

**HELEN M. PLUM MEMORIAL PUBLIC LIBRARY DISTRICT  
DUPAGE COUNTY, ILLINOIS**

**2025/2026 Working Budget**

**OPERATING FUND RECEIPTS**

		<b>Working Budget FY 2024/2025</b>	<b>Working Budget FY 2025/2026</b>
	Surplus Carryover		
511	Property Taxes - Operating	\$ 7,935,460	\$ 7,937,913
512	Property Taxes - TIF Rebate	\$ 80,000	\$ 60,000
520	Interest Income	\$ 50,000	\$ 113,000
550	Personal Property Replacement Tax (PPRT)	\$ 106,800	\$ 77,679
552	Public Copies & Printers	\$ 15,000	\$ 15,000
555	ILL, Lost, Damaged Materials	\$ 6,000	\$ 6,000
556	Non-Resident Fees	\$ 10,000	\$ 10,000
557	Memorials, Gifts, & Donations	\$ 25,000	\$ 25,000
558	Used Books Sold	\$ 1,500	\$ 1,500
559	Miscellaneous Receipts	\$ 25,000	\$ 25,000
560	Refund & Reimbursements	\$ 5,000	\$ 10,000
582	Sale of Library Property	\$ 168,000	\$ -
590	Illinois Per Capita Grant	\$ 66,209	\$ 65,762
598	Transfer To/From Debt Service	\$ (1,600,500)	\$ (1,600,500)
<i>Library Total Available Funds</i>		\$ 6,893,469	\$ 6,746,354
<b>TOTAL OPERATING FUND RECEIPTS</b>			<b>\$ 6,746,354</b>

**OPERATING FUND EXPENSES**

		<b>Working Budget FY 2024/2025</b>	<b>Working Budget FY 2025/2026</b>
<b>A. Personnel Expenses</b>			
611	Salaries	\$ 3,371,190	\$ 3,470,000
621	Group Insurance	\$ 419,044	\$ 469,800
622	Social Security Taxes (FICA)	\$ 257,896	\$ 265,455
623	IMRF Retirement Plan	\$ 281,212	\$ 298,184
625	Training & Travel	\$ 77,920	\$ 70,085
626	Tuition Reimbursement	\$ 9,100	\$ 21,200
627	Employee Assistance Program	\$ 1,500	\$ 1,500
635	Payroll Processing Fees	\$ 17,500	\$ 22,000
639	Personnel - Miscellaneous	\$ 22,050	\$ 18,395
905	Unemployment Liability Insurance	\$ 4,000	\$ 4,000
910	Workers Compensation Insurance	\$ 21,000	\$ 21,000
<i>Total Personnel Expenses</i>		\$ 4,482,412	\$ 4,661,619
<b>Subtotal</b>			<b>\$ 4,661,619</b>

		<b>Working Budget FY 2024/2025</b>	<b>Working Budget FY 2025/2026</b>
<b>B. Collection Expenses</b>			
715	Adult Collections	\$ 450,000	\$ 495,000
716	Youth Collections	\$ 173,250	\$ 175,000
717	Teen Collections	\$ 30,000	\$ 33,400
743	Memorial/Gifts to Collection	\$ 25,000	\$ 25,000
744	Collection Management	\$ 51,033	\$ 42,750
<i>Total Collection Expenses</i>		\$ 729,283	\$ 771,150
<b>Subtotal</b>			<b>\$ 771,150</b>

		<b>Working Budget FY 2024/2025</b>	<b>Working Budget FY 2025/2026</b>
<b>C. Operationing Expenses</b>			
811	Supplies	\$ 99,500	\$ 70,000
813	Postage	\$ 22,875	\$ 27,350
815	Telephone & Internet	\$ 31,020	\$ 34,000
819	Special Events	\$ 8,831	\$ 6,250
820	Printing	\$ 49,100	\$ 47,100
821	Public Relations	\$ 16,750	\$ 11,050
822	Adult Programs	\$ 35,175	\$ 38,725
823	Youth Programs	\$ 43,625	\$ 47,025

## HELEN M. PLUM MEMORIAL PUBLIC LIBRARY DISTRICT 2025/2026 Working Budget

824	Teen Programs	\$	6,000	\$	6,900
825	Dues	\$	8,432	\$	8,474
831	Copiers	\$	41,016	\$	33,836
835	Equipment Rental/Maintenance	\$	1,920	\$	1,120
836	Technology Purchase & Maintenance	\$	125,259	\$	157,106
837	Library Management System Software & Service	\$	119,706	\$	131,440
838	IHLS/OCLC	\$	35,035	\$	35,900
839	Misc. Library Operations	\$	3,150	\$	2,150
841	Credit Card Fees	\$	5,480	\$	5,480
863	Professional Services	\$	127,900	\$	75,000
<i>Total Operations</i>		\$	780,774	\$	738,906
<b>Subtotal</b>				<b>\$</b>	<b>738,906</b>

Working Budget FY 2024/2025			Working Budget FY 2025/2026	
D. Facility & Custodial Expenses				
851	Building Maintenance	\$	223,550	\$ 212,050
852	Grounds Maintenance	\$	60,700	\$ 61,200
853	Security/Alarm	\$	4,600	\$ 4,100
854	Maintenance Materials	\$	66,550	\$ 43,530
855	Utilities-Gas, Water, Electric	\$	130,000	\$ 113,000
856	Repair & Maintenance	\$	50,000	\$ 20,000
861	Building & Contents Insurance	\$	56,800	\$ 56,800
867	Furniture & Equipment	\$	129,800	\$ 64,000
Total Facilities		\$	722,000	\$ 574,680
Subtotal			\$ 574,680	

		Working Budget FY 2024/2025	Working Budget FY 2025/2026
Transfer to Special Reserve			
	Estimated Library Fund Surplus	\$ 179,000	\$ -
	Long Term Capital Replacement	\$ -	\$ -
	Total Transfers	\$ 179,000	\$ -
Subtotal			\$ -
TOTAL LIBRARY OPERATING EXPENDITURES		\$ 6,893,469	\$ 6,746,355

<b>LIBRARY FUND REVENUE OVER EXPENDITURES</b>	<b>\$</b>	<b>(0)</b>	<b>\$</b>	<b>(0)</b>
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**ASSIGNED FUNDS****BOARD OF TRUSTEE FUND**

	<b>Working Budget FY 2024/2025</b>	<b>Working Budget FY 2025/2026</b>
Surplus Carryover	\$ 283,000	\$ 282,801
Projected Expenditures		
Carol Anne Robbins Account: Interest on Scholarship CD	\$ 6,000	\$ 6,000
Edgar Robbins Account: Youth Services	\$ 65,000	\$ 65,000
Future Account	\$ -	\$ -
YS Program Account: 1000 Books Before K	\$ 2,575	\$ -
Robins CD: Scholarship Fund	\$ -	\$ -
Endowment Account	\$ -	\$ -
<i>Total Board of Trustee Fund Expenditures</i>	<i>\$ 73,575</i>	<i>\$ 71,000</i>
<b>Board of Trustees Projected Revenues over Expenditures</b>	<b>\$ 209,425</b>	<b>\$ 211,801</b>

**SPECIAL RESERVE FUND**

	<b>Working Budget FY 2024/2025</b>	<b>Working Budget FY 2025/2026</b>
<b>Revenues</b>		
Surplus Carryover	\$ 3,759,687	\$ 5,689,288
Interest Income	\$ 75,000	\$ 125,000
Transfer from General Fund	\$ -	\$ -
<b>Total Available Funds</b>	<b>\$ 3,834,687</b>	<b>\$ 5,814,288</b>
<b>Expenditures</b>		
Furnishing, Equipment, Building Repairs	\$ 1,000,000	\$ 1,000,000
Professional Consulting Services	\$ 100,000	\$ 100,000
<i>Total Special Reserve Fund Expenditures</i>	<i>\$ 1,100,000</i>	<i>\$ 1,100,000</i>
<b>Special Reserve Fund Revenues Over Expenditures</b>	<b>\$ 2,734,687</b>	<b>\$ 4,714,288</b>

**CAPITAL PROJECTS FUND**

		<b>Working Budget FY 2024/2025</b>	<b>Working Budget FY 2025/2026</b>
<b>Revenues</b>			
Surplus Carryover	\$	4,856,683	\$ 4,666,628
Interest Income	\$	100,000	\$ -
<b>Capital Projects Available Revenues</b>	<b>\$</b>	<b>4,956,683</b>	<b>\$ 4,666,628</b>
<b>Expenditures</b>			
New Building Costs	\$	949,928	
Transfer to Debt Service Fund			\$ 4,666,628
<b>Capital Projects Available Funds</b>	<b>\$</b>	<b>4,006,755</b>	<b>\$ -</b>

**DEBT SERVICE FUND**

		<b>Working Budget FY 2024/2025</b>	<b>Working Budget FY 2025/2026</b>
<b>Revenues</b>			
Transfer from Capital Projects Fund			\$ 4,666,628
Transfer from General Fund	\$	1,600,500	\$ 1,600,500
<b>Capital Projects Available Revenues</b>	<b>\$</b>	<b>1,600,500</b>	<b>\$ 6,267,128</b>
<b>Expenditures</b>			
Principal Expense	\$	730,000	\$ 765,000
Interest Expense	\$	403,450	\$ 370,200
Fiscal Agent Fee	\$	1,000	\$ 1,000
<i>Debt Service Expenditures</i>	<b>\$</b>	<b>1,134,450</b>	<b>\$ 1,136,200</b>
<b>Debt Service Revenues Over Expenditures</b>	<b>\$</b>	<b>466,050</b>	<b>\$ 5,130,928</b>