

**Palos Heights Public Library
FY2027 BUDGET - DRAFT 2**

4000 · EXPENSES

2027

2026

% change

4300 · PERSONNEL SERVICES

4310 · OPERATIONAL SALARIES

4311 · Salaried Employees	\$ 855,260.24
4312 · Hourly Employees	\$ 225,534.85
4313 · Additional Compensation	\$ 5,135.00

\$824,632.84	3.7%
\$217,503.44	3.7%
\$5,300.00	-3.1%

Total 4310 · OPERATIONAL SALARIES	\$1,085,930.09
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\$ 1,047,436.28	3.7%
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4330 · EMPLOYEE BENEFITS

4331 · IMRF III. Muni. Ret. Fund (Levied separately)	\$ 90,158.97
4332 · FICA Social Security (Levied separately)	\$ 82,680.82
4333 · Insurance	\$ 204,249.60
4334 · Staff Apparel	\$ 1,200.00

\$86,917.75	3.7%
\$79,723.43	3.7%
\$200,649.60	1.8%
\$1,200.00	0.0%

Total 4330 · EMPLOYEE BENEFITS	\$378,289.39
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\$ 368,490.78	2.7%
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4350 · STAFF & BOARD PROFESSIONAL EDUCATION

4351 · Membership Fees	\$ 2,600.00
4352 · Board Development	\$ 800.00
4353 · Administrator	\$ 500.00
4354 · Professional Staff	\$ 6,000.00
4355 · Support Staff	\$ 1,000.00
4356 · Mileage Reimbursement	\$ 1,100.00

\$2,600.00	0.0%
\$800.00	0.0%
\$500.00	0.0%
\$6,000.00	0.0%
\$1,000.00	0.0%
\$1,100.00	0.0%

Total 4350 · STAFF & BOARD PROFESSIONAL EDUCATION	\$12,000.00
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\$ 12,000.00	0.0%
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Total 4300 · PERSONNEL SERVICES	\$1,476,219.48
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\$ 1,427,927.06	3.4%
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4400 · CONTRACTUAL SERVICES

4401 · PROFESSIONAL SERVICES

4361 · Audit Fees (levied separately)	\$ 7,950.00
4362 · Legal Fees	\$ 1,500.00
4363 · Consultant Fees	\$ 500.00
4364 · Appraisal Fees	\$ 650.00
4365 · Accounting	\$ 4,746.00

\$ 7,700.00	3.2%
\$ 2,000.00	-25.0%
\$ 500.00	0.0%
\$ 650.00	0.0%
\$ 4,950.00	-4.1%

Total 4401 · PROFESSIONAL SERVICES	\$15,346.00
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\$ 15,800.00	-2.9%
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4402 · OUTSIDE SERVICES

4412 · Payroll Services	\$ 4,400.00
4414 · Alarm	\$ 3,300.00
4416 · Maintenance	\$ 40,000.00
4417 · SWAN/OCLC	\$ 29,000.00
4418 · Technology	\$ 42,000.00

\$4,400.00	0.0%
\$3,300.00	0.0%
\$40,000.00	0.0%
\$29,000.00	0.0%
\$42,000.00	0.0%

Total 4402 · OUTSIDE SERVICES	\$118,700.00
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\$ 118,700.00	0.0%
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4403 · PRINTING

4421 · Newspaper/Advertising Notices	\$ -
4424 · Newsletter Printing	\$ 20,138.27

\$0.00	0.0%
\$20,138.27	0.0%

Total 4403 · PRINTING	\$20,138.27
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\$ 20,138.27	0.0%
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4404 · PROGRAMMING

4451 · Youth & Teen Programming	\$ 11,000.00
4452 · Public Services Programming	\$ 14,000.00
4454 · General Programming	\$ 10,000.00

\$11,000.00	0.0%
\$14,000.00	0.0%
\$10,000.00	0.0%

Total 4404 · PROGRAMMING	\$35,000.00
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\$ 35,000.00	0.0%
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4405 · PUBLIC RELATIONS

4461 · Public Relations	\$ 2,500.00
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\$ 3,000.00	-16.7%
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Total 4405 · PUBLIC RELATIONS	\$2,500.00
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\$ 3,000.00	-16.7%
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Total 4400 · CONTRACTUAL SERVICES	\$191,684.27
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\$ 192,638.27	-0.5%
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4406 · BUILDING MAINTENANCE

4407 · REPAIRS & MAINTENANCE

4431 · Pest Control	\$ 990.72
4432 · Heating/Cooling Service	\$ 13,000.00
4434 · Other Repairs/Maintenance	\$ 12,000.00
4436 · Lawn Maintenance	\$ 10,000.00
4437 · Snow Removal	\$ 7,633.85

\$825.48	20.0%
\$13,000.00	0.0%
\$13,000.00	-7.7%
\$10,053.30	-0.5%
\$7,280.04	4.9%

Total 4407 · REPAIRS & MAINTENANCE	\$43,624.57
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\$44,158.82	-1.2%
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4408 · EQUIPMENT MAINTENANCE

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	4531 · Copier	\$ 8,712.00	\$8,100.00	7.6%
	4533 · Other Equipment	\$ 220.00	\$220.00	0.0%
	Total 4408 · EQUIPMENT MAINTENANCE	\$8,932.00	\$ 8,320.00	7.4%
Total 4406 · BUILDING MAINTENANCE		\$52,556.57	\$ 52,478.82	0.1%
4440 · INSURANCE				
	4441 · Bldg & Contents	\$ 24,373.27	\$25,762.12	-5.4%
	4443 · Worker's Comp (levied separately)	\$ 2,589.40	\$2,367.20	9.4%
Total 4440 · INSURANCE		\$26,962.67	\$ 28,129.32	-4.1%
4470 · UTILITIES				
	4471 · Power	\$ 52,000.00	\$ 55,000.00	100.0%
	4472 · Water	\$ 2,640.00	\$2,640.00	0.0%
	4473 · Gas	\$ 1,300.00	\$1,300.00	0.0%
	4474 · Telephone/FAX	\$ 3,200.00	\$2,400.00	33.3%
	4475 · INTERNET	\$ 5,708.16	\$5,708.16	0.0%
Total 4470 · UTILITIES		\$64,848.16	\$ 67,048.16	-3.3%
4500 · SUPPLIES				
4501 · OFFICE SUPPLIES				
	4511 · Public Services - Supplies	\$ 1,000.00	\$1,000.00	0.0%
	4512 · Youth & Teen - Supplies	\$ 2,000.00	\$2,000.00	0.0%
	4514 · Business Office - Supplies	\$ 3,200.00	\$3,200.00	0.0%
	4515 · Technical Services - Supplies	\$ 5,000.00	\$3,000.00	66.7%
	4516 · Circulation - Supplies	\$ 3,050.00	\$3,050.00	0.0%
	4518 · Local History - Supplies	\$ 500.00	\$500.00	0.0%
	4519 · Hospitality - Supplies	\$ 1,200.00	\$1,200.00	0.0%
Total 4501 · OFFICE SUPPLIES		\$15,950.00	\$ 13,950.00	14.3%
4502 · MAINTENANCE/CLEANING SUPPLIES				
	4541 · Maintenance/Cleaning Supplies	\$ 5,600.00	\$ 5,600.00	0.0%
Total 4502 · MAINTENANCE/CLEANING SUPPLIES		\$5,600.00	\$ 5,600.00	0.0%
4503 · MAILING EXPENSES & FEES				
	4551 · Postage & Handling	\$ 650.00	\$650.00	0.0%
	4553 · Bulk Fees & Permits	\$ 5,508.00	\$5,400.00	2.0%
Total 4503 · MAILING EXPENSES & FEES		\$6,158.00	\$ 6,050.00	1.8%
Total 4500 · SUPPLIES		\$27,708.00	\$ 25,600.00	8.2%
4600 · CAPITAL EXPENSES				
4603 · Special Reserves/Contingency				
	4631 · Special Reserves Replenishment	\$ 124,827.82	\$ (147,010.09)	-184.9%
4603 · Special Reserves/Contingency		\$124,827.82	\$ (147,010.09)	-184.9%
Total 4600 · CAPITAL EXPENSES		\$124,827.82	\$ (147,010.09)	-184.9%
4700 · MEDIA/LIBRARY MATERIALS				
	4710a · Databases (adult)	\$ 22,000.00	\$25,000.00	-12.0%
	4710b · Databases (youth)	\$ 4,700.00	\$4,700.00	0.0%
	4711 · Periodicals	\$ 11,000.00	\$11,000.00	0.0%
	4714 · Large Print Books	\$ 5,750.00	\$5,750.00	0.0%
	4715 · Books - Adult	\$ 30,250.00	\$31,000.00	-2.4%
	4715b · Foreign Language - Adult	\$ 2,500.00	\$2,500.00	0.0%
	4716 · Books - Youth	\$ 31,750.00	\$33,500.00	-5.2%
	4717 · Videos - Adult	\$ 4,300.00	\$4,300.00	0.0%
	4718 · Videos - Youth	\$ 1,100.00	\$1,100.00	0.0%
	4719 · Audiobooks/Playaways - Adult	\$ 2,300.00	\$2,300.00	0.0%
	4720 · Audiobooks/Playaways - Youth	\$ 4,050.00	\$4,050.00	0.0%
	4721 · Software	\$ 10,500.00	\$10,500.00	0.0%
	4722 · Realia	\$ 1,000.00	\$1,000.00	0.0%
	4723B · Video Games - Youth	\$ 1,600.00	\$1,600.00	0.0%
	4724 · Library of Things	\$ 1,000.00	\$1,000.00	0.0%
	4725A · E-Books - Adult	\$ 13,000.00	\$13,000.00	0.0%
	4725B · E-Audiobooks - Adult	\$ 14,000.00	\$14,000.00	0.0%
	4726 · E-Content - Youth	\$ 3,500.00	\$3,500.00	0.0%
	4727 · PressReader	\$ 3,000.00	\$0.00	100.0%

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Total 4700 · MEDIA/LIBRARY MATERIALS		\$167,300.00		
4900A · MISC. REIMB. (NOT LEVIED FOR)			\$ 169,800.00	-1.5%
4900 · Reimbursement - Miscellaneous		\$ 18,500.00	\$17,000.00	8.8%
4902 · Grants		\$ 17,800.30	\$17,800.30	0.0%
4904 · Reimbursement Friends Book Sale		\$ 15,000.00	\$13,000.00	15.4%
4906a · Reimbursements - Restricted Gifts/Donation		\$ 1,500.00	\$1,500.00	0.0%
4906b · Reimbursements - Fundraising Expenses		\$ -	\$0.00	0.0%
Total 4900A · MISC. REIMB. (NOT LEVIED FOR)		\$52,800.30	\$ 49,300.30	7.1%
Total 4000 · EXPENSES		\$2,184,907.27	\$ 2,012,921.93	8.5%
7000 · SPECIAL RESERVES PROJECTS				
7001 · Special Reserves Projects		\$ 46,189.00	\$ 288,732.00	-84.0%
Total 7000 · SPECIAL RESERVES PROJECTS		\$46,189.00	\$ 288,732.00	-84.0%
3000 · RECEIPTS				
3100 · REAL ESTATE TAXES				
3101 · Tax Levies- Prior Years		\$ 2,000.00	\$ 2,000.00	0.0%
* 3103 · Tax Levies-Current FY*		\$ 2,088,695.97	\$ 2,019,593.54	3.4%
Corporate Fund Levy		\$ 1,902,879.45	\$ 1,840,308.95	3.4%
IMRF Fund Levy		\$ 90,158.97	\$ 86,917.75	3.7%
Social Security Levy		\$ 82,680.82	\$ 79,723.43	3.7%
Audit Fund Levy		\$ 7,950.00	\$ 7,700.00	3.2%
Liability Fund Levy		\$ 2,437.33	\$ 2,576.21	-5.4%
Worker's Comp Levy		\$ 2,589.40	\$ 2,367.20	9.4%
3105 · Tax Levies-Last Yr		\$ 12,500.00	\$ 12,500.00	0.0%
3261 · Corporate Replacement Tax		\$ 12,500.00	\$ 12,500.00	0.0%
Total 3100 · REAL ESTATE TAXES		\$2,115,695.97	\$ 2,046,593.54	3.4%
3200 · MISCELLANEOUS RECEIPTS				
3201 · FRONT DESK				
3210 · LOST/DAMAGED/OVERDUE FEES		\$ 2,000.00	\$ 2,000.00	0.0%
3220 · BORROWERS CARDS		\$ 1,050.00	\$ 1,200.00	-12.5%
3250 · MISCELLANEOUS FRONT DESK		\$ 4,000.00	\$ 4,000.00	0.0%
Total 3201 · Front Desk		\$7,050.00	\$ 7,200.00	-2.1%
3202 · MISCELLANEOUS - REIMBURSEMENTS				
3231 · Friends Book Sales		\$ 15,000.00	\$ 13,000.00	15.4%
3251 · Miscellaneous		\$ 18,500.00	\$ 17,000.00	8.8%
3260a · Restricted Gifts/Donations		\$ 1,500.00	\$ 1,500.00	0.0%
3260b · Unrestricted Gifts/Annual Fundraising		\$ 2,500.00	\$ 1,000.00	150.0%
3260c · Planned Giving		\$ 15,000.00	\$ 15,000.00	0.0%
Total 3202 · MISCELLANEOUS - REIMBURSEMENTS		\$52,500.00	\$ 47,500.00	10.5%
3240 · COPIER				
	Copier	\$ 8,000.00	\$ 5,500.00	45.5%
3240 · COPIER		\$8,000.00	\$5,500.00	45.5%
3270 · Grants				
Per Capita Grant		\$ 17,800.30	\$ 17,800.30	0.0%
3270 · Grants		\$17,800.30	\$17,800.30	0.0%
Total 3200 · MISCELLANEOUS RECEIPTS		\$85,350.30	\$ 78,000.30	9.4%
3300 · INTEREST EARNED				
3382 · Prior Years Taxes		\$ -	\$ -	0.0%
3384 · Money Market FMB General Fund		\$ 30,000.00	\$ 30,000.00	0.0%
3387 · Money Market IPTIP		\$ 40.00	\$ 40.00	0.0%
3388 · Checking Account		\$ 10.00	\$ 10.00	0.0%
Total 3300 · INTEREST EARNED		\$30,050.00	\$ 30,050.00	0.0%
Total 3000 · RECEIPTS		\$2,231,096.27	\$ 2,154,643.84	3.5%