

CITY OF ELMHURST  
LIBRARY OPERATING FUND (#210)  
Revenues and Expenditures  
And Changes in Fund Balance  
Fiscal Years Ended December 31

ATTACHMENT E

	1.000		0.830		1.000		1.010	1.000	1.020	1.020	1.030	1.030	1.030	1.030	1.030	1.030	
	2021	Actual	2022	Actual	2023	Actual	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	
Revenues:	2021	Actual	2022	Actual	2023	Actual	Proposed	Proposed	Proposed	Proposed	Proposed	Proposed	Proposed	Proposed	Proposed	Proposed	
Property Taxes, Net	8,026,122		6,670,955		6,662,410		6,739,000	6,739,000	6,873,780	7,011,256	7,221,593	7,438,241	7,661,388	7,891,230	8,127,967	8,371,806	
Intergovernmental	488,948		922,268		778,635		542,000	622,000	622,000	622,000	622,000	622,000	622,000	622,000	622,000	622,000	
Charges for services	35,943		39,437		45,005		55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	
Interest Income	7,452		72,343		165,193		150,100	110,000	25,100	25,100	25,100	25,100	25,100	25,100	25,100	25,100	
Other Income	130,651		176,230		141,434		210,000	170,300	133,500	133,500	151,000	151,000	151,000	151,000	151,000	151,000	
Total Revenues	8,689,116		7,881,233		7,792,677		7,696,100	7,696,300	7,709,380	7,846,856	8,074,693	8,291,341	8,514,488	8,744,330	8,981,067	9,224,906	
Expenditures:																	
Salaries and Wages	3,219,660		3,312,163		3,406,938		3,787,000	3,982,000	4,141,280	4,306,931	4,479,208	4,658,377	4,844,712	5,038,500	5,240,040	5,449,642	1.040
Employee Benefits	1,105,560		1,079,148		1,020,541		1,185,000	1,210,000	1,270,500	1,334,025	1,400,726	1,470,763	1,544,301	1,621,516	1,702,592	1,787,721	1.050
Contractual Services	411,625		593,605		538,022		620,300	611,500	617,615	623,791	630,029	636,329	642,693	649,120	655,611	662,167	1.010
Commodities	917,265		1,306,117		1,113,780		1,120,000	1,097,000	1,107,970	1,119,050	1,130,240	1,141,543	1,152,958	1,164,488	1,176,132	1,187,894	1.010
Repairs & Maintenance	456,773		505,912		311,526		433,000	379,000	382,790	386,618	390,484	394,389	398,333	402,316	406,339	410,403	1.010
Other Expenses	82,179		96,083		96,730		129,000	110,000	111,100	112,211	113,333	114,466	115,611	116,767	117,935	119,114	1.010
Insurance	53,712		31,279		35,703		35,000	37,000	38,850	40,793	42,832	44,974	47,222	49,584	52,063	54,666	1.050
Capital	31,027		154,620		121,364		150,000	585,000	183,500	234,500	1,074,000	90,000	75,000	226,000	75,000	1,223,500	
Total Expenditures	6,277,801		7,078,927		6,644,604		7,459,300	8,011,500	7,853,605	8,157,918	9,260,853	8,550,840	8,820,830	9,268,290	9,425,712	10,895,107	
Excess (Deficiency) Revenues Over Expenditures	2,411,315		802,306		1,148,073		236,800	(315,200)	(144,225)	(311,063)	(1,186,160)	(259,499)	(306,341)	(523,960)	(444,645)	(1,670,201)	
Other financing sources (uses)																	
Operating transfers in	3,000		3,000		3,000		83,000	76,000	111,500	162,500	1,002,000	18,000	3,000	154,000	3,000	1,151,500	
Operating transfers out	(2,143,247)		(333,992)		(250,000)		(250,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	
Other financing sources (uses)	(2,140,247)		(330,992)		(247,000)		(167,000)	(74,000)	(38,500)	12,500	852,000	(132,000)	(147,000)	4,000	(147,000)	1,001,500	
Excess of revenues and other financing sources over exp. and other financing uses	271,068		471,314		901,073		69,800	(389,200)	(182,725)	(298,563)	(334,160)	(391,499)	(453,341)	(519,960)	(591,645)	(668,701)	
Fund Balance Beginning of Year	3,618,596		3,889,664		4,360,978		5,262,051	5,331,851	4,942,651	4,759,926	4,461,363	4,127,203	3,735,704	3,282,363	2,762,402	2,170,757	
Fund Balance End of Year	3,889,664		4,360,978		5,262,051		5,331,851	4,942,651	4,759,926	4,461,363	4,127,203	3,735,704	3,282,363	2,762,402	2,170,757	1,502,057	
Total Expenditures	6,277,801		7,078,927		6,644,604		7,459,300	8,011,500	7,853,605	8,157,918	9,260,853	8,550,840	8,820,830	9,268,290	9,425,712	10,895,107	
Projected Fund Balance	3,889,664		4,360,978		5,262,051		5,331,851	4,942,651	4,759,926	4,461,363	4,127,203	3,735,704	3,282,363	2,762,402	2,170,757	1,502,057	
Fund Balance - % of Total Expenditures	61.96%		61.61%		79.19%		71.48%	61.69%	60.61%	54.69%	44.57%	43.69%	37.21%	29.80%	23.03%	13.79%	

## REVENUE REVIEW FY 2025: Draft

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				Estimated		Estimated	Estimated
CATEGORY	LINE ITEM	DESCRIPTION	Revenues	Revenues	Revenues	Revenues	Revenues
			2022	2023	2023	2024	2025
PROPERTY TAXES			-17%	0.00%	0.00%	1%	0%
	410100	PROP TAX - CURRENT	6,670,356	6,670,965	6,662,410	6,738,000	6,738,000
		PROP TAX REBATE	0	0		0	0
	410105	PROP TAX - PRIOR	599	1,000	0	1,000	1,000
TOTAL			6,670,955	6,671,965	6,662,410	6,739,000	6,739,000
INTERGOVERNMENTAL TAXES							
	420110	REPLACEMENT TAX	854,734	400,000	711,101	475,000	555,000
TOTAL			854,734	400,000	711,101	475,000	555,000
GRANTS							
		FEDERAL GRANTS	0	0	0	0	0
	420210	STATE GRANT	67,534	67,534	67,534	67,000	67,000
TOTAL			67,534	67,534	67,534	67,000	67,000
CHARGES FOR SERVICE							
	440110	CIRCULATION FEES	4,502	3,500	3,962	23,000	23,000
	440105	COPIER REVENUE	34,650	35,000	41,044	22,000	22,000
	440100	MAKERY SUPPLIES	285	500	0	10,000	10,000
TOTAL			39,437	39,000	45,006	55,000	55,000
INTEREST							
	460100	INTEREST OPER FUND	71,733	200,000	165,193	150,000	110,000
		INT UNDISTRIBUTED TAX	610	100	0	100	100
	460300	GAIN/LOSS SALE INVEST	0	0	0	0	0
TOTAL			72,343	200,100	165,193	150,100	110,100

## REVENUE REVIEW FY 2025: Draft

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				Estimated		Estimated	<b>Estimated</b>
CATEGORY	LINE ITEM	DESCRIPTION	Revenues	Revenues	Revenues	Revenues	<b>Revenues</b>
			2022	2023	2023	2024	<b>2025</b>
OTHER INCOME							
	470110	RENTAL INCOME	0	0	600	1,200	<b>1200</b>
	470210	EMPLOYEE HEALTH	71,217	78,000	77,929	99,300	<b>99,300</b>
	470220	EMPLOYEE DENTAL	14,126	18,000	16,527	22,800	<b>22,800</b>
	470215	RETIREE HEALTH	43,734	8,700	1,963	8,700	<b>19,000</b>
	470225	RETIREE DENTAL	1,901	600	360	600	<b>1,000</b>
	470300	DONATION	25,117	25,000	24,224	75,000	<b>25,000</b>
	470999	MISCELLANEOUS	20,135	25,000	19,829	2,000	<b>2,000</b>
TOTAL			176,230	155,300	141,432	209,600	<b>170,300</b>
REVENUE TOTALS			7,881,233	7,533,899	7,792,676	7,695,700	<b>7,696,400</b>
OTHER FINANCIAL SOURCES - OPERATING TRANSFER IN							
	490215	TRANSFER FROM LEA	3,000	3,000	3,000	3,000	<b>3,000</b>
	490212	TRANS FRM CAP REPL	0	0	0	83,000	<b>73,000</b>
TOTAL		TRANS FRM RESERVES	3,000	3,000	3,000	86,000	
GRAND TOTAL			7,887,233	7,536,899	7,795,676	7,781,700	<b>7,772,400</b>

## Expense 2025 : Draft

Page 1							
CATEGORY	LINE ITEM	DESCRIPTION	Expenditures	Budget	Expenditures	Estimated	Budget
			2022	2023	2023	Expenditures	2025
						2024	4% Raise
PERSONNEL							
	510100	FULL TIME	2,320,420	2,577,000	2,452,306	2,755,000	2,981,000
	510110	PART TIME	991,743	997,000	954,633	1,032,000	1,001,000
TOTAL			3,312,163	3,574,000	3,406,939	3,787,000	3,982,000
EMPLOYEE BENEFITS							
	520200	IMRF (8.73%)	302,293	250,000	232,949	269,000	298,000
	520100	SOCIAL SECURITY (6.2%)	196,604	221,000	203,560	235,000	247,000
	520105	MEDICARE FICA (1.45%)	46,022	52,000	47,606	55,000	58,000
	520300	GROUP HEALTH	493,824	546,000	496,634	576,000	540,000
	520310	GROUP DENTAL	25,550	31,000	24,859	33,000	31,000
	520350	RETIREE INSURANCE					20,000
	520320	GROUP TERM LIFE	6,060	6,000	6,352	6,000	6,000
	520410	WORKERS' COMP.	8,794	17,000	8,581	10,000	9,000
	520400	UNEMPLOYMENT	0	1,000	0	1,000	1,000
TOTAL			1,079,147	1,124,000	1,020,541	1,185,000	1,210,000
CONTRACTUAL SERVICES							
	530220	AUDIT	4,235	4,000	4,220	4,300	4,500
	533105	CIRCULATION SYSTEM	161,600	163,000	161,521	167,000	204,000
	531180	CUSTODIAL	72,808	70,000	71,855	67,000	70,000
	530150	NATURAL GAS	55,120	28,000	23,479	56,000	30,000
	533110	PROGRAMS	89,984	95,000	90,721	95,000	92,000
	530160	POSTAGE	14,148	14,000	13,570	14,000	14,000
	530110	PROF. SERVICE	73,622	40,000	40,726	85,000	55,000
	530295	PUBLIC INFO	73,616	76,000	76,523	78,000	78,000
	530175	TELEPHONE	20,219	25,000	20,475	24,000	22,000
	530185	WATER	28,253	32,000	34,932	30,000	42,000
			593,605	547,000	538,022	620,300	611,500

## Expense 2025 : Draft

Page 2							
CATEGORY	LINE ITEM	DESCRIPTION	Expenditures	Budget	Expenditures	Budget	Budget
			2022	2023	2023	2024	2025
COMMODITIES							
	540005	MATERIALS	936,204	900,000	890,660	900,000	900,000
	541185	JANITORIAL SUPPL.	40,738	34,000	36,788	40,000	40,000
	540010	MINOR EQUIPMENT	3,268	5,000	4,999		
	540015	OFFICE SUPPLIES	44,184	51,000	40,716	45,000	45,000
	540220	Computer Supplies/Software	224,229	89,000	86,939	75,000	50,000
	542100	Makery Supplies	18,338	15,000	17,166	20,000	22,000
	549999	CATALOGING SUPPLIES	39,157	45,000	36,511	40,000	40,000
TOTAL			1,306,118	1,139,000	1,113,779	1,120,000	1,097,000
REPAIR AND MAINTENANCE							
	531190	BUILDING	483,109	290,000	293,479	380,000	330,000
	531200	GROUNDS	22,803	36,000	18,046	35,000	47,000
	531115	PARKING AREA	0	2,000	0	18,000	2,000
TOTAL			505,912	328,000	311,525	433,000	379,000
OTHER EXPENSES							
	530120	TRAINING & CONF.	18,403	30,000	16,282	30,000	22,000
	533100	CONTINGENCY	0	1,000	317	1,000	0
	530115	MEMBERSHIP	9,361	11,000	11,314	10,000	11,000
	532135	RENTAL	53,569	70,000	54,758	68,000	57,000
	540040	SUNDRY	14,750	12,000	14,059	20,000	20,000
TOTAL			96,083	124,000	96,730	129,000	110,000

## Expense 2025 : Draft

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CATEGORY	LINE ITEM	DESCRIPTION	Expenditures	Budget	Expenditures	Budget	Budget
			2022	2023	2023	2024	2025
INSURANCE							
	536105	INSURANCE	31,279	34,000	35,703	35,000	37,000
TOTAL			31,279	34,000	35,703	35,000	37,000
CAPITAL OUTLAY							
	570340	FURNITURE	138,889	160,000	111,796	100,000	60,000
		ALTERATIONS					500,000
	570800	EQUIPMENT	15,731	50,000	9,567	50,000	25,000
TOTAL			154,620	210,000	121,363	150,000	585,000
SUBTOTAL: OPERATING			7,078,927	7,080,000	6,644,602	7,459,300	8,011,500
Transfer to Special Reserve Fund			250,000	250,000	250,000	250,000	150,000
TRANSFER TO B&I SERIES 2002 FUND				0	0	0	0
GRAND TOTAL			7,328,927	7,330,000	6,894,602	7,709,300	8,161,500
Special Projects 2025:							
		Alterations:		531,200	Grounds		
		Kids' Patio	\$500,000		Concrete	20,000	
				540220	Computer Supplies & Software:		
	530110	Professional Services			Laptop Replacer	15,000	
		Website	\$15,000		Wifi Access Pts.	5,000	
	531190	Building:					
		HVAC Consultant	15,000	57034	Furniture		
		Parking Lot Lights	25,000		Makery Tables	40,000	
		Receiving Room Epoxy	20,000		Makery Desk	8,000	
		Receiving Room Cabinets	8,000				
		Painting:	\$20,000				