



# Warrenville Public Library District

## FISCAL YEAR 2025 WORKING BUDGET

July 1, 2024 to June 30, 2025

Approved by Library Board of Trustees  
June 19, 2024

prepared by  
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6/14/2024

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### TABLE OF CONTENTS

- 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 2-10)**  
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 11)**  
Projected fund balances through Fiscal Year 2028.

### 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 11 demonstrate the Library's intent to maintain a target fund balance of at least 3 months' operating expenditures.

### INCOME HIGHLIGHTS

The Library increased its 2023 Tax Levy (used for FY25) to capture the 5.0% 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 \$154,153.

TIF Districts #3 and #4 continue to provide steady disbursements, which will grow in the coming years with more TIF-supported residential development. For FY25 we expect to see at least \$50,000 in TIF disbursements.

We also saw interest income bring in more than expected this past year. While rates are unpredictable, we hope to see last year's rates sustained in FY25.

### 2016 DEBT CERTIFICATE REPAYMENT

In FY25, the Library is required to make principal & interest payments totaling \$167,910. The Library continues to use fund balance to cover these payments.

### STRATEGIC PRIORITIES

The following strategic priority action items are funded for Fiscal Year 2025:

#### Priority #1 – Increase Use of the Library

- Improve Services to Hispanic Residents
  - Maintain budget for Spanish-language materials and programming in Spanish
  - Maintain two full-time bilingual positions – one in youth services, one in adult services
- Raise Awareness of the Library
  - Maintain and evaluate marketing efforts through newsletters, website, outreach, etc.

#### Priority #2 – Connect with the Community

- Connect Local Organizations, Entities and Residents

#### Priority #3 – Elevate the User Experience

- Enhance Customer Service
  - Staff training will continue to highlight service to diverse populations.

### EXPENDITURE HIGHLIGHTS

#### Employee Costs

With a lower 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. The Library's IMRF rate will increase from 7.85% to 8.98% in 2025.

LIMRiCC estimates a 9.5-12% increase in health insurance rates for 2025. We budgeted a 12% increase to ensure we are covered. We also continue to incrementally improve our insurance premium sharing practices, raising the library's portion of the employee's cost on the lowest cost plan from 95% to 100%.

Extra funds have been added to salaries to support additional hours for building maintenance. In Public Services, assistant manager and dedicated outreach positions are also being considered.

#### Professional Development

Funds have been allocated to allow staff and trustees to participate in workshops, staff meetings and webinars. Three staff will attend the ILA conference in Peoria. Staff will attend Reaching Forward and SWAN Expo. A staff in-service will be planned.

### EXPENDITURE HIGHLIGHTS (cont'd)

#### Furniture/Equipment Purchases

From the Special Reserve Fund, \$20,000 is budgeted to potentially purchase a new interactive for the Discovery Room and \$5,000 for additional display shelving.

#### Automation / Technology

Funds have been budgeted for supporting our new Makerspace and adding to our Tech-to-Go collection.

Special reserve funds are also budgeted to replace staff monitors, printers, and other miscellaneous items.

#### Consultants

We have budgeted \$3,250 for using HR Source to review our updated Employee Handbook and \$10,000 for hiring a strategic planning consultant, if needed.

#### Library Materials

There are increases to Hoopla and Overdrive budgets to support increased eMedia usage and more funds to support our new Playaway collections.

#### Programming & Publicity

We have added \$3,000 for planning a special Fan Convention in spring of 2025, bringing in artists, presenters, and lovers of all different fandoms from Warrenville and beyond.

We also hope to plan a job fair in conjunction with Outreach Warrenville.

Concerts on the Commons and Sunday Music Matinees continue, both being supported by a \$14,542 City of Warrenville Hotel Tax Grant.

#### Building Maintenance & Utilities

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

- Installation of security cameras
- Investigation of a PA system

Some cleaning, landscaping, and utility costs have gone up, and some have gone down.

# WARRENVILLE LIBRARY - FY25 WORKING BUDGET - July 1, 2024 through June 30, 2025

## CATEGORY SUMMARY

% change FY24 projected to FY25 Budget

% change FY24 Budget to FY25 Budget

INCOME CATEGORIES	% of total income	FY25 BUDGET			FY24 BUDGET	FY24 PROJECTED	FY23 ACTUAL	FY22 ACTUAL
Property Taxes	95.227%	2,325,758	7%	7%	2,171,305	2,168,296	1,985,284	1,985,284
Copier	0.246%	6,000	0%	0%	6,000	6,000	6,436	5,282
Extended Use Fees	0.000%	-	-100%		-	600	12	86
Other Fees	0.006%	150	38%	0%	150	109	175	116
TIF Funds	2.047%	50,000	2%	100%	25,000	49,153	24,776	6,822
Interest	0.409%	10,000	-58%	0%	10,000	24,000	20,387	2,048
Book & Bag Sales	0.020%	500	-16%	-29%	700	595	746	3,197
Lost Books	0.102%	2,500	-24%	0%	2,500	3,300	3,297	3,197
Gifts/Memorials	0.066%	1,600	-11%		1,400	1,795	1,945	2,690
Miscellaneous	0.020%	500	-77%	0%	500	2,180	3,598	643
Hotel/Motel Tax Grant	0.595%	14,542	15%	13%	12,892	12,691	12,870	195
Per Capita Grant	0.851%	20,791	0%	0%	20,791	20,792	20,791	19,988
Grants Miscellaneous	0.000%	-	0%		-	-	-	-
Debt Certificate Proceeds	0.000%	-	0%		-	-	-	-
Developer Donations	0.409%	10,000	-33%	-33%	15,000	15,000	20,000	-
<b>TOTAL INCOME</b>	<b>100.00%</b>	<b>2,442,341</b>	<b>6%</b>	<b>8%</b>	<b>2,266,238</b>	<b>2,304,511</b>	<b>2,148,903</b>	<b>2,127,079</b>

EXPENDITURE CATEGORIES	% of total expenditure	FY25 BUDGET			FY24 BUDGET	FY24 PROJECTED	FY23 ACTUAL	FY22 ACTUAL
Salaries	51.68%	1,362,000	6%	3%	1,319,000	1,290,000	1,135,818	1,034,033
Illinois Municipal Retirement Fund	4.33%	114,000	9%	6%	107,500	105,000	102,458	107,392
FICA (Social Security, Medicare)	3.95%	104,000	8%	3%	101,000	96,000	83,224	75,752
Employee Insurance (UI, Workers Comp)	0.15%	3,825	3%	-47%	7,260	3,717	4,801	1,503
Operating/Supplies/Postage/Legal Notices	1.08%	28,435	19%	-5%	30,030	23,880	23,648	23,359
Furniture / Equipment Purchase & Maintenance	1.36%	35,970	281%	134%	15,370	9,448	12,567	9,212
Automation - Software, Purchase, & Maintenance	3.12%	82,225	-22%	-35%	125,564	105,583	80,107	76,511
Insurance (Package & Liability)	0.97%	25,500	15%	15%	22,200	22,150	33,705	12,768
Insurance - Health/Life	5.58%	147,000	27%	11%	133,000	116,000	82,447	52,630
Personnel Development & Recognition - Staff	1.07%	28,160	92%	-8%	30,643	14,650	36,566	13,502
Trustee Development & Supplies	0.06%	1,650	-35%	-56%	3,736	2,525	1,400	2,767
Professional Contractual Services	1.63%	42,894	31%	-1%	43,250	32,650	23,856	21,385
Library Materials - Books, A/V, Periodicals, Online	8.18%	215,515	11%	7%	200,638	194,457	167,257	186,612
Programming	1.39%	36,542	15%	15%	31,892	31,892	32,627	15,556
PR/Publicity & Misc. Public Service	0.91%	23,960	25%	5%	22,790	19,200	17,755	22,721
Building Maintenance & Security	5.39%	142,035	47%	7%	132,200	96,828	135,059	98,451
Utilities	2.76%	72,800	3%	15%	63,400	70,900	52,185	61,745
Gift expenditures	0.00%	-	0%		-	-	-	-
Capital Improvement Projects	0.00%	-	0%		-	-	-	-
Debt Service	6.37%	167,910	-2%	-2%	170,895	170,895	168,742	166,581
Contingency	0.04%	1,000	0%	0%	1,000	-	-	53
<b>Total Expenditures</b>	<b>108.40%</b>	<b>2,635,421</b>	<b>10%</b>	<b>3%</b>	<b>2,564,868</b>	<b>2,405,775</b>	<b>2,194,389</b>	<b>1,983,493</b>

Total Expenditures not inclusive of capital project costs

<b>Income less Expenditures</b>		<b>(193,080)</b>			<b>(298,630)</b>	<b>(101,264)</b>	<b>(45,486)</b>	<b>143,586</b>
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Income less Expenditures not inclusive of capital project costs

# WARRENVILLE LIBRARY - FY25 WORKING BUDGET - July 1, 2024 through June 30, 2025

## LINE ITEM DETAILED SUMMARY

Account & Fund Ext.	Account Description	FY25 BUDGET (Corp + SpRes) TOTALS	01 Corporate Fund Itemized	11 Special Reserve Fund Itemized	NOTES	% change FY24 Projected to FY25 Budget		% change FY24 Budget to FY25 Budget			
								FY24 BUDGET	FY24 Projected	FY23 ACTUAL	FY22 ACTUAL
<b>INCOME</b>											
4001-01	Taxes Levied Corp 100.00	2,325,758	2,325,758		2023 Levy for FY25 - Official from County as of 4/8/24	7%	7%	2,171,305	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			0%	0%	6,000	6,000	6,436	5,282
4015-01	Extended Use Fees	-	-			-100%		-	600	12	86
4016-01	Other Fees	150	150			38%	0%	150	109	175	116
	TIF Funds	50,000	50,000		TIF reimbursement for residential development	2%	100%	25,000	49,153	24,776	6,822
4300-01	Interest - Corporate	10,000	10,000		Budgeting modestly in case rates come back down	-58%	0%	10,000	24,000	20,387	2,048
4400-01	Book & Bag Sales	500	500		Recycled books only	-16%	-29%	700	595	746	377
4450-01	Lost Books	2,500	2,500			-24%	0%	2,500	3,300	3,297	3,197
4500-01	Gifts/Memorials	1,600	1,600		DuPage Foundation	-11%		1,400	1,795	1,945	2,690
4600-01	Miscellaneous	500	500			-77%	0%	500	2,180	3,598	643
4700-01	Hotel/Motel Tax Grant	14,542	14,542		Summer Concerts & Sunday Musical Matinees (per award letter )	15%	13%	12,892	12,691	12,870	195
4800-01	Per Capita Grant	20,791	20,791		Population = 14,096; Per Capita Grant rate is \$1.475	0%	0%	20,791	20,792	20,791	19,988
4802-01	Grants Miscellaneous	-	-		Nothing planned at this time.	0%		-	-	-	351
4900-01	Developer Donations	10,000	10,000		Balance as of March 31, 2024 is \$10,212.60	-33%	-33%	15,000	15,000	20,000	100,000
	<b>TOTAL INCOME</b>	<b>2,442,341</b>	<b>2,442,341</b>			<b>6%</b>	<b>8%</b>	<b>2,266,238</b>	<b>2,304,511</b>	<b>2,148,903</b>	<b>2,127,079</b>
<b>EXPENDITURES</b>											
6001-01	Salaries - Administration	260,000	260,000		Based on 4% raise (2% COLA + up to 2% merit), rounded up	3%	3%	252,500	252,000	236,750	179,846
6002-01	Salaries - Member Services	273,000	273,000		Based on 4% raise (2% COLA + up to 2% merit), rounded up	9%	1%	269,000	250,000	207,572	202,686
6003-01	Salaries - Maintenance	36,000	36,000		Based on 4% raise (2% COLA + up to 2% merit), rounded up	29%	29%	28,000	28,000	25,211	24,606
6004-01	Salaries - Marketing	125,000	125,000		Based on 4% raise (2% COLA + up to 2% merit), rounded up	5%	5%	119,500	119,500	88,873	56,301
6005-01	Salaries - Public Services	506,000	506,000		Based on 4% raise (2% COLA + up to 2% merit), rounded up	4%	3%	492,500	485,000	437,374	400,650
6006-01	Salaries - IT	64,000	64,000		Based on 4% raise (2% COLA + up to 2% merit), rounded up	2%	2%	62,500	62,500	54,651	89,930
6007-01	Salaries - Acquisitions & Cataloging	98,000	98,000		Based on 4% raise (2% COLA + up to 2% merit), rounded up	5%	3%	95,000	93,000	85,387	80,014
6008-01	IMRF Expense	114,000	114,000		2024 rate 7.85%; 2025 rate 8.98 % (Based on 4% raise, rounded up)	9%	6%	107,500	105,000	102,458	107,392
6009-01	FICA Expense	104,000	104,000		7.65% of gross wages (Based on 4% raise, rounded up)	8%	3%	101,000	96,000	83,224	75,752
6010-01	Unemployment Compensation	1,025	1,025		0.26% on first \$13,590	-19%	-19%	1,260	1,260	1,299	1,503
6064-01	Operating - Material Processing Tech	9,600				28%	-9%	10,600	7,500	6,796	8,889
			9,000		Processing supplies (barcodes, labels, tape, replacement cases, pre-processing, etc.)						
			600		Freight charges						
6065-01	Operating - Material Processing Circulation	3,450				130%	-3%	3,550	1,500	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	5,070				15%	7%	4,750	4,400	4,341	3,461
			350		Bulk Mail Permit Fee						
			600		Monthly bills/misc - \$50/month						
			3,360		Newsletters 4@\$840						
			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	3,215				-15%	-15%	3,780	3,780	3,773	3,564
			2,000		Copy paper including colored and cardstock						
			-		Jason's Notary expires in 2026 and Jackie's in 2028 - no supplies needed						
			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	FY25 BUDGET (Corp + SpRes) TOTALS	01 Corporate Fund Itemized	11 Special Reserve Fund Itemized	NOTES	% change FY24 Projected to FY25 Budget					
						FY24 BUDGET	FY24 Projected	FY23 ACTUAL	FY22 ACTUAL		
6071-01	Operating - Bank Fees	1,600				33%	0%	1,600	1,200	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)						
			300		Propay fee (SWAN)						
6072-01	Operating - Automation Supplies	4,250				-6%	-6%	4,500	4,500	4,858	3,169
			250		Miscellaneous: compressed air, screen cleaning wipes, etc.						
			4,000		Toner Cartridges						
6075-01	Operating - Publishing	1,250				25%	0%	1,250	1,000	972	966
6090-01	Furniture/Equipment - Purchases	10,470				23%	11%	9,470	8,500	9,945	6,422
			3,150		Konica Minolta copier lease - BizHub C250i (AS) + BizHub C3350i (YS) = \$259.65/mo thru 4/26; includes unlimited prints						
			4,900		Konica Minolta copier lease - BizHub 360i (Admin) = \$407/mo thru 3/25; 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)	25,000				3758%	468%	4,400	648	848	-
				5,000	Miscellaneous displays, furniture & equipment						
				20,000	New interactive for Discovery Room						
6093-01	Furniture/Equipment - Maintenance	500				67%	-67%	1,500	300	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	16,175				-1%	-1%	16,275	16,275	10,227	16,075
			2,000		B&T Title Source & Reviews						
			1,200		Beanstack Summer Reading Software						
			6,000		Communico Suite						
			420		Marketing / Adobe Creative Cloud subscription for Graphics PC (\$30/mo paid annually)						
			420		Public / Adobe Creative Cloud subscription for Public PCs (\$30/mo paid annually) (240 first year/360 thereafter)						
			1,075		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)						
			310		Zoom Meetings Subscription Renewal (Admin)						
			500		Streaming services for Roku sticks						
			2,000		Screen reading assistance software						
			2,000		Miscellaneous						
6098-01	Automation - Purchase	5,500				38%	0%	5,500	4,000	1,368	2,589
			1,500		New Mobile devices (including new Rokus and CD players)						
			2,500		Makerspace equip & supplies: Heat press, mug press, Glowforge Aura and filter, new materials						
			1,500		Miscellaneous (includes replacements for hot spots, mobile devices)						
6098-11	Automation - Purchase (Special Reserve)	11,000				-64%	-77%	47,940	30,308	16,541	4,111
				2,800	New staff monitors 2 22" @200, 8 27" @ ~300each						
				550	1 replacement printer for MS/AS/YS/TS, possibly HP Laser Jet Pro 4201dn						
				1,400	Management Team printer replacements x7 @ 200						
				1,200	Chromebooks for in-house checkout						
				200	New scanners						
				500	UPS (power supply) x1						
				4,000	Self-checkout machine replacement (we don't anticipate needing this year, but want to budget for it just in case)						
				100	Digital cameras for desks						
				250	Cloudkey replacement						

Account & Fund Ext.	Account Description	FY25 BUDGET (Corp + SpRes) TOTALS	01 Corporate Fund Itemized	11 Special Reserve Fund Itemized	NOTES	% change FY24 Projected to FY25 Budget					
						% change FY24 Budget to FY25 Budget					
						FY24 BUDGET	FY24 Projected	FY23 ACTUAL	FY22 ACTUAL		
6099-01	Automation - Maintenance	49,550				-10%	-11%	55,849	55,000	51,970	53,736
			2,250		Cen-Tec annual maintenance for self-checks [2]						
			150		Cisco Meraki cloud management for iPad Kiosk						
			500		Misc AV repairs						
			3,250		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						
			29,000		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.	14%	-53%	6,000	2,457	3,502	-
6102-01	Insurance Package	23,000	23,000		2024 (Jan-Dec) LIRA Package was \$19,982. For 2025 I am budgeting ~15% increase over 2024. Package includes: General liability, property, auto, crime, cyber	15%	15%	20,000	20,000	33,705	12,768
6103-01	Liability Insurance - Officers/Directors	2,500	2,500		Additional Government Crime Policy because the Treasurer is not covered in the larger LIRA package. Jul2024-Jun2025. Three year policy 2022-2025.	16%					
								2,150	2,150	-	-
6107-01	Insurance - Bonds	-	-		Jason's Notary Bond expires in 2026 and Jackie's in 2028	0%		50	-	0	-
6108-01	Insurance - Health/Life	147,000	147,000		Increases premium sharing from 95%/50% based on the lowest cost plans up to 100%/50% cost sharing starting Jan 1, 2025. Starting Jan 1, 2025, assumes 5% increase for vision & life, 10% increase for dental, and a 13% increase for medical. Also adds in cushion of 1 ee/spouse plan in case staff change coverage.	27%	11%	133,000	116,000	82,447	52,630
6146-01	Personnel Development - Recruiting	1,000	1,000		Includes advertising and background checks	567%	-33%	1,500	150	19,974	225
6148-01	PD - Staff Appreciation	4,450				345%	-14%	5,200	1,000	2,618	1,170
			200		Staff Recognition Awards (5-year anniversaries, \$10 per year) - FY25 will have three 5 yr awards.						
			1,000		Staff Appreciation Lunches, retirement/leaving lunches, random treats						
			2,250		Staff/Trustee Appreciation Event						
			500		National Library week staff box lunch						
			500		Bereavement, sick flowers, etc.						
6149-01	PD - Staff/Tuition Reimbursement	1,800				0%		800	-	910	552
			800		Duncan Jones (Comp TIA Network + & Security+ Certifications)						
			1,000		Placeholder for any requests						
6150-01	PD - Staff dues	3,900				11%	9%	3,583	3,500	2,789	2,675
			260		Director: ALA (\$162) + PLA (\$85)						
			450		Public Services Manager: ALA (\$162) + PLA (\$85) + ALSC (\$53) + YALSA (\$62) + RUSA (\$67)						
			260		Member Services Manager: ALA (\$162) + PLA (\$85)						
			260		Acquisitions & Cataloging Manager Memberships: ALA (\$162) + PLA (\$85)						
			270		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						

Account & Fund Ext.	Account Description	FY25 BUDGET (Corp + SpRes) TOTALS	01 Corporate Fund Itemized	11 Special Reserve Fund Itemized	NOTES	% change FY24 Projected to FY25 Budget					
						% change FY24 Budget to FY25 Budget					
						FY24 BUDGET	FY24 Projected	FY23 ACTUAL	FY22 ACTUAL		
6151-01	PD - Staff meetings	14,260				78%	-10%	15,760	8,000	8,757	7,492
			400		Acquisitions & Cataloging: Miscellaneous seminars, webinars, meetings						
			160		Acquisitions & Cataloging: Reaching Forward Conference (1)						
			1,300		Acquisitions & Cataloging Manager: ILA Conference						
			500		Director: Miscellaneous seminars, webinars, trainings, meetings						
			150		Director: Directors University 2 - if offered						
			1,000		HR Manager: Training through HR Source						
			100		IT: Miscellaneous seminars, webinars, meetings						
			350		IT: Management Training through HR Source						
			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						
			2,600		Public Services: ILA Annual Conference Peoria (2)						
			250		Public Services Manager: Management Training through HR Source						
			2,500		Staff In Service						
			500		All-Staff Meetings						
			500		Hosted Meetings						
			350		SWAN Expo \$35person x ~10 staff = 350						
			750		Homelessness Training Subscription						
6152-01	PD - Staff Transportation	2,750				38%	-28%	3,800	2,000	1,518	1,388
			1,600		General mileage reimbursement (local, in-person meetings resuming)						
			250		Directors University 2 (1) - if offered						
			900		ILA Conference Peoria (3)						
			-		Next PLA Conference (2) in 2026						
6153-01	PD - Trustee dues	-	-		Next PLA Conference in FY26. ALA/PLA for 1 trustee: ALA (\$155) + PLA (\$81)			236	75	-	153
6154-01	PD - Trustee meetings	700				-56%	-69%	2,250	1,600	606	1,737
			250		Trustees: Miscellaneous seminars, webinars, meetings						
			150		ILA Legislative Meetup (2 trustees)						
			150		ILA Trustee Workshop (2 trustees)						
			150		LACONI Trustee Dinner (2 trustees)						
			-		Next PLA Conference (1 trustee) in 2026						
6155-01	PD - Trustee transportation	250				-58%	-67%	750	600	-	454
			250		Miscellaneous						
			-		Next PLA Conference (1 trustee) in 2026						
6156-01	PD - trustee miscellaneous	700			cards, flowers, cakes, treats, meeting supplies	180%	40%	500	250	793	423
6200-01	Contractual - Lawyer	3,500	3,500			40%	-13%	4,000	2,500	1,013	1,688
6205-01	Contractual - Accounting	15,244				19%	15%	13,300	12,800	14,682	11,812
			7,344		Accounting Services - 3/19/24 - \$612/mo)						
			1,800		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	300	300		Unique Management Systems	20%	20%	250	250	236	235
6210-01	Contractual - Audit	8,600	8,600		Sikich per 3 yr agreement, 2024-2026 (1=8600, 2=9000, 3=9450)	5%	5%	8,200	8,200	7,925	7,650
6211-01	Contractual - Consultants	15,250				71%	-13%	17,500	8,900	0	-
			10,000		Strategic Planning (if needed - I hope to do on our own)						
			2,000		Google Street View - inside mapping						
			3,250		Review of employee handbook by HR Source						

Account & Fund Ext.	Account Description	FY25 BUDGET (Corp + SpRes) TOTALS	01 Corporate Fund Itemized	11 Special Reserve Fund Itemized	NOTES	% change FY24 Projected to FY25 Budget					
						% change FY24 Budget to FY25 Budget					
						FY24 BUDGET	FY24 Projected	FY23 ACTUAL	FY22 ACTUAL		
6247-01	Library Materials - Adult Books	52,500				17%	0%	52,500	45,000	44,072	50,412
			23,500		Nonfiction						
			26,500		Fiction						
			2,500		Spanish						
6248-01	Library Materials - Children/Youth Books	39,000				0%	6%	36,800	39,000	33,684	38,070
			10,000		Nonfiction						
			23,000		Fiction						
			1,500		Spanish						
			4,500		Young Adult						
6250-01	Library Materials - Adult Audiovisual	13,000				4%	4%	12,500	12,500	8,962	13,343
			6,500		DVDs						
			5,000		Audiobooks (CD + Playaway)						
			500		CDs						
			500		Board games						
			500		Memory Care Kits						
6251-01	Library Materials - Youth Audiovisual	5,500				10%	10%	5,000	5,000	4,666	3,870
			1,000		DVDs						
			300		Music						
			3,200		Audiobooks (CD + Playaway)						
			1,000		Puzzles & Kits						
6254-01	Library Materials - eBooks	66,700				25%	25%	53,400	53,400	38,615	37,230
			36,000		Hoopla (FY23 sustained increased usage)						
			700		Tumblebooks						
			30,000		Overdrive						
6261-01	Library Materials - Periodicals	9,535				2%	8%	8,800	9,337	8,796	8,825
6264-01	Library Materials - Internet Subscriptions	29,280				-3%	-7%	31,638	30,220	28,462	31,883
			6,350		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						
			3,230		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	12,500				32%	32%	9,500	9,500	8,907	6,262
			5,600		20 programs @ \$300 each + supplies						
			700		Summer Reading prizes and publicity						
			650		Movie licenses						
			150		11 book discussions @\$12 ea						
			400		Outreach/Passive Programming						
			1,000		Programming in Spanish						
			3,000		Fandom Convention						
			1,000		Other Programming						
6301-01	Public Service - Youth Programming	9,500				0%	0%	9,500	9,500	8,964	5,924
			3,000		Youth & Young Adult Programs						
			1,500		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	14,542				13%	13%	12,892	12,892	14,756	3,370
			11,096		Concerts on the Commons (Hotel Tax Grant)						
			3,446		Sunday Musical Matinees (Hotel Tax Grant)						
6305-01	Public Service - Refunds/Fines/Fees	500				0%	100%	250	500	13	59
			500		Refunds to other libraries for materials lost by Warrenville patrons						

Account & Fund Ext.	Account Description	FY25 BUDGET (Corp + SpRes) TOTALS	01 Corporate Fund Itemized	11 Special Reserve Fund Itemized	NOTES	% change FY24 Projected to FY25 Budget					
								FY24 BUDGET	FY24 Projected	FY23 ACTUAL	FY22 ACTUAL
6308-01	Public Service - Printing	11,600	10,800			-5%	-5%	12,200	12,200	9,170	10,833
			800		Newsletter - 4 @ \$2,700 each						
					Brochures, bookmarks, sandwich board inserts, t-shirts						
6311-01	Public Service - PR/Publicity	11,360	1,500			89%	18%	9,640	6,000	8,376	11,679
			50		Shirts/logo apparel for new staff members (with new logo)						
			2,000		Social media ads, boosts						
			500		Giveaways - New cardholders & outreach events						
			950		Parade - float decor, candy						
			200		Giveaways - Pens						
			700		Outreach Events - 4 Marketing/Member Servies meet & greet events at new housing or business venues @ \$50						
			160		Miscellaneous Marketing materials (misc. supplies, plus new sandwich boards to hold 36 x 24 prints)						
			150		Canva Subscription						
			1,800		Stock images						
			350		Constant Contact						
			3,000		Bit.ly link shortener subscription						
					Social Media Data Storage - We own 4/6 accounts, so our share of May 2024 \$4188 invoice will be roughly \$2792						
6313-01	Public Service - Miscellaneous	500	225			0%	-29%	700	500	195	150
			275		Museum Adventure Pass Program						
					Misc. programs						
6400-01	Maintenance	55,520	35,000			16%	6%	52,300	48,000	37,448	34,911
			4,000		Cleaning Contract + special cleaning services \$2,665 - July 24 - Jun 25						
			3,000		Carpet cleaning						
			6,000		Window washing (1X/year)						
			1,000		Elevator contract						
			600		Elevator pressure test (2X/year)						
			320		Elevator Hydraulic Code Requirments (OTIS)						
			600		City Inspection of elevator (\$80 per visit - 4X/year)						
			2,000		Pest Control						
			-		Roof Maintenance (Spring, Fall) - calendar 2024 price is 1950.						
			3,000		Movable partition maintenance (Getting very little use. Last inspected FY22.)						
6400-11	Maintenance (Special Reserve)	15,000		15,000	Miscellaneous	377%	0%	15,000	3,144	46,815	22,979
6401-01	Maintenance - Supplies	2,000			Miscellaneous repairs	0%	0%	2,000	2,000	926	295
			1,000		Bulbs, Ballasts						
			1,000		Miscellaneous equipment						
6402-01	Security	12,360	1,500			24%	0%	12,400	10,000	12,881	5,854
			600		Fire alarm - inspection & repairs						
			3,300		Elevator access (OTIS) during fire alarm inspection & repairs						
			600		Alarm monitoring (\$700/quarter for burglar; \$90/quarter for fire)						
			4,000		Extinguisher inspection and recharging						
			360		Fire Sprinkler System - inspection and repairs						
			2,000		Backflow Preventor test (4@\$90)						
6207-11	Security (Special Reserve)	6,000			General maintenance	#DIV/0!	71%	3,500	-	168	-
			1,000		Security Camera System (up to 10 new @ ~\$100 each) G4 Instant						
			5,000		PA System						



Account & Fund Ext.	Account Description	FY25 BUDGET (Corp + SpRes) TOTALS	01 Corporate Fund Itemized	11 Special Reserve Fund Itemized	NOTES	% change FY24 Projected to FY25 Budget		% change FY24 Budget to FY25 Budget			
								FY24 BUDGET	FY24 Projected	FY23 ACTUAL	FY22 ACTUAL
6403-01	Gas	7,500	7,500		Gas - 3/27/24 last 9 mos/\$473/mo. Budgeting more than this in case of colder winter, but less than FY24.	0%	-21%	9,500	7,500	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.	66%	0%	21,000	12,684	15,968	17,325
6407-01	HVAC	12,600				152%	4%	12,100	5,000	11,475	7,442
			10,800		General maintenance						
			1,000		Filters						
			800		Humidifier bottles						
6408-01	Water/Sewer	1,800	1,800		\$300 estimate every 2 months (includes City's new charge to cover Naperville upgrades)	-5%	-10%	2,000	1,900	1,202	962
6409-01	Electricity	45,000	45,000		\$3,461/mo for 9 months	2%	32%	34,000	44,000	27,005	35,288
6410-01	Telephone	18,500				6%	3%	17,900	17,500	16,331	16,669
			3,600		Telephone lines (Granite/POTS \$200/mos; Fusion/regular VoIP phones \$80/mos)						
			14,000		Internet - AT&T \$375/mo (5/1/20-5/1/25) Internet - Technology Mgt (ICN) \$475/mo, 100mbps (5/1/20-4/30/25) Internet - Comcast \$262.90/mo currently, backup line						
			900		Faxing costs for BookScan Station						
6411-01	Janitorial supplies	3,300				10%	-6%	3,500	3,000	1,855	3,017
			3,000		Kleenex, dish soap, paper towels, napkins, batteries						
			300		Safety committe supplies						
6413-01	Landscape maintenance	14,255				10%	3%	13,900	13,000	7,691	6,628
			3,745		Outside landscaping \$534 mo for 2024 season (7 months Apr-Oct)						
			3,960		Inside contract (est \$330/mos)						
			300		Spring plants - library purchases/plants						
			2,000		Miscellaneous Replacements, Landscaping						
			4,000		Mulch						
			250		Outside Christmas lights						
6500-01	Gift expenditures	-	-	-				-	-	-	960
6520-01	Capital Improvement Projects	-	-	-				-	-	-	-
6520-11	Capital Improvement Projects (Special Reserve)	-	-	-				-	-	-	-
6530-01	Debt Repayment (Principal)	150,000	150,000		Starting Dec 2025, principal will increase \$5k each year until final principal payment on 12/1/2029.	0%	0%	150,000	150,000	145,000	140,000
6531-01	Debt Repayment (Interest)	17,910	17,910		Interest will decrease roughly \$3k each year until final interest payment on 6/1/2029.	-14%		20,895	20,895	23,742	26,581
6600-01	Contingency	1,000	1,000			#DIV/0!	0%	1,000	-	-	53
	<b>Total Expenditures</b>	<b>2,635,421</b>	<b>2,578,421</b>	<b>57,000</b>		10%	3%	2,564,868	2,405,775	2,194,389	1,983,493
	<b>Total expenditures without debt repayment</b>	<b>2,467,511</b>	<b>2,410,511</b>			9%	2%	2,414,868	2,255,775	2,049,389	1,843,493
	<b>Income less Expenditures</b>	<b>(193,080)</b>	<b>(136,080)</b>	<b>(57,000)</b>				<b>(298,630)</b>	<b>(101,264)</b>	<b>(45,486)</b>	<b>143,586</b>
	<b>Total income less expenditures without debt repayment</b>	<b>(25,170)</b>	<b>31,830</b>			-152%	-83%	<b>(148,630)</b>	<b>48,736</b>	<b>99,514</b>	<b>283,586</b>

Account & Fund Ext.	Account Description	FY25 BUDGET (Corp + SpRes) TOTALS	01 Corporate Fund Itemized	11 Special Reserve Fund Itemized	NOTES				
						FY24 BUDGET	FY24 Projected	FY23 ACTUAL	FY22 ACTUAL

Account & Fund Ext.	Account Description	FY25 BUDGET (Corp + SpRes) TOTALS	01 Corporate Fund Itemized	11 Special Reserve Fund Itemized	NOTES				
						FY24 BUDGET	FY24 Projected	FY23 ACTUAL	FY22 ACTUAL

# WARRENVILLE LIBRARY - FUND BALANCE PROJECTIONS - as of June 14, 2024

## FY2024-2025

FUND	Estimated Beginning Balance 7/1/24	Income Budgeted FY24/25	Expenses Budgeted FY24/25	Projected Year-End Balance 6/30/25	Income vs. Expenses
CORPORATE	814,710	2,442,341	2,578,421	678,630	(136,080)
SPECIAL RESERVE	355,825	-	57,000	298,825	(57,000)
WORKING CASH	225,847	-	-	225,847	-
<b>TOTALS</b>	<b>1,396,382</b>	<b>2,442,341</b>	<b>2,635,421</b>	<b>1,203,302</b>	<b>(193,080)</b>

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	644,605	904,477	259,872

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

## FY2025-2026

FUND	Estimated Beginning Balance 7/1/25	CPI		Projected Year-End Balance 6/30/26	Income vs. Expenses
		3.40%	2.5%		
Income Budgeted FY25/26	Expenses Budgeted FY25/26				
CORPORATE	678,630	2,525,381	2,642,882	561,129	(117,501)
SPECIAL RESERVE	298,825	-	75,000	223,825	(75,000)
WORKING CASH	225,847	-	-	225,847	-
<b>TOTALS</b>	<b>1,203,302</b>	<b>2,525,381</b>	<b>2,717,882</b>	<b>1,010,801</b>	<b>(192,501)</b>

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	660,720	786,976	126,256

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

## FY2026-2027

FUND	Estimated Beginning Balance 7/1/26	est. CPI		Projected Year-End Balance 6/30/27	Income vs. Expenses
		2.00%	2.00%		
Income Budgeted FY26/27	Expenses Budgeted FY26/27				
CORPORATE	561,129	2,575,888	2,695,739	441,278	(119,851)
SPECIAL RESERVE	223,825	-	75,000	148,825	(75,000)
WORKING CASH	225,847	-	-	225,847	-
<b>TOTALS</b>	<b>1,010,801</b>	<b>2,575,888</b>	<b>2,770,739</b>	<b>815,950</b>	<b>(194,851)</b>

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	673,935	667,125	(6,810)

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

## FY2027-2028

FUND	Estimated Beginning Balance 7/1/27	est. CPI		Projected Year-End Balance 6/30/28	Income vs. Expenses
		2.00%	2%		
Income Budgeted FY27/28	Expenses Budgeted FY27/28				
CORPORATE	441,278	2,627,406	2,749,654	319,030	(122,248)
SPECIAL RESERVE	148,825	-	75,000	73,825	(75,000)
WORKING CASH	225,847	-	-	225,847	-
<b>TOTALS</b>	<b>815,950</b>	<b>2,627,406</b>	<b>2,824,654</b>	<b>618,702</b>	<b>(197,248)</b>

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	687,413	544,877	(142,536)

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