

Date: December 1, 2015

To: The Urbana Free Library Board of Trustees

From: Celeste Choate, Executive Director

Re: Budget Amendment Memo for Board Meeting of December 8, 2015

To see the L05 General Fund, the L10 Trust funds in their entirety, please see the Budget and Forecast Report or the Detail Trial Report, available at <http://urbanafreelibrary.org/financial-reports>.

1. Add \$500 to Children's Programs (L05 0 1040-4853). Due to a newly negotiated agreement, take \$400 from Online Host/Directory List (L05 0 1040-5358). Add \$100 from the additional Miscellaneous revenue line to be added.
2. Add a Revenue line for Miscellaneous, to include \$5,200 in miscellaneous income, such as income from selling excess file cabinets or funds received from retirees for their health insurance payments. Increase expenses in Health/Life Insurance (L05 0 1040-5810) by \$5,100 to equal payment for retirees' health insurance payments.
3. The Champaign County Historical Archives previously received \$2,500 from the Burkholder family to support the continued processing of the Jean Burkholder Collection. Those funds were posted to the Archives General Gifts line (L10 5 4040-6500) and we are requesting their transfer into the General Fund as follows:

Into REVENUE:

Move \$2,500 to L05 0 0130-3110 L10 Gift Funds Transfer

Into EXPENSE:

Move \$415 to L05 0 1040-5503 SUPPLIES-PROCESSING for supplies

Move \$2,085 to L05 4 4040-4245 ARCHIVES ASST HR SCH for staffing

4. Move \$1,680 from Adult Librarian FT (L05 2 2040-4123) to CIRC CLERK HR SCH (L05 8 8040-4245) for Information Assistant training and work on the 2nd floor Reference Desk in October and November 2015.
5. In Archives Wages, move \$200 from Librarian PT (L05 4 4040-4124) to Librarian HR SCH (L05 4 4040-4225).

THE URBANA FREE LIBRARY Budget FY16 DRAFT amendment for 12-8-15 Board meeting							
	Approved FY16	Change					FY2016
REVENUE							
Current taxes							\$ 2,959,153
State income tax							\$ 86,107
State per capita grant							\$ 51,562
U of I/Urbana schools							\$ -
County grant							\$ 37,500
Fines and fees							\$ 74,000
Notary fees							\$ 5,400
Lost and damaged							\$ 12,100
Interloan and LHO							\$ 3,200
Non-resident cards							\$ 15,500
Copiers/printers							\$ 16,000
Café Revenue (will include taxes taken in)							\$ 58,500
Interest							\$ 1,700
City FICA + Medicare reimbursement							\$ 162,678
City IMRF							\$ 215,463
Fax + Telephone							\$ 4,500
Transfer in from L10 Gift funds	\$ 20,000	\$ 2,500					\$ 22,500
City supplemental transfer							
Miscellaneous	\$ -	\$ 5,200					\$ 5,200
TOTAL REVENUE							\$ 3,731,062
EXPENSE							
							\$3,693,986
CENTRALIZED COSTS							
			ACCOUNT	MINOR	MAJOR	DIVISION	LIBRARY
CENTRALIZED NON-STAFF COSTS	Approved FY16	Change	new FY2016				
TOTAL PROGRAM/PR COSTS				\$ 20,835			
TOTAL TRAVEL AND TRAINING				\$ 9,000			
TOTAL BUILDING COSTS				\$ 198,906			
TOTAL UTILITY COSTS				\$ 94,000			
TOTAL CONTRACTUAL COSTS				\$ 53,203			
TOTAL MATERIALS HANDLING COSTS				\$ 36,087			
TOTAL SUPPLY COSTS				\$ 47,415			
TOTAL EQUIPMENT COSTS				\$ 108,453			
TOTAL CENTRALIZED NON-STAFF COSTS					\$567,899		
			ACCOUNT	MINOR	MAJOR	DIVISION	LIBRARY
CENTRALIZED STAFF COSTS	Approved FY16	Change	new FY2016				
TOTAL EMPLOYEE INSURANCE				\$ 247,220			
TOTAL OTHER STAFF COSTS				\$ 378,140			
TOTAL CENTRALIZED STAFF COSTS					\$625,360		
TOTAL CENTRALIZED COSTS						\$ 1,193,259	
ADMINISTRATION DIVISION							
			ACCOUNT	MINOR	MAJOR	DIVISION	LIBRARY
TOTAL ADMINISTRATION WAGES					\$372,464		
TOTAL ADMIN DIVISION						\$ 372,464	
ADULT DIVISION							
			ACCOUNT	MINOR	MAJOR	DIVISION	LIBRARY
TOTAL ADULT PATRON RESOURCES					\$280,793		
TOTAL ADULT WAGES					\$328,902		
TOTAL ADULT DIVISION						\$ 609,695	
CHILDRENS DIVISION							
			ACCOUNT	MINOR	MAJOR	DIVISION	LIBRARY
TOTAL CHILDRENS PATRON RESOURCES					\$ 78,571		
TOTAL CHILDRENS WAGES					\$343,810		
TOTAL CHILDRENS DIVISION						\$ 422,381	
ARCHIVES DIVISION							
			ACCOUNT	MINOR	MAJOR	DIVISION	LIBRARY
TOTAL ARCHIVES PATRON RESOURCES					\$ 25,136		
TOTAL ARCHIVES WAGES					\$229,182		
TOTAL ARCHIVES DIVISION						\$ 254,318	

CAFE DIVISION			ACCOUNT	MINOR	MAJOR	DIVISION	LIBRARY
TOTAL CAFE NON-STAFF COSTS		\$ -			\$ 31,397		
TOTAL CAFE WAGES					\$ 41,614		
TOTAL CAFE DIVISION						\$ 73,011	
ACQUISITIONS DIVISION			ACCOUNT	MINOR	MAJOR	DIVISION	LIBRARY
TOTAL ACQUISITIONS WAGES					\$ 224,092		
TOTAL ACQUISITIONS DIVISION						\$ 224,092	
CIRCULATION DIVISION			ACCOUNT	MINOR	MAJOR	DIVISION	LIBRARY
TOTAL CIRCULATION WAGES					\$ 544,767		
TOTAL CIRCULATION DIVISION						\$ 544,767	
TOTAL EXPENSE							\$ 3,693,986
Based on this budget, we will see an excess/(deficit) of this amount. At the end FY16, this will be designated in Fund Balance funds for:							\$ 37,076
Anticipated Fund Balance L05 0 0120-2999 at end of FY15 based on proposed June 25, 2015 budget							\$ 1,688,895
		Current estimated balance at the end of FY15	Estimated addition in FY16				
11 year accrual funds L05 0 0120-2117		\$ (63,293)	\$ (7,750)				\$ (71,043)
Building, capital expense L05 0 1040-5105		\$ (13,743)	\$ (14,000)				\$ (27,743)
L05 9 1040-4000 HEALTH SAVINGS PLAN SEPARATION			\$ (10,000)				\$ (10,000)
Excess/(Defecit) not assigned/designated elsewhere			\$ 5,326				\$ 5,326
Anticipated Unassigned Balance at the end of FY16							\$ 1,585,435
Assigned for other purposes within Fund Balance L05 0 0120-2999							
11 year accrual funds L05 0 0120-2117		\$ 63,293	\$ 7,750				\$ 71,043
Building, capital expense L05 0 1040-5105		\$ 13,743	\$ 14,000				\$ 27,743
Anticipated new Fund Balance for FY17 from FY16 (unassigned + assigned within the L05 0 0120-2999)							\$ 1,684,221
Anticipated FUND BAL. ASSIGNED RHS PLAN L05 0 0120-3000 at end of FY15 based on proposed June 25, 2015 Budget							\$ 65,000
L05 9 1040-4000 HEALTH SAVINGS PLAN SEPARATION							\$ 10,000
Anticipated Balance at the end of FY16							\$ 75,000