



Committee of the Whole Meeting

Wednesday, April 16, 2025, 6:00 p.m.

Location: Library Meeting Room

This meeting will be broadcast live online at: <https://us02web.zoom.us/j/87362469620>. The public may also listen to the meeting by calling 312-626-6799 and entering the Meeting ID number 873 6246 9620.

Public comments may be shared in person at the meeting or emailed to trustees@warrenville.com. Please use the subject line to indicate the email is a public comment for the Board Meeting. Emailed comments will be read during the meeting if they include the commenter's first and last name, are received at the above email address prior to the meeting's start time, are no more than 500 words in length and are free of any abusive or obscene language. While the Board appreciates all questions and comments, they will not respond at the meeting, but may choose to do so at a later time.

AGENDA

1. Call to Order
2. Roll Call (Trustees DuRocher, Lezon, Picha, Richardson, Schmidt, Stull, Warren)
 - a. Approve Remote Attendance and Participation (**ACTION**)
3. Public Comments
4. Review of the first draft of the FY26 Working Budget
5. Items for Information/Discussion (No action)
6. Adjournment (**ACTION**)

First Draft of FY26 Working Budget - Overview

The first draft of the working budget for next fiscal year is attached.

Management team will attend the Committee of the Whole meeting to answer any questions you have about the proposed budget. We are open to suggested revisions to this budget. Based on your feedback and any new information we receive in the coming weeks, I will prepare a revised budget to present to the Board in May. Depending on the nature of the expected revisions, the Board may choose to review the second budget draft either at a committee meeting or at the regular meeting in May.

This year I have prepared no alternate scenarios for consideration, but I still ask for the Board's feedback and discussion about salary raises and other budget items.

For this month's discussion, I do not necessarily intend to go line-by-line through the draft budget document. Instead, I prefer to focus on the highlights and information in this packet, referring to the budget document as needed. The management team and I can also try to answer any questions you may have about specific lines in the budget document.

FY26 Budget – General Notes on Fund Budgets & Balance

Corporate Fund

Corporate Fund - Income

Our total budgeted income for FY26 is \$2,629,561, which is \$187,220 more than FY25:

- **Taxes** - The property tax extension (expected income) is roughly \$138,014 higher than the previous year (and is \$32k more than projected due to our over-levying to capture new value and growth).
- **TIF District** – Our TIF income increased again by \$15,000 this past year. There is more development happening, so I'm anticipating at least another \$10,000 increase for the upcoming year.
- **Developer Donations** - Our balance for Developer Donations was depleted to \$0 during FY25. It is uncertain how much future development will replenish this fund.
- **Interest** - Our bank interest income continues to be higher than budgeted. With slightly increased bank interest rates and the opening of our IL Funds account, we should expect to make more return on our money this year, so I've raised our expected interest income to \$40,000.
- **Per Capita Grant** – With the City's special census, our population increased to 15,195, so we can expect roughly \$1700 more from the state.

Corporate Fund - Expenditures

For this upcoming year's budget, we have the usual increases in insurance, contracts and building maintenance, as well as several additions, including staffing, collections and conferences. This budget also includes a 4% overall wage increase but no changes this year to insurance benefits. With that said, our total budgeted Corporate Fund expenditures for the first FY26 draft is \$2,762,992, which is \$184,571 more than FY25. (Highlights in sections below)

The total FY26 budgeted Corporate Fund expenditures are \$133,431 more than our budgeted income. While this means we continue to have a deficit budget for the Corporate Fund, from FY25 to FY26 the increase in expenses is \$2,649 less than the increase in income from FY25 to FY26. While this only reduces our Corporate Fund deficit by a very small amount, I am still very happy to have any reduction in deficit considering how many additions are included in FY26's budget.

Following the last couple of years, unless we underspend, Corporate Fund balance will again be needed to cover the expense deficit (see more in Fund Balance Projection Notes).

As an ongoing reminder, we are still carrying a debt repayment obligation until 2029. For FY26, our total principal + interest is \$169,876. While it is quite likely the Library will replace the current debt with new debt for new building projects in 2030 or beyond, it is worth noting that if we were to take away the debt from this FY26's Corporate Fund draft budget, we would be in the black by \$36,445.

Special Reserve Fund

Special Reserve Fund - Income

FY25's Corporate Fund budget had an expense deficit. It was anticipated that Corporate Fund balance would be needed to cover that deficit, which means there are no plans to transfer any leftover funds into the Special Reserve Fund in FY26.

Special Reserve Fund - Expenditures

For FY26 we are budgeting \$170,700 from the Special Reserve Fund, which is \$113,700 more than FY25. The biggest costs this upcoming year are:

- More automation costs for computer and hardware replacements
- Planning for radon mitigation in case it does not happen before the end of FY25
- There is money budgeted for some furniture purchases and replacements, which was budgeted in FY25 but may not get used, hence the carryover.
- Part of the budget also includes a \$20,000 miscellaneous repairs line that is for unforeseen maintenance that we hope not to spend.

Fund Balance Projection Notes

Below is the initial FY26 projection summary, based on the current FY25 year-end projections along with the first draft of the FY26 budget. **Note:** Keep in mind projections are estimates and may change.

FY26 Fund Balance & Target Projections				
Fund	Balance 7/01/2025	FY26 Income	FY26 Expenditures	Balance 6/30/2026
Corporate	\$919,886	\$2,629,561	\$2,762,992	\$786,484
Working Cash	\$225,847	\$0	\$0	\$225,847
Special Reserve	\$353,481	\$0	\$170,700	\$182,781
Corporate + Working Cash FY26 Balance Target		FY26 Year End Target Balance \$690,748	FY26 Year End Projected Balance \$1,012,301	Difference Over / (Under) \$321,553

Our FY26 year-end target balance is approximately \$690,748, which is based on 25% of the FY26 budgeted corporate expenditures. This is to ensure we have at least three months-worth of operating funds at the ready in case levy income does not come in. Our projected year-end balance on June 30, 2026 is approximately \$1,012,301, exceeding our target by roughly \$2321,553, despite our deficit spending. This means it may be possible to make a transfer to the Special Reserve Fund after FY25 is over, but since our levy increase should be smaller for FY26 due the likely lower CPI, I would still like to be cautious and anticipate continuing to use Corporate Fund Balance for a little while longer to help continue to cover:

- Debt certificate payments (which last until 2029)
- Wage increases (COLA + Merit)
- Benefit changes

But to repeat some of the notes from the last two years' budget process about the sustainability of using fund balance, keep in mind that:

- The consumer price index (CPI) in 2024 fell to 2.9%, which means for our 2025 levy we will be able to capture 2.9% more than our current levy extension. While smaller than the past few years, if the Board chooses to levy for the full amount available, the library still has the potential to increase property tax revenue by at least \$71,000 for FY27. (This does not include increases from new construction or TIF reimbursements.)
- New construction in non-TIF areas of the district should continue to result in additional property tax revenue in future years.

- For FY25, our TIF reimbursement was roughly \$15,000 more than we expected. I don't know how much more to expect this to keep growing, but I believe we should still be able to expect some increases in TIF reimbursements each year as growth in town continues.

Again, this all points to continuing increased income for the library, allowing for the use of fund balance. It also means that hopefully the amount of fund balance needed should decrease each year, eventually bringing us back to the yearly practice of being able to transfer money to the Special Reserve Fund after the fiscal year is over. This is important as we will need to begin planning larger building maintenance item replacements and other future building projects, and will need to build the necessary savings.

FY26 Budget Request Highlights – Public Services

Library Materials

The Libby/Overdrive budget has been increased to better support addressing the holds wait list. As a pre-strategic plan response to feedback, money was added for expanding a library of things and to start new AS & YS video game collections, as well as a new YS board game collection. A little more money was also given to YS fiction and audiobooks.

Programming

A little bit extra was added to YS programming to support a few more hired performers, as well as adding a new AS reading challenge. Support continues to support regular programming, our new FanCon, and our annual Hotel Motel Tax Grant concerts.

Professional Development

We plan for Paul to attend PLA in Minneapolis, two staff to attend the ILA annual conference in Chicago, and potentially some staff to attend the ALA annual conference in Chicago.

Staffing

This year includes adding a Community Engagement & Outreach Coordinator position to help really focus the library's efforts on making connections in the community and reaching our underserved populations. In anticipation of a potential hole in Youth Services as a result of this position, the budget also includes an additional part-time position for desk coverage.

Furniture/Equipment

Funds have been planned out of the Special Reserve Fund for the purchase of a new interactive for the Discovery Room, mobile display shelving and reupholstering or replacing chairs.

FY26 Budget Request Highlights – Member Services

No significant changes from FY25 other than adding a bit of money to purchase canvas tote bags for checkout.

Staffing

We do not anticipate any staffing changes. There is still one vacant Assistant position that is being used as a cushion for extra hours when needed, though some of the hours have been absorbed into the other Assistant positions.

Professional Development

We've budgeted for two staff to attend ILA's Reaching Forward Conference and potentially some staff to attend the ILA and ALA annual conferences in Chicago.

FY26 Budget Request Highlights – Acquisitions & Cataloging

No significant changes from FY25.

Professional Development

MaryKellie Marquez hopes to attend the ILA & ALA annual conferences in Chicago. Gail Smith plans to attend ILA's Reaching Forward Conference.

FY26 Budget Request Highlights – IT / Automation

The Automation portion of the budget includes hardware and software purchases plus ongoing maintenance and support of our current systems. Some of the special projects planned as part of this budget draft include:

- Replacement of staff laptops & printers and public desktops (Special Reserve)
- Potential replacements of switch, server and self-check machine (Special Reserve)
- Upgrading MS Office to the newest version
- Tech to Go collection and streaming services on Roku devices
- Makerspace equipment and supplies

FY26 Budget Request Highlights – Marketing

As always, items in the marketing (PR/Publicity) budget relate to:

- Increasing overall library awareness and
- Increasing use of library resources, both in-building and online

The marketing budget pays for:

- Printing and mailing of our quarterly newsletter, Reading Matters
- Email marketing & Digital marketing (including website)
- Promotional items & outreach support

FY26 Budget Request Highlights – Administration

Contractual / Consultants

Website - We currently use Communico for our website, program reservation calendar, and room reservation calendar. With our new population from the special census, our price will most likely go up in 2026. We are in the beginning stages of exploring options to move away from Communico. With that in mind, I'd like to budget \$15,000 to hire a web developer so that we can start fresh with a new and accessible website.

Building & Maintenance / Capital Expenditures

We continue to be proactive in the maintenance of the library facility. There were the usual annual to cleaning, landscape maintenance and HVAC. We also added funds to purchase outdoor holiday lights and to contract someone to decorate our roofline and trees. As Warrenville drinking water continues to taste less than ideal, we have also added a water cooler for staff.

Additional funds have also been planned out of the Special Reserve Fund for radon mitigation and the purchase of an AED device.

Administration Costs

Utilities – Only slight changes were made to most utilities, though we were able to reduce our internet costs by streamlining our service.

In response to Strategic Plan survey data, we added a small budget for Notary services, which includes bond insurance, training and supplies.

Most other administration costs see no change or small increases.

Staff & Trustee Development & Recognition

There continue to be funds for managers and their staff to take advantage of training, general seminars, webinars, and meetings. Funds are again included for a Staff In-service Day (date TBD) and a recognition dinner for staff and trustees.

This year will also be a big year for conferences, as ALA and ILA will be local:

- PLA is in Minneapolis in April 2026. Budget covers 2 staff + 1 trustee.
- ALA is in Chicago in June 2026. Since it is local, I've budgeted for 2 trustees + 5 staff for full conference dues, as well as for 5 staff for exhibit only passes.
- ILA is also in Chicago in October 2025. Since it is also local, I've budgeted for 2 trustees + 5 staff for full conference dues, as well as for 5 staff for exhibit only passes.

FY26 Budget Request Highlights – Wages & Benefits

Wage Increases

While it feels like the costs for everything remain high, both the COLA and CPI are lower this year. The Jan 2025 cost-of-living (COLA) increase for Social Security is 2.5% (down from 3.2% last year). The 12-month rolling CPI for Dec 2024 was 2.9% (down from 3.4% the previous year).

With those figures, but also our deficit, in mind, I have prepared only one scenario for overall wage increases this year. I've budgeted for a 4% overall increase that includes 2% merit raises (meaning up to 2%) plus a COLA raise of 2%, which is what we did for FY25.

I welcome the Board's input or any suggestions you may have about this year's raises.

FY26 WAGE & BASE BENEFIT SCENARIOS

Below are the detailed costs with rounded up figures. The Public Services line also includes the staffing changes.

	Budgeted FY25	FY26 - 4% increase
Wages		
Administration	260,000	268,000
Member Services	273,000	281,000
Maintenance	36,000	38,000
Marketing	125,000	130,000
Public Services	506,000	546,000
IT	64,000	66,000
Acquisitions & Cataloging	98,000	101,000
Salary subtotal	1,362,000	1,430,000
Benefits		
FICA	104,000	109,000
IMRF	114,000	136,000
Unemployment	1,260	1,025
Workers Comp	2,800	2,800
Benefit Subtotal	222,060	248,825
GRAND TOTAL	1,584,060	1,678,825

Note: The 2025 IMRF rate is 8.98%. As of this draft, we do not know what the IMRF rate will be in 2026, so I have estimated 10% as a placeholder in case it increases.

Health Insurance

The last few years have included great strides in improving staff benefits, including insurance. The library is now paying, based on the lowest rate plan, 100% of the insurance premium for single coverage of the employee only and 50% of the premium for any spouse/child/family coverage.

I think we are in a good place and am therefore not proposing any changes this year, and have just budgeted for the anticipated annual increases of 12% for health & dental and 5% for vision.

I would still like for us to eventually move from covering 100% of the lowest cost plan (HSA) up to covering the second lowest plan (PPO1500). Some employees are not eligible for the HSA plan, which makes it not an option for them. I would like to see the PPO1500 offered with complete coverage for the employee as a better option that everyone is eligible for. I'm aiming to accomplish this in a year or two, with board approval.



Warrenville Public Library District

DRAFT 1

FISCAL YEAR 2026 WORKING BUDGET

July 1, 2025 to June 30, 2026

For Review by Library Board of Trustees
April 16, 2025

prepared by
Jason Stuhlmann, Executive Director
4/11/2025

Warrenville Public Library District
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Working Budget Summary (page 1)

Offers a summary of income and expenditures by broad categories with comparative information for the previous three years.

Line Item Working Budget (pages 2-8)

Detailed line-item budget with descriptive detail for each line item. Includes income and expenditure details for both Corporate and Special Reserve funds.

Fund Balance Projections (page 9)

Projected fund balances through Fiscal Year 2029.

LIBRARY FUND ACCOUNTING

The Library has three funds:

- **Corporate Fund** - The Library's general operating fund responsible for the majority of income and expenditures.
- **Special Reserve Fund** – This is savings that can be used for building repairs & maintenance, automation, materials, furniture & equipment, and remodeling.
- **Working Cash Fund** – This is savings that cannot be used unless we do not receive our levy income and need to keep the library afloat.

The Fund Balance Projections on page 9 demonstrate the Library's intent to maintain a target fund balance of at least 3 months' operating expenditures.

INCOME HIGHLIGHTS

The Library increased its 2025 Tax Levy (used for FY26) to capture the 3.4% maximum increase of the Consumer Price Index as permitted by the Property Tax Extension Limitation Law (PTELL). With additional growth in Warrenville, this made for a levy increase of \$138,014.

TIF Districts #3 and #4 continue to grow and provide steady disbursements. For FY26 we expect to see at least \$75,000 in TIF disbursements.

We were able to slightly increase our bank interest rates at the end of 2024. We also opened an IL Funds account and so can expect higher returns on our money for FY26.

With an increased population from the special census done by the City, we should expect about a \$1700 increase in our Per Capita Grant monies.

2016 DEBT CERTIFICATE REPAYMENT

In FY26, the Library is required to make principal & interest payments totaling \$169,876. The Library continues to use fund balance to cover these payments.

STRATEGIC PRIORITIES

While the new strategic plan is still under development, the following items have been added to the budget in Fiscal Year 2026 in anticipation of the new plan as community and staff supported items:

- Outreach
 - New bilingual outreach position
- Collections
 - Increased eBook funding
 - Library of Things
 - Video Games
- Services
 - Notary services
 - New accessible website
- Space
 - New interactive for Discovery Room
 - New furniture to replace iPad station
 - Mobile displays to promote collection

EXPENDITURE HIGHLIGHTS

Employee Costs

While still below the COLA and CPI, all employees will receive a 2% cost of living increase and are eligible for up to a 2% merit increase.

All library employees work at least 20 hours per week, making them eligible for IMRF. IMRF will not release their 2026 rate until May, but we estimate the Library's IMRF rate to increase from 8.98% to 10%.

LIMRiCC's spring cost estimation meeting isn't until May, but we budgeted a 12% increase to health insurance to ensure we are covered. The library now covers 100% of the employee's lowest cost plan. There are no new changes proposed this year, though eventually we would like to cover the second lowest cost plan.

Extra funds have been added to salaries to support a new Community Engagement & Outreach Coordinator position, as well as a small part-time position in YS to cover any desk hours needed as a result.

Professional Development

Funds have been allocated to allow staff and trustees to participate in workshops, staff meetings and webinars. A staff in-service will be planned.

It is a busy conference year, with funds planned to allow staff and trustees to attend:

- PLA conference in Minneapolis
- ALA conference in Chicago
- ILA conference in Chicago
- Local Reaching Forward conference

EXPENDITURE HIGHLIGHTS (cont'd)

Furniture/Equipment Purchases

With some carryover from FY25, Special Reserve Fund monies have been allocated to reupholster or replace some chairs, purchase new interactives for the Discovery Room, and to add mobile display shelving.

Automation / Technology

Funds have been budgeted for supporting our regular purchase and maintenance costs, as well as some new and renewing software costs.

Special reserve funds are also budgeted to replace staff laptops, public desktops, printers, and other miscellaneous hardware.

Consultants

We have budgeted \$15,000 for creating a new, accessible website.

Library Materials

We are increasing the Libby/Overdrive budget to address the holds wait list. There are added funds to create a library of things collection beyond our current Tech to Go collection. There is also money allocated to create new AS & YS video game collections and a YS board game collection.

Programming & Publicity

We continue to support the new Fan Convention to be an annual event. We've also added some funds to YS programming to potentially hire in a couple more performers.

Concerts on the Commons and Sunday Music Matinees continue, both being supported by a \$17,217 City of Warrenville Hotel Tax Grant.

Building Maintenance & Utilities

Most cleaning, landscaping, etc. contracts have increased, though utility costs have mostly stayed the same. Extra money was designated to HVAC repair in anticipation of some aging equipment.

In addition to planned, routine maintenance costs this budget includes funding for a couple small projects:

- Sealcoating of parking lots
- Outside Christmas lights

Funds are also set aside from the Special Reserve Fund to cover radon mitigation.

WARRENVILLE LIBRARY - FY26 WORKING BUDGET - July 1, 2025 through June 30, 2026

CATEGORY SUMMARY

% change FY25 projected to FY26 Budget

% change FY25 Budget to FY26 Budget

INCOME CATEGORIES	% of total income	FY26 BUDGET			FY25 BUDGET	FY25 PROJECTED	FY24 ACTUAL	FY23 ACTUAL	FY22 ACTUAL
Property Taxes	93.697%	2,463,829	6%	6%	2,325,758	2,318,015	2,168,296	1,985,284	1,985,284
Copier	0.228%	6,000	-14%	0%	6,000	7,000	6,414	6,436	5,282
Extended Use Fees	0.000%	-	-100%		-	80	736	12	86
Other Fees	0.002%	50	67%	-67%	150	30	119	175	116
TIF Funds	2.852%	75,000	14%	50%	50,000	65,874	49,153	24,776	6,822
Interest	1.521%	40,000	0%	300%	10,000	40,000	24,687	20,387	2,048
Book & Bag Sales	0.010%	250	-19%	-50%	500	310	595	746	3,197
Lost Books	0.095%	2,500	-17%	0%	2,500	3,000	3,451	3,297	3,197
Gifts/Memorials	0.072%	1,900	-9%		1,600	2,088	1,797	1,945	2,690
Miscellaneous	0.000%	-	-100%	-100%	500	355	2,185	3,598	643
Hotel/Motel Tax Grant	0.655%	17,217	18%	18%	14,542	14,542	12,691	12,870	195
Per Capita Grant	0.858%	22,565	8%	9%	20,791	20,933	20,792	20,791	19,988
Grants Miscellaneous	0.000%	-	0%		-	-	-	-	-
Debt Certificate Proceeds	0.000%	-	0%		-	-	-	-	-
Developer Donations	0.000%	-	-100%	-100%	10,000	10,514	15,000	20,000	-
TOTAL INCOME	99.99%	2,629,561	6%	8%	2,442,341	2,483,216	2,305,956	2,148,903	2,127,079

EXPENDITURE CATEGORIES	% of total expenditure	FY26 BUDGET			FY25 BUDGET	FY25 PROJECTED	FY24 ACTUAL	FY23 ACTUAL	FY22 ACTUAL
Salaries	48.74%	1,430,000	10%	5%	1,362,000	1,300,000	1,273,578	1,135,818	1,034,033
Illinois Municipal Retirement Fund	4.64%	136,000	33%	19%	114,000	102,000	107,314	102,458	107,392
FICA (Social Security, Medicare)	3.72%	109,000	16%	5%	104,000	94,000	94,246	83,224	75,752
Employee Insurance (UI, Workers Comp)	0.13%	3,825	23%	0%	3,825	3,100	3,508	4,801	1,503
Operating/Supplies/Postage/Legal Notices	0.97%	28,525	20%	0%	28,435	23,850	22,844	23,648	23,359
Furniture / Equipment Purchase & Maintenance	1.74%	50,920	343%	42%	35,970	11,500	9,615	12,567	9,212
Automation - Software, Purchase, & Maintenance	4.56%	133,800	83%	63%	82,225	73,000	90,218	80,107	76,511
Insurance (Package & Liability)	0.95%	28,000	18%	10%	25,500	23,780	22,133	33,705	12,768
Insurance - Health/Life	6.03%	177,000	31%	20%	147,000	135,000	113,876	82,447	52,630
Personnel Development & Recognition - Staff	1.37%	40,140	292%	43%	28,160	10,250	13,344	36,566	13,502
Trustee Development & Supplies	0.25%	7,460	247%	352%	1,650	2,150	2,523	1,400	2,767
Professional Contractual Services	1.43%	41,885	38%	-2%	42,894	30,350	31,896	23,856	21,385
Library Materials - Books, A/V, Periodicals, Online	7.97%	233,921	14%	9%	215,515	205,755	189,020	167,257	186,612
Programming	1.42%	41,617	24%	14%	36,542	33,542	29,543	32,627	15,556
PR/Publicity & Misc. Public Service	0.88%	25,950	5%	8%	23,960	24,700	15,695	17,755	22,721
Building Maintenance & Security	6.98%	204,773	67%	51%	136,035	122,300	90,814	135,059	98,451
Utilities	2.39%	70,000	-5%	-4%	72,800	73,300	68,364	52,185	61,745
Gift expenditures	0.00%	-	0%		-	-	-	-	-
Capital Improvement Projects	0.00%	-	0%		-	-	-	-	-
Debt Service	5.79%	169,876	1%	1%	167,910	167,910	170,787	168,742	166,581
Contingency	0.03%	1,000	0%	0%	1,000	-	-	-	53
Total Expenditures	108.40%	2,933,692	20%	11%	2,635,421	2,438,287	2,349,317	2,194,389	1,983,493

Total Expenditures not inclusive of capital project costs

Income less Expenditures		(304,131)			(193,080)	44,929	(43,361)	(45,486)	143,586
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Income less Expenditures not inclusive of capital project costs

WARRENVILLE LIBRARY - FY26 WORKING BUDGET - July 1, 2025 through June 30, 2026

LINE ITEM DETAILED SUMMARY

Account & Fund Ext.	Account Description	FY26 BUDGET (Corp + SpRes) TOTALS	01 Corporate Fund Itemized	11 Special Reserve Fund Itemized	NOTES	% change from FY25 Projected to FY26 Budget	% change from FY25 to FY26 Budget	FY25 BUDGET	FY25 Projected	FY24 ACTUAL	FY23 ACTUAL	FY22 ACTUAL
INCOME												
4001-01	Taxes Levied Corp 100.00	2,463,829	2,463,829		2024 Levy for FY26 is \$2,463,829.	6%	6%	2,325,758	2,318,015	2,168,296	2,033,630	1,979,725
4002-01	Back Taxes Corporate 100.00	-	-			0%		-	-	-	240	-
4010-01	Copier	6,000	6,000			-14%	0%	6,000	7,000	6,414	6,436	5,282
4015-01	Extended Use Fees	-	-			-100%		-	80	736	12	86
4016-01	Other Fees	50	50			67%	-67%	150	30	119	175	116
4018-01	TIF Funds	75,000	75,000		TIF reimbursement for residential development	14%	50%	50,000	65,874	49,153	24,776	6,822
4300-01	Interest - Corporate	40,000	40,000		We have higher bank interest rates than last year, plus the higher rates at IL Funds and for CDs.	0%	300%	10,000	40,000	24,687	20,387	2,048
4400-01	Book & Bag Sales	250	250		Recycled books only	-19%	-50%	500	310	595	746	377
4450-01	Lost Books	2,500	2,500			-17%	0%	2,500	3,000	3,451	3,297	3,197
4460-01	Creator Cart	250	250					-	475	39		
4500-01	Gifts/Memorials	1,900	1,900		DuPage Foundation	-9%		1,600	2,088	1,797	1,945	2,690
4600-01	Miscellaneous	-	-			-100%	-100%	500	355	2,185	3,598	643
4700-01	Hotel/Motel Tax Grant	17,217	17,217		Summer Concerts & Sunday Musical Matinees	18%	18%	14,542	14,542	12,691	12,870	195
4800-01	Per Capita Grant	22,565	22,565		Population = 15,195; Per Capita Grant rate is \$1.485	8%	9%	20,791	20,933	20,792	20,791	19,988
4802-01	Grants Miscellaneous	-	-		Nothing planned at this time.	0%		-	-	-	-	351
4900-01	Developer Donations	-	-		Balance as of March 31, 2025 is \$0	-100%	-100%	10,000	10,514	15,000	20,000	100,000
	TOTAL INCOME	2,629,561	2,629,561	-		6%	8%	2,442,341	2,483,216	2,305,956	2,148,903	2,127,079

EXPENDITURES												
6001-01	Salaries - Administration	268,000	268,000		Based on 4% raise (2% COLA + up to 2% merit), rounded up	5%	3%	260,000	255,000	249,310	236,750	179,846
6002-01	Salaries - Member Services	281,000	281,000		Based on 4% raise (2% COLA + up to 2% merit), rounded up	12%	3%	273,000	250,000	242,661	207,572	202,686
6003-01	Salaries - Maintenance	38,000	38,000		Based on 4% raise (2% COLA + up to 2% merit), rounded up	6%	6%	36,000	36,000	28,337	25,211	24,606
6004-01	Salaries - Marketing	130,000	130,000		Based on 4% raise (2% COLA + up to 2% merit), rounded up	7%	4%	125,000	122,000	118,449	88,873	56,301
6005-01	Salaries - Public Services	546,000	546,000		Based on 4% raise (2% COLA + up to 2% merit), rounded up	14%	8%	506,000	480,000	480,025	437,374	400,650
6006-01	Salaries - IT	66,000	66,000		Based on 4% raise (2% COLA + up to 2% merit), rounded up	6%	3%	64,000	62,000	61,238	54,651	89,930
6007-01	Salaries - Acquisitions & Cataloging	101,000	101,000		Based on 4% raise (2% COLA + up to 2% merit), rounded up	6%	3%	98,000	95,000	93,557	85,387	80,014
6008-01	IMRF Expense	136,000	136,000		2025 rate 8.98 %; 2026 rate estimated at 10% (Based on 4% raise, rounded up)	33%	19%	114,000	102,000	107,314	102,458	107,392
6009-01	FICA Expense	109,000	109,000		7.65% of gross wages (Based on 4% raise, rounded up)	16%	5%	104,000	94,000	94,246	83,224	75,752
6010-01	Unemployment Compensation	1,025	1,025		0.26% on first \$13,590	105%	0%	1,025	500	1,051	1,299	1,503
6064-01	Operating - Material Processing Tech	9,800				40%	2%	9,600	7,000	6,355	6,796	8,889
			9,000		Processing supplies (barcodes, labels, tape, replacement cases, pre processing, etc.)							
			800		Freight charges							
6065-01	Operating - Material Processing Circulation	3,450				73%	0%	3,450	2,000	2,260	1,805	2,483
			2,500		Adhesive receipt paper (holds, SWAN routing)							
			200		Thermal Receipt Paper (2 boxes @ \$100/box)							
			75		Bluetooth Receipt Paper (Point of Sale Terminal)							
			125		Touchscreen wipes (4 boxes @ \$30 each) for self checks, scan station, iPads at Member Services							
			50		Notice Envelopes for misc. damaged and billing correspondence							
			500		Miscellaneous							
6069-01	Operating - Postage	5,310				6%	5%	5,070	5,000	4,204	4,341	3,461
			350		Bulk Mail Permit Fee							
			600		Monthly bills/misc - \$50/month							
			3,600		Newsletters 4@\$900							
			450		ILL OOS Lending 8/mo=96*\$4.50 (rounded up)							
			110		Damaged & Misc. Billing Notices (200 @ \$0.55)							
			200		Miscellaneous (Administration)							
6070-01	Operating - Office Supplies	3,415				7%	6%	3,215	3,200	3,613	3,773	3,564
			2,200		Copy paper including colored and cardstock							
			25		Name badge supplies							
			50		Annual Labor Law poster							
			1,000		Other office supplies							
			140		Sam's Club Plus Membership							

Account & Fund Ext.	Account Description	FY26 BUDGET (Corp + SpRes) TOTALS	01 Corporate Fund Itemized	11 Special Reserve Fund Itemized	NOTES	% change from FY25 Projected to FY26 Budget	% change from FY25 to FY26 Budget	FY25 BUDGET	FY25 Projected	FY24 ACTUAL	FY23 ACTUAL	FY22 ACTUAL
6071-01	Operating - Bank Fees	1,300				-19%	-19%	1,600	1,600	1,160	1,102	827
			500		Credit Card Processing Fees (Square, ProPay, PayPal)							
			800		Bank Fees (includes check positive pay @ \$9 per month; Service charge for IBT DDA account @ \$50 per month)							
6072-01	Operating - Automation Supplies	4,000				0%	-6%	4,250	4,000	4,327	4,858	3,169
			250		Miscellaneous: compressed air, screen cleaning wipes, etc.							
			3,750		Toner Cartridges							
6075-01	Operating - Publishing	1,250				19%	0%	1,250	1,050	924	972	966
			1,250		Legal notices							
6090-01	Furniture/Equipment - Purchases	10,420				-5%	0%	10,470	11,000	8,746	9,945	6,422
			3,200		Konica Minolta copier lease - BizHub C250i (AS) + BizHub C3350i (YS) = \$259.65/mo thru 4/26; includes unlimited prints							
			4,800		Konica Minolta copier lease - BizHub 360i (Admin) = \$397.32/mo thru 3/28; includes unlimited prints							
			420		Marketing iPhone - \$35 monthly data plan							
			1,000		AS/YS - new office chairs for adult/youth desks, pods x2							
			1,000		Miscellaneous							
6090-11	Furniture/Equipment - Purchases (Special Reserve)	40,000				#DIV/0!	60%	25,000	-	648	848	-
				10,000	Miscellaneous displays, furniture & equipment							
				10,000	Reupholstered or new chairs for Discovery Room & AS							
				20,000	New interactive for Discovery Room							
6093-01	Furniture/Equipment - Maintenance	500				0%	0%	500	500	221	1,774	2,790
			500		Konica Minolta monthly copier maintenance - BizHub C258 (MS-Library owns copier) - ~\$25 month per print costs							
6096-01	Automation - Software	21,975				37%	36%	16,175	16,000	12,563	10,227	16,075
			2,000		B&T Title Source & Reviews							
			1,200		Beanstack Summer Reading Software							
			6,000		Communico Suite							
			450		Marketing / Adobe Creative Cloud subscription for Graphics PC (\$30/mo paid annually)							
			450		Public / Adobe Creative Cloud subscription for Public PCs (\$30/mo paid annually) (240 first year/360 thereafter)							
			1,100		WhoFi wifi analytics							
			100		Quickbooks Online Plus (5-user annual subscription)							
			-		KnowBe4 antiphishing/antimalware testing & training 3-year subscription [35] licenses (exp 06/06/2027) - Not needed again until FY27.							
			150		Adobe Cloud (Marketing)							
			375		Zoom Meetings Subscription Renewal (Admin)							
			550		Streaming services for Roku sticks. (Netflix \$7, Disney bundle \$17 + new services)							
			4,600		Faronics DeepFreeze (Qty 80) & Anti-Virus (Qty 80) 3-year subscriptions							
			3,000		Office 2024 upgrade for 75 PCs							
			2,000		Miscellaneous							
6098-01	Automation - Purchase	3,000				0%	-45%	5,500	3,000	2,467	1,368	2,589
			500		Makerspace supplies & tools							
			1,500		Makerspace maintenance & new machines							
			1,000		Miscellaneous							
6098-11	Automation - Purchase (Special Reserve)	57,700				1054%	425%	11,000	5,000	31,752	16,541	4,111
				23,000	Staff Laptops 15x1500							
				18,000	Public computers 18x1000							
				550	1 replacement printer for MS/AS/YS/TS							
				1,400	Management Team printer replacements x7 @ 200							
				8,000	Host server if old one fails							
				2,500	Switch replacement if any fail							
				4,000	Self-checkout machine replacement (we don't anticipate needing this year, but want to budget for it just in case)							
				250	Cloudkey replacement							

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6099-01	Automation - Maintenance	51,125				4%	3%	49,550	49,000	43,436	51,970	53,736
			2,300		Cen-Tec annual maintenance for self-checks [2]							
			175		Cisco Meraki cloud management for iPad Kiosk							
			1,500		Misc AV repairs							
			3,500		Azure Cloud backup of servers (monthly charges based on storage volume)							
			-		Domain Name @ GoDaddy - Not needed again until FY33 (May2033).							
			5,000		Network Consultant prepaid hours [50]							
			2,000		BlueWire quarterly support - Phone system maintenance contract 24x7							
			29,250		SWAN Membership Fees (decreased from FY24)							
			2,400		T-Mobile/Mobile Beacon service plans for hotspots - 20 current @ 120 yr							
			3,500		TBS MyPC, PaperCut, Cpad/Print Release (2), Coin tower (3), ePRINTit, SimpleScan Station annual maintenance							
			1,500		Miscellaneous							
6100-01	Workmen's Compensation	2,800	2,800		Additional Workmen's Comp Policy from LIRA.	8%	0%	2,800	2,600	2,457	3,502	-
6102-01	Insurance Package	25,000	25,000		2025 (Jan-Dec) LIRA Package was \$21,780. For 2026 I am budgeting ~15% increase over 2025. Package includes: General liability, property, auto, crime, cyber	15%	9%	23,000	21,780	19,983	33,705	12,768
6103-01	Liability Insurance - Officers/Directors	2,500	2,500		Additional annual Government Crime Policy because the Treasurer is not covered in the larger LIRA package.	25%		2,500	2,000	2,150	-	-
6107-01	Insurance - Bonds	500	500		New notary bonds, supplies & training for 5 staff.	0%		-	-	-	0	-
6108-01	Insurance - Health/Life	177,000	177,000		Library premium cost sharing is 100%/50% employee/family of lowest cost plan (HSA). Starting Jan 1, 2026, assumes 5% increase for vision and 12% increase for dental & medical. Also adds in cushion of in case staff change coverage.	31%	20%	147,000	135,000	113,876	82,447	52,630
6146-01	Personnel Development - Recruiting	500	500		Includes advertising and background checks	100%	-50%	1,000	250	125	19,974	225
6148-01	PD - Staff Appreciation	6,300				320%	42%	4,450	1,500	803	2,618	1,170
			700		Staff Recognition Awards (5-year anniversaries, \$10 per year)							
			1,000		Staff Appreciation Lunches, retirement/leaving lunches, random treats							
			3,500		Staff/Trustee Appreciation Event							
			600		National Library week staff box lunch							
			500		Bereavement, sick flowers, etc.							
6149-01	PD - Staff/Tuition Reimbursement	1,800				0%		1,800	-	-	910	552
			800		Duncan Jones (CompTIANetwork+ & Security+ Certifications)							
			1,000		Placeholder for any requests							
6150-01	PD - Staff dues	3,800				52%	-3%	3,900	2,500	3,459	2,789	2,675
			225		Director: ALA (\$125) + PLA (\$85)							
			425		Public Services Manager: ALA (\$125) + PLA (\$85) + ALSC (\$55) + YALSA (\$62) + RUSA (\$67)							
			225		Member Services Manager: ALA (\$125) + PLA (\$85)							
			225		Acquisitions & Cataloging Manager Memberships: ALA (\$125) + PLA (\$85)							
			300		HR Manager - SHRM							
			225		ILA - Institutional Membership (no employee personal memberships)							
			175		LACONI - institutional membership (FY24 was 150)							
			50		ATLAS - institutional membership							
			1,400		HR Source - institutional membership							
			150		Wheaton Warrenville Early Childhood Coop.							
			375		Chamber of Commerce - institutional (FY24 was 340)							
			25		Warrenville Historical Society - institutional							

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6151-01	PD - Staff meetings	20,790				316%	46%	14,260	5,000	7,136	8,757	7,492
			400		Acquisitions & Cataloging: Miscellaneous seminars, webinars, meetings							
			175		Acquisitions & Cataloging: Reaching Forward Conference (1)							
			250		Director: Misc. seminars, webinars, trainings, meetings							
			150		Director: Directors University 2 - if offered							
			1,000		HR Manager: Training (HR Source)							
			250		IT: Miscellaneous seminars, webinars, meetings							
			250		Marketing: Miscellaneous seminars, webinars, meetings							
			750		Marketing: Website development conference or course for David							
			800		Member Services: Miscellaneous seminars, webinars, meetings							
			350		Member Services: Reaching Forward Conference (2)							
			700		Public Services: Miscellaneous seminars, webinars, meetings							
			250		Public Services Manager: Management Training (HR Source)							
			3,250		ILA Annual Conference Chicago (5 full + 5 exhibit)							
			3,400		PLA Conference Minneapolis (2)							
			4,400		ALA Annual Conference Chicago (5 full + 5 exhibit)							
			2,500		Staff In Service							
			500		All-Staff Meetings							
			500		Hosted Meetings							
			165		SWAN Expo \$35/person x ~5 staff = 165							
			750		Homelessness Training Subscription							
6152-01	PD - Staff Transportation	6,950				595%	153%	2,750	1,000	1,820	1,518	1,388
			1,500		General mileage reimbursement (local, in-person meetings)							
			250		Directors University 2 (1) - if offered							
			1,300		ILA Conference Chicago (5+5)							
			1,400		PLA Conference Minneapolis (2)							
			2,500		ALA Conference Chicago (5+5)							
6153-01	PD - Trustee dues	160	160		PLA Minneapolis - Conference (1 trustee). ALA/PLA membership for 1 trustee: ALA (\$70) + PLA (\$85)			-	-	73	-	153
6154-01	PD - Trustee meetings	4,350				211%	521%	700	1,400	1,542	606	1,737
			250		Trustees: Miscellaneous seminars, webinars, meetings							
			150		LACONI Trustee Dinner (2 trustees)							
			150		ILA Legislative Meetup (2 trustees)							
			1,000		ILA Chicago - Trustee Day + Conference (2 trustees)							
			1,100		ALA Chicago - Conference (2 trustees)							
			1,700		PLA Minneapolis - Conference (1 trustee)							
6155-01	PD - Trustee transportation	2,250				800%	800%	250	250	594	-	454
			250		Miscellaneous							
			400		ILA Chicago - Trustee Day + Conference (2 trustees)							
			900		ALA Chicago - Conference (2 trustees)							
			700		PLA Conference (1 trustee)							
6156-01	PD - trustee miscellaneous	700	700		cards, flowers, cakes, treats, meeting supplies	40%	0%	700	500	314	793	423
6200-01	Contractual - Lawyer	3,500	3,500			75%	0%	3,500	2,000	1,883	1,013	1,688
6205-01	Contractual - Accounting	13,885				-13%	-9%	15,244	16,000	12,684	14,682	11,812
			7,585		Accounting Services - 7/1/25 - 6/30/26 \$632/mo							
			200		GASB 75 Actuarial Report (OPEB) - Cycle: 1800 first year for full report, 200 second year for rollover. FY25 is 1800. FY26 will be 200.							
			6,100		Paylocity (Webtime, Webpay, ACA tracking)							
6206-01	Contractual - Collection Agency	500	500		Unique Management Systems	0%	67%	300	500	266	236	235
6210-01	Contractual - Audit	9,000	9,000		Sikich per 3 yr agreement, 2024-2026 (1=8600, 2=9000, 3=9450)	5%	5%	8,600	8,600	8,200	7,925	7,650
6211-01	Contractual - Consultants	15,000				362%	-2%	15,250	3,250	8,863	0	-
			15,000		Website							

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6247-01	Library Materials - Adult Books	52,500				5%	0%	52,500	50,000	41,240	44,072	50,412
			23,500		Nonfiction							
			26,500		Fiction							
			2,500		Spanish							
6248-01	Library Materials - Children/Youth Books	40,000				14%	3%	39,000	35,000	39,230	33,684	38,070
			10,000		Nonfiction							
			24,000		Fiction							
			1,500		Spanish							
			4,500		Young Adult							
6250-01	Library Materials - Adult Audiovisual	15,000				50%	15%	13,000	10,000	10,915	8,962	13,343
			5,500		DVDs							
			5,000		Audiobooks (CD + Playaway)							
			500		CDs							
			500		Board games							
			500		Memory Care Kits							
			3,000		Video Games							
6251-01	Library Materials - Youth Audiovisual	9,800				78%	78%	5,500	5,500	3,623	4,666	3,870
			1,000		DVDs							
			300		Music							
			3,200		Audiobooks (CD + Playaway)							
			1,000		VOX or WonderBooks - new							
			1,000		Puzzles & Kits							
			300		YS Board Game Collection - new							
			3,000		Video Games							
6254-01	Library Materials - eBooks	71,700				9%	7%	66,700	66,000	54,455	38,615	37,230
			36,000		Hoopla (FY23 sustained increased usage)							
			700		Tumblebooks							
			35,000		Overdrive - increased for Holds list items							
6256-01	Library Materials - Library of Things	6,000										
			2,000		Tech to Go (new items and replacements)							
			3,000		Library of Things (gardening, tools, kitchen, etc.)							
			1,000		Library of Things: canvas bags for checkout							
6261-01	Library Materials - Periodicals	10,628	10,628		Magazines & Newspapers (Rivistas) + Bookpage	5%	11%	9,535	10,100	9,337	8,796	8,825
6264-01	Library Materials - Internet Subscriptions	28,293				-3%	-3%	29,280	29,155	30,219	28,462	31,883
			5,250		EBSCO - SWAN Group Purchase							
			4,700		Newsbank, Heritage Hub, Chicago Collection, Black Life in America							
			3,300		Mango Language w/ ASL Inside							
			2,200		Niche Academy							
			3,200		Value Line							
			3,343		Proquest: Ancestry Library Edition & Heritage Quest							
			6,300		Miscellaneous: Public Records, World Trade Press, LinkedIn Learning, AtoZ Databases, Weiss Financial Ratings, Educate Station, Gale (Legal Forms, Plan Building, Entrepreneurship & Test Prep)							
6300-01	Public Service - Adult Programming	12,400				24%	-1%	12,500	10,000	8,735	8,907	6,262
			5,600		20 programs @ \$300 each + supplies							
			300		Adult Nostalgic Reading Challenge							
			700		Summer Reading prizes and publicity							
			650		Movie licenses							
			150		11 book discussions @\$12 ea							
			1,000		Programming in Spanish							
			3,000		Fandom Convention							
			1,000		Other Programming							
6301-01	Public Service - Youth Programming	12,000				33%	26%	9,500	9,000	7,992	8,964	5,924
			3,500		Youth & Young Adult Programs							
			3,500		Youth & Young Adult Presenters							
			2,000		Summer Reading							
			1,300		1000 Books & Moments							
			700		100 Books Before High School							
			1,000		Other programming							
6304-01	Public Service - Hotel/Motel Tax	17,217				18%	18%	14,542	14,542	12,816	14,756	3,370
			12,746		Concerts on the Commons (Hotel Tax Grant)							
			4,471		Sunday Musical Matinees (Hotel Tax Grant)							
6305-01	Public Service - Refunds/Fines/Fees	500	500		Refunds to other libraries for materials lost by Warrenville patrons	400%	0%	500	100	449	13	59

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6308-01	Public Service - Printing	12,200										
			10,800		Newsletter - 4 @ \$2,700 each	5%	5%	11,600	11,600	9,513	9,170	10,833
			1,400		Brochures, bookmarks, t-shirts, printed bags for new cardholders, etc.							
6311-01	Public Service - PR/Publicity	11,500										
			1,500		Shirts/logo apparel for new staff members (with new logo)	15%	1%	11,360	10,000	5,352	8,376	11,679
			50		Social media ads, boosts							
			2,200		Giveaways - New cardholders & outreach events							
			500		Parade - float decor, candy							
			600		Giveaways - Pens							
			700		Miscellaneous Marketing materials (misc. supplies, plus new sandwich boards to hold 36 x 24 prints)							
			200		Canva Subscription							
			200		Stock images							
			2,200		Constant Contact							
			350		Bit.ly link shortener subscription							
			3,000		Social Media Data Storage							
6313-01	Public Service - Miscellaneous	1,750										
			250		Museum Adventure Pass Program	-42%	250%	500	3,000	381	195	150
			1,000		Community engagement & outreach							
			500		Misc. programs							
6400-01	Maintenance	59,020										
			37,000		Cleaning Contract + special cleaning services \$2,850/month - July 2025 - Jun 2026	7%	6%	55,520	55,000	48,212	37,448	34,911
			5,000		Sealcoating of parking lots							
			3,000		Window washing (1X/year)							
			6,000		Elevator contract							
			1,000		Elevator pressure test (2X/year)							
			600		Elevator Hydraulic Code Requirements (OTIS)							
			320		City Inspection of elevator (\$80 per visit - 4X/year)							
			600		Pest Control							
			2,500		Roof Maintenance (Spring, Fall) - calendar 2025 price was \$2000.							
			3,000		Miscellaneous							
6400-11	Maintenance (Special Reserve)	70,000										
				20,000	Miscellaneous repairs	#DIV/0!	367%	15,000	-	3,144	46,815	22,979
				50,000	Radon mitigation							
6401-01	Maintenance - Supplies	2,200										
			1,200		Bulbs, Ballasts	10%	10%	2,000	2,000	1,541	926	295
			1,000		Miscellaneous equipment - new drill							
6402-01	Security	12,285										
			2,000		Fire alarm - inspection & repairs	2%	-1%	12,360	12,000	9,392	12,881	5,854
			800		Elevator access (OTIS) during fire alarm inspection & repairs							
			2,960		Alarm monitoring (\$740/quarter for burglar; \$90/quarter for fire)							
			1,100		Extinguisher inspection and recharging							
			3,000		Fire Sprinkler System - inspection and repairs							
			400		Backflow Preventor test (4@\$100)							
			25		AED Maintenance/Monitoring							
			2,000		General maintenance							
6207-11	Security (Special Reserve)	3,000										
				1,000	Security Camera System (outdoor) plus running cable	67%	-50%	6,000	1,800	-	168	-
				2,000	AED Device							

Account & Fund Ext.	Account Description	FY26 BUDGET (Corp + SpRes) TOTALS	01 Corporate Fund Itemized	11 Special Reserve Fund Itemized	NOTES	% change from FY25 Projected to FY26 Budget	% change from FY25 to FY26 Budget	FY25 BUDGET	FY25 Projected	FY24 ACTUAL	FY23 ACTUAL	FY22 ACTUAL
6403-01	Gas	7,000	7,000		Gas - \$4664- 9 mos/\$518/mo	0%	-7%	7,500	7,000	7,057	7,647	8,826
6406-01	Snow Removal	21,000	21,000		FY24 had mild winter, so keeping the same in case of more snow.	17%	0%	21,000	18,000	12,684	15,968	17,325
6407-01	HVAC	17,000				-15%	35%	12,600	20,000	2,908	11,475	7,442
			15,000		General maintenance							
			1,000		Filters							
			1,000		Humidifier bottles							
6408-01	Water/Sewer	2,000	2,000		\$300 estimate every 2 months (includes City's new charge to cover Naperville upgrades)	0%	11%	1,800	2,000	1,989	1,202	962
6409-01	Electricity	46,000	46,000		\$3,800 avg mo for 9 months	1%	2%	45,000	45,600	41,736	27,005	35,288
6410-01	Telephone	15,000				-20%	-19%	18,500	18,700	17,582	16,331	16,669
			3,600		Telephone lines (Granite/POTS \$200/mos; Fusion/regular VoIP phones \$80/mos)							
			6,000		Internet Line 1 - AT&T \$465/mo (3/1/25-3/1/28)							
			4,500		Internet Line 2 - Comcast \$362/mo							
			900		Faxing costs for BookScan Station							
6411-01	Janitorial supplies	4,700				42%	42%	3,300	3,300	2,331	1,855	3,017
			3,000		Kleenex, dish soap, paper towels, napkins, batteries							
			1,400		Water cooler rent and bottles							
			300		Safety committee supplies							
6413-01	Landscape maintenance	15,568				30%	9%	14,255	12,000	10,602	7,691	6,628
			4,704		\$588/mo for 2025 season							
			4,164		inside contract - \$347/month							
			1,000		Spring plants - pots/dirt for entrance + plants for pots/other beds							
			2,000		Miscellaneous Replacements, Landscaping							
			3,700		Outside Christmas lights - installed by outside contractor - \$1,250 for building & 6 trees in front; \$525 for 7 trees in back, remove lights \$500; purchase lights/timers/cords - \$1300							
6500-01	Gift expenditures	-	-	-				-	-	-	-	960
6520-01	Capital Improvement Projects	-	-	-				-	-	-	-	-
6520-11	Capital Improvement Projects (Special Reserve)	-	-	-				-	-	-	-	-
6530-01	Debt Repayment (Principal)	155,000	155,000		Starting Dec 2025, principal will increase \$5k each year until final principal payment on 12/1/2029.	3%	3%	150,000	150,000	150,000	145,000	140,000
6531-01	Debt Repayment (Interest)	14,876	14,876		Interest will decrease roughly \$3k each year until final interest payment on 6/1/2029.	-17%		17,910	17,910	20,787	23,742	26,581
6600-01	Contingency	1,000	1,000			#DIV/0!	0%	1,000	-	-	-	53
	Total Expenditures	2,933,692	2,762,992	170,700		20%	11%	2,635,421	2,438,287	2,349,317	2,194,389	1,983,493
	Total expenditures without debt repayment	2,763,816	2,593,116			21%	12%	2,467,511	2,288,287	2,199,317	2,049,389	1,843,493
	Income	2,629,561	2,629,561	-								
	Income less Expenditures	(304,131)	(133,431)	(170,700)				(193,080)	44,929	(43,361)	(45,486)	143,586
	Total income less expenditures without debt repayment	(134,255)	36,445			-169%	433%	(25,170)	194,929	106,639	99,514	283,586

WARRENVILLE LIBRARY - FUND BALANCE PROJECTIONS - as of April 11, 2025

FY2025-2026

FUND	Estimated Beginning Balance 7/1	Income Budgeted	Expenses Budgeted	Projected Year-End Balance 6/30	Income vs. Expenses
CORPORATE	919,886	2,629,561	2,762,992	786,454	(133,431)
SPECIAL RESERVE	353,481	-	170,700	182,781	(170,700)
WORKING CASH	225,847	-	-	225,847	-
TOTALS	1,499,214	2,629,561	2,933,692	1,195,082	(304,131)

Note: Cash on hand at year-end is approximately \$975,000 greater due to deferred property tax revenue.

FUND BALANCE TARGETS	TARGET *	PROJECTED YEAR-END	DIFFERENCE OVER/(UNDER)
Corporate + Working Cash	690,748	1,012,301	321,553

*Target = 25% of Corporate expenditures; Surplus from Corporate + Working Cash may be transferred to Special Reserve Fund

FY2026-2027

CPI

2.50%

2.5%

FUND	Estimated Beginning Balance 7/1/25	Income Budgeted FY25/26	Expenses Budgeted FY25/26	Projected Year-End Balance 6/30/26	Income vs. Expenses
CORPORATE	786,454	2,695,300	2,832,067	649,687	(136,767)
SPECIAL RESERVE	182,781	-	75,000	107,781	(75,000)
WORKING CASH	225,847	-	-	225,847	-
TOTALS	1,195,082	2,695,300	2,907,067	983,315	(211,767)

Note: Cash on hand at year-end is approximately \$975,000 greater due to deferred property tax revenue.

FUND BALANCE TARGETS	TARGET *	PROJECTED YEAR-END	DIFFERENCE OVER/(UNDER)
Corporate + Working Cash	708,017	875,534	167,517

*Target = 25% of Corporate expenditures; Surplus from Corporate + Working Cash may be transferred to Special Reserve Fund

FY2027-2028

est. CPI

2.00%

2.00%

FUND	Estimated Beginning Balance 7/1/26	Income Budgeted FY26/27	Expenses Budgeted FY26/27	Projected Year-End Balance 6/30/27	Income vs. Expenses
CORPORATE	649,687	2,749,206	2,888,708	510,184	(139,503)
SPECIAL RESERVE	107,781	-	75,000	32,781	(75,000)
WORKING CASH	225,847	-	-	225,847	-
TOTALS	983,315	2,749,206	2,963,708	768,812	(214,503)

Note: Cash on hand at year-end is approximately \$975,000 greater due to deferred property tax revenue.

FUND BALANCE TARGETS	TARGET *	PROJECTED YEAR-END	DIFFERENCE OVER/(UNDER)
Corporate + Working Cash	722,177	736,031	13,854

*Target = 25% of Corporate expenditures; Surplus from Corporate + Working Cash may be transferred to Special Reserve Fund

FY2028-2029

est. CPI

2.00%

2%

FUND	Estimated Beginning Balance 7/1/27	Income Budgeted FY27/28	Expenses Budgeted FY27/28	Projected Year-End Balance 6/30/28	Income vs. Expenses
CORPORATE	510,184	2,804,190	2,946,482	367,892	(142,293)
SPECIAL RESERVE	32,781	-	75,000	(42,219)	(75,000)
WORKING CASH	225,847	-	-	225,847	-
TOTALS	768,812	2,804,190	3,021,482	551,520	(217,293)

Note: Cash on hand at year-end is approximately \$975,000 greater due to deferred property tax revenue.

FUND BALANCE TARGETS	TARGET *	PROJECTED YEAR-END	DIFFERENCE OVER/(UNDER)
Corporate + Working Cash	736,621	593,739	(142,882)

*Target = 25% of Corporate expenditures; Surplus from Corporate + Working Cash may be transferred to Special Reserve Fund