

	A	B	C	D	E	F	G	H	I
1	Account numbers	Accounts	2014 ACTUAL	2015 budget	2015 YTD as of April 30, 2015	2015 projected	2016 budget	\$ change 2015 - 2016 budget (in parentheses)	% change 2015-2016
2		EXPENDITURES							
3		GENERAL OPERATIONS EXPENDITURES							
4	60350	Contract for children's storytimes & K-3rd grade grade book club sessions. 148 storytimes & book discussions serving ages birth through 5th graders. Picked up in-house beginning in 2015.	\$3,240	\$0	\$0	\$0	\$0	\$0	#DIV/0!
5	60400	Board expenses: strategic planning facilitation in 2016 (see transfer from designated reserve funds)	\$93	\$0	\$0	\$0	\$12,000	\$12,000	#DIV/0!
6	60800	Expenses (HR, meetings, coffee cart) advertising for new staff =\$180; "sunshine fund" \$200; 5-yr . anniversaries & retirements =\$400 (28 reg. staff & 6-8 subs) Staff Devel. Day: \$300; Hosting APL, CAFÉ, & WCFLS mtgs.= \$40 Coffee cart=\$910 (incl. anticipated replacement of machine each 3 years)	\$2,339	\$2,300	\$435	\$2,300	\$2,300	\$0	0.00%
7	61100	Insurance (property and liability)	\$8,532	\$8,800	\$7,727	\$8,877	\$9,050	\$250	2.84%
8	61200	Telephone \$1400 & Internet access (TEACH) \$3000 This increased by \$1800 in 2014 because of increase in bandwidth.	\$4,279	\$4,400	\$191	\$3,500	\$3,800	(\$600)	-13.64%
9	61300	Heat (gas) We Energy forecaster predicts \$7400, but 2013 actual was \$8791 and 2014 actual was \$11,571.	\$11,571	\$9,500	\$3,869	\$9,500	\$9,500	\$0	0.00%
10	61400	Electric We Energy forecasts \$33,500, and 2014 actual was \$33,094.	\$33,094	\$33,000	\$9,131	\$33,000	\$33,200	\$200	0.61%
11	61500	Sewer & Water (and stormwater utility)	\$2,540	\$2,800	\$719	\$2,800	\$2,884	\$84	3.00%
12	61700	Bldg Maintenance/supplies- to maintain a building used by over 140,000 visitors annually. Building repairs, softener salt,bulbs,hardware,tools, batteries, lighting, trash can liners, restroom paper products, plumbing parts, paint, etc. Beginning in 2015, also budgeting \$2,000 annually for roof snow removal. 2013 actual was \$10,149.	\$8,254	\$10,000	\$2,029	\$10,000	\$10,000	\$0	0.00%
13	61710	Grounds Maintenance Pruning, pest & weed control, fertilizing, debris pickup, edging approx. \$2500 Village plowing, shoveling (varies GREATLY with snowfall), grasscutting= approx. \$1000. Mulch and sidewalk salt \$300. 2013 actual was \$3403. Uncertain of what construction will mean for grounds maintenance in 2016.	\$4,287	\$4,000	\$633	\$4,000	\$4,000	\$0	0.00%
14	61800	Processing Supplies These are the supplies to cover books and package A.V. items. We buy in bulk. Supplies, including for periodicals, are computed at 7.5% of materials budget.	\$9,995	\$8,854	\$1,160	\$8,854	\$9,000	\$146	1.64%
15	61900	Office Supplies Includes paper & letters for storytime nametags & bulletin boards, receipt printer paper, standard office supplies such as copier paper, clips, binders. Shredding added for 2016. 2013 actual was \$4926.	\$2,955	\$2,500	\$1,195	\$2,500	\$3,000	\$500	20.00%
16	62100	Equipment maintenance photocopier maintenance contracts, AED pads in needed years. Copier maintenance contract decreased when we got new copiers in 2013. Further decreases came from using the new copier instead of replacing the centralized printer. For 2015, added \$600 for boiler inspection & AED pads (not a 2016 expense)	\$1,262	\$1,800	\$293	\$1,800	\$1,600	(\$200)	-11.11%

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17	62150	Building Systems maintenance Simplex fire & Simplex motion <i>monitoring</i> services = \$810 Simplex fire & motion <i>testing & maintenance</i> (not repairs)=\$1350est. HVAC: preventative maintenance contract = \$3435 est. plus \$1950 est. for pm on controls Ahern sprinkler inspection (not repairs)= \$430 Vyron humidifier replacement cylinder= \$330 fire extinguisher checks/recharging = \$0 in 2016 (next in 2020) Non-contract repairs to HVAC, sprinkler system , plumbing , Simplex systems = estimate of \$6700	\$14,577	\$13,900	\$5,739	\$13,900	\$15,000	\$1,100	7.91%
18	80610	Equipment & furnishing replacement (computer replacement is in line 80600) This line is for small-ticket items that stop working during the year. Capitol Fund is for larger items.		\$200	\$117	\$200	\$200	\$0	0.00%
19	62300	Maintenance & Repair of Materials Includes replacing cases; lost ILL items; fees for material recovery ; CD resurfacing	\$1,125	\$1,100	\$254	\$1,100	\$900	(\$200)	-18.18%
20	62810	Mileage to meetings, free workshops, etc. Also includes mileage to purchase supplies.	\$848	\$1,200	\$79	\$400	\$500	(\$700)	-58.33%
21	62820	Continuing Education conferences, courses, workshops & classes. Director is required to average 20 CE credits per year for state certification. This line includes mileage to CE events. CE is essential for our 28 mostly part-time employees. For 2016, the budget includes attendance for two employees at the Public Library Assoc. (\$3000 for 2) four at WAPL Conference (\$1000 for 4), and for staff at WLA and local seminars.	\$1,294	\$2,000	\$22	\$2,000	\$5,500	\$3,500	175.00%
22	62830	Memberships in professional & civic organizations ALA, WLA, Chamber of Commerce, WILS (for discounts on processing supplies)	\$604	\$900	\$120	\$750	\$800	(\$100)	-11.11%
23	62900	Public Information & Relations \$200 for recognition for Youth Services volunteers (over 850 hours of time donated) \$500 for recognition of Adult and Technical Services volunteers. (well over 1200 hours of time donated) \$500 plotter costs for printing of large posters, \$350 for Constant Contact for e-mail newsletters, \$100 for display materials for adult area, \$350 for information and incentives during construction	\$813	\$1,500	\$365	\$1,500	\$2,000	\$500	33.33%
24	63000	Legal fees	\$71,134	\$25,000	\$8,298	\$40,000	\$25,000	\$0	0.00%
25	63100	Annual Audit Includes charges from attorney(s) for letter(s) to auditors.	\$5,400	\$5,860	\$3,550	\$5,860	\$6,100	\$240	4.10%
26	63200	Accounting includes annual maintenance for accounting software, & bank fees for direct deposit	\$3,622	\$3,850	\$1,183	\$3,850	\$4,150	\$300	7.79%
27	63300	Postage (does not include postage to solicit donations; \$100 for that has been transferred to Programs budget line 2016, to better reflect program costs.)	\$1,074	\$1,000	\$516	\$1,000	\$890	(\$110)	-11.00%
28	63400	Programs (presenters and passive) Tweens Create/Kids Create =\$350, Art Reception activities =\$100, Cookie Club (Winter reading for kids)=\$250, Lunch Bunch =\$150, Pumpkin Pageant=\$100, Star Wars Reads Day= \$200, Storytime supplies =\$450, Book discussion supplies & snacks=\$500, Year-round educational supplies and equipment for preschool and early elementary children=\$500, Year-round interactives & passive programming for intermediates and tweens=\$500, Summer Reading Club flyers & reading records= \$1,000, Summer Reading incentives for children=\$800, for teens =\$730, summer performers=\$1400, adult programs (including summer reading)=850.	\$5,233	\$9,000	\$419	\$9,000	\$7,880	(\$1,120)	-12.44%
29	63500	Misc. furnishings, equip. (new items; not replacements) includes 2 small-sized book trucks @ \$305 each, and a technology table and chairs @\$420, for Children's dept.	\$1,018	\$300	\$0	\$300	\$1,000	\$700	233.33%

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30	60210	Cleaning service 2015 costs: Janitorial work 6 days/week \$16,848 , annual carpet \$1104; annual window cleaning \$654; vacuum vert. blinds \$110; add 5% for 2016	\$18,916	\$19,250	\$4,212	\$19,250	\$19,700	\$450	2.34%
31	90000	Friends (expenditures to be reimbursed by Friends) This expenditure line was eliminated in 2015. Instead, the Friends give PHPL a grant and the library expends funds from whichever expenditure accounts match the item.	\$2,008	\$0	\$0	\$0	\$0	\$0	#DIV/0!
32		Subtotal for general operations expenses		\$173,014	\$52,256		\$189,954	\$16,940	9.79%
33		MATERIALS EXPENDITURES						\$0	#DIV/0!
34		Books, magazines, AV = \$105,755 replacement of damaged and lost materials (see R000-50900 for associated revenue source)= \$3780 e-book content = \$2250 paid to WPLC e-book Advantage content = \$770 paid to Overdrive e-magazine content= \$645 databases = \$5800 \$1000 for unknown increases from WCFLS, as they phase in new formula for billing libraries by service pop. instead of municipal pop. Beginning in 2017, member libraries will be asked to pick up more of the e-content costs.	\$93,792	\$118,059	\$30,373		\$120,000	\$1,941	1.64%
35		Subtotal for materials accounts		\$118,059	\$30,373		\$120,000	\$1,941	1.64%
36		STAFFING EXPENDITURES							
37	60100	Wages & salaries	\$579,983	\$570,414	\$173,836	\$550,000	\$581,960	\$11,546	2.02%
38	60105	Unemployment	\$432	\$0	\$0	\$0	\$0	\$0	#DIV/0!
39	60500	Pension for eligible PHPL staff & Village employees for accounting & grounds maint.	\$34,692	\$39,332	\$11,377	\$32,900	\$38,544	(\$788)	-2.00%
40	60510	Deferred compensation for 5 full-time staff members					\$2,060	\$2,060	#DIV/0!
41	60600	Payroll tax @ .0765 on PHPL wages, plus on Village wages for library work	\$44,681	\$44,249	\$15,104	\$42,350	\$46,035	\$1,786	4.04%
42	60700	Health & Dental insurance Health for the 7 employees who work a weekly average of 30 hours or more in 2016. Dental and a small vision offset for 5 40-hour employees.	\$41,439	\$86,907	\$16,162	\$74,850	\$108,500	\$21,593	24.85%
43	60900	Life and AD&D insurance (for 5 full-time employees) Life=.1899/month per \$1000 of rounded salary, ADD=.0313/month per \$1000; dependent life = 65 cents per month per dependent (calculated as 2 per empl.)	\$630	\$800	\$274		\$800	\$0	0.00%
44	61000	Workers compensation (estimate provided by Village Finance Director, based on Village claims)	\$1,752	\$1,300	\$584		\$1,300	\$0	0.00%

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45		Subtotal of wages, salaries, & benefits	\$703,609	\$745,001	\$217,337		\$779,199	\$34,198	4.59%
46		TECHNOLOGY RELATED EXPENDITURES							
47	80400	Software support Public Web Browser=\$125; Ethostream direct customer support for wireless Internet use=\$375; Envisionware Internet mgmt software maint. For public l'net computers =\$650 B&T reviewing software \$450 ; public AV software renewal \$0. NOD32 antivirus & DeepFreeze \$250 ESET \$ 250 placeholder (renewed in 2015 for 3 years for \$525)	\$1,661	\$2,000	\$505		\$2,100	\$100	5.00%
48	80410	Automation supplies CAFÉ cards \$200 for approx. 1,000	\$185	\$190	\$0		\$200	\$10	5.26%
49	80420	Public computer supplies public computer laser printer cartridges	\$523	\$560	\$144		\$600	\$40	7.14%
50	80430	Automation Maintenance CAFÉ costs (\$23K in 2016?) SelfCheck combined hardware & software maintenance contract \$2220 est. ICS support = \$750 Domain name = \$0 until 2017	\$30,933	\$28,500	\$27,463		\$25,970	(\$2,530)	-8.88%
51	80600	Computer replacement & additions: PHPL budgets \$8000 every year for replacement and accumulates those replacement funds in its reserves until the 4th year. Replacement scanners, headphones, cables = \$150 . Portable HD for laptop \$100. replacement printer \$200; 2 tablets for children's\$1000	\$79	\$32,150	\$25		\$9,150	(\$23,000)	-71.54%
52		Subtotal of technology accts.	\$33,381	\$63,400	\$28,137		\$38,020	(\$25,380)	-40.03%
53		Total operations expenditures		\$1,099,475	\$328,104	\$0	\$1,127,173	\$27,698	2.52%

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54		REVENUE						\$0	#DIV/0!
55	R000-50300	Federated Library System (state aid plus Lakeshores Lib. System payment) \$249 Lakeshores Library System \$400 for 2015 Summer Library Program supplies \$600 book grant \$409 early literacy grant	\$1,658	\$1,658	\$542	\$649	\$1,658	\$0	0.00%
56	R000-50400	Late fees	\$25,881	\$26,000	\$8,931	\$26,000	\$23,400	(\$2,600)	-10.00%
57	R000-50500	Copier sales	\$1,091	\$1,100	\$319	\$925	\$833	(\$268)	-24.32%
58	R000-50600	Donations for Ice Cream Social (note no budgeted expenditures for 2016)	\$0	\$1,500	\$0	\$0	\$0	(\$1,500)	-100.00%
59	R000-50700	Grants Friends of the Library	\$1,000	\$3,900	\$0	\$4,200	\$4,200	\$300	7.69%
60	R000-50750	Office supplies sold (revenue from use of computer printers)	\$2,829	\$2,750	\$1,007	\$3,000	\$2,700	(\$50)	-1.82%
61	R000-50900	Material replacement (fees for lost and damaged items)	\$3,876	\$3,300	\$1,371	\$3,300	\$2,970	(\$330)	-10.00%
62	R000-55000	Interest earned	\$741	\$650	\$210	\$630	\$650	\$0	0.00%
63	R000-57500	Miscellaneous income (Pcard rebate \$2800; coffee cart =994)	\$7,056	\$3,800	\$2,425	\$3,800	\$3,800	\$0	0.00%
64	R000-59500	County library tax revenue	\$66,675	\$428,477	\$214,239	\$428,477	\$439,978	\$11,501	2.68%
65	R000-59900	Transfer from other funds:	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
66	R000-58500	Friends reimbursements (Budget line last used in 2014. Now Friends revenue is shown in R000-50700 Grants)	\$2,021	\$0	\$0	\$0	\$0	\$0	#DIV/0!
67	R000-59990	Transfer from designated reserves of Fund 000 FOR 2016: \$25,000 for legal fees; \$12,000 for strategic planning	\$0	\$51,000	\$0	\$51,000	\$37,000	(\$14,000)	-27.45%

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68	R000-50350	Revenue from adjacent counties (started in 2008)	\$34,230	\$30,597	\$30,597	\$30,597	\$32,250	\$1,653	5.40%
69	R000-50100	Revenue from Sussex	\$462,932	\$544,743	\$231,466	\$544,743	\$577,734	\$32,991	6.06%
70	R000-50200	Revenue from Lisbon	\$421,669		\$0	\$0	\$0	\$0	#DIV/0!
71	TOTAL REVENUE		\$1,031,659	\$1,099,475	\$491,106	\$1,097,321	\$1,127,173	\$27,698	2.52%