

		Revised FY17 Budget (Approved Sept 1, 2016)	FY17 Actual	FY18 Budget (Approved Mar 2, 2017)	FY19 Budget (Approved Mar 1, 2018)	Chart of Accounts Definition & Description of Budget Line Use
<b>Revenue</b>						
4050	Other Grants			214,659	1,200	Grants awarded to LLSAP that do not originate from a State or federal government source are classified as other grants. RAILS LLSAP Catalog Grant for one-time costs of adding new member libraries, and RAILS Continuing Education grant are recorded in this line.
4060	Fees For Services And Materials - Membership Fees	1,677,470	1,677,466	1,779,720	2,468,716	Any fees for services and materials LLSAP charges its member libraries are generally recorded as revenue in the proprietary fund. Full membership fees are recorded in this line.
4061	Internet & Enhanced Access Fees	9,098	8,794	7,300	7,300	This revenue line is a breakout of the Fees for Services & Materials as defined in the Chart of Accounts
4062	Maintenance Fees	-	-	-	-	
4070	Reimbursements		8,723	-	30,500	Library reimbursement for one-time migration costs and/or reimbursement for event meals included in this budget line. Consist of amounts charged to a third party equal to a cost incurred from an external source on behalf of that third part. For example, if the LLSAP purchases an item or service for a member library and then bills the member library for the cost of the item or service.
4071	Reimbursements - Lost Materials		(9,818)	-	-	Breakout line for Reimbursements: reciprocal borrowing and interlibrary loan losses.
4072	Reimbursements - Collection Agency Fees	900	(18)	900	900	Breakout line for Reimbursements: reciprocal borrowing and interlibrary loan loss collection agency fees.
4075	Group Purchase Receipts	15,695	594	5,700	-	Breakout line for Reimbursements: group purchases such as credit card swipes, and Envisionware for member libraries.
4080	Investment Income	6,800	6,438	6,800	6,800	Investment earnings by the LLSAP on its investments are recorded as investment income in the fund in which the related investments are recorded.
4090	Other Revenue - RAILS	472,000	485,670	505,842	598,985	Any revenue that cannot be classified in any of the above accounts should be included as other revenue in the fund to which it relates. Examples of other revenue include, but are not limited to, donations from private sources, fines and donated services by one fund of the LLSAP on behalf of another fund of the LLSAP. The RAILS general fund paying for the LLSAP resource sharing services is recorded in this budget line.
4095	Other Revenue - Inventory			-	-	
<b>Total Revenue</b>		<b>2,181,963</b>	<b>2,177,849</b>	<b>2,520,921</b>	<b>3,114,401</b>	<b>39,400</b>

### Expenses

5000	Library Professionals	257,343	226,401	347,700	323,900	Salaries or wages paid to employees whose position descriptions ordinarily require an MLS, MIS, or above.
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5010	Other Professionals	681,151	751,972	778,400	964,700	Salaries or wages paid to employees whose position descriptions ordinarily require a bachelor's degree or above, excluding library professionals.
5020	Support Services	271,781	237,469	292,400	258,200	Salaries or wages paid to employees whose positions are not classified as library professionals or other professionals.
5025	Vacation Expense		2,805	-	2,800	Per GASB, Vacation Expense is the account created to segregate the amount of the expense incurred by SWAN for the current years' addition or subtraction to the balance of earned but unused staff vacation time. The Balance Sheet reflects the fact that Compensated Absences has been adjusted for the year-end to show, as of June 30 of the given fiscal year, the current value of this earned but unused vacation. This is more a potential than actual liability as employees most likely will use most of their vacations while being employed.
<b>Total Salaries &amp; Wages</b>		<b>1,210,275</b>	<b>1,218,646</b>	<b>1,418,500</b>	<b>1,549,600</b>	
5030	Social Security Taxes	83,800	89,652	108,600	118,400	Payroll taxes and fringe benefits-- employer's share only. Social Security taxes (FICA).
5040	State Unemployment Ins.	-	5,229	-	-	
5050	Worker's Compensation	2,200	2,536	2,200	2,200	
5060	Retirement Benefits	106,400	116,473	130,500	141,600	Payroll taxes and frindge benefits - employer's share only. Retirement benefits - IMRF contributions, pension, etc.
5070	Health, Dental, Life And Disability Insurance	159,100	166,822	185,900	232,300	Payroll taxes and fringe benefits-- employer's share only. Health, dental and life insurance
5080	Other Fringe Benefits	2,500	-	2,500	2,500	Tuition reimbursement benefit for employees
5085	Wellness Benefits	5,100	2,005	5,100	5,100	As a benefit to all employees, SWAN will reimburse up to \$35 per month/\$420 per year for wellness-related activities. This benefit will be considered taxable income, and paid via the payroll process. Wellness-related activities are those that result in a direct physical, nutritional, or other health-related benefit.
5100	Recruiting	1,500	195	900	900	Costs for personnel search, advertising of the position.
<b>Total Personnel Benefits</b>		<b>360,600</b>	<b>382,911</b>	<b>435,700</b>	<b>503,000</b>	
5110	Print Materials	8,000	4,090	8,000	8,000	Books, periodicals, newspapers, pamphlets, continuations, standing orders, loose-leaf services, etc.
5130	E-Resources	500	375	500	500	Subscription to online publications.
<b>Total Library Materials</b>		<b>8,500</b>	<b>4,465</b>	<b>8,500</b>	<b>8,500</b>	
5140	Rent	70,955	50,124	94,607	101,044	Rent/lease payments for use of property and buildings not owned.
5150	Utilities	10,350	3,311	13,800	5,400	Charges for electricity, heat and water, but not telephone charges.
5160	Property Insurance	1,200	1,417	1,200	1,476	Insurance premiums for build and ground and all contents.

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5170	Repairs & Maintenance	860	609	200	200	Expenditures for lawn care, snow removal, maintenance supplies, other facility maintenance.
5180	Custodial Service & Supplies	7,200	6,486	9,300	8,500	Includes costs for janitors and caretakers who are not employees, cleaning supplies, etc.
5190	Other Building Maintenance	460	150	580	100	Includes trash removal, exterminating, window washing, fire and alarm service.
<b>Total Building &amp; Grounds</b>		<b>91,025</b>	<b>62,096</b>	<b>119,687</b>	<b>116,720</b>	
5250	In-State Travel	1,000	2,030	2,200	2,200	Expenditures for overnight lodging, fares for airfare, planes, trains, taxicabs, auto rental, meals, etc. incurred in Illinois.
5260	Out-Of-State Travel	11,281	4,538	10,400	11,000	Same items listed above incurred outside of Illinois
5270	Registrations And Meeting, Other Fees	8,500	3,727	2,900	2,900	Includes costs and fees for staff and board members enrolling in seminars, conferences, and educational courses. Includes board meeting expenses, official functions, and meals at meetings.
5280	Conferences and Continuing Education Meetings	5,840	22,672	14,000	14,000	Costs for honorariums, materials and supplies, travel for speakers, meeting expenses, etc.
<b>Total Travel &amp; Registration</b>		<b>26,621</b>	<b>32,967</b>	<b>29,500</b>	<b>30,100</b>	
5290	Public Relations	-	-	-	-	Charges for publicity, advertising, classified advertising, promotional materials, outside printing and design of promotional materials. Includes library awareness activities and monogramming of promotional type clothing.
5300	Liability Insurance	7,600	8,335	7,600	8,900	Insurance premiums for bonding, errors and omissions, personal and director's liability, umbrella packages, etc.
5310	Computers, Software And Supplies	115,365	95,027	22,600	62,481	Software and supplies below \$5,000.
5320	General Office Supplies And Equipment	89,400	82,194	9,000	9,000	Paper, office supplies, such as pencils, paper clips, etc. and equipment costing less than \$5,000.
5330	Postage	-	2,505	900	900	Stamps, postage machine refills, overnight express, UPS, parcel insurance, etc.
5370	Other Supplies	-	-	-	-	
5380	Telephone And Telecommunications	12,083	12,844	19,900	20,100	Tolls and taxes for local and long distance voice calls, data lines, data circuits, and FAX
5390	Equipment Rental	3,200	2,079	2,700	3,700	Payments made for use of equipment, computers, copy machines, etc., which are neither owned nor part of a lease-purchase agreement.

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5400	<b>Equipment and Software Maintenance Agreements</b>	335,000	296,826	373,565	468,200	Actual charges to service, fix or maintain equipment, computers, copy machines, and includes expenditures for contracts to service or perform preventative maintenance or repairs on equipment, copy machines, etc. for a fixed price. Line used by LLSAP for vendor maintenance for integrated library system, server operating system maintenance, and other server infrastructure expenses.
5410	Legal	1,800	11,309	1,800	1,800	Fees for attorneys' services, including retainers.
5420	Accounting	5,300	5,300	5,300	10,000	Fees for audits, outside services for bookkeeping and payroll processing, etc.
5430	Consulting	17,000	19,643	17,000	18,500	Fees paid to professionals outside of LLSAP for services other than legal or accounting, such as computer consultants, independent library consultants, or appraisers.
5435	Payroll Service Fees	2,100	2,857	2,100	3,800	Breakout line for Contractual Staff budget: payroll service fees, costs associated with reporting requirements.
5440	Contractual Staff	2,400	2,400	2,400	2,400	Fees paid directly to persons engaged in contractual work or service arrangements with the LLSAP.
5450	Information Service Costs	199,500	208,226	200,139	273,200	Computer and software services and fees, online services such as OCLC, Dialog, automation services, database services, system use fees, library circulation system, retrospective conversion, etc. Ebook services, Novelist, MARCIVE, catalog enhancements.
5460	Contract Agreement W/ Systems, Member Libraries & Cooperatives	-	3,704	119,659	-	May include domain name registration, online survey tools for use purchased in a specified period of time, website encryption services, and other outside services. Contract for notice printing, collection services for unreturned materials are recorded in this line.
5480	Other Contractual Services	6,900	26,409	2,400	22,100	May include domain name registration, online survey tools for use purchased in a specified period of time, website encryption services, and other outside services. Contract for notice printing, collection services for unreturned materials are recorded in this line.
5485	Group Purchases	15,695	594	5,700	-	Breakout line for Contractual Services: see Revenue line #4075 Group Purchase Receipts for expense reimbursements.
5495	(Gain)/Loss on Asset Disposal			-		
5500	Professional Association Membership Dues	400	490	400	400	Costs for various individual or LLSAP memberships in professional organizations.
5510	Miscellaneous	1,000	6,225	1,000	1,000	Includes, but is not limited to, bank charges, printed checks, cash shortages and overages, lost books and equipment, allowable interlibrary loan charges (including photocopying charges), and film rentals
5515	Miscellaneous - E-Commerce Fees	-	181	-	-	

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5590	Interest	-	-	-	-	
<b>Subtotal Expenses</b>		<b>2,511,764</b>	<b>2,488,234</b>	<b>2,806,050</b>	<b>3,114,401</b>	
5490	Depreciation	65,236	65,739	65,236	34,167	For proprietary funds and government-wide financial statements only. Depreciation charges are intended to allocate the cost of a fixed asset over the estimated useful life of the unit in a systematic and rational manner using the straight-line method.
<b>Total Expenses</b>		<b>2,511,764</b>	<b>2,488,234</b>	<b>2,806,050</b>	<b>3,114,401</b>	Total operating expenses, not including Depreciation.
<b>Total Revenue (from above)</b>		<b>2,181,963</b>	<b>2,177,849</b>	<b>2,520,921</b>	<b>3,114,401</b>	
<b>Excess of revenues over (under) estimated</b>		<b>(329,801)</b>	<b>(310,385)</b>	<b>(285,129)</b>	<b>0</b>	
<b>Deduction from Reserves</b>		<b>329,801</b>	<b>310,385</b>	<b>285,129</b>	<b>0</b>	