ATTACHMENT F

Approval of the 2020 Annual Budget

The Board will vote to approve the 2020 budget with projections for the 2021 budget. Fund balance projections are included up to 2023 when the bonds will be paid off.

REVENUE REVIEW FY 2020

CATEGORY	LINE ITEM	DESCRIPTION	Revenues 2016	Revenues 2017	Revenues 2018	Estimated Revenues 2019	Estimated Revenues 2020	Estimated Revenues 2021
		.						
PROPERTY TAXES - 311						3%	**2%**	2%
	311 01.01	PROP TAX - CURRENT	7,313,107	7,490,957	7,634,670	7,807,000	**7,963,000**	8,122,000
	311 01.90	PROP TAX REBATE						
	311 02.01	PROP TAX - PRIOR	1,152	0	122	1,000	**1,000**	1,000
TOTAL			7,314,259	7,490,957	7,634,792	7,808,000	**7,964,000**	8,123,000
INTERGOVERNMENTAL TAXES - 321								
	321 03.00	REPLACEMENT TAX	231,931	265,300	231,213	250,000	**230,000**	230,000
TOTAL			231,931	265,300	231,213	250,000	**230,000**	230,000
GRANTS - 322								
	322 01.01	FEDERAL GRANTS		-				
	322 02.00	STATE GRANT	34,011	34,257	55,151	55,000	**55,000**	55,000
TOTAL			34,011	34,257	55,151	55,000	**55,000**	55,000
CHARGES FOR SERVICE - 341								
	341 30.00	FINES	81,735	84,538	75,085	75,000	**70,000**	60,000
	341 31.00	COPIER REVENUE	36,658	40,990	41,925	45,000	**45,000**	45,000
	341 33.00	FEES	1,122	1,086	844	1,000	**1,000**	1,000
TOTAL			119,515	126,614	117,854	121,000	**116,000**	106,000
INTEREST- 361								
	361 01.00	INTEREST OPER FUND	11,794	49,640	71,789	70,000	**70,000**	50,000
	361 08.00	INT UNDISTRIBUTED TAX		-	7,390	100	**100**	100
	361 12.00	GAIN/LOSS SALE INVEST			10,841			
	361 32.00	CHRISTENSEN FUND	1,007		1,453			
TOTAL			12,801	49,640	91,473	70,100	**70,100**	50,100

REVENUE REVIEW FY 2020

	page 2					Estimated	**Estimated**	Estimated
CATEGORY	LINE ITEM	DESCRIPTION	Revenues	Revenues	Revenues	Revenues	**Revenues**	Revenues
			2016	2017	2018	2019	**2020**	2021
OTHER INCOME - 371								
	371 13.00	RENTAL INCOME	1,200	700	950	1,200	**1,200**	1,200
	371 18.00	EMPLOYEE HEALTH	50,865	50,746	52,766	69,000	**70,000**	73,000
	371 19.00	EMPLOYEE DENTAL	12,451	11,396	10,563	12000	**13000**	14000
	371 20.00	RETIREE HEALTH				8,000	**8,500**	8,500
	371 21.00	RETIREE DENTAL				400	**500**	500
	371 24.00	DONATION	20,350	34,827	23,669	35,000	**25,000**	25,000
	371 38.00	NSF CHECK FEE		25				
	371.50.00	TIF SURPLUS						
	371 98.00	MISCELLANEOUS	24,732	23,529	25,030	20,000	**25,000**	25,000
TOTAL				121,223	112,978	145,600	**143,200**	147,200
REVENUE TOTALS			109,598	8,087,991	8,243,461	8,449,700	**8,578,300**	8,711,300
OTHER FINANCIAL SOURCES - OPERATING TRANSFER IN - 391								
	391 08.00	TRANSFER FROM LEA		3,000	3,000	3,000	**3,000**	3,000
	391 04.00	TRANS FRM GAVIN FUND	63,363					
	391 05.00	TRANS FRM CAP REPL					**170,000**	
		TRANS FRM RESERVES	1,573,163	1,000,000	1,000,000			
TOTAL			1,636,526					
GRAND TOTAL			9,458,731	9,090,991	9,246,461	8,452,700	**8,751,300**	8,714,300

EXPENDITURE REVIEW 2020

CATEGORY	LINE ITEM	DESCRIPTION	Expenditures 2017	Budget 2018	Expenditures 2018	Estimated Expenditures 2019	**Budget 2020**	Budget 2021
PERSONNEL								
452	10.01	FULL TIME	1,871,270	2,064,000	1,864,129	1,950,000	**2,305,000**	2,351,000
452	10.02	PART TIME	1,399,472	1,358,000	1,449,722	1,390,000	**1,280,000**	1,305,000
452	10.03	OVERTIME						
TOTAL			3,270,742	3,422,000	3,313,851	3,340,000	**3,585,000**	3,656,000
EMPLOYEE BENEFITS								
452	20.01	IMRF (12.5%)	281,449	316,000	299,316	260,000	**336,000**	344,000
452	20.02	SOCIAL SECURITY (6.2%)	196,856	212,000	205,776	216,000	**223,000**	230,000
452	20.03	MEDICARE FICA (1.45%)	46,078	50,000	48,206	51,000	**52,000**	54,000
452	20.04	GROUP HEALTH	422,003	395,000	408,176	434,600	**480,000**	504,000
452	20.05	GROUP DENTAL	17,138	23,000	8,839	16,500	**22,000**	24,000
452	20.06	GROUP TERM LIFE	6,787	7,000	5,735	5,800	**6,000**	6,000
452	20.07	WORKER'S COMP.	15,982	18,000	13,855	18,000	**17,000**	17,000
452	20.08	UNEMPLOYMENT	0	1,000	0	1,000	**1,000**	1,000
TOTAL			986,293	1,022,000	989,903	1,002,900	**1,137,000**	1,180,000
CONTRACTUAL SERVICES								
452	30.03	AUDIT	3,910	3,700	4,181	4,000	**4,000**	4,000
452	30.04	AUTO CIRC SYST.	80,825	75,000	86,939	86,000	**85,000**	85,000
452	30.14	Custodial	66,084	65,000	70,043	70,000	**70,000**	72,000
452	30.29	FUEL	20,697	22,000	21,171	22,000	**22,000**	23,000
452	30.37	PROGRAMS	92,928	112,000	89,821	96,900	**93,000**	93,000
452	30.49	POSTAGE	10,259	12,000	10,600	11,000	**12,000**	13,000
452	30.52	PROF. SERVICE	37,581	45,000	39,610	40,000	**55,000**	55,000
452	30.53	PUBLIC INFO	78,480	70,000	73,633	79,000	**75,000**	75,000
452	30.75	TELEPHONE	31,289	38,000	32,740	35,000	**38,000**	39,000
452	30.82	WATER	33,113	30,000	30,894	32,000	**32,000**	33,000
TOTAL			455,166	472,700	459,632	475,900	**486,000**	492,000

EXPENDITURE REVIEW 2020

	page 2					Estimated		
CATEGORY	LINE ITEM	DESCRIPTION	Expenditures	Budget	Expenditures	Expenditures	**Budget**	Budget
			2017	2018	2018	2019	**2020**	2021
COMMODITIES								
452	40.03	AUDIO VISUAL MATERIALS	140,479	160,000	142,973	140,000	**135,000**	135,000
452	40.04	BOOKS	370,183	376,000	353,956	365,000	**350,000**	340,000
452	40.24	JANITORIAL SUPPL.	30,240	30,000	28,693	30,000	**30,000**	30,000
452	40.31	MINOR EQUIPMENT	7,182	5,000	2,727	5,000	**5,000**	5,000
452	40.33	OFFICE SUPPLIES	51,932	50,000	52,155	52,000	**52,000**	52,000
452	40.35	OTHER NON PRINT	14,972	10,000	14,543	10,000	**15,000**	15,000
452	40.36	DIGITAL CONTENT	298,279	339,400	344,400	355,000	**378,000**	390,000
452	40.38	PERIODICALS	33,811	32,000	33,851	35,000	**34,000**	30,000
452	40.73	Computer Supplies/Softwar	45,371	47,000	47,631	32,000	**35,000**	35,000
452	40.77	Makery Supplies		15,000	15,583	15,000	**15,000**	15,000
452	40.98	CATALOGING SUPPLIES	28,968	40,000	35,696	40,000	**45,000**	45,000
TOTAL			1,021,417	1,104,400	1,072,208	1,079,000	**1,094,000**	1,092,000
REPAIR AND MAINTENANCE								
452	50.01	BUILDING	41,552	50,000	51,202	50,000	**250,000**	270,000
452	50.08	EQUIPMENT	160,964	145,000	162,602	180,000		
452	50.09	GROUNDS	13,784	16,000	15,313	20,000	**27,000**	17,000
452	50.15	PARKING AREA	11,273	6,000	11,273	6,000	**12,000**	6,000
TOTAL			227,573	217,000	240,390	256,000	**289,000**	293,000
OTHER EXPENSES								
452	60.11	TRAINING & CONF.	16,541	20,000	14,471	18,000	**17,000**	17,000
452	60.12	CONTINGENCY	662	1,000	-	0	**1,000**	1,000
452	60.37	MEMBERSHIP	11,108	10,000	10,386	11,000	**11,000**	11,000
452	60.47	RENTAL	58,482	60,000	50,625	60,000	**65,000**	65,000
452	60.53	SUNDRY	12,535	12,000	9,341	12,000	**12,000**	12,000
TOTAL			99,328	103,000	84,823	101,000	**106,000**	106,000

EXPENDITURE REVIEW 2020

CATEGORY	LINE ITEM	DESCRIPTION	Expenditures 2017	Buget 2018	Expenditures 2018	Estimated Expenditures 2019	**Budget 2020**	Budget 2021
INSURANCE								
452	70.03	INSURANCE	33,598	35,000	33,697	34,000	**34,000**	34,000
TOTAL			33,598	35,000	33,697	34,000	**34,000**	34,000
CAPITAL OUTLAY								
452	80.01	FURNITURE	19,809	20,000	14,861	20,000	**20,000**	25,000
452	80.22	LAND & BLDGS						
452	80.23	ALTERATIONS	679,069	1,300,000	944,192	320,000	**0**	-
452	80.98	MISC. EQUIPMENT	21,560	55,000	39,591	25,000	**170,000**	75,000
TOTAL			720,438	1,375,000	998,644	365,000	**190,000**	100,000
SUBTOTAL: OPERATING			6,814,555	7,751,100	7,193,148	6,653,800	**6,921,000**	6,953,000
TRANSFER TO B&I SERIES 2002 FUND			1,602,520	1,600,000	1,600,213	1,910,000	**1,975,000**	2,144,400
TTRANSFER FROM CAPITAL REPLACEMENT FUND								
GRAND TOTAL			8,417,075	9,351,100	8,793,361	8,563,800	**8,896,000**	9,097,400

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

13-Sep-19

					1.02	1.03	1.02	1.02	0.80	1.01
Revenues:	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Proposed	2020 Proposed	2021 Proposed	2022 Proposed	2023 Proposed
Property Taxes, Net	7,140,577	7,200,324	7,314,259	7,490,957	7,634,773	7,863,816	8,021,093	8,181,514	6,545,211	6,610,664
Intergovernmental	291,386	278,018	282,238	299,557	286,364	305,000	285,000	285,000	285,000	285,000
Charges for services	121,288	119,721	119,515	126,614	117,842	121,000	116,000	106,000	106,000	106,000
Interest Income	(100,007)	9,455	15,289	49,640	98,106	70,000	70,000	50,000	50,000	50,000
Other Income	274,347	145,412	114,689	121,224	118,497	196,000	143,000	147,000	150,000	155,000
Total Revenues	7,727,591	7,752,930	7,845,990	8,087,992	8,255,582	8,555,816	8,635,093	8,769,514	7,136,211	7,206,664
Expenditures:										
Salaries and Wages	3,039,320	3,080,733	3,138,492	3,279,091	3,327,330	3,340,000	3,585,000	3,656,000	3,747,400	3,841,085
Employee Benefits	890,463	912,472	950,946	987,257	975,829	1,002,900	1,137,000	1,180,000	1,239,000	1,300,950
Contractual Services	420,278	424,651	474,136	454,305	453,351	476,000	486,000	492,000	496,920	501,889
Commodities	1,026,983	1,043,082	1,019,250	1,019,050	1,073,883	1,079,000	1,094,000	1,092,000	1,102,920	1,113,949
Repairs & Maintenance	194,449	231,078	174,895	227,130	239,564	256,000	289,000	293,000	295,930	298,889
Other Expenses	69,590	76,000	89,145	95,771	84,634	101,000	106,000	106,000	107,060	108,131
Insurance	31,529	34,414	35,066	33,600	33,453	34,000	34,000	34,000	35,700	37,485
Capital	707,496	1,300,584	223,122	766,471	998,644	365,000	190,000	100,000	75,000	75,000
Total Expenditures	6,380,108	7,103,014	6,105,052	6,862,675	7,186,688	6,653,900	6,921,000	6,953,000	7,099,930	7,277,378
Excess (Deficiency) Revenues Over Expenditures	1,347,483	649,916	1,740,938	1,225,317	1,068,894	1,901,916	1,714,093	1,816,514	36,281	(70,715)
Other financing sources (uses)										
Operating transfers in	3,000	4,400	1,636,526	3,000	3,000	3,000	173,000	3,000	3,000	3,000
Operating transfers out	(1,710,446)	(1,568,604)	(1,626,863)	(1,627,883)	(1,648,910)	(1,910,000)	(1,975,000)	(2,144,400)	-	-
Other financing sources (uses)	(1,707,446)	(1,564,204)	9,663	(1,624,883)	(1,645,910)	(1,907,000)	(1,802,000)	(2,141,400)	3,000	3,000
Excess of revenues and other financing sources over exp. and other financing uses	(359,963)	(914,288)	1,750,601	(399,566)	(577,016)	(5,084)	(87,907)	(324,886)	39,281	(67,715)
Fund Balance Beginning of Year	3,640,308	3,280,345	2,366,057	4,116,658	3,717,091	3,140,075	3,134,991	3,047,084	2,722,198	2,761,480
Fund Balance End of Year	3,280,345	2,366,057	4,116,658	3,717,091	3,140,075	3,134,991	3,047,084	2,722,198	2,761,480	2,693,765