

2016-2017 BUDGET FOOTNOTES

Corporate Fund

Income:

- 1-10 Taxes, Property, previous year ($\$2,158,154.06 / 2 = \$1,079,077.03$)
- 1-11 Taxes, Property, current year ($2,158,154.06 * 1.01 / 2 = \$1,089,867.80$)
- 1-12 Corporate Personal Property Replacement Tax: This figure does not exceed the 1978 amount contributed to libraries from Corporate Personal Property Tax. Since Corporate Personal Property tax was used to support local government, the replacement tax (funds from the State's general fund) fills that void. It was intended to be repealed when the amount was not really necessary to local government any more.
- 1-13 Figure is estimated on 10 months of receipts.
- 1-14 Figure is based on 10 months of receipts.
- 1-15 Figure is based on 10 months of receipts and interest rate.
- 1-16 Gifts and Memorials vary from year to year. The amount taken in is the amount spent regardless of budgeted amount.
- 1-17 Figure is based on 10 months of receipts.
- 1-18 Figure is based on 10 months of receipts.
- 1-31 Population 26,111 (2010 census) x $\$.77 = \$20,127.66$
- 1-32 Other Grants: This income is only spent when received.

Expenses:

- 1-110 Salaries Supervisory (See approved salary table)
- 1-111 Salaries, Library Personnel (See approved salary table)
- 1-112 Salaries, Non-IMRF personnel (See approved salary table)
- 1-113 Temporary Employees: No increase to approved salary table.
- 1-114 Custodial Salaries: The amount on the current salary table plus \$2,000 more for estimated over time during snow season.
- 1-120 Employees' Benefits:

Insurance 2016-17				
Employees	Choice	Premium	Employee	Board Cost
13	PPO500	\$123,191.40		\$123,191.40

3 + Dependents	PPO2000	\$20,451.12	\$8,616.24	\$11,834.88
2	HMO	\$19,029.24		\$19,029.24
18				<u>\$154,055.52</u>

Dental Insurance Coverage				
16 *61.70	Lincoln	\$11,846.40		
Rosemary + 2 dep	Lincoln	\$812.31	\$694.08	
Jennifer + 2 dep	Lincoln	\$812.51	\$694.08	
				<u>\$13,471.22</u>

Eye Insurance Coverage				
16 * 7.94	VSP	\$1,524.48		
Rosemary + 2 dep	VSP	\$111.72	\$93.24	
Becky + dep.	VSP	\$111.72	\$93.24	
				<u>\$1,747.92</u>

Projected Insurance Cost	\$169,274.66
\$2000 Reimbursement	\$32,000.00
HRA Administrative Costs	\$1,400.00
Longevity Awards	\$900.00
Flexs Spending Administrative Fee	\$977.40
FY 16 Budget for Employee Benefits	<u>\$204,552.06</u>

1-131	Book Binding, reduced \$300	\$ 2,500.00
1-133	Equipment and Furniture Repair reduced 1900	\$ 5,000.00
1-136	Computer/Hardware Replacement:	
	10 Replacement Computers	\$ 8,000.00
	500 DuraGuard Asset Tags	810.00
	2 UPS Replacements	1,500.00
	1 Datto Siris Backup System Replacement	2,845.00
	1 Server to replace Hawk	7,600.93
	4 iPads for Children's Department & Cases	2,300.00
	Misc. Replacement Hardware	<u>1,000.00</u>
		\$ 24,055.93
1-137	Computer Software Support:	
	Library Corporation's Library.Solution:	
	Library.Solution Support 12/08-11/09	\$ 10,057.00
	Online Selection & Acquisitions	2,008.00

SIP Server (self-check) Software	799.00	
OPAC Enrichment	<u>2,321.00</u>	
Library Corporation		\$ 15,185.00
Today's Business Solutions Software:		
My PC, Paper Spot, & Print Spots	2,884.00	
Simple Scan Station Renewal	1,095.00	
Simple Scan Fax Fee (Qtr. at \$.12 per page)	<u>150.00</u>	
Total for Today's Business Solutions		\$ 4,129.00
Checkmark & Checkmark Payroll Tax Update		\$ 399.00
Compuguard Cornerstone & CCC		317.00
Consifter		279.00
Datto Service Support Renewal (Back-UP)		\$ 8,266.20
E-Vanced: (Room Reservation, Events & Summer Reader)		1,608.00
ExacqVision Software (camera system)		425.00
Exchange Defender (55 Mailboxes)		1,080.00
GFI Vipre antivirus, malware, exchange software)		2,100.00
OCLC		380.00
QuickBooks		1,799.00
Surpass Serials Management		110.00
Time Clock/Data Management		1,529.30
Web Hosting at Partnertek/Network Solutions		<u>199.00</u>
		\$ 37,805.30
1-138 Network Consultants: New line item (expenditures taken from other lines per accountant)		
Itemized from Computer Support (Partnertek)		\$ 3,375.00
Web Design Consultant, reduced support time		<u>2,000.00</u>
		\$ 5,375.00
1-139.1 Video Licenses:		
Movie Licensing U.S.A.	\$ 750.00	
Anime License	75.00	
Motion Picture Licensing Corporation	<u>165.00</u>	
		\$ 990.00
1-139.2 Adult Programming: Increased to cover cost of Oasis		
Oasis is a service providing developed educational classes.		\$ 11,000.00
1-139.21 Adult Summer Reading Program:		
		\$ 2,500.00
1-139.3 Young Adult Programming:		
		\$ 8,000.00
1-139.31 Teen Summer Reading Program:		
		\$ 2,000.00
1-139.4 Children's Programming: No Change		
		\$ 15,000.00
1-140.1 Adult Fiction Books: No change		
		\$ 16,000.00
1-140.2 Adult Non-Fiction Books: no change		
		\$ 19,000.00
1-140.3 Reference Services: Inflation cost increases		
Ancestry		\$ 1,860.00

Auto Repair Center	2,126.00
Brain Fuse (replaces Tutor.com)	3,700.00
Chicago Tribune	4,820.00
Consumer Reports	2,544.00
Ebsco Masterfile Premier	3,100.00
Encyclopedia Britannica Online	1,650.00
Gale Virtual Reference Library	250.00
Heritage Quest	688.00
Illinois Public Records	909.00
I-Page	0.00
Mango Languages	3,190.00
Netflix subscriptions for Roku	288.00
Newsbank	4,740.00
Novelist	2,617.00
Reference USA	4,768.00
Mosio (Adult Reference Chat Service)	828.00
Zinio	<u>4,182.00</u>
	\$ 42,260.00
1-140.4 Reference Books: reduced \$1,000	\$ 2,000.00
1-140.5 Professional Books: No change.	\$ 2,000.00
1-140.6 E-Content Services:	
Amazon Prime Subscription	\$ 99.00
Hoopla	6,000.00
Overdrive, expands variety of e-books to our patrons,	4,510.00
Purchase of our own eBooks within overdrive	<u>8,390.00</u>
	\$ 18,999.00
1-140.8 CD-ROM Software, Circulation: Lack of patron interest, no expenditures this year	
1-140.9 Adult Print Recordings: Decrease \$2,000	\$ 14,500.00
1-141.1 Gift/Memorial Book Program, expenditures for donations received.	
1-141.2 Literacy Grant from Rotary	
1-141.3 Other Materials Grants: Expenditures for grant monies received above.	
1-142.1 Periodicals: No change.	
1-142.2 Microfilm/Fiche: Monies to microfilm Antioch Collection	\$ 500.00
1-143.1 Adult Music Recordings: No change in requested amount.	
1-143.11 Music Download Services, price increase	
Freegal	\$ 7,214.00
1-143.2 Adult Videos: No Increase	
1-143.3 Adult video games: reduce \$1,000	\$ 3,000.00

1-144.1	Young Fiction Adult Books: No change	
1-144.2	Young Adult Non-fiction: reduce by \$500	\$ 1,000.00
1-145	YA Periodicals: No change	
1-146.3	YA Video Games: No change	
1-147.1	Juvenile Fiction Books: No change	
1-147.2	Juvenile Non-Fiction: reduced by \$500	\$ 21,850.00
1-147.3	Juvenile Reference Books: reduce by \$100.00	\$ 500.00
1-147.31	Juvenile Reference Services: These are on-line services for the children.	
	A to Z the USA & A to Z World Culture	\$ 425.00
	Bookflix	2,100.00
	Culture Grams	1,210.00
	Science Fix	1,553.00
	Trueflix	1,351.00
	Tumblebooks	299.00
	ABC Mouse	FREE
	I-Kids	FREE
		<u>\$ 6,938.00</u>
1-147.4	Juvenile Print Recordings: No change	
1-147.41	Juvenile E-Books	\$ 3,000.00
1-147.5	Juvenile CD-ROM Software: No change	
1-147.7	Juvenile gifts and memorials – The balance of the gift and memorial income as designated.	
1-147.8	Juvenile Materials Grants – No change	
1-148	Juvenile Periodicals – No change	
1-149.1	Juvenile Sound Recordings: Decrease \$150	\$ 550.00
1-149.2	Children’s Videos – No change	
1-149.21	Juvenile Playaways, reduced by \$750.00	\$ 2,250.00
1-149.3	Children’s Video Games: No change	
1-149.31	Developmental Games, new	\$ 1,000.00
1-150	Capital Outlay, Equipment	
	2 Game Holder for Reference Desk	\$ 200.00
	4 Roku Sticks and Cases	238.00
	1 Printer for Tech Services	<u>2,000.00</u>
		\$ 2,438.00

1-151	Capital Outlay, Furniture		
1-152	Capital Outlay, Per Capita (State funding if available)		
	Pixel Peg Display unit (44" x 44")	\$	11,300.00
	LogMeIn for 2 servers		149.00
	1 Electronic Magnifier		882.55
	3 Cisco Meraki Subscription Renewal		4,105.00
	Boopsie Apple App Yearly Fee		100.00
	Boopsie Annual Renewal		<u>3,495.00</u>
		\$	20,031.00
1-153	Capital Outlay Other Grants (spent if funds arrive)		
	Self-Check out Station	\$	17,279.00
	New Circulation desk counter top (Configured for self-check out)		20,000.00
1-154	Capital Outlay: Future Development & Repair		
	Possible expenditures:		
	Repair parking lot from estimated 2015 fund balance	<u>\$ 125,000.00</u>	175,000.00
1-230	Accounting		
	Annual Audit estimate	\$	8,050.00
	Accountant Fees (estimate)		<u>\$ 4,000.00</u>
		\$	12,050.00
1-231	Legal Fees: Usage up and with new director extra may be needed.		
1-232	Legal Notice Publishing: up \$500 to accommodate rise in costs		
1-233	Printing: No change, despite increased costs, we will try to hold the line.		
1-234	Travel		
	Misc. Mileage for local classes and trainings	\$	1,000.00
	Reimbursement for 4 people to attend local area ALA, PLA & ILA	\$	2,000.00
1-235	Staff Development:		
	In Service Day	\$	3,000.00
	Ed. Priority 1: 5 Classes at Eastern Illinois University		4,245.00
	Ed. Priority 2:		
	6 classes at Southern Ill. University @370.00 pr. hr.	\$	3,577.12
	2 Graduate Courses at U of I in Lib. Sci. ½ Tuition		2,544.00
	5 classes at College of Lake County at \$121 a credit hr.		1,680.00
	2 What's new in Children's literature		100.00
	5 Reaching Forward		750.00
	Notary Training Webinars		500.00
	CompTia A+ Certification		650.52
	ALA Webinar on Metadata		250.00
	Misc. Workshops Training		1,000.00
	Ed. Priority 3:		

2 Classes at CLC ½ Tuition	<u>375.00</u>
	\$ 18,671.64
1-235.1 Human Resource Activities	
Employee Background Checks	\$ 500.00
Full Staff Meeting x 4	500.00
Customer Service Week	500.00
Illinois Labor Law Posters	68.00
Flowers for staff illness	500.00
Board Treats	250.00
Volunteer Luncheon	800.00
National Library Week	350.00
Holiday Party	<u>3,500.00</u>
	\$ 6,968.00
1-236 Computer Programs:	
1 LS Circ license for Children's	\$ 1,000.00
Windows Server 2012 for Hawk Replacement	225.00
Vinware Software for Hawk	552.00
OCLC Reclamation Project	100.00
GoDaddy.com domain registration and privatization	<u>150.00</u>
	\$ 2,027.00
1-240.1 Office Supplies: No Change	
1-240.2 Copier Supplies: Estimate is \$323 per month based on current usage or	\$ 4,000.00
1-240.3 Printer/Computer Supplies: New service with Konica has yielded savings	\$ 9,000.00
1-240.4 Processing Supplies: All processing supplies except Color Marc Labels Prices of security cases have gone down with a new vendor.	\$ -1,000.00
1-240.5 Color Marc Labels System.	\$ 5,000.00
1-240.6 AV Cleaning Supplies: Increase of \$1,000.	\$ 3,500.00
1-241 Postage – decrease \$2,000 due to postal rate reduction and email notices	\$ 10,000.00
1-242 Dues and Memberships:	
Illinois Management Association	\$ 890.00
Illinois Library Association	675.00
Personal memberships for Lynn, Kathy, Kim Z, Jennifer & Amy	
American Library Association (personal membership for Kathy	180.00
Institutional Membership + ALSC	540.00
Lake County Genealogical Society	25.00
Antioch Chamber of Commerce	50.00
Illinois State Historical Society	50.00
LACONI	100.00
Lakes Region Historical Society	35.00
Illinois Heritage Association	35.00
Sam's Club	<u>45.00</u>
	\$ 2,625.00

1-243	Public Relations:	
1-243.1	Newsletter, now quarterly and in color with two 12 page editions and two 8 page editions.	\$ 17,376.00
1-243.2	Library PR Activities decrease \$2,750.	\$ 3,000.00
1-243.3	Seasonal Flowers	\$ 700.00
1-243.4	Bookmarks, bags, etc.	\$ 3,500.00
1-243.5	Promotional Adds for events, etc. increased to promote library	
	Chamber Community Guide	\$ 600.00
	Summer Taste Brochure, News Sun	600.00
	Connections 4 @ \$250	1,000.00
	Movie Theatre Ad	3,321.00
	Misc. Ads as available	500.00
		<u>\$ 6,021.00</u>
1-244	Reciprocal Borrowing Losses: No change.	
1-245	Bank Charges – No change	
1-246	Collection Agency Fees: Small increase but does not affect budget	
1-300	Transfer to Social Security: Levy short fall due to error on the Levy Ordinance. The funds were not lost They were levied in the General Fund.	
1-500	Bond Payment Transfer – Figure based on payment schedule supplied by Bernardi Securities	
1-600	Contingency	

Sites and Building Fund

Income:

2-10	Taxes, Property, Previous year	$\$124,416.89 / 2 = \$62,208.45$
2-11	Taxes, Property, Current year	$\$124,416.89 \times 1.01\% / 2 = \$62,830.53$
2-12	Developer Contributions: Impact Fees paid for new residential construction. Development is nearly at a stand still right now.	
2-15	Interest: Current Rates	
2-32	Grants: \$1000 in hopes	

Expenses:

2-130	Telephone/Internet Expenses:	
	PRI Voice Lines (289 x 12)	\$ 3,468.00

	High Speed Internet Service & Fax Lines (299.7 x 12)	\$ 3,596.40
	Yellow Pages advertising	729.00
	TruConnect Mobile Wi-Fi	130.00
	Digium Phone Software Subscription	1,040.00
	Phone Support	<u>1,000.00</u>
		\$ 9,963.40
2-131	Disposal Service: Cost of Waste pick-up \$366.89 x 12 = \$4,402.68 Reduction in cost to \$145.00	\$ 1,740.00
2-132	Building and Grounds Maintenance	
	Trane Maintenance contract on HVAC system	\$ 10,947.00
	HVAC Misc. Repairs	6,000.00
	Fire Protection System Inspections, sprinklers & extinguishers	1,500.00
	Tyco Integrated Security LLC, fire alarm	914.64
	Elevator Repairs:	2000.00
	Elevator Inspections: Thompson Elevator Inspection Service	360.00
	Illinois State Fire Marshall's Office	100.00
	Annual exterior glass cleaning contract	1,140.00
	Carpet Cleaning and floor waxing	4,000.00
	Orkin Pest Control	962.00
	Partition, Electrical, in Eide Room Maintenance Contract	860.00
	Plumbing Repair	2,000.00
	Misc. Electrical Repairs	2,000.00
	Misc. parts, pieces, etc.	<u>3,500.00</u>
		\$ 34,283.64
2-133	Heat (Gas) –Market Rates (10 months \$423.42 per month)	
2-134	Electricity –Market Rates (10 months \$3060.80 per month)	
2-135	Water: Cost for village water usage based on actual usage this year (\$1256.26 for 10 months)	
2-136	Expenditures for Other Grants	
2-140	Custodial Supplies: decrease	\$ 4,000.00
2-152	Capital Outlay, Grounds:	
	Landscaping and spring clean-up	\$ 4,000.00
	Lawn Doctor, weed treatment and lawn fertilization	325.00
	Snow Removal	<u>8,000.00</u>
		\$ 12,325.00
2-153	Capital Outlay, Building: reduced to balance budget, capital outlay will need to come out of the reserve account	\$ 1,000.00
2-154	Expenditures, Developer Contributions:	
2-600	Contingency – no change	

IMRF Fund

Income:

- 3-10 Taxes, previous year $\$137,374.91 / 2 = \$68,687.46$
- 3-11 Taxes current year $\$137,374.91 \times 1.01/2 = \$69,374.33$

Expenses:

- 3-122 IMRF Expenses as estimated in the payroll proposal
Employer Contributions at 11.94% \$137,376.00

Social Security Fund

Income:

- 4-10 Taxes previous year $(\$95,769.90/2 = \$47,884.95)$
- 4-11 Taxes Current Year $(\$95,769.90 * 1.01\%/2 = \$48,363.80)$ The expenses estimated for the coming year for the Employer's portion of Social Security will be 95,516.00.
- 4-12 Transfer from General Fund \$0.00

Expenses:

- 4-123 Social Security and Medicare Contribution
Employers Contributions at 7.65% x projected payroll (\$95,516.000)

Tort Immunity

Income:

- 7-10 Taxes previous year $\$20,000 / 2 = \$10,000.00$
- 7-11 Taxes current year $\$20,000 \times 1.01/2 = \$10,100.00$ (I recommend that the levy amount for this item be increased next year. We should take the 2016 levy here to 1.5% or \$30,000).
- 7-15 Interest: Poor interest rates at this time

Expenses:

- 7-236 Treasurer's Bond \$ 1,300.00
- 7-237 General Liability Insurance: Estimate a 6% increase

Library Multi-Class Liability \$ 12,010.00
Designated Wrongful Employment Practices Liability
Employee Benefits Errors and Omissions Liability
Comprehensive Automobile Insurance
Errors and Omissions Insurance
- 7-238 Worker's Compensation \$ 8,641.00
Follow-up audit 450.00
\$ 9,091.00
- 7-239 Unemployment Insurance: The library is self-insured: estimate \$ 15,000.00

Anticipated expenditures from fund balance.

7-240	Appraisal Update 10 year overall review	\$ 5,700.00
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Bond Repayment Fund

Income:

8-10	Transfer from General Fund
8-11	Interest earned on fund balance

Expenses: from Schedule provided by Bernardi Securities

8-150	Payment due 1-1-2016	\$211,792.50
	Payment due 7-1-2016	<u>13,867.50</u>
	Total	\$225,680.00

Special Reserve Fund

This fund will be established when the Board transfers fund balance funds in the June meeting. We should probably discuss just how much to transfer in this committee meeting.