost of Living Adjustment for all staff plus director's increase; min wage adjustments; adds 6 part-time hours in technical services ; (T.S. & I.T.); adds \$8,000 for p.t. custodial	636,748	696,400	672,700	6%	
				513,632	563,000	545,000	6%	
IMRF		53,000		45,952	49,000	47,500	8%	
FICA		44,000		38,601	43,000	41,000	23%	
Unemployment		1,000	last year based on statutory maximum rate (1.1%), this year based on actual rate supplied by LIMRICC. (-.25%)	1,075	3,000	100	57%	
Workers Compensation		5,000		2,281	2,900	3,500	77%	
Health Insurance		36,000		35,207	35,500	35,600	1%	
OPERATING EXPENSES		21,000		27,505	29,400	23,000	-28%	
Microfilming		500		-	-	400	RDIV/01	
Tech Processing		5,000	reduced, fewer items to process	9,747	9,000	7,000	-44%	
Circ Processing		2,500		4,018	2,700	2,700	-7%	
Bindery		500		-	2,000	-	-75%	
Postage		3,500		3,256	3,500	2,900	0%	
Office Supplies		3,000		2,877	3,500	3,500	-14%	
Automation Supplies		3,000	reduced (staff color printing to copier)	5,247	6,000	4,100	-50%	
Publishing		3,000		2,360	2,700	2,400	11%	
FURNITURE/EQUIP EXPENSES		7,000		11,779	21,100	22,700	-47%	
Furniture/Equipment Purchases		3,000		10,596	19,000	20,300	-64%	
Furniture/Equipment Maintenance		4,000	increased (staff color printing to copier)	1,183	2,100	2,400	50%	

	FY08/09 Budget	Notes for FY08/09 Budget	FY06/07 Actual	FY07/08 Budget	FY07/08 Projected
AUTOMATION EXPENSES					
Software	77,000		61,538	72,000	66,900
	14,000	OCLC (1200); B&T Title Source (1000); Website software (500); WinSelect (500); Symantec (3500); PC Res Software (5800); Room Reservation Software (1500)	5,661	8,000	8,000
Hardware Purchases	38,000	PC Res Hardware (3000); Replace Horizon Servers (30000); Misc (5000)	20,629	25,000	38,400
Maintenance/Contracts	25,000	Horizon (20000); Consultants (5000)	35,248	39,000	20,500
INSURANCE EXPENSES					
Package	26,250		21,331	25,300	21,955
Officers & Directors	20,000		16,922	20,000	17,200
Umbrella	4,500		3,310	4,000	3,310
Bonds	1,000	increased limit from \$500K to \$1M	439	500	805
	750		660	800	640
PROF. DEV'T STAFF					
Staff Miscellaneous	15,400		11,473	14,200	14,450
Staff Appreciation	400	cards, flowers, cakes, treats	1,620	400	300
Staff Tuition Reimbursement	1,800	includes annual dinner	1,622	1,800	1,750
	4,000	Filapek (\$3,000); Thompson (\$650), Whitmer (\$350)	3,095	3,000	3,300
Staff Dues	2,500	ILA (Director & Supervisors); ALA + 1 division (Director & Supervisors); LACONI; IL Management Association	1,113	1,600	1,200
Staff Meetings	5,500	2 to ILA (1 day = \$300); all staff exhibit passes to ALA (inservice)= \$600; 5 managers to ALA2009 (full conf)= \$1,500; Director ALA 2008 (lodging, meals = \$600); Other CE = \$2,500	3,119	6,000	5,900
Staff Transportation	1,200	includes deposit for bus transport for staff & trustees to ALA in Chicago - July 2009 (no long-distance conferences this FY)	904	1,400	2,000

	FY08/09 Budget	Notes for FY08/09 Budget	FY06/07 Actual	FY07/08 Budget	FY07/08 Projected
PROF. DEV'T TRUSTEES					
Trustee Dues	4,150		992	2,625	2,875
	650	ILA all trustees; ALA 2 trustees (conf. attend.)	225	525	725
Trustee Meetings	2,300	5 to ILA (1 day = \$500); 2 to ALA2009 (full \$600); 5 to ALA Exh1b (\$125); DLS/LACONI/etc. (\$1000)	408	1,500	1,000
Trustee Transportation	200		-	200	50
Trustee Miscellaneous	1,000	cards, flowers, cakes, treats	359	400	1,100
CONTRACTUAL					
Attorney	61,300		25,376	39,600	25,475
Accounting	25,000		12,673	25,000	12,100
Collection Agency	9,000	Accountant, Payroll1	8,303	8,800	7,500
Audit	2,000			1,200	1,275
Consultants	5,300		4,400	4,600	4,600
	20,000	Personnel Policy Review (3,000); Community Survey (7,000); Other (10,000)		-	-
LIBRARY MATERIALS					
Adult Print	193,450		217,388	240,000	235,300
Youth Print	71,500		84,749	83,500	85,400
Adult AV	35,500		48,664	50,500	49,800
Youth AV	23,250		23,239	40,000	37,500
Periodicals	9,200		8,400	12,500	9,600
Internet Subscriptions	14,000		12,761	13,500	12,700
	40,000		39,575	40,000	40,300
PUBLIC SERVICES					
Adult Programming	35,250		24,515	25,950	25,050
Youth Programming	4,000		3,501	4,200	3,700
Hotel/Motel Grant Expenses	8,000		8,522	8,500	8,200
Refunds	13,000		2,100	-	-
Printing	1,000		588	1,000	1,100
	5,000	Last FY budgeted for four newsletters (published 3)	5,780	8,000	4,900
Night Owl Reference	750		728	750	750
PR/Publicity	3,000		2,353	2,500	5,000
Miscellaneous	500		943	1,000	1,400

	FY08/09 Budget	Notes for FY08/09 Budget	FY06/07 Actual	FY07/08 Budget	FY07/08 Projected
UTILITIES					
Telephone	67,000		52,896	63,000	59,600
Gas	8,000		8,039	8,000	7,000
Electric	15,000		10,428	12,000	12,000
Water	43,000		34,064	42,000	40,000
	1,000		365	1,000	600
MAINTENANCE					
Handyman (Contracted)	209,000		61,268	90,950	93,000
Maintenance (general)	10,000			15,000	9,700
	37,000	Stain building (20000); Remove dead tree/brush along fenceline (2000); exterior lighting improvements and/or canopy over staff door (5000); other repairs (10000)		10,000	2,500
Roof Replacement Project	100,000				7,100
Maintenance Contracts	29,000	Cleaning (23000); Elevator (3600); Pest (700)	34,830	31,950	31,400
HVAC Contract	11,000		11,160	15,000	13,900
Security Contracts	3,000	Fire alarm, security alarm (625); Extinguishers (800); Sprinklers (1300)	1,653	1,500	6,500
Landscaping (indoor & outdoor)	6,500	Outside contract (2000); Inside contract (3500)	6,305	7,000	6,300
Snow Removal	6,000	Contract (2500)	2,455	4,000	11,200
Janitorial Supplies	2,500		1,463	2,500	1,900
Maintenance Supplies	4,000		3,402	4,000	2,500
GIFT EXPENDITURES	10,000		3,732	10,000	3,600
CONTINGENCY	10,000		11,302	10,000	7,100
TOTAL	1,475,300		1,167,843	1,340,525	1,273,705

INCOME SUMMARY <i>(for all accounts)</i>	FY08/09 Budget	Notes for FY08/09 Budget	FY06/07 Actual	FY07/08 Budget	FY07/08 Projected
Income					
Taxes Levied	1,040,200		964,683	1,004,430	1,000,700
Copier	4,500		5,589	4,500	4,800
Fines	19,000		19,482	14,000	18,900
Fees	1,500		1,422	1,500	1,500
Interest	45,500	declining fund balance, declining rates	82,039	53,500	60,000
Book & Bag Sales	500		401	-	(300)
Lost Books	2,500		2,626	2,500	2,700
Gifts & Memorials	10,000		4,423	10,000	3,500
Miscellaneous	2,000		43,318	2,000	750
Hotel/Motel Tax Grant	13,000			-	2,600
Per Capita Grant	16,350		16,350	16,600	16,350
Grants Miscellaneous	-			-	-
LSTA Grants	-		4,000	-	-
Developer Donations	29,000			-	13,400
TOTAL	1,184,050		1,144,333	1,109,030	1,124,900

FUND BALANCE PROJECTIONS

FUND	Estimated Beginning Balance 7/1/08	Income Budgeted FY08/09	Expenses Budgeted FY08/09	Projected Year- End Balance 6/30/09	Income vs. Expenses
CORPORATE	(76,000)	963,605	989,050	(101,445)	(25,445)
FICA	8,000	42,520	44,000	6,520	(1,480)
IMRF	1,800	54,900	53,000	3,700	1,900
BUILDING/MAINT	12,000	77,310	72,000	17,310	5,310
AUDIT	(1,900)	5,800	5,300	(1,400)	500
LIABILITY	6,300	1,160	7,500	(40)	(6,340)
WORKERS COMP	500	4,255	5,000	(245)	(745)
UNEMPLOYMENT	2,500	-	1,000	1,500	(1,000)
ALBA LEMOS GIFT	23,300	500	500	23,300	-
SPECIAL RESERVE	841,500	-	268,950	572,550	(268,950)
WORKING CASH	218,700	5,000	-	223,700	5,000
DEVELOPER DONAT	100	29,000	29,000	100	-
TOTALS	1,036,800	1,184,050	1,475,300	745,550	(291,250)

Note: Cash on hand at year-end is approximately \$450,000 greater due to deferred property tax revenue.

COMPARISON TO FINANCIAL PLAN			
			() - income/expense exceeds target
	FY09 Financial Plan Targets	FY09 Budget	Diff
Revenue			
Property Taxes	1,039,585	1,040,200	(615)
Interest	40,000	45,500	(5,500)
Grants	16,600	29,350	(12,750)
Fines/Fees	18,360	23,000	(4,640)
Art/Dev Donations		29,000	(29,000)
Copier	4,500	4,500	-
City TIF			-
Other/Gifts	12,000	12,500	(500)
TOTAL REVENUE	1,131,045	1,184,050	(53,005)
Expenditures			
Employee Costs	591,150	599,500	(8,350)
Insurance - health/life	39,050	36,000	3,050
Building	49,904	104,000	(54,096)
Operating			-
Insurance (non liab)	19,740	18,750	990
Contractual	51,500	56,000	(4,500)
Professional Dev't	17,330	19,550	(2,220)
Furn & Equip	5,253	7,000	(1,747)
Library Materials	193,074	193,450	(376)
Public Service	26,729	35,250	(8,521)
Automation	53,560	77,000	(23,440)
Capital Outlay		100,000	(100,000)
Office Expenses	27,456	21,000	6,456
Contingency	10,000	10,000	-
Gifts	10,000	10,000	-
TOTAL CORP EXPENSES	1,094,746	1,287,500	(192,754)
SPECIAL TAX EXPENSES			
Building & Maint	80,000	72,000	8,000
Soc Sec	44,720	44,000	720
IMRF	50,960	53,000	(2,040)
Audit	4,784	5,300	(516)
Unemp Ins	3,120	1,000	2,120
Workers Comp	3,016	5,000	(1,984)
Liability Ins	7,020	7,500	(480)
Cap. Imp			-
TOTAL SPECIAL EXPENSES	193,620	187,800	5,820
TOTAL ALL EXPENSES	1,288,366	1,475,300	(186,934)

SUMMARY OF SPECIAL FUND EXPENDITURES

FICA	\$	44,000	
IMRF	\$	53,000	
Building/Maint	\$	72,000	Includes Contractual Services (Handyman, Cleaning Company, HVAC, Elevator, Security, Fire alarm/monitoring, Landscaping In/Out, Snow removal) and Janitorial/Maintenance Supplies
Audit	\$	5,300	
Liability Ins	\$	7,500	Package liability (2,000), Officers & Directors (4,500), Umbrella (1,000)
Workers Comp Ins	\$	5,000	
Unemployment Ins	\$	1,000	
Alba Lemos Gift Fund	\$	500	Adult A/V materials
Special Reserve Fund	\$	268,950	Roof Replacement (71,000), Horizon Server Replacement (30,000), Library Materials (130,950), Maintenance & Repair projects (37,000)
Working Cash	\$	-	
Developer Donations	\$	29,000	Roof Replacement