

Warrenville Public Library District

FY11 Working Budget (7/1/10 – 6/30/11)

Approved 6/16/10

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INCOME SUMMARY <i>(for all accounts)</i>							
	FY10/11 Budget	Notes for FY10/11 Budget	vs FY10 Budget	FY07/08 Actual	FY08/09 Actual	FY09/10 Budget	FY09/10 Projected
Income							
Taxes Levied	1,094,105		1%	1,000,657	1,076,556	1,087,532	1,085,400
Copier	5,000		11%	4,892	4,920	4,500	5,300
Fines	19,500		3%	18,739	19,921	19,000	19,300
Fees	500		0%	1,676	525	500	400
Interest	5,600	declining fund balance, declining rates	0%	60,984	19,551	5,600	9,100
Book & Bag Sales	2,000		33%	(256)	1,404	1,500	1,850
Lost Books	2,000		0%	2,696	2,612	2,000	2,400
Gifts & Memorials	10,000		0%	3,328	6,070	10,000	4,200
Miscellaneous	2,500		400%	900	2,620	500	3,000
Hotel/Motel Tax Grant	25,000		25%		10,949	20,000	15,390
Per Capita Grant	16,100		0%	18,919	-	16,100	16,166
Grants Miscellaneous	-				2,000	-	1,300
LSTA Grants	-				-	-	-
Developer Donations	-			13,427	28,090	-	-
TOTAL	1,182,305		1%	1,125,962	1,175,218	1,167,232	1,163,806

INCOME NOTES:

Property Tax Income: Taxable EAV decreased \$3,925,282 (1%) to \$405,075,215. (The EAV inclusive of TIF Properties is now \$576,400,522)

Tax rate increased to 0.2701 (Last Year was 0.2659)

Decreased: Fees (to reflect actual income from FY09); Interest (lower rates and lower balances); Developer Donations (per the City, we have \$0 available at this time)

Increased: Copier, Fines, Book Sale & Miscellaneous income were increased slightly to reflect trends.

EXPENDITURE SUMMARY <i>(for all accounts)</i>							
	FY10/11 Budget	Notes for FY10/11 Budget	<small>vs FY10 budget</small>	FY07/08 Actual	FY08/09 Actual	FY09/10 Budget	FY09/10 Projected
EMPLOYEE EXPENSES	878,050		11%	674,382	704,864	792,000	769,421
Salaries	689,000	assumes 2% Cost of Living Adjustment for staff; board approved increase for director; adjustments for FT employees unpaid meal break; increased hours for adult & youth services staff; position change & increased hours for IT staff	9%	545,943	572,938	629,500	624,000
IMRF	69,800	Increasing payroll; 1 additional employee	21%	47,061	50,532	57,500	56,500
FICA	52,000	7.65% of gross wages	9%	41,062	43,150	47,500	47,400
Unemployment	1,750	.28% on the first \$12,520 earned by each employee in the calendar year.	17%	1,290	593	1,500	800
Workers Compensation	5,000		0%	3,433	2,846	5,000	3,221
Health Insurance	60,500	Assumes all eligible full time employees participate; 10% rate increase for medical ins.	19%	35,593	34,805	51,000	37,500

ADDITIONAL NOTES:

COST OF LIVING ADJUSTMENT: A moderate COLA of 2% is recommended for all employees. Assumptions include several Director–recommended policy/practice changes:

- Elimination of paid meal break for FT employees – adjust hourly wages of 6 FT employees to compensate (approx. \$17,000 cost 7% adjustment)
- Elimination of premium pay (time and a half) for Sunday hours (approximately \$10,000 savings)
- Changes to annual leave for PT employees (0–5 years: 2 weeks; 6–12 years: 3 weeks; 13+ years: 4 weeks – all pro-rated) and eliminates “unpaid time off” (minimal costs)

IMRF: IMRF rate for calendar year 2010 is 12.74%; for calendar year 2011 it is 12.61%

STAFFING CHANGES:

- Replaces Computer Lab Assistants with PT Computer Systems Manager (32 hours per week)
- Increases PT Reference Librarian Hours from 13 per week to 16 per week and increases PT Adult Reference Assistant Hours from 20 per week to 32 per week
- Replaces PT Youth Services Assistant (15 hours per week) with PT Youth & Young Adult Librarian (32 hours per week)
- Staffing patterns move to a single reference desk model – 1 staff member at the desk on weekdays; 2 at desk on weeknights and weekend days
- Some savings may be realized due to recent retirement & resignation

	FY10/11 Budget	Notes for FY10/11 Budget	vs FY10 budget	FY07/08 Actual	FY08/09 Actual	FY09/10 Budget	FY09/10 Projected
OPERATING EXPENSES	26,000		27%	22,567	19,567	20,500	18,225
Microfilming	500	annual microfilming of local newspaper (Warrenville Sentinel)	0%	-	631	500	125
Tech Processing	7,000	processing supplies (6000); disc cleaning supplies (1000)	75%	6,923	5,474	4,000	4,600
Circ Processing	2,500		0%	2,686	2,486	2,500	1,800
Bindery	-		-100%	393	-	500	-
Postage	7,000	increased postage due to elimination of telecirc solution	75%	2,811	3,613	4,000	4,500
Office Supplies	3,000		0%	3,501	2,788	3,000	2,800
Automation Supplies	3,000		0%	3,904	2,545	3,000	2,200
Publishing	3,000		0%	2,349	2,030	3,000	2,200

ADDITIONAL NOTES:

Tech Processing – increased based on prior-year trends and increasing costs of materials

Postage – We’ve increased to accommodate for the elimination of the telecirc solution. Notification of overdues will be done by US Mail and email instead of telephone. (Cost of telecirc replacement: \$21,000; not included in this budget proposal)

	FY10/11 Budget	Notes for FY10/11 Budget	vs FY10 budget	FY07/08 Actual	FY08/09 Actual	FY09/10 Budget	FY09/10 Projected
FURNITURE/EQUIP EXPENSES	27,000		100%	36,310	4,695	13,500	11,000
Furniture/Equipment Purchases	23,000	Additional media shelves for music CDs (3000); ECO Master Disc Repair Machine (17000); Misc (3000)	142%	33,915	1,753	9,500	8,000
Furniture/Equipment Maintenance	4,000	Copier contracts	0%	2,395	2,942	4,000	3,000
AUTOMATION EXPENSES	58,000		-11%	67,795	73,121	65,500	62,700
Software	7,500	OCLC (1200); B&T Title Source (1200); Website (500); PC Res (1500); Constant Contact (500); RDA Toolkit (400); Library Elf (200); Misc (2000)	-50%	8,826	14,938	15,000	16,400
Hardware Purchases	8,500	PC Res Hardware (750); Patron Supplies (750); Color printer for public (2000); Replace wireless routers (1000); Misc (4000)	-70%	38,510	41,356	28,500	25,300
Maintenance/Contracts	42,000	Horizon (24000); Evanced (600) PC Res & Pcounter (3400); Network Consultant (7000); Website Consultant (1000); Symantec (3500); Server Maintenance (1500); Misc (1000)	91%	20,459	16,827	22,000	21,000

ADDITIONAL NOTES:

Furniture/Equip – The expense for the media drawers and disc cleaning machine will be taken from the Special Reserve Fund. Other funds from corporate fund for misc expenditures during the year. The disc cleaning machine will save staff time as it cleans 50 discs at a time. Many patron complaints are received regarding the condition of discs in our collection and the machine will allow us to efficiently clean all of the materials in our collection. The Library may also consider offering disc cleaning as a service to patrons for a fee.

Automation Software – Includes remaining installment payments for PC Reservation and Print management software. Includes annual subscriptions for web-based staff resources.

Hardware Purchases – Includes remaining installment payments for PC Reservation & Print management hardware. 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.

	FY10/11 Budget	Notes for FY10/11 Budget	vs FY10 budget	FY07/08 Actual	FY08/09 Actual	FY09/10 Budget	FY09/10 Projected
INSURANCE EXPENSES	24,400		-8%	21,912	22,751	26,450	24,190
Package	20,000		0%	17,157	17,870	20,000	20,250
Officers & Directors	2,500		-44%	3,310	3,310	4,500	2,169
Umbrella	1,000		0%	805	871	1,000	871
Bonds	900	Treasurer (700K); Director (100K); Admin Assist (100K)	-5%	640	700	950	900

ADDITIONAL NOTES:

Package Insurance – expect slight increases

Officers & Directors Policy – we rebid this last year and realized considerable savings

	FY10/11 Budget	Notes for FY10/11 Budget	vs FY10 budget	FY07/08 Actual	FY08/09 Actual	FY09/10 Budget	FY09/10 Projected
PROF. DEV'T STAFF	11,400		-22%	13,194	12,444	14,700	13,100
Staff Miscellaneous	400	Reading club incentives (100); cards, flowers, cakes, treats (300)	0%	285	40	400	650
Staff Appreciation	2,000	includes annual dinner	11%	1,733	1,899	1,800	1,900
Staff Tuition Reimbursement	-		-100%	3,154	3,366	1,000	800
Staff Dues	2,500	ILA (Director & Supervisors); ALA + 1 division (Director & Supervisors); LACONI; IL Management Association	0%	1,085	1,963	2,500	2,150
Staff Meetings	5,000	Staff In Service (1000); Other CE (4000)	-15%	4,977	4,270	5,900	4,600
Staff Transportation	1,500	no out of state conferences this year	-52%	1,960	906	3,100	3,000

ADDITIONAL NOTES:

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

Staff Meetings/Travel: Attendance at out-of-state conferences is not included in this year's budget. ILA will be at Navy Pier (September 28-30) and each department head will be able to determine if any employees will attend based on funds budgeted for each department.

	FY10/11 Budget	Notes for FY10/11 Budget	vs FY10 budget	FY07/08 Actual	FY08/09 Actual	FY09/10 Budget	FY09/10 Projected
PROF. DEV'T TRUSTEES	2,800		-40%	2,686	2,161	4,700	3,925
Trustee Dues	600	ILA all trustees	-25%	710	525	800	575
Trustee Meetings	1,000	DLS/LACONI etc.	-52%	859	850	2,100	2,200
Trustee Transportation	200		-75%	48	50	800	450
Trustee Miscellaneous	1,000	cards, flowers, cakes, treats, meeting supplies	0%	1,069	736	1,000	700

ADDITIONAL NOTES:

	FY10/11 Budget	Notes for FY10/11 Budget	vs FY10 budget	FY07/08 Actual	FY08/09 Actual	FY09/10 Budget	FY09/10 Projected
CONTRACTUAL	52,300		-13%	34,112	27,590	60,300	24,165
Attorney	20,000		-20%	12,080	10,837	25,000	11,000
Accounting	8,000	-	0%	7,432	7,963	8,000	7,100
Collection Agency	1,000		-50%	1,224	832	2,000	1,000
Audit	5,300		0%	4,550	5,258	5,300	5,065
Consultants	18,000	Job Description & Compensation Review (8,000); Other (10,000)	-10%	8,826	2,700	20,000	-

ADDITIONAL NOTES:

Consultants:

Job Description Review – This is carried over from last year – the Director wishes to work with the Management Association of Illinois to do a thorough review of all job descriptions. The revised job descriptions will assist the library in the development of a wage/salary scale (compensation review).

Other – These funds are available should the board choose to hire a consultant for any other matter, including trustee training

	FY10/11 Budget	Notes for FY10/11 Budget	<small>vs FY10 budget</small>	FY07/08 Actual	FY08/09 Actual	FY09/10 Budget	FY09/10 Projected
LIBRARY MATERIALS	202,700		0%	234,178	196,876	202,700	204,550
Adult Print	72,000		0%	85,354	73,461	72,000	75,800
Youth Print	35,900		0%	49,814	35,799	35,900	35,400
Adult AV	26,500		0%	36,458	24,401	26,500	26,300
Youth AV	9,300		0%	9,583	8,023	9,300	8,750
Periodicals	14,000		0%	12,692	12,787	14,000	13,100
Internet Subscriptions	45,000	Online subscriptions (45000)	0%	40,277	42,405	45,000	45,200

ADDITIONAL NOTES:

Library Materials are approximately 13% of this budget draft (down from 14.25% last year.)

Internet Subscriptions (databases) will be paid for with money from the Corporate Fund.

All other materials will be paid for with money from the Special Reserve Fund.

	FY10/11 Budget	Notes for FY10/11 Budget	<small>vs FY10 budget</small>	FY07/08 Actual	FY08/09 Actual	FY09/10 Budget	FY09/10 Projected
PUBLIC SERVICES	48,900		15%	32,704	31,044	42,400	41,800
Adult Programming	5,000		25%	3,676	4,290	4,000	3,000
Youth Programming	7,500	Youth Services (5,500); Young Adult (2,000)	0%	8,057	6,304	7,500	7,000
Hotel/Motel Grant Expenses	25,000		25%	8,101	11,597	20,000	18,300
Refunds	500		-50%	1,035	451	1,000	500
Printing	5,000	-	0%	4,832	4,796	5,000	7,800
Night Owl Reference	-	-		728	728	-	-
PR/Publicity	4,400		0%	4,947	2,655	4,400	4,100
Miscellaneous	1,500	includes coffee expenses	200%	1,328	223	500	1,100

ADDITIONAL NOTES:

Youth Programs includes funds for Teen programs.

Increase in **Hotel/Motel** expenditures to reflect awarded funds.

Miscellaneous includes expenditures for coffee supplies which will be recouped on the income side of the budget.

	FY10/11 Budget	Notes for FY10/11 Budget	vs FY10 budget	FY07/08 Actual	FY08/09 Actual	FY09/10 Budget	FY09/10 Projected
UTILITIES	66,000		10%	60,546	63,395	60,000	58,950
Telephone	18,000	Upgrade to OEM Internet connection	100%	6,986	7,471	9,000	11,650
Gas	12,000		-20%	11,012	8,448	15,000	9,500
Electric	35,000		0%	42,078	47,000	35,000	37,200
Water	1,000		0%	470	476	1,000	600

ADDITIONAL NOTES:

Telephone – Increased due to addition of OEM (fiber internet connection)

Electricity – rate remains same as last year. No anticipation of increased usage.

	FY10/11 Budget	Notes for FY10/11 Budget	vs FY10 budget	FY07/08 Actual	FY08/09 Actual	FY09/10 Budget	FY09/10 Projected
MAINTENANCE	133,000		27%	84,393	226,921	105,000	96,000
Handyman (Contracted)	-			9,648	7,528	-	-
Maintenance (general)	40,000	Re-roof original gable (25000); misc (15000)	33%		49,325	30,000	23,800
Capital Improvement Projects	15,000	Bob Walters Commons Improvements					
Roof Replacement Project	-				89,231	-	-
Maintenance Contracts	32,500	Cleaning (23000); Carpet Cleaning (3000); Window Cleaning (1000); Elevator contract & inspections (4500); Pest (600)	5%	32,495	28,443	31,000	30,250
HVAC	10,000		-17%	13,883	10,656	12,000	6,250
Security Contracts	3,000	Fire alarm, security alarm (625); Extinguishers (800); Sprinklers (1300)	0%	6,516	4,626	3,000	2,900
Landscaping (indoor & outdoor)	7,500	Outside contract (3500); Inside contract (3600); Outside plantings (400)	15%	6,314	7,440	6,500	7,200
Snow Removal	18,000		20%	11,174	22,227	15,000	19,000
Janitorial Supplies	2,000		-20%	1,857	1,649	2,500	1,600
Maintenance Supplies	5,000		0%	2,506	5,796	5,000	5,000

ADDITIONAL NOTES:

Snow removal increased to \$18,000

All of these line items except Maintenance (general) will be charged to the Building & Maintenance Fund. (total = \$79,000)

Maintenance (general) items will be paid with Special Reserve Funds. (\$40,000)

Capital Improvement – up to \$15,000 approved by Board on 5/19/2010 for shared costs of improvements at Bob Walters Commons

	<i>FY10/11 Budget</i>	<i>Notes for FY10/11 Budget</i>	<i>vs FY10 budget</i>	<i>FY07/08 Actual</i>	<i>FY08/09 Actual</i>	<i>FY09/10 Budget</i>	<i>FY09/10 Projected</i>
GIFT EXPENDITURES	10,000		0%	3,551	5,214	10,000	2,800
CONTINGENCY	10,000		0%	7,868	8,507	10,000	8,100
TOTAL	1,550,550		9%	1,296,198	1,399,150	1,427,750	1,338,926

FUND BALANCE PROJECTIONS					
FY2010–2011					
FUND	Estimated Beginning Balance 7/1/10	Income Budgeted FY10/11	Expenses Budgeted FY10/11	Projected Year- End Balance 6/30/11	Income vs. Expenses
CORPORATE	(20,000)	980,790	1,099,500	(138,710)	(118,710)
FICA	1,800	52,254	52,000	2,054	254
IMRF	3,900	55,495	69,800	(10,405)	(14,305)
BUILDING/MAINT	(4,100)	81,015	94,500	(17,585)	(13,485)
AUDIT	(750)	6,076	5,300	26	776
LIABILITY	1,675	4,050	5,500	225	(1,450)
WORKERS COMP	485	2,025	5,000	(2,490)	(2,975)
UNEMPLOYMENT	2,100	-	1,750	350	(1,750)
ALBA LEMOS GIFT	23,170	100	-	23,270	100
SPECIAL RESERVE	362,000	-	220,700	141,300	(220,700)
WORKING CASH	223,000	500	-	223,500	500
DEVELOPER DONAT	-	-	-	-	-
TOTALS	593,280	1,182,305	1,554,050	221,535	(371,745)
<i>Note: Cash on hand at year-end is approximately \$450,000 greater due to deferred property tax revenue.</i>					

FUND BALANCE PROJECTIONS					
FY 2011–2012					
		TIF 1 off	3 percent		
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	(138,710)	1,377,131	1,297,485	(59,064)	79,646
FICA	2,054	60,484	53,560	8,978	6,924
IMRF	(10,405)	78,725	71,894	(3,574)	6,831
BUILDING/MAINT	(17,585)	108,538	97,335	(6,382)	11,203
AUDIT	26	8,399	5,459	2,966	2,940
LIABILITY	225	6,373	5,665	933	708
WORKERS COMP	(2,490)	4,348	5,150	(3,292)	(802)
UNEMPLOYMENT	350	-	1,803	(1,453)	(1,803)
ALBA LEMOS GIFT	23,270	100	-	23,370	100
SPECIAL RESERVE	141,300	-	80,000	61,300	(80,000)
WORKING CASH	223,500	500	-	224,000	500
DEVELOPER DONAT	-	-	-	-	-
TOTALS	221,535	1,644,598	1,618,351	247,783	26,248
<i>Note: Cash on hand at year-end is approximately \$600,000 greater due to deferred property tax revenue.</i>					

COMPARISON TO FINANCIAL PLAN			
	FY11 Financial Plan Targets	FY11 Budget	Diff
Revenue			
Property Taxes	1,124,415	1,094,105	30,310
Interest	20,000	5,600	14,400
Grants	16,600	41,100	(24,500)
Fines/Fees	19,102	22,000	(2,898)
Art/Dev Donations			
Copier	4,500	5,000	(500)
City TIF			
Other/Gifts	12,000	14,500	(2,500)
TOTAL REVENUE	1,196,617	1,182,305	14,312
Expenditures			
Employee Costs	651,743	676,000	(24,257)
Insurance - health/life	47,251	60,500	(13,249)
Building	52,943	106,000	(53,057)
Operating			
Insurance (non liab)	21,763	18,900	2,863
Contractual	54,636	47,000	7,636
Professional Dev't	18,385	14,200	4,185
Furn & Equip	5,573	27,000	(21,427)
Library Materials	204,832	202,700	2,132
Public Service	28,356	48,900	(20,544)
Automation	56,822	58,000	(1,178)
Capital Outlay		15,000	(15,000)
Office Expenses	29,696	26,000	3,696
Contingency	10,000	10,000	-
Gifts	10,000	10,000	-
TOTAL CORP EXPENSES	1,192,000	1,320,200	(128,200)
SPECIAL TAX EXPENSES			
Building & Maint	86,528	94,500	(7,972)
Soc Sec	48,369	52,000	(3,631)
IMRF	55,118	69,800	(14,682)
Audit	5,174	5,300	(126)
Unemp Ins	3,375	1,750	1,625
Workers Comp	3,262	5,000	(1,738)
Liability Ins	8,188	5,500	2,688
Cap. Imp			
TOTAL SPECIAL EXPENSES	210,014	233,850	(23,836)
TOTAL ALL EXPENSES	1,402,014	1,554,050	(152,036)

() - income/expenditure exceeds target

SUMMARY OF SPECIAL FUND EXPENDITURES

FICA	\$ 52,000	
IMRF	\$ 69,800	
Building/Maint	\$ 94,500	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	\$ 5,300	
Liability Ins	\$ 5,500	Package liability (2,000), Officers & Directors (2,500), Umbrella (1,000)
Workers Comp Ins	\$ 5,000	
Unemployment Ins	\$ 1,750	
Alba Lemos Gift Fund	\$ -	
Special Reserve Fund	\$ 220,700	Media Shelves (3000); Disc Repair Machine (17000); Public Color Printer (2000); Wireless routers – replacement (1000); Library Materials (157700); Building Maintenance & Roof Repair (40000)
Working Cash	\$ -	
Developer Donations	\$ -	

Expenditures as percentage of total budget

Salaries & Benefits	878,050	56.63%
Operating	26,000	1.68%
Furniture & Equipment	27,000	1.74%
Automation	58,000	3.74%
Insurance	24,400	1.57%
Staff Development	11,400	0.74%
Trustee Development	2,800	0.18%
Contractual	52,300	3.37%
Library Materials	202,700	13.07%
Programming & Publicity	48,900	3.15%
Utilities	66,000	4.26%
Maintenance	133,000	8.58%
Gifts	10,000	0.64%
Contingency	10,000	0.64%
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