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

	1.000	0.830	1.000	1.010	1.000	1.010	1.020	1.020	1.030
Revenues:	2021 Actual	2022 Actual	2023 Actual	2024 Proposed	2025 Proposed	2026 Proposed	2027 Proposed	2028 Proposed	2029 Proposed
Property Taxes, Net	8,026,122	6,670,955	6,662,410	6,739,000	6,739,000	6,806,390	6,942,518	7,081,368	7,293,809
Intergovernmental	488,948	922,268	778,635	542,000	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
Interest Income	7,452	72,343	165,193	150,100	125,100	25,100	25,100	25,100	25,100
Other Income	130,651	176,230	141,434	159,600	159,600	133,500	133,500	151,000	151,000
Total Revenues	8,689,116	7,881,233	7,792,677	7,645,700	7,700,700	7,641,990	7,778,118	7,934,468	8,146,909
Expenditures:									
Salaries and Wages	3,219,660	3,312,163	3,406,938	3,787,000	3,930,000	4,087,200	4,250,688	4,420,716	4,597,544
Employee Benefits	1,105,560	1,079,148	1,020,541	1,185,000	1,254,000	1,316,700	1,382,535	1,451,662	1,524,245
Contractual Services	411,625	593,605	538,022	620,300	604,500	610,545	616,650	622,817	629,045
Commodities	917,265	1,306,117	1,113,780	1,120,000	1,092,000	1,102,920	1,113,949	1,125,089	1,136,340
Repairs & Maintenance	456,773	505,912	311,526	433,000	359,000	362,590	366,216	369,878	373,577
Other Expenses	82,179	96,083	96,730	129,000	110,000	111,100	112,211	113,333	114,466
Insurance	53,712	31,279	35,703	35,000	37,000	38,850	40,793	42,832	44,974
Capital	31,027	154,620	121,364	150,000	800,000	183,500	234,500	1,074,000	90,000
Total Expenditures	6,277,801	7,078,927	6,644,604	7,459,300	8,186,500	7,813,405	8,117,542	9,220,326	8,510,191
Excess (Deficiency) Revenues Over Expenditures	2,411,315	802,306	1,148,073	186,400	(485,800)	(171,415)	(339,424)	(1,285,858)	(363,281)
Other financing sources (uses)									
Operating transfers in	3,000	3,000	3,000	83,000	75,500	111,500	162,500	1,002,000	18,000
Operating transfers out	(2,143,247)	(333,992)	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)
Other financing sources (uses)	(2,140,247)	(330,992)	(247,000)	(167,000)	(174,500)	(138,500)	(87,500)	752,000	(232,000)
Excess of revenues and other financing sources over exp. and other financing uses	271,068	471,314	901,073	19,400	(660,300)	(309,915)	(426,924)	(533,858)	(595,281)
Fund Balance Beginning of Year	3,618,596	3,889,664	4,360,978	5,262,051	5,281,451	4,621,151	4,311,236	3,884,312	3,350,454
Fund Balance End of Year	3,889,664	4,360,978	5,262,051	5,281,451	4,621,151	4,311,236	3,884,312	3,350,454	2,755,172
Total Expenditures	6,277,801	7,078,927	6,644,604	7,459,300	8,186,500	7,813,405	8,117,542	9,220,326	8,510,191
Projected Fund Balance	3,889,664	4,360,978	5,262,051	5,281,451	4,621,151	4,311,236	3,884,312	3,350,454	2,755,172
Fund Balance - % of Total Expenditures	61.96%	61.61%	79.19%	70.80%	56.45%	55.18%	47.85%	36.34%	32.37%

REVENUE REVIEW FY 2024: 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	**67000**
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	**125,000**
		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	**125,100**

REVENUE REVIEW FY 2024: Draft

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				Estimated		Estimated	**Estimated**
CATEGORY	LINE ITEM	DESCRIPTION	Revenues	Revenues	Revenues	Revenues	**Revenues**
			2022	2023	2023	2024	**2025**
OTHER INCOME							
	470110	RENTAL INCOME	0	0	600	1,200	**1200**
	470210	EMPLOYEE HEALTH	71,217	78,000	77,929	99,300	**99,300**
	470220	EMPLOYEE DENTAL	14,126	18,000	16,527	22,800	**22,800**
	470215	RETIREE HEALTH	43,734	8,700	1,963	8,700	**8,700**
	470225	RETIREE DENTAL	1,901	600	360	600	**600**
	470300	DONATION	25,117	25,000	24,224	25,000	**25,000**
	470999	MISCELLANEOUS	20,135	25,000	19,829	2,000	**2,000**
TOTAL			176,230	155,300	141,432	159,600	**159,600**
REVENUE TOTALS			7,881,233	7,533,899	7,792,676	7,645,700	**7,700,700**
OTHER FINANCIAL SOURCES - OPERATING TRANSFER IN							
	490215	TRANSFER FROM LEA	3,000	3,000	3,000	3,000	**3,000**
	490212	TRANS FRM CAP REPL	0	0	0	83,000	**50,000**
TOTAL		TRANS FRM RESERVES	3,000	3,000	3,000	86,000	
GRAND TOTAL			7,887,233	7,536,899	7,795,676	7,731,700	**7,753,700**

Expense 2025 : Draft

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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	**2,920,000**
	510110	PART TIME	991,743	997,000	954,633	935,000	**1,010,000**
TOTAL			3,312,163	3,574,000	3,406,939	3,690,000	**3,930,000**
EMPLOYEE BENEFITS							
	520200	IMRF (8.73%)	302,293	250,000	232,949	269,000	**297,000**
	520100	SOCIAL SECURITY (6.2%)	196,604	221,000	203,560	235,000	**244,000**
	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	**604,000**
	520310	GROUP DENTAL	25,550	31,000	24,859	33,000	**35,000**
	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	**1,254,000**
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	**209,000**
	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	**50,000**
	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	**35,000**
8.952E+12			593,605	547,000	538,022	620,300	**604,500**

CATEGORY	LINE ITEM	DESCRIPTION	Expenditures 2022	Budget 2023	Expenditures 2023	Budget 2024	**Budget 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/Softwar	224,229	89,000	86,939	75,000	**45,000**
	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	**1,092,000**
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	**27,000**
	531115	PARKING AREA	0	2,000	0	18,000	**2,000**
TOTAL			505,912	328,000	311,525	433,000	**359,000**
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**

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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	**25,000**
		ALTERATIONS					**750,000**
	570800	EQUIPMENT	15,731	50,000	9,567	50,000	**25,000**
TOTAL			154,620	210,000	121,363	150,000	**800,000**
SUBTOTAL: OPERATING			7,078,927	7,080,000	6,644,602	7,362,300	**8,186,500**
Transfer to Special Reserve Fund			250,000	250,000	250,000	250,000	**250,000**
TRANSFER TO B&I SERIES 2002 FUND				0	0	0	**0**
GRAND TOTAL			7,328,927	7,330,000	6,894,602	7,612,300	**8,436,500**
Special Projects 2025:							
		Alterations:					
		Kids' Patio	$750,000				
		Makery Classroom					
				540,220	**Computer Supplies & Software:**		
	530295	**Public Info:**			Laptop Replacer	15,000	
		Website	$10,000		Wifi Access Pts.	5,000	
	531190	**Building:**					
		HVAC Consultant	15,000				
		Parking Lot Lights	25,000				
		Receiving Room Epoxy	20,000				
		Receiving Room Cabinets	8,000				
		Painting:	$20,000				