

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

14-Feb-23

ATTACHMENT F

	1.02		1.03		1.02		1.000		0.830		1.000	1.000	1.010	1.030	1.030	1.030	1.030	1.030	1.030	1.030	1.030	
Revenues:	2018	Actual	2019	Actual	2020	Actual	2021	Actual	2022	Actual	Proposed	Proposed	Proposed	Proposed	Proposed	Proposed	Proposed	Proposed	Proposed	Proposed	Proposed	
Property Taxes, Net	7,634,773		7,871,817		8,028,346		8,026,122		6,670,955		6,670,955	6,670,955	6,737,665	6,939,794	7,147,988	7,362,428	7,583,301	7,810,800	8,045,124	8,286,478	8,535,072	
Intergovernmental	286,364		346,823		304,127		488,948		920,833		455,000	455,000	455,000	455,000	455,000	455,000	455,000	455,000	455,000	455,000	455,000	
Charges for services	117,842		112,049		39,454		35,943		39,430		40,500	40,500	40,500	40,500	40,500	40,500	40,500	40,500	40,500	40,500	40,500	
Interest Income	98,106		143,755		25,240		7,452		56,867		15,100	25,100	25,100	25,100	25,100	25,100	25,100	25,100	25,100	25,100	25,100	
Other Income	118,497		141,906		168,478		130,651		176,230		155,300	151,000	151,000	151,000	151,000	151,000	151,000	151,000	151,000	151,000	151,000	
Total Revenues	8,255,582		8,616,350		8,565,645		8,689,116		7,864,315		7,336,855	7,342,555	7,409,265	7,611,394	7,819,588	8,034,028	8,254,901	8,482,400	8,716,724	8,958,078	9,206,672	
Expenditures:																						
Salaries and Wages	3,327,330		3,416,317		3,257,677		3,219,660		3,312,761		3,574,000	3,716,960	3,865,638	4,020,264	4,181,074	4,348,317	4,522,250	4,703,140	4,891,266	5,086,916	5,290,393	1.040
Employee Benefits	975,829		982,245		1,096,477		1,105,560		1,039,803		1,124,000	1,180,200	1,239,210	1,301,171	1,366,229	1,434,540	1,506,268	1,581,581	1,660,660	1,743,693	1,830,878	1.050
Contractual Services	453,351		452,429		397,634		411,625		563,518		547,000	552,470	557,995	563,575	569,210	574,902	580,652	586,458	592,323	598,246	604,228	1.010
Commodities	1,073,883		1,005,903		973,337		917,265		1,250,473		1,139,000	1,150,390	1,161,894	1,173,513	1,185,248	1,197,100	1,209,071	1,221,162	1,233,374	1,245,708	1,258,165	1.010
Repairs & Maintenance	239,564		276,995		227,583		456,773		500,919		328,000	331,280	334,593	337,939	341,318	344,731	348,179	351,660	355,177	358,729	362,316	1.010
Other Expenses	84,634		84,810		84,375		82,179		93,384		124,000	125,240	126,492	127,757	129,035	130,325	131,628	132,945	134,274	135,617	136,973	1.010
Insurance	33,453		33,587		34,000		53,712		31,279		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	998,644		445,397		64,623		31,027		154,620		210,000	131,500	147,500	183,500	234,500	1,074,000	90,000	75,000	226,000	75,000	1,223,500	
Total Expenditures	7,186,688		6,697,683		6,135,706		6,277,801		6,946,757		7,080,000	7,223,740	7,470,807	7,747,077	8,047,942	9,147,311	8,433,611	8,699,788	9,143,307	9,296,654	10,761,835	
Excess (Deficiency) Revenues Over Expenditures	1,068,894		1,918,667		2,429,939		2,411,315		917,558		256,855	118,815	(61,543)	(135,683)	(228,354)	(1,113,283)	(178,710)	(217,388)	(426,583)	(338,576)	(1,555,163)	
Other financing sources (uses)																						
Operating transfers in	3,000		3,000		3,000		3,000		3,000		3,000	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	(1,648,910)		(1,909,710)		(1,976,722)		(2,143,247)		(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)	(1,645,910)		(1,906,710)		(1,973,722)		(2,140,247)		(247,000)		(247,000)	(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	(577,016)		11,957		456,217		271,068		670,558		9,855	(71,685)	(236,043)	(274,183)	(315,854)	(361,283)	(410,710)	(464,388)	(522,583)	(585,576)	(653,663)	
Fund Balance Beginning of Year	3,717,089		3,140,073		3,152,030		3,618,596		3,889,664		4,560,222	4,570,077	4,498,392	4,262,349	3,988,167	3,672,313	3,311,030	2,900,320	2,435,932	1,913,349	1,327,773	
Fund Balance End of Year	3,140,073		3,152,030		3,608,247		3,889,664		4,560,222		4,570,077	4,498,392	4,262,349	3,988,167	3,672,313	3,311,030	2,900,320	2,435,932	1,913,349	1,327,773	674,109	
Total Expenditures	Total Expenditures				6,135,706		6,277,801		6,946,757		7,080,000	7,223,740	7,470,807	7,747,077	8,047,942	9,147,311	8,433,611	8,699,788	9,143,307	9,296,654	10,761,835	
Less: Capital	Less: Capital				-		(230,000)		(370,000)		-	(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		6,047,801		6,576,757		7,080,000	7,167,240	7,398,307	7,638,577	7,888,442	8,148,311	8,418,611	8,699,788	8,992,307	9,296,654	9,613,335	
Projected Fund Balance	Projected Fund Balance				3,608,247		3,889,664		4,560,222		4,570,077	4,498,392	4,262,349	3,988,167	3,672,313	3,311,030	2,900,320	2,435,932	1,913,349	1,327,773	674,109	
Fund Balance - % of Oper. Exp.	Fund Balance - % of Oper. Exp.				58.81%		64.32%		69.34%		64.55%	62.76%	57.61%	52.21%	46.55%	40.63%	34.45%	28.00%	21.28%	14.28%	7.01%	

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

ATTACHMENT F

	0.830	1.000	1.000	
		2023	2024	
	2022 Actual	Proposed	Proposed	
Revenues:				
Property Taxes, Net	6,670,955	6,670,955	6,670,955	
Intergovernmental	920,833	455,000	455,000	
Charges for services	39,430	40,500	40,500	
Interest Income	56,867	15,100	25,100	
Other Income	176,230	155,300	151,000	
Total Revenues	7,864,315	7,336,855	7,342,555	
Expenditures:				
Salaries and Wages	3,312,761	3,574,000	3,716,960	1.040
Employee Benefits	1,039,803	1,124,000	1,180,200	1.050
Contractual Services	563,518	547,000	552,470	1.010
Commodities	1,250,473	1,139,000	1,150,390	1.010
Repairs & Maintenance	500,919	328,000	331,280	1.010
Other Expenses	93,384	124,000	125,240	1.010
Insurance	31,279	34,000	35,700	1.050
Capital	154,620	210,000	131,500	
Total Expenditures	6,946,757	7,080,000	7,223,740	
Excess (Deficiency) Revenues				
Over Expenditures	917,558	256,855	118,815	
Other financing sources (uses)				
Operating transfers in	3,000	3,000	59,500	
Operating transfers out	(250,000)	(250,000)	(250,000)	
Other financing sources (uses)	(247,000)	(247,000)	(190,500)	
Excess of revenues and other				
financing sources over exp.				
and other financing uses	670,558	9,855	(71,685)	
Fund Balance Beginning of Year	3,889,664	4,560,222	4,570,077	
Fund Balance End of Year	4,560,222	4,570,077	4,498,392	
Total Expenditures	6,946,757	7,080,000	7,223,740	
Less: Capital	(370,000)		(56,500)	
Total Operating Expenditures	6,576,757	7,080,000	7,167,240	
Projected Fund Balance	4,560,222	4,570,077	4,498,392	
Fund Balance - % of Oper. Exp.	69.34%	64.55%	62.76%	

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

	2019	Actual	2020	Actual	2021	Actual	2022	Actual	2023	Proposed	2024	Proposed	2025	Proposed	2026	Proposed	2027	Proposed	2028	Proposed	2029	Proposed	2030	Proposed	2031	Proposed	2032	Proposed	2033	Proposed
Revenues:																														
Interest Income		35,054		18,595		2,350		10,359		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		18,595		2,350		10,359		5,500		7,200		11,100		14,500		17,200		10,900		6,000		11,000		14,700		18,500		12,300
Expenditures:		-		-		-		-		-		-		-		-		-		-		-		-		-		-		-
Excess (Deficiency) Revenues Over Expenditures		35,054		18,595		2,350		10,359		5,500		7,200		11,100		14,500		17,200		10,900		6,000		11,000		14,700		18,500		12,300
Other financing sources (uses)																														
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		-		-		-		0		(837,000)		(56,500)		(72,500)		(108,500)		(159,500)		(999,000)		(15,000)		-		(151,000)		-		(1,148,500)
Other financing sources (uses)		-		-		-		250,000		(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		18,595		2,350		260,359		(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		1,341,903		1,344,253		1,604,612		1,023,112		1,223,812		1,412,412		1,568,412		1,676,112		938,012		1,179,012		1,440,012		1,553,712		1,822,212
Fund Balance End of Year		1,323,308		1,341,903		1,344,253		1,604,612		1,023,112		1,223,812		1,412,412		1,568,412		1,676,112		938,012		1,179,012		1,440,012		1,553,712		1,822,212		936,012