

# ATTACHMENT E

CITY OF ELMHURST  
CAPITAL REPLACEMENT LIBRARY FUND (#212)  
Revenues and Expenditures  
And Changes in Fund Balance  
Fiscal Years Ended December 31

	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
	Actual	Actual	Actual	Actual	Actual	Actual	Proposed	Proposed	Proposed	Proposed	Proposed	Proposed	Proposed	Proposed	Proposed
<b>Revenues:</b>															
Interest Income	35,054	18,595	2,350	12,472	76,008	104,062	45,000	100,000	20,000	11,000	11,000	11,000	11,000	11,000	11,000
Total Revenues	35,054	18,595	2,350	12,472	76,008	104,062	45,000	100,000	20,000	11,000	11,000	11,000	11,000	11,000	11,000
<b>Expenditures:</b>															
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess (Deficiency) Revenues Over Expenditures	35,054	18,595	2,350	12,472	76,008	104,062	45,000	100,000	20,000	11,000	11,000	11,000	11,000	11,000	11,000
<b>Other financing sources (uses)</b>															
Operating transfers in	-	-	-	250,000	250,000	250,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
Operating transfers out	-	-	-	0	-	-	(73,000)	(940,000)	(159,500)	(999,000)	(15,000)	-	(392,401)	(40,882)	(1,148,500)
Other financing sources (uses)	-	-	-	250,000	250,000	250,000	77,000	(790,000)	(9,500)	(849,000)	135,000	150,000	(242,401)	109,118	(998,500)
Excess of revenues and other financing sources over exp. and other financing uses	35,054	18,595	2,350	262,472	326,008	354,062	122,000	(690,000)	10,500	(838,000)	146,000	161,000	(231,401)	120,118	(987,500)
Fund Balance Beginning of Year	1,288,254	1,323,308	1,341,903	1,344,253	1,606,725	1,932,733	2,286,795	2,408,795	1,718,795	1,729,295	891,295	1,037,295	1,198,295	966,894	1,087,012
Fund Balance End of Year	1,323,308	1,341,903	1,344,253	1,606,725	1,932,733	2,286,795	2,408,795	1,718,795	1,729,295	891,295	1,037,295	1,198,295	966,894	1,087,012	99,512

**REVENUE REVIEW FY 2026 2027 - DRAFT**

Page 1		.						
				Estimated		Estimated	<b>Estimated</b>	Estimated
CATEGORY	LINE ITEM	DESCRIPTION	Revenues	Revenues	Revenues	Revenues	<b>Revenues</b>	Revenues
			2023	2024	2024	2025	<b>2026</b>	2027
PROPERTY TAXES			0.00%	1%	0%	0%	<b>2.0%</b>	
	410100	PROP TAX - CURRENT	6,662,410	6,738,000	6,738,074	6,738,000	<b>6,872,760</b>	
		PROP TAX REBATE		0		0	<b>0</b>	
	410105	PROP TAX - PRIOR	0	1,000	479	1,000	<b>1,000</b>	
TOTAL			6,662,410	6,739,000	6,738,553	6,739,000	<b>6,873,760</b>	
INTERGOVERNMENTAL TAXES								
	420110	REPLACEMENT TAX	711,101	475,000	417,368	350,000	<b>375,000</b>	
TOTAL			711,101	475,000	417,368	350,000	<b>375,000</b>	
GRANTS								
		FEDERAL GRANTS	0	0	0	0	<b>0</b>	
	420210	STATE GRANT	67,534	67,000	67,992	67,000	<b>67,000</b>	
TOTAL			67,534	67,000	67,992	67,000	<b>67,000</b>	
CHARGES FOR SERVICE								
	440110	CIRCULATION FEES	3,803	23,000	23,643	23,000	<b>23,000</b>	
	440105	COPIER REVENUE	41,557	22,000	29,586	22,000	<b>29,000</b>	
	440100	MAKERY SUPPLIES	0	10,000	19,041	10,000	<b>20,000</b>	
TOTAL			45,360	55,000	72,270	55,000	<b>72,000</b>	
INTEREST								
	460100	INTEREST OPER FUND	238,009	150,000	372,392	110,000	<b>300,000</b>	
		INT UNDISTRIBUTED TAX	0	100	0	100	<b>100</b>	
	460300	GAIN/LOSS SALE INVEST	0	0	0	0	<b>0</b>	
TOTAL			238,009	150,100	372,392	110,100	<b>300,100</b>	

**REVENUE REVIEW FY 2026 2027 - DRAFT**

Page 2								
				Estimated		Estimated	<b>Estimated</b>	
CATEGORY	LINE ITEM	DESCRIPTION	Revenues	Revenues	Revenues	Revenues	<b>Revenues</b>	
			2023	2024	2024	2025	<b>2026</b>	
OTHER INCOME								
	470110	RENTAL INCOME	600	1,200	1,100	1,200	<b>1,200</b>	
	470210	EMPLOYEE HEALTH	72,626	99,300	87,084	99,300	<b>105,000</b>	
	470220	EMPLOYEE DENTAL	16,527	22,800	18,882	22,800	<b>19,000</b>	
	470215	RETIREE HEALTH	43,019	8,700	28,368	19,000	<b>30,000</b>	
	470225	RETIREE DENTAL	1,494	600	1,979	1,000	<b>2,000</b>	
	470245	RETIREE VISION	206		258		<b>250</b>	
	470300	DONATION	24,224	25,000	74,052	25,000	<b>25,000</b>	
	470999	MISCELLANEOUS	19,861	2,000	75	2,000	<b>2,000</b>	
TOTAL			178,557	159,600	211,798	170,300	<b>184,450</b>	
REVENUE TOTALS			7,902,971	7,645,700	7,880,373	7,491,400	<b>7,872,310</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	83,000	0	73,000	<b>55,000</b>	
TOTAL		TRANS FRM RESERVES	3,000	86,000	3,000	76,000	<b>58,000</b>	
GRAND TOTAL			7,905,971	7,731,700	7,883,373	7,567,400	<b>7,930,310</b>	

**EXPENSE BUDGET 2026 2027 - DRAFT**

Page 1								
CATEGORY	LINE ITEM	DESCRIPTION	Expenditures	Budget	Expenditures	Budget	Budget	Budget
			2023	2024	2024	2025	2026	2027
							3% Merit	
PERSONNEL								
	510100	FULL TIME	2,502,353	2,755,000	2,676,286	3,009,686	<b>3,068,000</b>	
	510110	PART TIME	974,178	1,032,000	953,197	1,016,050	<b>1,022,000</b>	
TOTAL			3,476,531	3,787,000	3,629,483	4,025,736	<b>4,090,000</b>	
EMPLOYEE BENEFITS								
	520200	IMRF (9.6%)	237,873	269,000	258,621	305,000	<b>338,000</b>	
	520100	SOCIAL SECURITY (6.2%)	207,691	235,000	216,262	250,000	<b>255,000</b>	
	520105	MEDICARE FICA (1.45%)	48,573	55,000	50,577	58,000	<b>60,000</b>	
	520300	GROUP HEALTH	488,603	576,000	566,389	540,000	<b>705,000</b>	
	520310	GROUP DENTAL	24,859	33,000	27,820	31,000	<b>29,000</b>	
	520350	RETIREE INSURANCE			18,993	20,000	<b>32,000</b>	
	520320	GROUP TERM LIFE	6,352	6,000	6,663	6,000	<b>7,700</b>	
	520410	WORKERS' COMP.	8,581	10,000	11,473	9,000	<b>12,000</b>	
	520400	UNEMPLOYMENT	0	1000	0	1,000	<b>1,000</b>	
TOTAL			1,022,532	1,185,000	1,156,798	1,220,000	<b>1,439,700</b>	
CONTRACTUAL SERVICES								
	530220	AUDIT	4,220	4,300	4,270	4,500	<b>4,500</b>	
	533105	CIRCULATION SYSTEM	161,521	167,000	152,326	204,000	<b>155,000</b>	
	531180	CUSTODIAL	71,855	67,000	75,890	70,000	<b>70,000</b>	
	530150	NATURAL GAS	23,479	56,000	18,898	30,000	<b>23,000</b>	
	533110	PROGRAMS	90,721	95,000	88,502	92,000	<b>92,000</b>	
	530160	POSTAGE	13,570	14,000	12,113	14,000	<b>13,000</b>	
	530110	PROF. SERVICE	40,726	85,000	81,850	55,000	<b>42,000</b>	
	530295	PUBLIC INFO	76,523	78,000	68,060	78,000	<b>68,000</b>	
	530175	TELEPHONE	20,391	24,000	24,997	22,000	<b>67,500</b>	
	530185	WATER	33,453	30,000	39,144	42,000	<b>42,000</b>	
TOTAL			536,459	620,300	566,050	611,500	<b>577,000</b>	

**EXPENSE BUDGET 2026 2027 - DRAFT**

Page 2								
CATEGORY	LINE ITEM	DESCRIPTION	Expenditures	Budget	Expenditures	Budget	Budget	
			2023	2024	2024	2025	2026	
COMMODITIES								
	540005	MATERIALS	890,660	900,000	883,968	900,000	897,000	
	541185	JANITORIAL SUPPL.	36,788	40,000	33,484	40,000	37,000	
	540010	MINOR EQUIPMENT	4,999					
	540015	OFFICE SUPPLIES	40,716	45,000	49,437	45,000	45,000	
	540220	Computer Supplies/Software	86,939	75,000	76,675	50,000	44,000	
	542100	Makery Supplies	17,166	20,000	21,950	22,000	22,000	
	549999	CATALOGING SUPPLIES	32,163	40,000	33,027	40,000	34,000	
TOTAL			1,109,431	1,120,000	1,098,541	1,097,000	1,079,000	
REPAIR AND MAINTENANCE								
	531190	BUILDING	275,650	380,000	466,194	330,000	326,000	
	531200	GROUNDS	18,046	35,000	16,290	47,000	24,000	
	531115	PARKING AREA	0	18,000	16,686	2,000	18,000	
TOTAL			293,696	433,000	499,170	379,000	368,000	
OTHER EXPENSES								
	530120	TRAINING & CONF.	16,271	30,000	30,226	22,000	22,000	
	533100	CONTINGENCY	317	1,000	1,028	1,000	1,000	
	530115	MEMBERSHIP	11,314	10,000	11,452	11,000	12,000	
	532135	RENTAL	54,758	68,000	45,990	57,000	47,000	
	540040	SUNDRY	13,996	20,000	13,674	20,000	16,000	
TOTAL			96,656	129,000	102,370	111,000	98,000	

**EXPENSE BUDGET 2026 2027 - DRAFT**

Page 3								
CATEGORY	LINE ITEM	DESCRIPTION	Expenditures	Budget	Expenditures	Budget	<b>Budget</b>	
			2023	2024	2024	2025	<b>2026</b>	
INSURANCE								
	536105	INSURANCE	35,703	35,000	39,715	37,000	<b>40,000</b>	
TOTAL			35,703	35,000	39,715	37,000	<b>40,000</b>	
CAPITAL OUTLAY								
	570340	FURNITURE	111,796	100,000	89,399	60,000	<b>37,000</b>	
	570100	BUILDING IMPROVEMENTS				500,000		
	570800	EQUIPMENT	9,567	50,000	26,309	25,000	<b>25,000</b>	
TOTAL			121,363	150,000	115,708	585,000	<b>62,000</b>	
SUBTOTAL: OPERATING			6,692,370	7,459,300	7,207,835	8,066,236	<b>7,753,700</b>	
Transfer to Special Reserve Fund			250,000	250,000	250,000	150,000	<b>150,000</b>	
TRANSFER TO B&I SERIES 2002 FUND			0		0	0	<b>0</b>	
GRAND TOTAL			6,942,370	7,709,300	7,457,835	8,216,236	<b>7,903,700</b>	
<b>Special Projects 2026:</b>								
	<b>531190</b>	<b>Building</b>						
		25,000 LED Lights - Bathrooms, ADS business Center, Lobby entrance						
		25,000 Lobby elevator wall and ceiling replacement						
	<b>570340</b>	<b>Furniture</b>						
		12,000 Makery Chairs						
		25,000 Kids' replacement/reupholstery						

## **ELMHURST PUBLIC LIBRARY BUDGET NOTES**

### **REVENUES**

#### **PROPERTY TAXES**

**410100 Prop Tax Current** – Includes a 2% increase in property tax collection.

**Prop Tax Rebate** – rebate line if needed

**410105 Prop Tax Prior** – Property Taxes received a year or more late, due to taxpayer protests.

#### **INTERGOVERNMENTAL TAXES**

**420110 Replacement Tax** – This is the tax paid by businesses in Illinois following the abolishment of the personal property tax when the new Illinois Constitution was adopted in the late 1970s.

#### **GRANTS**

**Federal Grant** – Federal grants that the Library might receive are reported here.

**420210 State Grant** – Money received from the State of Illinois for the Per Capita Grant.

#### **CHARGES FOR SERVICE**

**440110 Circulation fees** – All revenue collected for circulation related fees is deposited here. Fees for lost materials, ILL Fees, Non-Resident Library Cards, and Meeting Room Rental.

**440105 Copier Revenue** – Revenue from copiers and printers is reported in this category.

**440100 Makery Supplies** – Includes income received for items sold in the Makery to use with Makery equipment.

#### **INTEREST**

**460100 Interest Operating Fund** – Interest that is received from investing annual revenues.

**Interest on Undistributed Taxes** – Interest income received by the County before property taxes are distributed to the Library.

#### **OTHER INCOME**

**470110 Rental Income** – Monthly fee paid by the café concessionaire.

**470210 Employee Health Contributions** – Employee share of health insurance premium.

**470220 Employee Dental Contributions** – Employee share of dental insurance premium.

**470215 Retiree Health** – Retirees may choose stay on the City health insurance plan but must pay the entire premium.

**470225 Retiree Dental** – Retirees may choose stay on the City's dental plan but must pay the entire premium.

**470300 Donations** – Donations received each year plus used book sale donations.

**470999 Miscellaneous** – Includes money received for any miscellaneous revenue.

#### **TRANSFERS**

**490215 Transfer from LEA** – These are funds transferred to the operating budget from the Library Employee Appreciation Fund for expenditures approved by the Board.

**490212 Transfer from Capital Replacement Fund** – Funds capital projects, repairs, and replacements.

## **ELMHURST PUBLIC LIBRARY BUDGET NOTES EXPENDITURES**

### **PERSONNEL**

**510100, 510110 Staff Salaries** - Includes salaries for Library staff.

### **EMPLOYEE BENEFITS**

**520200 IMRF** - Employer's contribution to the Illinois Municipal Retirement Fund for qualifying employees – generally those staff working more than 1000 hours/year. Library is required by law to participate in this fund.

**520100, 520105 Social Security and Medicare FICA** – Federal taxes employers are required to pay on payroll distributions.

**520300 Group Health Insurance** – Employer premium for Blue Cross/Blue Shield health insurance for full-time staff members covered by this plan. This plan is provided through the City.

**520350 Retiree Health Insurance** – Retirees may choose to continue on Library insurance but they pay the entire premium.

**520310 Group Dental** – Employer premiums for dental insurance for full-time staff covered under this plan. This plan is provided through the City.

**520320 Group Term Life** – Premiums for staff group life insurance supplied through the City.

**520410 Workers' Comp** – Workers' Compensation Insurance purchased annually.

**520400 Unemployment** – Money budgeted for unemployment claims.

### **CONTRACTUAL SERVICES**

**530220 Audit** – Library's share of the audit provided through the City.

**533105 Circulation System** - Funds paid for online catalog system and lease of the materials handling system and self-checks.

**531180 Custodial Service** – Includes costs for cleaning service, window washing, carpet cleaning, and other contract cleaning needs in the building.

**530150 Natural Gas** – Cost of natural gas to heat the building.

**533110 Programs** - Covers all costs associated with kids and adult programming.

**530160 Postage** – Cost to mail newsletters, materials replacement notices, and general mail.

**530110 Professional Services** – This covers the cost of background checks, City of Elmhurst administrative costs, legal fees and other consults if applicable.

**530295 Public Information** – Covers the cost of providing information to the public about the Library including newsletters, brochures, bookmarks, flyers, etc.

**530175 Telephone** – Cost of telephone and data service.

**530185 Water** – Cost of indoor water consumption and outdoor sprinkler system.



### **COMMODITIES**

- 540005 Materials** – Includes all materials purchased for check-out to patrons.
- 541185 Janitorial Supplies** – Covers all cleaning supplies for the building.
- 540010 Minor Equipment** – No longer funding this line. All equipment is budgeted in 57800 Equipment line.
- 540015 Office Supplies** – This category includes all of the supplies necessary to operate the Library – copier/printer paper, toner cartridges, etc. Offset by income from copy machines and printers.
- 540220 Computer Supplies/Software** - Covers all computers, software, and computer related supplies.
- 542100 Makery Supplies** – Covers all Makery related supplies.
- 549999 Cataloging Supplies** – Includes supplies needed to process new material. For example, RFID tagging supplies, security cases, book jackets, tape, etc.

### **REPAIR AND MAINTENANCE**

- 531190 Building** – Includes building repair and replacement costs. Also includes all equipment repair and replacement costs.
- 531200 Grounds** – Includes landscape maintenance costs and snow removal for the parking lots.
- 531115 Parking Area** – Includes funds for maintaining the parking lot.

### **OTHER EXPENSES**

- 530120 Training & Conference** – Includes funds for continuing education for staff and board members as well as money for the staff tuition reimbursement program.
- 533100 Contingency** – Includes funds to cover small miscellaneous expenses not covered in other lines.
- 530115 Membership** – Includes money for dues paid to professional organizations for the Board and staff.
- 532135 Rental** – Includes funds for rental of parking spaces from the City of Elmhurst and the Art Museum. Also includes rental costs for copiers and printers.
- 540040 Sundry** - Includes funds for staff events – some of which are funded through the Library Employee Appreciation Fund.

### **INSURANCE**

- 536105 Insurance** - Includes property, casualty, liability and D & O insurance. Paid annually – usually in November and January.

### **CAPITAL OUTLAY**

- 570340 Furniture** - Allowance for replacement items as needed.
- 570100 Building Improvements** – Capital building projects and improvements.
- 570800 Equipment** – Purchase of new or replacement equipment for the building.