ATTACHMENT E

CITY OF ELMHURST
Library Elmployee Appreciation Fund
Revenues and Expenditures
And Changes in Fund Balance
Fiscal Years Ended December 31

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	**2025 Proposed**	2026 Proposed
Revenues:								
Interest Income	537	142	6	198	603	506	**500**	150
Total Revenues	537	142	6	198	603	506	**500**	150
Expenditures:	-	-	-	-	-	-	**-**	-
Excess (Deficiency) Revenues Over Expenditures	537	142	6	198	603	506	**500**	150
Other financing sources (uses)								
Operating transfers in	-	-	-	-	-	-	**-**	-
Operating transfers out	(3,000)	(3,000)	(3,000)	-3000	-3000	(3,000)	**(3,000)**	(3,000)
Other financing sources (uses)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	**(3,000)**	(3,000)
Excess of revenues and other financing sources over exp. and other financing uses	(2,463)	(2,858)	(2,994)	(2,802)	(2,397)	(2,494)	**(2,500)**	(2,850)
Fund Balance Beginning of Year	21,857	19,394	16,536	13,542	10,740	8,343	**5,849**	3,349
Fund Balance End of Year	19,394	16,536	13,542	10,740	8,343	5,849	**3,349**	499

ATTACHMENT E

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

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Proposed	**2026 Proposed**	2027 Proposed
Revenues:								
Interest Income	18,595	2,350	12,472	76,008	103,859	75,000	**75,000**	50,000
Total Revenues	18,595	2,350	12,472	76,008	103,859	75,000	**75,000**	50,000
Expenditures:	-	-	-	-	-	-	**-**	-
Excess (Deficiency) Revenues Over Expenditures	18,595	2,350	12,472	76,008	103,859	75,000	**75,000**	50,000
Other financing sources (uses)								
Operating transfers in	-	-	250,000	250,000	250,000	150,000	**150,000**	150,000
Operating transfers out	-	-	-	-	-	(73,000)	**(990,000)**	(108,500)
Other financing sources (uses)	-	-	250,000	250,000	250,000	77,000	**(840,000)**	41,500
Excess of revenues and other financing sources over exp. and other financing uses	18,595	2,350	262,472	326,008	353,859	152,000	**(765,000)**	91,500
Fund Balance Beginning of Year	1,323,308	1,341,903	1,344,253	1,606,725	1,932,733	2,286,592	**2,438,592**	1,673,592
Fund Balance End of Year	1,341,903	1,344,253	1,606,725	1,932,733	2,286,592	2,438,592	**1,673,592**	1,765,092

REVENUE REVIEW FY 2026 2027 - DRAFT

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				Estimated		Estimated	**Estimated**	Estimated
CATEGORY	LINE ITEM	DESCRIPTION	Revenues	Revenues	Revenues	Revenues	**Revenues**	Revenues
			2023	2024	2024	2025	**2026**	2027
PROPERTY TAXES			0.00%	1%	0%	0%	**2.0%**	2.0%
	410100	PROP TAX - CURRENT	6,662,410	6,738,000	6,738,074	6,738,000	**6,872,000**	7,010,215
		PROP TAX REBATE		0		0	**0**	0
	410105	PROP TAX - PRIOR	0	1,000	479	1,000	**1,000**	1,000
TOTAL			6,662,410	6,739,000	6,738,553	6,739,000	**6,873,000**	7,011,215
INTERGOVERNMENTAL TAXES								
	420110	REPLACEMENT TAX	711,101	475,000	417,368	350,000	**375,000**	350,000
TOTAL			711,101	475,000	417,368	350,000	**375,000**	350,000
GRANTS								
		FEDERAL GRANTS	0	0	0	0	**0**	0
	420210	STATE GRANT	67,534	67,000	67,992	67,000	**67,000**	67,000
TOTAL			67,534	67,000	67,992	67,000	**67,000**	67,000
CHARGES FOR SERVICE								
	440110	CIRCULATION FEES	3,803	23,000	23,643	23,000	**23,000**	23,000
	440105	COPIER REVENUE	41,557	22,000	29,586	29,000	**29,000**	30,000
	440100	MAKERY SUPPLIES	0	10,000	19,041	20,000	**20,000**	25,000
TOTAL			45,360	55,000	72,270	72,000	**72,000**	78,000
INTEREST								
	460100	INTEREST OPER FUND	238,009	150,000	351,452	300,000	**300,000**	200,000
		INT UNDISTRIBUTED TAX	0	100	0	100	**100**	100
	460300	GAIN/LOSS SALE INVEST	0	0	0	0	**0**	0
TOTAL			238,009	150,100	351,452	300,100	**300,100**	200,100

REVENUE REVIEW FY 2026 2027 - DRAFT

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				Estimated		Estimated	**Estimated**	Estimated
CATEGORY	LINE ITEM	DESCRIPTION	Revenues	Revenues	Revenues	Revenues	**Revenues**	Revenues
			2023	2024	2024	2025	**2026**	2027
OTHER INCOME								
	470110	RENTAL INCOME	600	1,200	1,100	1,200	**1,200**	1,200
	470210	EMPLOYEE HEALTH	72,626	99,300	87,084	99,300	**142,000**	176,000
	470220	EMPLOYEE DENTAL	16,527	22,800	18,882	22,800	**19,000**	21,000
	470215	RETIREE HEALTH	43,019	8,700	28,368	19,000	**23,000**	26,000
	470225	RETIREE DENTAL	1,494	600	1,979	2,000	**2,000**	2,000
	470245	RETIREE VISION	206		258			
	470300	DONATION	24,224	25,000	74,052	75,000	**25,000**	25,000
	470999	MISCELLANEOUS	19,861	2,000	75	5,000	**2,000**	2,000
TOTAL			178,557	159,600	211,798	224,300	**214,200**	253,200
REVENUE TOTALS			7,902,971	7,645,700	7,859,433	7,752,400	**7,901,300**	7,959,515
OTHER FINANCIAL SOURCES - OPERATING TRANSFER IN								
	490215	TRANSFER FROM LEA	3,000	3,000	3,000	3,000	**3,000**	2,000
	490212	TRANS FRM CAP REPL	0	83,000	0	73,000	**990,000**	120,000
TOTAL		TRANS FRM RESERVES	3,000	86,000	3,000	76,000	**993,000**	122,000
GRAND TOTAL			7,905,971	7,731,700	7,862,433	7,828,400	**8,894,300**	8,081,515

EXPENSE BUDGET 2026 2027 - DRAFT

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CATEGORY	LINE ITEM	DESCRIPTION	Expenditures 2023	Expenditures 2024	Budget 2025	Estimated Expenditures 2025	**Budget 2026 3% Merit**	Budget 2027 3% Merit
PERSONNEL								
	510100	FULL TIME	2,502,353	2,752,639	3,009,686	3,009,686	**3,120,000**	3,213,000
	510110	PART TIME	974,178	979,481	1,016,050	1,016,050	**990,000**	1,020,000
	510200	OVERTIME		545				
TOTAL			3,476,531	3,732,664	4,025,736	4,025,736	**4,110,000**	4,233,000
EMPLOYEE BENEFITS								
	520200	IMRF (9.6%)	237,873	266,479	305,000	305,000	**344,000**	357,000
	520100	SOCIAL SECURITY (6.2%)	207,691	222,328	250,000	250,000	**255,000**	263,000
	520105	MEDICARE FICA (1.45%)	48,573	51,996	58,000	58,000	**60,000**	62,000
	520300	GROUP HEALTH	488,603	566,389	540,000	540,000	**730,000**	750,000
	520310	GROUP DENTAL	24,859	27,820	31,000	31,000	**27,000**	27,000
	520350	RETIREE INSURANCE		18,493	20,000	20,000	**23,000**	23,000
	520320	GROUP TERM LIFE	6,352	6,663	6,000	6,000	**7,700**	7,700
	520410	WORKERS' COMP.	8,581	11,473	9,000	12,000	**12,000**	12,000
	520400	UNEMPLOYMENT	0	0	1,000	1,000	**1,000**	1,000
TOTAL			1,022,532	1,171,641	1,220,000	1,223,000	**1,459,700**	1,502,700
CONTRACTUAL SERVICES								
	530220	AUDIT	4,220	4,270	4,500	4,500	**4,500**	4,500
	533105	CIRCULATION SYSTEM	161,521	152,326	204,000	204,000	**155,000**	155,000
	531180	CUSTODIAL	71,855	71,235	70,000	70,000	**70,000**	72,000
	530150	NATURAL GAS	23,479	18,898	30,000	30,000	**23,000**	25,000
	533110	PROGRAMS	90,721	88,502	92,000	92,000	**92,000**	92,000
	530160	POSTAGE	13,570	12,113	14,000	14,000	**13,000**	13,000
	530110	PROF. SERVICE	40,726	81,850	55,000	55,000	**42,000**	45,000
	530295	PUBLIC INFO	76,523	68,060	78,000	78,000	**68,000**	68,000
	530175	TELEPHONE	20,391	23,862	22,000	22,000	**67,500**	24,000
	530185	WATER	33,453	39,144	42,000	42,000	**42,000**	42,000
TOTAL			536,459	560,260	611,500	611,500	**577,000**	540,500

EXPENSE BUDGET 2026 2027 - DRAFT

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CATEGORY	LINE ITEM	DESCRIPTION	Expenditures 2023	Expenditures 2024	Budget 2025	Estimated Expenditures 2025	**Budget 2026**	Budget 2027
COMMODITIES								
	540005	MATERIALS	890,660	863,535	900,000	900,000	**900,000**	895,000
	541185	JANITORIAL SUPPL.	36,788	33,460	40,000	40,000	**37,000**	37,000
	540010	MINOR EQUIPMENT	4,999					
	540015	OFFICE SUPPLIES	40,716	49,437	45,000	45,000	**45,000**	45,000
	540220	Computer Supplies/Softwar	86,939	76,675	50,000	50,000	**46,000**	44,000
	542100	Makery Supplies	17,166	21,950	22,000	22,000	**22,000**	25,000
	549999	CATALOGING SUPPLIES	32,163	32,929	40,000	32,000	**34,000**	34,000
TOTAL			1,109,431	1,077,986	1,097,000	1,089,000	**1,084,000**	1,080,000
REPAIR AND MAINTENANCE								
	531190	BUILDING	275,650	465,487	330,000	330,000	**326,000**	350,000
	531200	GROUNDS	18,046	16,290	47,000	47,000	**24,000**	17,000
	531115	PARKING AREA	0	16,686	2,000	2,000	**18,000**	2,000
TOTAL			293,696	498,463	379,000	379,000	**368,000**	369,000
OTHER EXPENSES								
	530120	TRAINING & CONF.	16,271	30,226	22,000	22,000	**25,000**	25,000
	533100	CONTINGENCY	317	1,028	1,000	1,000	**1,000**	1,000
	530115	MEMBERSHIP	11,314	11,302	11,000	11,000	**12,000**	12,000
	532135	RENTAL	54,758	45,990	57,000	57,000	**47,000**	47,000
	540040	SUNDRY	13,996	13,674	20,000	20,000	**18,000**	18,000
TOTAL			96,656	102,220	111,000	111,000	**103,000**	103,000

EXPENSE BUDGET 2026 2027 - DRAFT

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CATEGORY	LINE ITEM	DESCRIPTION	Expenditures 2023	Expenditures 2024	Budget 2025	Estimated Expenditures 2025	**Budget 2026**	Budget 2027
INSURANCE								
	536105	INSURANCE	35,703	39,715	37,000	40,000	**40,000**	42,000
TOTAL			35,703	39,715	37,000	40,000	**40,000**	42,000
CAPITAL OUTLAY								
	570340	FURNITURE	111,796	89,399	60,000	60,000	**37,000**	37,000
	570100	BUILDING IMPROVEMENTS			500,000	500,000	**940,000**	0
	570800	EQUIPMENT	9,567	26,309	25,000	25,000	**25,000**	25,000
TOTAL			121,363	115,708	585,000	585,000	**1,002,000**	62,000
SUBTOTAL: OPERATING			6,692,370	7,298,658	8,066,236	8,064,236	**8,743,700**	7,932,200
Transfer to Special Reserve Fund			250,000	250,000	150,000	150,000	**150,000**	150,000
TRANSFER TO B&I SERIES 2002 FUND			0	0	0	0	**0**	0
GRAND TOTAL			6,942,370	7,548,658	8,216,236	8,214,236	**8,893,700**	8,082,200
Special Projects 2026:								
	531190	**Building**						
		25,000 LED Lights - Bathrooms, ADS business Center, Lobby entrance						
		25,000 Lobby elevator wall and ceiling replacement						
	570340	**Furniture**						
		12,000 Makery Chairs						
		25,000 Kids' replacement/reupholstery						
	570100	**Building Improvements**						
		940,000 - HVAC System - bid specs and project						