2027 Budget Highlights

The proposed 2027 budget reflects a balanced approach to maintaining service levels, investing in facility improvements, and preserving healthy fund balances.

Revenue and Tax Levy

- Includes a **2% increase to the library tax levy**.
- Interest income is budgeted assuming an average return of **3.5% on cash reserves**.

Personnel Costs

- Budget includes **3% salary increases** for staff.
- **IMRF employer contribution rate** is projected to decrease from **9.4% to 7.62%**.
- Health insurance costs are projected to increase by approximately **10–11%**.

Capital Replacement Fund

- The budget includes a **$230,000 transfer from the Capital Replacement Fund** to support facility and equipment projects.
- A planned transfer of **$75,000 into the Capital Replacement Fund** is also included.
- After these transfers, the **Capital Replacement Fund balance is projected to be $1,719,379 at year-end 2027**.

Capital Projects Funded Through the Capital Replacement Fund

PROJECT	AMOUNT
MAKERY OFFICES RENOVATION	$125,000
PAINTING STUDY ROOMS AND CIRCULATION HALLWAY	$25,000
AIR HANDLING UNIT MOTORS	$10,000
COMPUTER MONITORS	$15,000
LED LIGHTING FOR ADULT SERVICES DEPT.	$30,000
CHILDREN'S AREA FURNITURE	$25,000
TOTAL	**$230,000**

General Fund

- The General Fund is projected to decrease by approximately **$21,000** during 2027.
- Beginning Fund Balance: **$5,302,760**
- Ending Fund Balance: **$5,281,765**
- The ending fund balance represents approximately **65% of annual operating expenditures**.

Building Line in Repairs & Maintenance

- The Building line includes **$20,000 for the patio mural project**. Funding will come from reserves from a donation received in 2025.

ELMHURST PUBLIC LIBRARY BUDGET NOTES
REVENUES

PROPERTY TAXES

410100 Prop Tax Current – Includes a 2% increase in property tax collection.
Prop Tax Rebate – rebate line if needed
410105 Prop Tax Prior – Property Taxes received a year or more late, due to taxpayer protests.

INTERGOVERNMENTAL TAXES

420110 Replacement Tax – This is the tax paid by businesses in Illinois following the abolishment of the personal property tax when the new Illinois Constitution was adopted in the late 1970s.

GRANTS

Federal Grant – Federal grants that the Library might receive are reported here.
420210 State Grant – Money received from the State of Illinois for the Per Capita Grant.

CHARGES FOR SERVICE

440110 Circulation fees – All revenue collected for circulation related fees is deposited here. Fees for lost materials, ILL Fees, Non-Resident Library Cards, and Meeting Room Rental.
440105 Copier Revenue – Revenue from copiers and printers is reported in this category.
440100 Makery Supplies – Includes income received for items sold in the Makery to use with Makery equipment.

INTEREST

460100 Interest Operating Fund – Interest that is received from investing annual revenues.
Interest on Undistributed Taxes – Interest income received by the County before property taxes are distributed to the Library.

OTHER INCOME

470110 Rental Income – Monthly fee paid by the café concessionaire.
470210 Employee Health Contributions – Employee share of health insurance premium.
470220 Employee Dental Contributions – Employee share of dental insurance premium.
470215 Retiree Health – Retirees may choose stay on the City health insurance plan but must pay the entire premium.
470225 Retiree Dental – Retirees may choose stay on the City's dental plan but mut pay the entire premium.
470300 Donations – Donations received each year plus used book sale donations.
470999 Miscellaneous – Includes money received for any miscellaneous revenue.

TRANSFERS

490215 Transfer from LEA – These are funds transferred to the operating budget from the Library Employee Appreciation Fund for expenditures approved by the Board.
490212 Transfer from Capital Replacement Fund – Funds capital projects, repairs, and replacements.

REVENUE REVIEW FY 2027

Page 1		.						
					Estimated		Estimated	**Estimated**
CATEGORY	LINE ITEM	DESCRIPTION	Revenues	Revenues	Revenues	Revenues	Revenues	**Revenues**
			2023	2024	2025	2025	2026	**2027**
PROPERTY TAXES			0.00%	1%	0%	0%	2.0%	**2.0%**
	410100	PROP TAX - CURRENT	6,662,410	6,738,074	6,738,000	6,745,324	6,872,000	**7,009,000**
		PROP TAX REBATE			0		0	**0**
	410105	PROP TAX - PRIOR	0	479	1,000	108	1,000	**1,000**
TOTAL			6,662,410	6,738,553	6,739,000	6,745,432	6,873,000	**7,010,000**
INTERGOVERNMENTAL TAXES								
	420110	REPLACEMENT TAX	711,101	417,368	316,000	335,830	375,000	**335,000**
TOTAL			711,101	417,368	316,000	335,830	375,000	**335,000**
GRANTS								
		FEDERAL GRANTS	0	0	0	0	0	**0**
	420210	STATE GRANT	67,534	67,992	67,000	67,534	67,000	**67,500**
TOTAL			67,534	67,992	67,000	67,534	67,000	**67,500**
CHARGES FOR SERVICE								
	440110	CIRCULATION FEES	3,803	23,643	23,000	24,312	23,000	**24,000**
	440105	COPIER REVENUE	41,557	29,586	22,000	31,718	29,000	**32,000**
	440100	MAKERY SUPPLIES	0	19,041	10,000	22,788	20,000	**25,000**
TOTAL			45,360	72,270	55,000	78,818	72,000	**81,000**
INTEREST								
	460100	INTEREST OPER FUND	238,009	351,452	110,000	222,190	300,000	**185,000**
		INT UNDISTRIBUTED TAX	0	0	100	0	100	**100**
	460300	GAIN/LOSS SALE INVEST	0	0	0	0	0	**0**
TOTAL			238,009	351,452	110,100	222,190	300,100	**185,100**

REVENUE REVIEW FY 2027

Page 2								
					Estimated		Estimated	**Estimated**
CATEGORY	LINE ITEM	DESCRIPTION	Revenues	Revenues	Revenues	Revenues	Revenues	**Revenues**
			2023	2024	2025	2025	2026	**2027**
OTHER INCOME								
	470110	RENTAL INCOME	600	1,100	1,200	1,323	1,200	**1,200**
	470210	EMPLOYEE HEALTH	72,626	87,084	99,300	91,371	124,000	**136,000**
	470220	EMPLOYEE DENTAL	16,527	18,882	22,800	18,933	21,000	**21,000**
	470215	RETIREE HEALTH	43,019	28,368	19,000	21,662	23,000	**25,500**
	470225	RETIREE DENTAL	1,494	1,979	1,000	2,334	2,000	**2,000**
	470245	RETIREE VISION	206	258		0		
	470300	DONATION	24,224	74,052	25,000	80,687	25,000	**25,000**
	470999	MISCELLANEOUS	19,861	75	2,000	5,240	2,000	**5,000**
TOTAL			178,557	211,798	170,300	221,550	198,200	**215,700**
REVENUE TOTALS			7,902,971	7,859,433	7,457,400	7,671,354	7,885,300	**7,894,300**
OTHER FINANCIAL SOURCES - OPERATING TRANSFER IN								
	490215	TRANSFER FROM LEA	3,000	3,000	3,000	3,000	3,000	**2,000**
	490212	TRANS FRM CAP REPL	0	0	73,000	0	990,000	**230,000**
TOTAL		TRANS FRM RESERVES	3,000	3,000	76,000	3,000	993,000	**232,000**
GRAND TOTAL			7,905,971	7,862,433	7,533,400	7,674,354	8,878,300	**8,126,300**

ELMHURST PUBLIC LIBRARY BUDGET NOTES
EXPENDITURES

PERSONNEL

510100, 510110 Staff Salaries - Includes salaries for Library staff.

EMPLOYEE BENEFITS

520200 IMRF - Employer's contribution to the Illinois Municipal Retirement Fund for qualifying employees – generally those staff working more than 1000 hours/year. Library is required by law to participate in this fund.

520100, 520105 Social Security and Medicare FICA – Federal taxes employers are required to pay on payroll distributions.

520300 Group Health Insurance – Employer premium for Blue Cross/Blue Shield health insurance for full-time staff members covered by this plan. This plan is provided through the City.

520350 Retiree Health Insurance – Retirees may choose to continue on Library insurance but they pay the entire premium.

520310 Group Dental – Employer premiums for dental insurance for full-time staff covered under this plan. This plan is provided through the City.

520320 Group Term Life – Premiums for staff group life insurance supplied through the City.

520410 Workers' Comp – Workers' Compensation Insurance purchased annually.

520400 Unemployment – Money budgeted for unemployment claims.

CONTRACTUAL SERVICES

530220 Audit – Library's share of the audit provided through the City.

533105 Circulation System - Funds paid for online catalog system and lease of the materials handling system and self-checks.

531180 Custodial Service – Includes costs for cleaning service, window washing, carpet cleaning, and other contract cleaning needs in the building.

530150 Natural Gas – Cost of natural gas to heat the building.

533110 Programs - Covers all costs associated with kids and adult programming.

530160 Postage – Cost to mail newsletters, materials replacement notics, and general mail.

530110 Professional Services – This covers the cost of background checks, City of Elmhurst administrative costs, legal fees and other consults if applicable.

530295 Public Information – Covers the cost of providing information to the public about the Library including newsletters, brochures, bookmarks, flyers, etc.

530175 Telephone – Cost of telephone and data service.

530185 Water – Cost of indoor water consumption and outdoor sprinkler system.

COMMODITIES

540005 Materials – Includes all materials purchased for check-out to patrons.

541185 Janitorial Supplies – Covers all cleaning supplies for the building.

540010 Minor Equipment – No longer funding this line. All equipment is budgeted in 57800 Equipment line.

540015 Office Supplies – This category includes all of the supplies necessary to operate the Library – copier/printer paper, toner cartridges, etc. Offset by income from copy machines and printers.

540220 Computer Supplies/Software - Covers all computers, software, and computer related supplies.

542100 Makery Supplies – Covers all Makery related supplies.

549999 Cataloging Supplies – Includes supplies needed to process new material. For example, RFID tagging supplies, security cases, book jackets, tape, etc.

REPAIR AND MAINTENANCE

531190 Building – Includes building repair and replacement costs. Also includes all equipment repair and replacement costs.

531200 Grounds – Includes landscape maintenance costs and snow removal for the parking lots.

531115 Parking Area – Includes funds for maintaining the parking lot.

OTHER EXPENSES

530120 Training & Conference – Includes funds for continuing education for staff and board members as well as money for the staff tuition reimbursement program.

533100 Contingency – Includes funds to cover small miscellaneous expenses not covered in other lines.

530115 Membership – Includes money for dues paid to professional organizations for the Board and staff.

532135 Rental – Includes funds for rental of parking spaces from the City of Elmhurst and the Art Museum. Also includes rental costs for copiers and printers.

540040 Sundry - Includes funds for staff events – some of which are funded through the Library Employee Appreciation Fund.

INSURANCE

536105 Insurance - Includes property, casualty, liability and D & O insurance. Paid annually – usually in November and January.

CAPITAL OUTLAY

570340 Furniture - Allowance for replacement items as needed.

570100 Building Improvements – Capital building projects and improvements.

570800 Equipment – Purchase of new or replacement equipment for the building.

EXPENSE BUDGET 2027

Page 1								
CATEGORY	LINE ITEM	DESCRIPTION	Expenditures 2023	Expenditures 2024	Budget 2025	Expenditures 2025	Budget 2026	**Budget 2027**
PERSONNEL								
	510100	FULL TIME	2,502,353	2,752,639	3,009,686	2,959,009	3,120,000	**3,250,000**
	510110	PART TIME	974,178	979,481	1,016,050	995,037	990,000	**1,048,000**
	510200	OVERTIME		545		2,704		
TOTAL			3,476,531	3,732,664	4,025,736	3,956,750	4,110,000	**4,298,000**
EMPLOYEE BENEFITS								
	520200	IMRF (7.26%)	237,873	266,479	305,000	302,100	344,000	**277,000**
	520100	SOCIAL SECURITY (6.2%)	207,691	222,328	250,000	235,408	255,000	**267,000**
	520105	MEDICARE FICA (1.45%)	48,573	51,996	58,000	55,055	60,000	**63,000**
	520300	GROUP HEALTH	488,603	566,389	540,000	687,577	807,000	**890,000**
	520310	GROUP DENTAL	24,859	27,820	31,000	26,264	27,500	**27,500**
	520350	RETIREE INSURANCE		18,493	20,000	22,190	25,000	**27,500**
	520320	GROUP TERM LIFE	6,352	6,663	6,000	7,337	7,700	**7,700**
	520410	WORKERS' COMP.	8,581	11,473	9,000	10,450	12,000	**11,000**
	520400	UNEMPLOYMENT	0	0	1,000	0	1,000	**1,000**
TOTAL			1,022,532	1,171,641	1,220,000	1,346,381	1,539,200	**1,571,700**
CONTRACTUAL SERVICES								
	530220	AUDIT	4,220	4,270	4,500	4,264	4,500	**4,500**
	533105	CIRCULATION SYSTEM	161,521	152,326	204,000	174,550	155,000	**157,000**
	531180	CUSTODIAL	71,855	71,235	70,000	77,814	70,000	**72,000**
	530150	NATURAL GAS	23,479	18,898	30,000	20,805	23,000	**21,000**
	533110	PROGRAMS	90,721	88,502	92,000	93,558	92,000	**92,000**
	530160	POSTAGE	13,570	12,113	14,000	15,140	13,000	**13,000**
	530110	PROF. SERVICE	40,726	81,850	55,000	44,011	42,000	**35,000**
	530295	PUBLIC INFO	76,523	68,060	78,000	75,436	68,000	**62,000**
	530175	TELEPHONE	20,391	23,862	22,000	22,558	67,500	**23,000**
	530185	WATER	33,453	39,144	42,000	39,628	42,000	**40,000**
TOTAL			536,459	560,260	611,500	567,764	577,000	**519,500**

EXPENSE BUDGET 2027

CATEGORY	LINE ITEM	DESCRIPTION	Expenditures 2023	Expenditures 2024	Budget 2025	Expenditures 2025	Budget 2026	**Budget 2027**
COMMODITIES								
	540005	MATERIALS	890,660	863,535	900,000	902,626	900,000	**890,000**
	541185	JANITORIAL SUPPL.	36,788	33,460	40,000	36,098	37,000	**37,000**
	540010	MINOR EQUIPMENT	4,999					
	540015	OFFICE SUPPLIES	40,716	49,437	45,000	50,176	45,000	**45,000**
	540220	Computer Supplies/Softwar	86,939	76,675	50,000	47,401	46,000	**47,000**
	542100	Makery Supplies	17,166	21,950	22,000	24,566	22,000	**25,000**
	549999	CATALOGING SUPPLIES	32,163	32,929	40,000	33,996	34,000	**32,000**
TOTAL			1,109,431	1,077,986	1,097,000	1,094,863	1,084,000	**1,076,000**
REPAIR AND MAINTENANCE								
	531190	BUILDING	275,650	465,487	330,000	227,155	326,000	**240,000**
	531200	GROUNDS	18,046	16,290	47,000	29,911	24,000	**17,000**
	531115	PARKING AREA	0	16,686	2,000	0	18,000	**1,000**
TOTAL			293,696	498,463	379,000	257,066	368,000	**258,000**
OTHER EXPENSES								
	530120	TRAINING & CONF.	16,271	30,226	22,000	19,185	25,000	**20,000**
	533100	CONTINGENCY	317	1,028	1,000	1,275	1,000	**1,000**
	530115	MEMBERSHIP	11,314	11,302	11,000	10,741	12,000	**11,000**
	532135	RENTAL	54,758	45,990	57,000	82,858	47,000	**55,000**
	540040	SUNDRY	13,996	13,674	20,000	20,040	18,000	**20,000**
TOTAL			96,656	102,220	111,000	134,099	103,000	**107,000**

EXPENSE BUDGET 2027

Page 3								
CATEGORY	LINE ITEM	DESCRIPTION	Expenditures	Expenditures	Budget	Expenditures	Budget	**Budget**
			2023	2024	2025	2025	2026	**2027**
INSURANCE								
	536105	INSURANCE	35,703	39,715	37,000	50,109	40,000	**42,000**
TOTAL			35,703	39,715	37,000	50,109	40,000	**42,000**
CAPITAL OUTLAY								
	570340	FURNITURE	111,796	89,399	60,000	54,739	37,000	**45,000**
	570100	BUILDING IMPROVEMENTS			500,000	499,481	940,000	**125,000**
	570800	EQUIPMENT	9,567	26,309	25,000	13,255	25,000	**30,000**
TOTAL			121,363	115,708	585,000	567,475	1,002,000	**200,000**
SUBTOTAL: OPERATING			6,692,370	7,298,658	8,066,236	7,974,507	8,823,200	**8,072,200**
Transfer to Special Reserve Fund			250,000	250,000	150,000	150,000	150,000	**75,000**
TRANSFER TO B&I SERIES 2002 FUND			0	0	0	0	0	**0**
GRAND TOTAL			6,942,370	7,548,658	8,216,236	8,124,507	8,973,200	**8,147,200**

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

	1.020 2027 Proposed
Revenues:	
Property Taxes, Net	7,010,000
Intergovernmental	402,500
Charges for services	81,000
Interest Income	185,100
Other Income	215,700
Total Revenues	7,894,300
Expenditures:	
Salaries and Wages	4,298,000
Employee Benefits	1,571,700
Contractual Services	519,500
Commodities	1,076,000
Repairs & Maintenance	258,000
Other Expenses	107,000
Insurance	42,000
Capital	200,000
Total Expenditures	8,072,200
Excess (Deficiency) Revenues Over Expenditures	(177,900)
Other financing sources (uses)	
Operating transfers in	232,000
Operating transfers out	(75,000)
Other financing sources (uses)	157,000
Excess of revenues and other financing sources over exp. and other financing uses	(20,900)
Fund Balance Beginning of Year	5,302,765
Fund Balance End of Year	5,281,865
Total Expenditures	8,072,200
Projected Fund Balance	5,281,865
Fund Balance - % of Total Expenditures	65.43%

CITY OF ELMHURST

CAPITAL REPLACEMENT LIBRARY F

Revenues and Expenditur

And Changes in Fund Balar

Fiscal Years Ended Decembe

	2026 Proposed	2027 Proposed
Revenues:		
Interest Income	76,000	**54,000**
Total Revenues	76,000	**54,000**
Expenditures:	-	-
Excess (Deficiency) Revenues Over Expenditures	76,000	**54,000**
Other financing sources (uses)		
Operating transfers in	150,000	**75,000**
Operating transfers out	(940,000)	**(230,000)**
Other financing sources (uses)	(790,000)	**(155,000)**
Excess of revenues and other financing sources over exp. and other financing uses	(714,000)	**(101,000)**
Fund Balance Beginning of Year	2,534,379	**1,820,379**
Fund Balance End of Year	1,820,379	**1,719,379**