

CITY OF ELMHURST, IL

2016 PROPOSED BUDGET

LIBRARY FUND

The Library Fund is used to account for the resources necessary to provide the educational, cultural, and recreational activities of the Elmhurst Public Library. Property Tax is the major source of revenue for this Component Unit of Government.

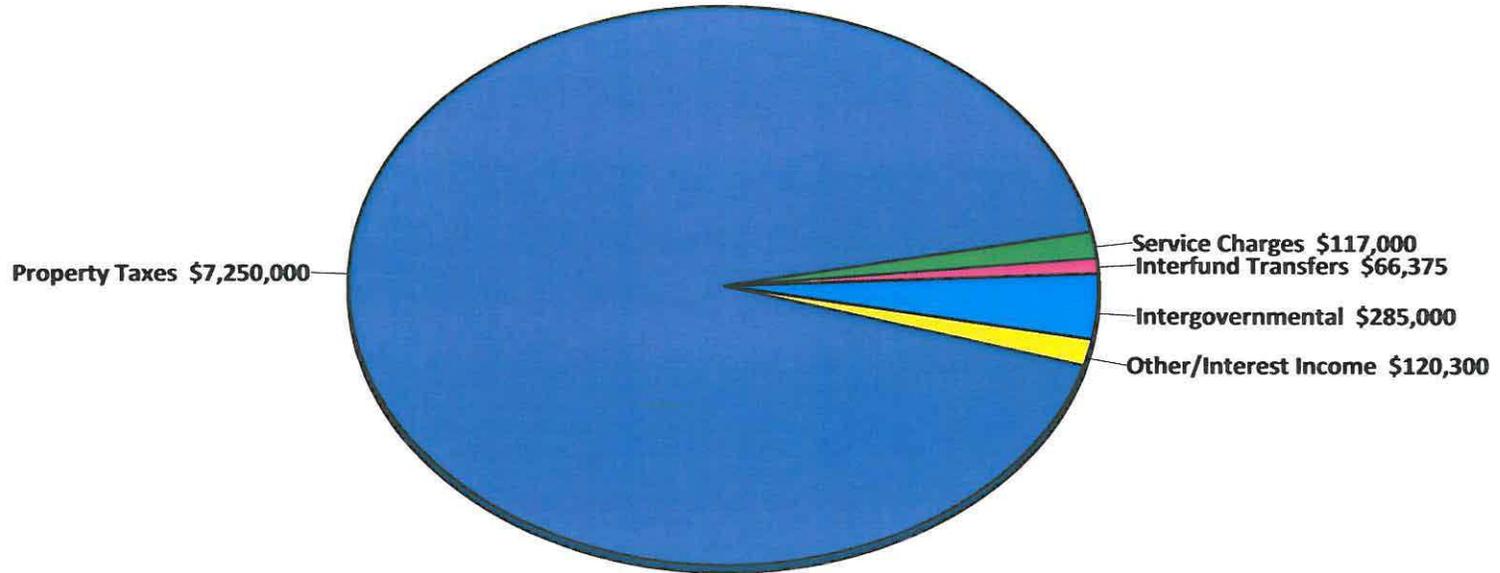
Additional funds utilized by the Library for specific purposes include the following: Gavin Fund (#211); Capital Replacement Fund (#212); Working Cash Fund (#213); Library Employee Appreciation Fund (#215); and Bond & Interest G.O. Bonds Fund (#219).

Note: Revenues and expenditures in FY 2013 reflect an eight month fiscal year (May – December) due to the conversion of the City’s fiscal year to the calendar year.

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

	2013 (8 Mo.)	2014	2015	2016	2017
	Actual	Actual	Estimated	Proposed	Proposed
Revenues:					
Property Taxes, Net	6,970,093	7,140,577	7,143,000	7,250,000	7,394,900
Intergovernmental	134,785	291,386	230,000	285,000	285,000
Charges for services	85,760	121,288	120,400	117,000	117,000
Interest Income	10,678	(100,007)	10,100	10,100	10,100
Other Income	<u>182,649</u>	<u>274,347</u>	<u>136,700</u>	<u>110,200</u>	<u>110,200</u>
Total Revenues	7,383,965	7,727,591	7,640,200	7,772,300	7,917,200
Expenditures:					
Salaries and Wages	2,035,171	3,039,320	3,186,000	3,232,000	3,328,000
Employee Benefits	557,033	890,463	941,000	968,000	984,000
Contractual Services	365,015	420,278	454,100	459,200	461,800
Commodities	725,609	1,026,983	1,067,000	1,086,000	1,086,000
Repairs & Maintenance	211,016	194,449	228,000	215,000	215,000
Other Expenses	51,248	69,590	80,200	80,100	80,100
Insurance	3,367	31,529	34,000	36,000	36,000
Capital	<u>207,019</u>	<u>707,496</u>	<u>312,000</u>	<u>375,000</u>	<u>340,000</u>
Total Expenditures	4,155,477	6,380,108	6,302,300	6,451,300	6,530,900
Excess (Deficiency) Revenues					
Over Expenditures	3,228,487	1,347,483	1,337,900	1,321,000	1,386,300
Other financing sources (uses)					
Operating transfers in	181,000	3,000	4,400	66,375	3,000
Operating transfers out	<u>(1,430,387)</u>	<u>(1,710,446)</u>	<u>(1,555,525)</u>	<u>(1,544,715)</u>	<u>(1,600,855)</u>
Other financing sources (uses)	(1,249,387)	(1,707,446)	(1,551,125)	(1,478,340)	(1,597,855)
Excess of revenues and other financing sources over exp. and other financing uses	<u>1,979,101</u>	<u>(359,963)</u>	<u>(213,225)</u>	<u>(157,340)</u>	<u>(211,555)</u>
Fund Balance Beginning of Year	<u>1,661,207</u>	<u>3,640,308</u>	<u>3,280,345</u>	<u>3,067,120</u>	<u>2,909,780</u>
Fund Balance End of Year	<u><u>3,640,308</u></u>	<u><u>3,280,345</u></u>	<u><u>3,067,120</u></u>	<u><u>2,909,780</u></u>	<u><u>2,698,225</u></u>

CITY OF ELMHURST
LIBRARY FUND REVENUES
2016 PROPOSED BUDGET
\$7,838,675

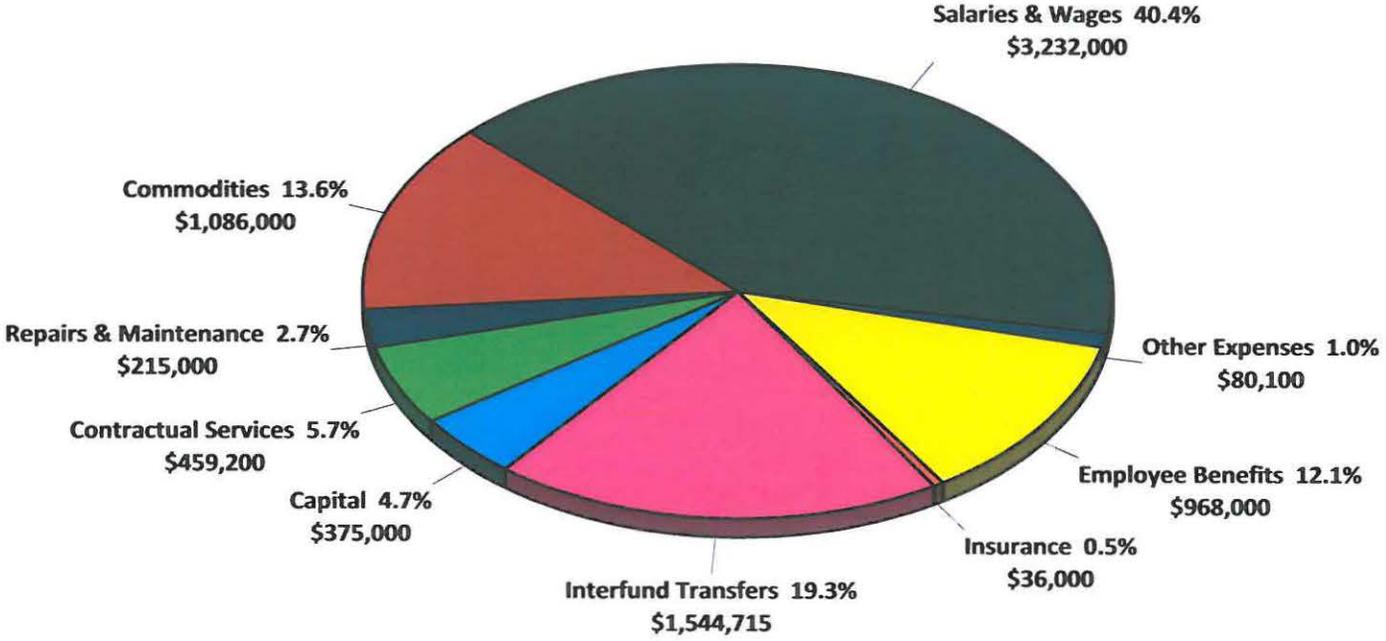


Note: Proposed Taxes includes levy for library building debt service.
Amounts reflect Library Operating Fund (#210) only .

City of Elmhurst, Illinois
Proposed Annual Budget
For The Fiscal Year Ending December 31, 2016

CITY OF ELMHURST, ILLINOIS SCHEDULE OF REVENUES		2013 (8 Months)	2014	2015		2016	2017
		Actual	Actual	Budget	Estimated	Projected	Projected
Lib. Operating Fund - 210-0000							
<u>Taxes - 311</u>							
01-01	Property Tax-Curr.	7,094,319	7,139,950	7,142,000	7,142,000	7,249,000	7,393,900
01-90	Property Tax Rebate	(127,665)	-	-	-	-	-
02-01	Property Tax-Prior	3,439	627	1,000	1,000	1,000	1,000
	Sub-Total	6,970,093	7,140,577	7,143,000	7,143,000	7,250,000	7,394,900
<u>Intergovernmental Revenue - 321</u>							
03-00	Replacement Tax	134,785	232,235	175,000	175,000	230,000	230,000
	Sub-Total	134,785	232,235	175,000	175,000	230,000	230,000
<u>Intergovernmental Revenue - 322</u>							
02-00	State Grants	-	59,151	55,000	55,000	55,000	55,000
	Sub-Total	-	59,151	55,000	55,000	55,000	55,000
<u>Service Charges - 341</u>							
30-00	Fines & Rentals	66,226	90,480	89,400	89,400	89,000	89,000
31-00	Copier Revenue	18,146	28,862	26,000	26,000	26,000	26,000
33-00	Library Fees	1,388	1,946	5,000	5,000	2,000	2,000
	Sub-Total	85,760	121,288	120,400	120,400	117,000	117,000
<u>Interest Income - 361</u>							
01-00	Int. - Operating	10,483	15,172	10,000	10,000	10,000	10,000
08-00	Int. - Undistributed Taxes	195	129	100	100	100	100
12-00	Gain/Loss Sale of Invest.	-	(115,517)	-	-	-	-
32-00	Christensen Fund Interest	-	209	-	-	-	-
	Sub-Total	10,678	(100,007)	10,100	10,100	10,100	10,100
<u>Other Income - 371</u>							
13-00	Rental Income	800	1,200	1,200	1,200	1,200	1,200
18-00	Empl. Health Contrib.	27,160	43,821	40,000	40,000	42,000	42,000
19-00	Empl. Dental Contrib.	7,865	12,904	10,500	10,500	12,000	12,000
24-00	Donation	36,573	188,746	50,000	50,000	35,000	35,000
38-00	NSF Check Fee	-	25	-	-	-	-
50-00	TIF Surplus Distribution	79,739	-	-	-	-	-
98-00	Miscellaneous	30,512	27,647	35,000	35,000	20,000	20,000
	Sub-Total	182,649	274,343	136,700	136,700	110,200	110,200
<u>Interfund Transfers - 391</u>							
04-00	Tran. Fr Gavin To Oper.	78,000	-	1,400	1,400	63,375	-
05-00	Tran. Fr Cap. Repl.	100,000	-	-	-	-	-
06-00	Tran. Fr Lib Wrk Cash	-	-	184,873	-	-	-
08-00	Tran. Fr Empl. Apprec.	3,000	3,000	3,000	3,000	3,000	3,000
	Sub-Total	181,000	3,000	189,273	4,400	66,375	3,000
Total Library Operating Fund		7,564,965	7,730,587	7,829,473	7,644,600	7,838,675	7,920,200

**CITY OF ELMHURST
LIBRARY FUND EXPENDITURES
2016 PROPOSED BUDGET
\$7,996,015**



Note: Interfund Transfer is to B&I Fund to pay debt service for new Library.
Amounts reflect Library Operating Fund (#210) only.

City of Elmhurst, Illinois
Proposed Annual Budget
For The Fiscal Year Ending December 31, 2016

Library - Operating Fund - 210

	2013 (8 Months)	2014	2015		2016	2017
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Projected</u>	<u>Projected</u>
Lib. Oper. Fund - 210-8070-452						
<u>Personal Services</u>						
10-01 Wages-Full Time	1,067,223	1,606,336	1,848,000	1,848,000	1,972,000	2,031,000
10-02 Wages-Part Time	967,950	1,432,959	1,338,000	1,338,000	1,260,000	1,297,000
10-03 Overtime-Full Time	-	25	-	-	-	-
Sub-Total	<u>2,035,173</u>	<u>3,039,320</u>	<u>3,186,000</u>	<u>3,186,000</u>	<u>3,232,000</u>	<u>3,328,000</u>
<u>Employee Benefits</u>						
20-01 City IMRF	179,695	277,965	290,000	290,000	295,000	304,000
20-02 City FICA-Social Security	123,403	184,267	200,000	200,000	201,000	206,000
20-03 City FICA-Medicare	28,919	43,398	47,000	47,000	47,000	49,000
20-04 Health Insurance	206,051	344,474	360,000	360,000	380,000	380,000
20-05 Dental Insurance	12,812	17,763	18,000	18,000	19,000	19,000
20-06 Group Term Life Ins.	4,656	6,132	7,000	7,000	7,000	7,000
20-07 Worker's Compensation	1,497	16,464	18,000	18,000	18,000	18,000
20-08 Unemploy. Comp.	-	-	1,000	1,000	1,000	1,000
Sub-Total	<u>557,033</u>	<u>890,463</u>	<u>941,000</u>	<u>941,000</u>	<u>968,000</u>	<u>984,000</u>
<u>Contractual Services</u>						
30-03 Audit	2,865	2,470	2,700	2,700	2,700	2,700
30-04 Auto. Circ. Sys.	178,111	80,873	93,000	93,000	75,000	75,000
30-05 Banking Expense	50	-	100	100	100	100
30-14 Custodial Services	34,792	58,227	75,000	60,000	60,000	60,000
30-29 Fuel	18,325	35,486	22,000	22,000	22,000	24,600
30-37 Programs	38,580	88,125	95,000	95,000	107,000	107,000
30-49 Postage	10,182	14,756	20,000	20,000	20,000	20,000
30-52 Professional Services	16,115	32,095	50,000	50,000	50,000	50,000
30-53 Public Information	37,160	60,787	64,000	64,000	75,000	75,000
30-75 Telephone	14,958	25,690	25,000	25,000	25,000	25,000
30-82 Water	13,568	21,646	22,000	22,000	22,000	22,000
30-98 Other Services	308	123	300	300	400	400
Sub-Total	<u>365,014</u>	<u>420,278</u>	<u>469,100</u>	<u>454,100</u>	<u>459,200</u>	<u>461,800</u>

City of Elmhurst, Illinois
Proposed Annual Budget
For The Fiscal Year Ending December 31, 2016

Library - Operating Fund - 210

		2013 (8 Months)	2014	2015		2016	2017
		Actual	Actual	Budget	Estimated	Projected	Projected
Lib. Oper. Fund - 210-8070-452							
<u>Commodities</u>							
40-03	Audio Visual Materials	41,478	171,537	176,000	176,000	179,000	179,000
40-04	Books	305,960	415,390	430,000	430,000	430,000	430,000
40-24	Janitorial Supplies	20,673	29,427	25,000	25,000	30,000	30,000
40-31	Minor Equipment	3,887	5,434	6,000	6,000	7,000	7,000
40-33	Office & Catalog Supplies	41,871	43,012	40,000	40,000	45,000	45,000
40-35	Other Non-Print Material	1,603	1,919	3,000	3,000	5,000	5,000
40-36	Digital Content	200,930	270,645	285,000	285,000	288,000	288,000
40-38	Periodicals	25,488	34,275	37,000	37,000	37,000	37,000
40-42	Records/Comp Disks	12,480	17	-	-	-	-
40-56	Stationery & Printing	-	-	-	-	-	-
40-66	Video Cassettes/DVDs	43,781	(18)	-	-	-	-
40-69	CD ROM	6,527	-	-	-	-	-
40-73	Computer Supplies	91	20,895	25,000	25,000	25,000	25,000
40-98	Other Supplies	20,842	34,450	40,000	40,000	40,000	40,000
	Sub-Total	725,611	1,026,983	1,067,000	1,067,000	1,086,000	1,086,000
<u>Repairs and Maintenance</u>							
50-01	Building	73,643	40,579	70,000	70,000	50,000	50,000
50-08	Equipment	120,471	128,426	130,000	130,000	140,000	140,000
50-09	Grounds	9,457	16,320	16,000	16,000	16,000	16,000
50-15	Parking Lots	7,445	9,124	12,000	12,000	9,000	9,000
	Sub-Total	211,016	194,449	228,000	228,000	215,000	215,000
<u>Other Expenses</u>							
60-04	Bindings	-	-	200	200	100	100
60-11	Confer, Sem., & Training	12,690	14,992	15,000	15,000	15,000	15,000
60-12	Contingent	-	-	1,000	1,000	1,000	1,000
60-37	Memberships	9,798	10,798	12,000	12,000	12,000	12,000
60-47	Rentals	18,114	31,489	40,000	40,000	40,000	40,000
60-53	Sundry	10,646	12,311	12,000	12,000	12,000	12,000
	Sub-Total	51,248	69,590	80,200	80,200	80,100	80,100
<u>Insurance</u>							
70-03	Fire & Contents Ins.	3,367	31,529	34,000	34,000	36,000	36,000
	Sub-Total	3,367	31,529	34,000	34,000	36,000	36,000
<u>Capital Outlay</u>							
80-01	Furniture and Fixtures	10,025	17,083	90,000	90,000	85,000	85,000
80-23	Building Improvements	-	466,372	1,384,000	160,000	235,000	200,000
80-98	Misc. Equipment	196,994	224,041	62,000	62,000	55,000	55,000
	Sub-Total	207,019	707,496	1,536,000	312,000	375,000	340,000

City of Elmhurst, Illinois
Proposed Annual Budget
For The Fiscal Year Ending December 31, 2016

Library - Operating Fund - 210

	2013 (8 Months)	2014	2015		2016	2017
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Projected</u>	<u>Projected</u>
Lib. Oper. Fund - 210-8070-452						
<u>Interfund Transfers</u>						
98-38 Trans. to B&I Series 2002	<u>1,430,387</u>	<u>1,710,446</u>	<u>1,555,525</u>	<u>1,555,525</u>	<u>1,544,715</u>	<u>1,600,855</u>
Sub-Total	<u>1,430,387</u>	<u>1,710,446</u>	<u>1,555,525</u>	<u>1,555,525</u>	<u>1,544,715</u>	<u>1,600,855</u>
 Total Library Operating Fund	 <u>5,585,868</u>	 <u>8,090,554</u>	 <u>9,096,825</u>	 <u>7,857,825</u>	 <u>7,996,015</u>	 <u>8,131,755</u>

**CITY OF ELMHURST
GAVIN LIBRARY FUND (#211)
Revenues and Expenditures
And Changes in Fund Balance
Fiscal Years Ended December 31**

	2013 (8 Mo.) Actual	2014 Actual	2015 Estimated	2016 Proposed	2017 Proposed
Revenues:					
Interest Income	566	263	220	200	-
Total Revenues	566	263	220	200	-
Expenditures:	-	-	-	-	-
Excess (Deficiency) Revenues Over Expenditures	566	263	220	200	-
Other financing sources (uses)					
Operating transfers in	-	-	-	-	-
Operating transfers out	(78,000)	-	(1,400)	(63,375)	-
Other financing sources (uses)	(78,000)	-	(1,400)	(63,375)	-
Excess of revenues and other financing sources over exp. and other financing uses	(77,434)	263	(1,180)	(63,175)	-
Fund Balance Beginning of Year	141,526	64,092	64,355	63,175	-
Fund Balance End of Year	<u>64,092</u>	<u>64,355</u>	<u>63,175</u>	<u>-</u>	<u>-</u>

City of Elmhurst, Illinois
Proposed Annual Budget
For The Fiscal Year Ending December 31, 2016

CITY OF ELMHURST, ILLINOIS		2013 (8 Months)	2014	2015		2016	2017
SCHEDULE OF REVENUES				Actual	Actual		
Library Gavin Fund - 211-0000							
<u>Interest Income - 361</u>							
01-00	Int. Income	566	263	-	220	200	-
	Sub-Total	566	263	-	220	200	-
Total Library Gavin Fund		566	263	-	220	200	-

City of Elmhurst, Illinois
Proposed Annual Budget
For The Fiscal Year Ending December 31, 2016

Library - Gavin Fund - 211

	2013 (8 Months)	2014	2015		2016	2017
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Projected</u>	<u>Projected</u>
Library Gavin Fund - 211-8071-452						
<u>Interfund Transfers</u>						
98-03 Trans. To Lib. Operating	<u>78,000</u>	<u>-</u>	<u>1,400</u>	<u>1,400</u>	<u>63,375</u>	<u>-</u>
Sub-Total	<u>78,000</u>	<u>-</u>	<u>1,400</u>	<u>1,400</u>	<u>63,375</u>	<u>-</u>
Total Library Gavin Fund	<u><u>78,000</u></u>	<u><u>-</u></u>	<u><u>1,400</u></u>	<u><u>1,400</u></u>	<u><u>63,375</u></u>	<u><u>-</u></u>

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

	2013 (8 Mo.) Actual	2014 Actual	2015 Estimated	2016 Proposed	2017 Proposed
Revenues:					
Interest Income	2,892	4,410	5,500	5,500	5,500
Total Revenues	2,892	4,410	5,500	5,500	5,500
Expenditures:	-	-	-	-	-
Excess (Deficiency) Revenues Over Expenditures	2,892	4,410	5,500	5,500	5,500
Other financing sources (uses)					
Operating transfers in	-	-	-	-	-
Operating transfers out	(100,000)	-	-	-	-
Other financing sources (uses)	(100,000)	-	-	-	-
Excess of revenues and other financing sources over exp. and other financing uses	(97,108)	4,410	5,500	5,500	5,500
Fund Balance Beginning of Year	1,335,943	1,238,835	1,243,245	1,248,745	1,254,245
Fund Balance End of Year	1,238,835	1,243,245	1,248,745	1,254,245	1,259,745

City of Elmhurst, Illinois
Proposed Annual Budget
For The Fiscal Year Ending December 31, 2016

CITY OF ELMHURST, ILLINOIS				2015		2016	2017
SCHEDULE OF REVENUES		2013 (8 Months)	2014	Budget	Estimated	Projected	Projected
		Actual	Actual				
Lib. Cap. Rplc./Mnt. Fnd-212-0000							
<u>Interest Income - 361</u>							
01-00	Int. Income	2,892	4,410	6,125	5,500	5,500	5,500
	Sub-Total	2,892	4,410	6,125	5,500	5,500	5,500
Total Lib. Capital Rplc./Mnt. Fund		2,892	4,410	6,125	5,500	5,500	5,500

City of Elmhurst, Illinois
Proposed Annual Budget
For The Fiscal Year Ending December 31, 2016

Library - Capital Repl. Fund - 212

	2013 (8 Months)	2014	2015		2016	2017
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Projected</u>	<u>Projected</u>
Lib. Cap. Rpl. & Mnt. Fnd-212-8072-452						
<u>Interfund Transfers</u>						
98-03 Trans. To Lib. Operating	100,000	-	-	-	-	-
Sub-Total	100,000	-	-	-	-	-
Total Lib. Cap. Repl. & Maint. Fund	<u>100,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF ELMHURST
WORKING CASH LIBRARY FUND (#213)
Revenues and Expenditures
And Changes in Fund Balance
Fiscal Years Ended December 31

	2013 (8 Mo.) Actual	2014 Actual	2015 Estimated	2016 Proposed	2017 Proposed
Revenues:					
Interest Income	3,847	5,634	6,000	6,000	6,000
Total Revenues	3,847	5,634	6,000	6,000	6,000
Expenditures:	-	-	-	-	-
Excess (Deficiency) Revenues Over Expenditures	3,847	5,634	6,000	6,000	6,000
Other financing sources (uses)					
Operating transfers in	-	-	-	-	-
Operating transfers out	-	-	-	-	-
Other financing sources (uses)	-	-	-	-	-
Excess of revenues and other financing sources over exp. and other financing uses	3,847	5,634	6,000	6,000	6,000
Fund Balance Beginning of Year	1,554,346	1,558,193	1,563,827	1,569,827	1,575,827
Fund Balance End of Year	<u>1,558,193</u>	<u>1,563,827</u>	<u>1,569,827</u>	<u>1,575,827</u>	<u>1,581,827</u>

City of Elmhurst, Illinois
Proposed Annual Budget
For The Fiscal Year Ending December 31, 2016

CITY OF ELMHURST, ILLINOIS SCHEDULE OF REVENUES		2013 (8 Months)	2014	2015		2016	2017
		Actual	Actual	Budget	Estimated	Projected	Projected
Lib. Working Cash Fund - 213-0000							
<u>Interest Income - 361</u>							
01-00	Int. Income	3,847	5,634	900	6,000	6,000	6,000
	Sub-Total	3,847	5,634	900	6,000	6,000	6,000
Total Library Working Cash Fund		<u>3,847</u>	<u>5,634</u>	<u>900</u>	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>

City of Elmhurst, Illinois
Proposed Annual Budget
For The Fiscal Year Ending December 31, 2016

Library - Working Cash Fund - 213

	2013 (8 Months)	2014	2015		2016	2017
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Projected</u>	<u>Projected</u>
Lib. Working Cash Fnd-213-8073-452						
<u>Interfund Transfers</u>						
98-03 Trans. To Lib. Operating	-	-	184,873	-	-	-
Sub-Total	-	-	184,873	-	-	-
Total Lib. Working Cash Fund	-	-	184,873	-	-	-

CITY OF ELMHURST
LIBRARY EMPLOYEE APPRECIATION FUND (#215)
Revenues and Expenditures
And Changes in Fund Balance
Fiscal Years Ended December 31

	2013 (8 Mo.) Actual	2014 Actual	2015 Estimated	2016 Proposed	2017 Proposed
Revenues:					
Interest Income	73	108	115	100	100
Other Income	-	-	-	-	-
Total Revenues	73	108	115	100	100
Expenditures: Banking Expenses					
	-	-	-	-	-
Excess (Deficiency) Revenues Over Expenditures					
	73	108	115	100	100
Other financing sources (uses)					
Operating transfers in	-	-	-	-	-
Operating transfers out	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)
Other financing sources (uses)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)
Excess of revenues and other financing sources over exp. and other financing uses					
	(2,927)	(2,892)	(2,885)	(2,900)	(2,900)
Fund Balance Beginning of Year	35,667	32,740	29,848	26,963	24,063
Fund Balance End of Year	32,740	29,848	26,963	24,063	21,163

City of Elmhurst, Illinois
Proposed Annual Budget
For The Fiscal Year Ending December 31, 2016

CITY OF ELMHURST, ILLINOIS SCHEDULE OF REVENUES		2013 (8 Months)	2014	2015		2016	2017
		Actual	Actual	Budget	Estimated	Projected	Projected
Lib. Empl. Apprec. Fund - 215-0000							
<u>Interest Income - 361</u>							
01-00	Int. Income	73	108	100	115	100	100
	Sub-Total	73	108	100	115	100	100
Total Lib. Empl. Apprec. Fund		73	108	100	115	100	100

City of Elmhurst, Illinois
Proposed Annual Budget
For The Fiscal Year Ending December 31, 2016

Library - LEA Fund - 215

	2013 (8 Months)	2014	2015		2016	2017
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Projected</u>	<u>Projected</u>
Lib. Emp. Appre. Fnd-215-8075-452						
<u>Contractual Services:</u>						
98-03 Trans. To Lib. Operating	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-
 <u>Interfund Transfers:</u>						
98-03 Trans. To Lib. Operating	3,000	3,000	3,000	3,000	3,000	3,000
Sub-Total	3,000	3,000	3,000	3,000	3,000	3,000
 Total Lib. Employee Apprec. Fund	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>

CITY OF ELMHURST
LIBRARY BOND & INTEREST G.O. BONDS FUND (#219)
Revenues and Expenditures
And Changes in Fund Balance
Fiscal Years Ended December 31

	2013 (8 Mo.) Actual	2014 Actual	2015 Estimated	2016 Proposed	2017 Proposed
Revenues:					
Miscellaenous	-	3,816	-	-	-
Total Revenues	-	3,816	-	-	-
Expenditures - Debt Service	343,181	1,456,251	1,555,525	1,544,715	1,600,855
Excess (Deficiency) Revenues Over Expenditures	(343,181)	(1,452,435)	(1,555,525)	(1,544,715)	(1,600,855)
Other financing sources (uses)					
Operating transfers in	1,430,387	1,710,446	1,555,525	1,544,715	1,600,855
Bond Proceeds	4,919,000	7,275,000	-	-	-
Premium on LT Debt	410,454	274,059	-	-	-
Payment to escrow	(5,266,321)	(7,585,979)	-	-	-
Operating transfers out	-	-	-	-	-
Other financing sources (uses)	1,493,520	1,673,526	1,555,525	1,544,715	1,600,855
Excess of revenues and other financing sources over exp. and other financing uses	<u>1,150,339</u>	<u>221,091</u>	-	-	-
Fund Balance Beginning of Year	-	1,150,339	1,371,430	1,371,430	1,371,430
Fund Balance End of Year	<u>1,150,339</u>	<u>1,371,430</u>	<u>1,371,430</u>	<u>1,371,430</u>	<u>1,371,430</u>

City of Elmhurst, Illinois
Proposed Annual Budget
For The Fiscal Year Ending December 31, 2016

CITY OF ELMHURST, ILLINOIS SCHEDULE OF REVENUES		2013 (8 Months)	2014	2015		2016	2017
		Actual	Actual	Budget	Estimated	Projected	Projected
Lib. B&I Series '02 Fund - 219-0000							
<u>Interfund Transfers - 391</u>							
03-00	Tran. From Lib. Operating	1,430,387	1,710,446	1,555,525	1,555,525	1,544,715	1,600,855
59-00	Tran. From Series 2014	-	3,816	-	-	-	-
	Sub-Total	1,430,387	1,714,262	1,555,525	1,555,525	1,544,715	1,600,855
<u>Bond Proceeds - 392</u>							
02-00	G.O. Bonds	4,919,000	7,275,000	-	-	-	-
04-00	Prem. On LT Debt	410,454	274,059	-	-	-	-
	Sub-Total	5,329,454	7,549,059	-	-	-	-
Total Library Corp. Purpose Fund		<u>6,759,841</u>	<u>9,263,321</u>	<u>1,555,525</u>	<u>1,555,525</u>	<u>1,544,715</u>	<u>1,600,855</u>

City of Elmhurst, Illinois
Proposed Annual Budget
For The Fiscal Year Ending December 31, 2016

Library - Bond & Int. Fund - 219

	2013 (8 Months)	2014	2015		2016	2017
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Projected</u>	<u>Projected</u>
Lib. B&I Ser. '02 Fnd-219-8099-452						
<u>Debt Service:</u>						
90-10 Bond Issue Expense	63,133	84,606	-	-	-	-
90-19 Interest Series 2003	109,401	-	-	-	-	-
90-20 Interest Series 2004	109,254	648	-	-	-	-
90-21 Interest Series 2005	61,125	16,258	-	-	-	-
90-28 Interest Series 2013	-	178,883	194,510	194,510	170,400	120,840
90-45 Principal Series 2003	-	-	-	-	-	-
90-46 Principal Series 2004	-	35,000	-	-	-	-
90-47 Principal Series 2005	-	990,000	-	-	-	-
90-56 Principal Series 2013	-	27,000	39,000	39,000	1,186,000	1,292,000
90-58 Interest Series 2014A	-	123,476	181,415	181,415	172,715	172,415
90-59 Principal Series 2014A	-	-	1,140,000	1,140,000	15,000	15,000
90-91 Bond Fees	268	380	600	600	600	600
98-98 Payment to Escrow	5,266,321	7,585,979	-	-	-	-
Sub-Total	<u>5,609,502</u>	<u>9,042,230</u>	<u>1,555,525</u>	<u>1,555,525</u>	<u>1,544,715</u>	<u>1,600,855</u>
 Total Library Bond & Interest Fund	 <u>5,609,502</u>	 <u>9,042,230</u>	 <u>1,555,525</u>	 <u>1,555,525</u>	 <u>1,544,715</u>	 <u>1,600,855</u>

CITY OF ELMHURST, IL

2016 PROPOSED BUDGET

MOTOR FUEL TAX FUND

The Motor Fuel Tax (MFT) Fund is used to account for street maintenance and improvement projects financed by the City's share of state gasoline taxes. All projects require the advance approval of the Illinois Department of Transportation (IDOT). The proposed budget reflects the City's practice of allocating salaries, wages and benefits (allowable by IDOT) to MFT allocations.

The MFT Fund has also been used to account for the five annual installment payments of approximately \$188,000 from the Illinois Capital Bill Grant (first installment received in FY 2011) and one additional payment received in FY 2014. Starting in FY 2012, costs associated with snow and ice removal, including the purchase of salt, were also allocated to MFT due to the additional grant funds.

Note: Revenues and expenditures in FY 2013 reflect an eight month fiscal year (May – December) due to the conversion of the City's fiscal year to the calendar year.

CITY OF ELMHURST
MOTOR FUEL TAX (#250)
Revenues and Expenditures
And Changes in Fund Balance
Fiscal Years Ended December 31

	2013 (8 Mo.)	2014	2015	2016	2017
	Actual	Actual	Estimated	Proposed	Proposed
Revenues:					
Intergovernmental	938,594	1,469,060	1,041,000	1,075,300	1,086,800
Interest Income	883	2,054	400	1,900	500
Total Revenues	939,477	1,471,114	1,041,400	1,077,200	1,087,300
Expenditures:					
Salaries and Wages	589,308	816,677	792,100	823,700	755,000
Employee Benefits	135,020	174,698	202,180	172,910	158,620
Commodities	57,137	289,590	268,000	384,600	384,600
Total Expenditures	781,465	1,280,965	1,262,280	1,381,210	1,298,220
Excess (Deficiency) Revenues Over Expenditures	158,012	190,149	(220,880)	(304,010)	(210,920)
Other Financing Source (Uses):					
Operating Transfers In	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Total Other Fin. Sources (Uses)	-	-	-	-	-
Excess (Deficiency) of revenues and other financing sources over expenditures and other financing uses	158,012	190,149	(220,880)	(304,010)	(210,920)
Fund Balance Beginning of Year	410,437	568,449	758,598	537,718	233,708
Fund Balance End of Year	568,449	758,598	537,718	233,708	22,788

City of Elmhurst, Illinois
Proposed Annual Budget
For The Fiscal Year Ending December 31, 2016

CITY OF ELMHURST, ILLINOIS SCHEDULE OF REVENUES		2013 (8 Months)	2014	2015		2016	2017
		Actual	Actual	Budget	Esitmated	Projected	Projected
Motor Fuel Tax Fund - 250-0000							
<u>Intergovernmental Revenue - 321</u>							
04-00	Motor Fuel Tax	938,594	1,469,060	1,128,200	1,041,000	1,075,300	1,086,800
	Sub-Total	938,594	1,469,060	1,128,200	1,041,000	1,075,300	1,086,800
<u>Interest Income - 361</u>							
01-00	Int. Income	883	2,054	4,500	400	1,900	500
	Sub-Total	883	2,054	4,500	400	1,900	500
Total Motor Fuel Tax Fund		939,477	1,471,114	1,132,700	1,041,400	1,077,200	1,087,300

City of Elmhurst, Illinois
Proposed Annual Budget
For The Fiscal Year Ending December 31, 2016

Motor Fuel Tax Fund - 250

	2013 (8 Months)	2014	2015		2016	2017
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Projected</u>	<u>Projected</u>
Streets - 250-6041-432						
<u>Personal Services</u>						
10-01 Wages-Full Time	380,688	553,206	573,800	536,700	562,100	504,200
10-03 Overtime - Full Time	16,208	17,205	20,800	18,700	20,800	18,600
10-06 Sick Payout	38,679	586	1,300	1,500	900	900
Sub-Total	<u>435,575</u>	<u>570,997</u>	<u>595,900</u>	<u>556,900</u>	<u>583,800</u>	<u>523,700</u>
<u>Employee Benefits</u>						
20-01 City IMRF	68,485	78,237	77,500	108,100	77,400	69,500
20-02 City FICA-Social Security	26,897	35,365	37,000	35,200	36,200	32,500
20-03 City FICA-Medicare	5,906	8,271	8,700	8,400	8,500	7,600
20-06 Group Term Life Ins.	363	333	420	360	380	390
Sub-Total	<u>101,651</u>	<u>122,206</u>	<u>123,620</u>	<u>152,060</u>	<u>122,480</u>	<u>109,990</u>
Total MFT Streets	<u>537,226</u>	<u>693,203</u>	<u>719,520</u>	<u>708,960</u>	<u>706,280</u>	<u>633,690</u>

City of Elmhurst, Illinois
Proposed Annual Budget
For The Fiscal Year Ending December 31, 2016

Motor Fuel Tax Fund - 250

	2013 (8 Months)	2014	2015		2016	2017
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Projected</u>	<u>Projected</u>
Snow Rem. & Ice Ctrl-250-6042-433						
<u>Commodities:</u>						
40-46 Salt	<u>57,137</u>	<u>289,591</u>	<u>303,300</u>	<u>268,000</u>	<u>384,600</u>	<u>384,600</u>
Sub-Total	<u>57,137</u>	<u>289,591</u>	<u>303,300</u>	<u>268,000</u>	<u>384,600</u>	<u>384,600</u>
Total MFT Snow Removal & Ice Ctrl	<u><u>57,137</u></u>	<u><u>289,591</u></u>	<u><u>303,300</u></u>	<u><u>268,000</u></u>	<u><u>384,600</u></u>	<u><u>384,600</u></u>

**CITY OF ELMHURST
INCREASE IN PROPOSED LINE ITEM
2016 BUDGET (January - December)**

Instructions

1. Provide explanation if Increase (5) is in excess of 5% and more than \$2,500 over the previous year's budget (2).

Fund - Motor Fuel Tax

Dept./Division - Snow Removal & Ice Control

<u>Account Code (#)</u>	<u>1</u> 2014 Actual	<u>2</u> 2015 Budget	<u>3</u> 2015 Estimated	<u>4</u> 2016 Proposed	<u>5</u> Increase (4 - 2)	<u>6</u> 2017 Proposed
A) <u>250-6042-433-40-46</u>	<u>\$289,591</u>	<u>\$303,300</u>	<u>\$268,000</u>	<u>\$384,600</u>	<u>\$81,300</u>	<u>\$384,600</u>
Account Description -	<u>Salt</u>					

Explanation -

The proposed budget reflects an increase in the amount of salt to be purchased and an increase in the price.



City of Elmhurst, Illinois
Proposed Annual Budget
For The Fiscal Year Ending December 31, 2016

Motor Fuel Tax Fund - 250

	2013 (8 Months)	2014	2015		2016	2017
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Projected</u>	<u>Projected</u>
Electrical - 250-6044-435						
<u>Personal Services</u>						
10-01 Wages-Full Time	149,344	236,782	250,300	202,200	230,900	222,700
10-03 Overtime - Full Time	4,388	7,405	10,000	10,000	7,500	7,200
10-06 Sick Payout	-	1,493	2,200	23,000	1,500	1,400
Sub-Total	<u>153,732</u>	<u>245,680</u>	<u>262,500</u>	<u>235,200</u>	<u>239,900</u>	<u>231,300</u>
<u>Employee Benefits</u>						
20-01 City IMRF	21,497	33,646	34,200	31,000	31,900	30,700
20-02 City FICA-Social Security	9,511	15,167	16,300	15,300	14,900	14,400
20-03 City FICA-Medicare	2,224	3,547	3,800	3,700	3,500	3,400
20-06 Group Term Life Ins.	137	132	180	120	130	130
Sub-Total	<u>33,369</u>	<u>52,492</u>	<u>54,480</u>	<u>50,120</u>	<u>50,430</u>	<u>48,630</u>
Total MFT Electrical	<u>187,101</u>	<u>298,172</u>	<u>316,980</u>	<u>285,320</u>	<u>290,330</u>	<u>279,930</u>
Total Motor Fuel Tax Fund	<u>781,464</u>	<u>1,280,966</u>	<u>1,339,800</u>	<u>1,262,280</u>	<u>1,381,210</u>	<u>1,298,220</u>