

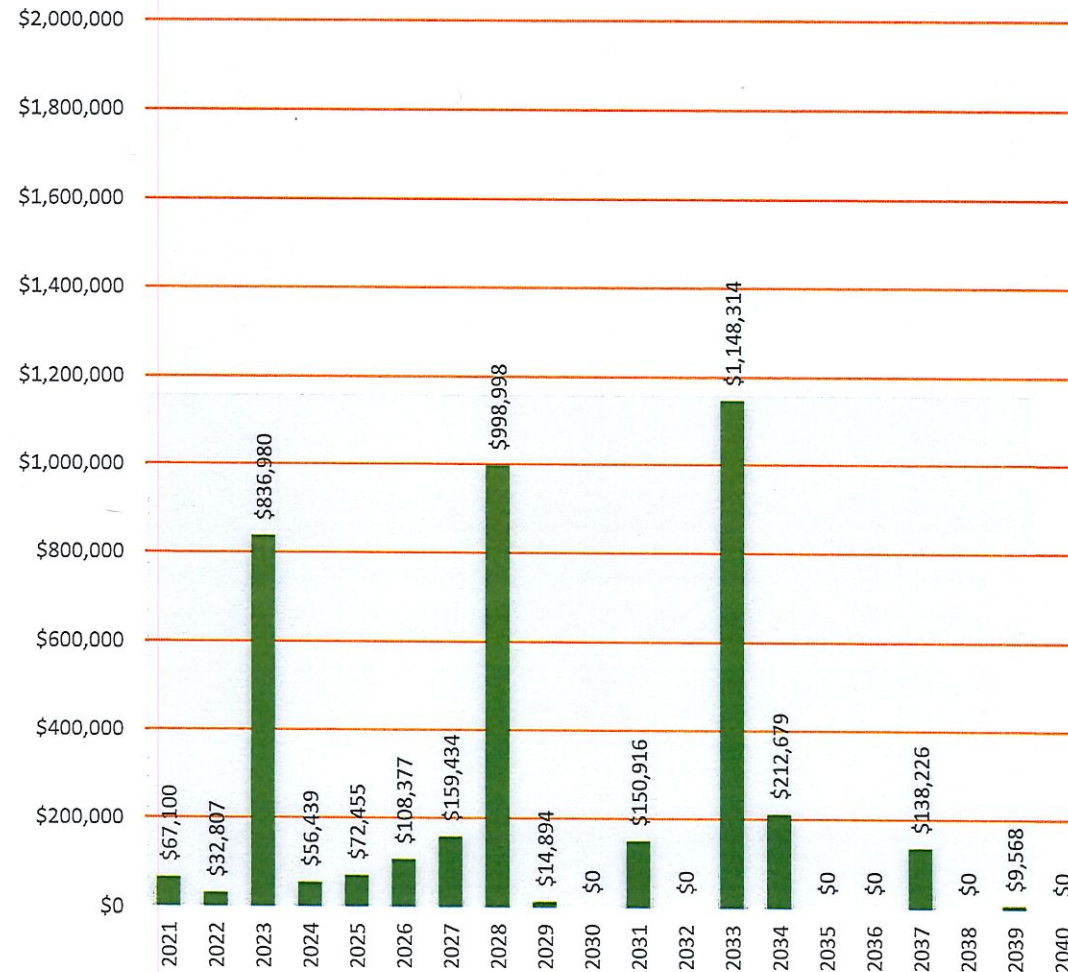
CITY OF ELMHURST
LIBRARY OPERATING FUND (#210)
Revenues and Expenditures
And Changes in Fund Balance
Fiscal Years Ended December 31

11-Jun-21

	2014		2016 Actual		2017 Actual		1.02		1.03		1.02		1.000		0.830		1.015		1.015		1.020		1.020		1.025		1.030		1.030		1.030		1.030		1.030	
Revenues:	Actual	2016 Actual	2017 Actual	Actual	Actual	Actual	Estimated	Proposed	Proposed	Proposed	Proposed	Proposed	Proposed	Proposed	Proposed	Proposed	Proposed	Proposed	Proposed	Proposed	Proposed	Proposed	Proposed	Proposed	Proposed	Proposed	Proposed	Proposed	Proposed	Proposed	Proposed	Proposed	Proposed	Proposed	Proposed	
Property Taxes, Net	7,140,577	7,314,259	7,490,957	7,634,773	7,871,817	8,027,681		8,027,681	6,664,000		6,763,960		6,865,419		7,002,728		7,142,782		7,321,352		7,540,992		7,767,222		8,000,239		8,240,246		8,487,453		8,742,077					
Intergovernmental	291,386	282,238	299,557	286,364	346,823	304,127		285,000	285,000		285,000		285,000		285,000		285,000		285,000		285,000		285,000		285,000		285,000		285,000		285,000		285,000			
Charges for services	121,288	119,515	126,614	117,842	112,049	39,454		51,000	51,000		51,000		51,000		51,000		51,000		51,000		51,000		51,000		51,000		51,000		51,000		51,000		51,000			
Interest Income	(100,007)	15,289	49,640	98,106	143,755	23,615		25,100	25,100		25,100		25,100		25,100		25,100		25,100		25,100		25,100		25,100		25,100		25,100		25,100		25,100			
Other Income	274,347	114,689	121,224	118,497	141,906	168,478		132,200	151,500		151,000		151,000		151,000		151,000		151,000		151,000		151,000		151,000		151,000		151,000		151,000		151,000			
Total Revenues	7,727,591	7,845,990	8,087,992	8,255,582	8,616,350	8,563,355		8,515,981	7,176,600		7,276,060		7,377,519		7,514,828		7,654,882		7,833,452		8,053,092		8,279,322		8,512,339		8,752,346		8,999,553		9,254,177					
Expenditures:																																				
Salaries and Wages	3,039,320	3,138,492	3,279,091	3,327,330	3,416,317	3,257,677		3,370,000	3,420,000		3,505,500		3,593,138		3,682,966		3,775,040		3,869,416		3,966,151		4,065,305		4,166,938		4,271,111		4,377,889		4,487,336			1.025		
Employee Benefits	890,463	950,946	987,257	975,829	982,245	1,096,477		1,137,000	1,179,000		1,237,950		1,299,848		1,364,840		1,433,082		1,504,736		1,579,973		1,658,971		1,741,920		1,829,016		1,920,467		2,016,490			1.050		
Contractual Services	420,278	474,136	454,305	453,351	452,429	397,634		430,000	540,000		476,000		480,760		485,568		490,423		495,328		500,281		505,284		510,336		515,440		520,594		525,800			1.010		
Commodities	1,026,983	1,019,250	1,019,050	1,073,883	1,005,903	973,337		1,007,000	1,266,000		1,096,350		1,107,314		1,118,387		1,129,571		1,140,866		1,152,275		1,163,798		1,175,436		1,187,190		1,199,062		1,211,052			1.010		
Repairs & Maintenance	194,449	174,895	227,130	239,564	276,995	227,583		437,000	610,000		300,000		303,000		306,030		309,090		312,181		315,303		318,456		321,641		324,857		328,106		331,387			1.010		
Other Expenses	69,590	89,145	95,774	84,634	84,810	84,375		95,000	108,000		109,080		110,171		111,273		112,385		114,644		115,791		116,949		118,118		119,299		120,492					1.010		
Insurance	31,529	35,066	33,600	33,453	33,587	34,000		34,000	34,000		35,700		37,485		39,359		41,327		43,394		45,563		47,841		50,233		52,745		55,382					1.050		
Capital	707,496	223,122	766,471	998,644	445,397	64,623		70,000	195,000		907,000		131,500		147,500		183,500		234,500		1,074,000		90,000		75,000		226,000		75,000		1,223,500					
Total Expenditures	6,380,108	6,105,052	6,862,678	7,186,688	6,697,683	6,135,706		6,580,000	7,352,000		7,667,580		7,063,214		7,255,922		7,474,418		7,713,930		8,053,092		8,279,322		8,512,339		8,752,346		8,999,553		9,254,177					
Excess (Deficiency) Revenues																																				
Over Expenditures	1,347,483	1,740,938	1,225,314	1,068,894	1,918,667	2,427,649		1,935,981	(175,400)		(391,520)		314,305		258,906		180,464		119,522		(695,098)		313,876		353,886		227,869		403,754		(720,032)					
Other financing sources (uses)																																				
Operating transfers in	3,000	1,636,526	3,000	3,000	3,000	3,000		303,000	370,000		840,000		59,500		75,500		111,500		162,500		1,002,000		18,000		3,000		154,000		3,000		1,151,500					
Operating transfers out	(1,710,446)	(1,626,863)	(1,627,883)	(1,648,910)	(1,909,710)	(1,976,722)		(2,144,400)	(250,000)		(250,000)		(250,000)		(250,000)		(250,000)		(250,000)		(250,000)		(250,000)		(250,000)		(250,000)		(250,000)		(250,000)		(250,000)			
Other financing sources (uses)	(1,707,446)	9,663	(1,624,883)	(1,645,910)	(1,906,710)	(1,973,722)		(1,841,400)	120,000		590,000		(190,500)		(174,500)		(138,500)		(87,500)		752,000		(232,000)		(247,000)		(96,000)		(247,000)		901,500					
Excess of revenues and other financing sources over exp. and other financing uses	(359,963)	1,750,601	(399,569)	(577,016)	11,957	453,927		94,581	(55,400)		198,480		123,805		84,406		41,964		32,022		56,902		81,876		106,886		131,869		156,754		181,468					
Fund Balance Beginning of Year	3,640,308	2,366,057	4,116,658	3,717,089	3,140,073	3,152,030		3,605,957	3,700,538		3,645,138		3,843,618		3,967,423		4,051,829		4,093,792		4,125,815		4,182,717		4,264,593		4,371,480		4,503,348		4,660,103					
Fund Balance End of Year	3,280,345	4,116,658	3,717,089	3,140,073	3,152,030	3,605,957		3,700,538	3,645,138		3,843,618		3,967,423		4,051,829		4,093,792		4,125,815		4,182,717		4,264,593		4,371,480		4,503,348		4,660,103		4,841,570					
Total Expenditures				Total Expenditures		6,135,706		6,580,000	7,352,000		7,667,580		7,063,214		7,255,922		7,474,418		7,713,930		8,053,092		8,279,322		8,512,339		8,752,346		8,999,553		9,254,209					
Less: Capital				Less: Capital		-		(350,000)	(370,000)		(837,000)		(56,500)		(72,500)		(108,500)		(159,500)		(999,000)		(15,000)		-		(151,000)		-		(1,148,500)					
Total Operating Expenditures				Total Operating Expenditures		6,135,706		6,230,000	6,982,000		6,830,580		7,006,714		7,183,422		7,365,918		7,554,430		7,749,190		7,950,446		8,158,453		8,373,477		8,595,799		8,825,709					
Projected Fund Balance				Projected Fund Balance		3,605,957		3,700,538	3,645,138		3,843,618		3,967,423		4,051,829		4,093,792		4,125,815		4,182,717		4,264,593		4,371,480		4,503,348		4,660,103		4,841,570					
Fund Balance - % of Oper. Exp.				Fund Balance - % of Oper. Exp.		58.77%		59.40%	52.21%		56.27%		56.62%		56.41%		55.58%		54.61%		53.98%		53.64%		53.58%		53.78%		54.21%		54.86%					
Sample Policy				Sample Policy	40%	2,454,282		2,492,000	2,792,800		2,732,232		2,802,686		2,873,369		2,946,367		3,021,772		3,099,676		3,180,178		3,263,381		3,349,391		3,438,320		3,530,284					
Sample Policy				Sample Policy	45%	2,761,068		2,803,500	3,141,900		3,073,761		3,153,021		3,232,540		3,314,663		3,399,493		3,487,136		3,577,701		3,671,304		3,768,065		3,868,110		3,971,569					
Sample Policy				Sample Policy	50%	3,067,853		3,115,000	3,491,000		3,415,290		3,503,357		3,591,711		3,682,959		3,777,215		3,874,595		3,975,223		4,079,226		4,186,739		4,297,900		4,412,855					
Variance to 50% Policy				Variance to 50% Policy		538,104		585,538	154,138		428,328		464,065		460,118		410,833		348,600		308,122		289,370		292,253		316,610		362,203		428,716					
5 Months - Oper. Expenditures				5 Months - Oper. Expenditures		2,556,544		2,595,833	2,909,167		2,846,075		2,919,464		2,993,092		3,069,133		3,147,679		3,228,829		3,312,686		3,399,355		3,488,949		3,581,583		3,677,379					



20-Year Anticipated CR & M Costs by Year



Major expenses occur in predictable patterns. Near term expenses (2023) are reflective of the age of the building and the need to continue the Library's efforts to keep the various portions of the building in good working order. Mid-term expenses (2028) reflect the aging of systems installed or repaired in recent renovations, many of which will have 20- to 25-year lifespans. Longer term expenses are associated with building systems that are inherently more robust, less prone to damage, or less exposed to wear.

Notes:

Costs are for repairs and replacements only. Many repairs will precipitate ancillary work (removal of ceilings, walls, floor or other intervening construction) that will add to the scheduled cost of the work. Short lifespan repairs (interior painting with a 3-5 year lifespan as an example) are included in the workbook only at the initial occurrence. Actual expenses will recur within the 20 year window.



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

	2019 Actual	2020 Proposed	2021 Proposed	2022 Proposed	2023 Proposed	2024 Proposed	2025 Proposed	2026 Proposed	2027 Proposed	2028 Proposed	2029 Proposed	2030 Proposed	2031 Proposed	2032 Proposed	2033 Proposed
<u>Revenues:</u>															
Interest Income	35,054	5,500	5,500	9,800	5,500	7,200	11,100	14,500	17,200	10,900	6,000	11,000	14,700	18,500	12,300
Total Revenues	35,054	5,500	5,500	9,800	5,500	7,200	11,100	14,500	17,200	10,900	6,000	11,000	14,700	18,500	12,300
<u>Expenditures:</u>															
Excess (Deficiency) Revenues Over Expenditures	35,054	5,500	5,500	9,800	5,500	7,200	11,100	14,500	17,200	10,900	6,000	11,000	14,700	18,500	12,300
<u>Other financing sources (uses)</u>															
Operating transfers in	-	-	-	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
Operating transfers out	-	-	(300,000)	(367,000)	(837,000)	(56,500)	(72,500)	(108,500)	(159,500)	(999,000)	(15,000)	-	(151,000)	-	(1,148,500)
Other financing sources (uses)	-	-	(300,000)	(117,000)	(587,000)	193,500	177,500	141,500	90,500	(749,000)	235,000	250,000	99,000	250,000	(898,500)
Excess of revenues and other financing sources over exp. and other financing uses	35,054	5,500	(294,500)	(107,200)	(581,500)	200,700	188,600	156,000	107,700	(738,100)	241,000	261,000	113,700	268,500	(886,200)
Fund Balance Beginning of Year	1,288,254	1,323,308	1,328,808	1,034,308	927,108	345,608	546,308	734,908	890,908	998,608	260,508	501,508	762,508	876,208	1,144,708
Fund Balance End of Year	<u>1,323,308</u>	<u>1,328,808</u>	<u>1,034,308</u>	<u>927,108</u>	<u>345,608</u>	<u>546,308</u>	<u>734,908</u>	<u>890,908</u>	<u>998,608</u>	<u>260,508</u>	<u>501,508</u>	<u>762,508</u>	<u>876,208</u>	<u>1,144,708</u>	<u>258,508</u>