

## OVERVIEW – 2nd QUARTER 2017

### GENERAL FUND

Year to date revenues for the fiscal year total \$25,645,123. Year to date expenditures have been recorded at \$26,824,812. With the addition of other financing sources (uses), the excess of revenues over expenditures for the fiscal year to date totals \$120,702.

Revenue projections for the fiscal year are anticipated to be \$714,205 less than budget at this time. Projected property taxes of \$10,180,000 are \$49,400 greater than budget. Projected sales taxes of \$16,414,500 are \$403,500 lower than budget due to the budget assumption of 2.5% growth not materializing and the newly imposed 2% administration fee charged by the state for the collection of home rule sales tax. Projected utility taxes of \$3,533,650 are \$84,000 lower than budget. Projected food and beverage taxes of \$1,325,000 are \$41,000 less than budget. Projected state grants of \$175,000 are \$160,000 greater than budget due to the receipt of funds related to architect/engineering fees for the Butterfield Road roadway improvement project that was not anticipated. Projected permit revenues of \$1,924,000 are \$290,000 less than budget due to a decrease in new home construction and larger commercial projects not occurring. Charges for services are projected to be \$309,000 above budget mostly due to the unanticipated payment from the park district for improvements to the Public Works facility. Projected miscellaneous revenues of \$1,380,500 are \$110,340 lower than budget. Interdepartmental revenues are projected to be \$244,530 lower than budget primarily due to lower than projected expenditures in the equipment maintenance area for diesel and gasoline.

Expenditure projections for the fiscal year are expected to be \$982,139 lower than budget at this time. Projected personal services of \$20,672,800 are expected to be \$34,800 greater than budget. This is due to higher than anticipated overtime expenses in the Fire Department based on workers compensation experience and offset by vacancies citywide and positive experience in snow removal overtime due to the mild winter at the beginning of the fiscal year. Projected contractual services of \$10,850,500 are expected to be \$213,669 lower than budget mostly due to the delay in anticipated expenses related to the second DuComm facility. Projected commodities of \$1,765,780 are expected to be \$167,575 lower than budget with lower gasoline and diesel fuel costs. Projected repairs and maintenance of \$1,251,900 are expected to be \$25,000 less than budget. Projected other expenses of \$1,972,165 are expected to be \$53,475 lower than budget. Projected capital outlay of \$12,084,340 are expected to be \$319,060 lower than budget partially due to the projected new sidewalk improvement project not being approved by the neighborhood. Interdepartmental charges are projected to be \$183,280 lower than budget primarily due to lower expenditures in the equipment maintenance area (lower gasoline/diesel fuel costs). Projected other financing sources and uses are expected to be \$298,000 lower than budget at this time due to the savings of two capital projects (fire truck and new sidewalks) funded by the Capital Improvement Fund.

The City's Fund Balance Goal Policy for the General Fund of three to four months (25-33%) of operating expenditures is approximately \$11,619,066 - \$15,476,596. The projected fund balance for the General Fund for fiscal year 2017 is \$16,201,299 or approximately \$724,703 above the maximum fund balance goal.

## **CAPITAL IMPROVEMENT FUND**

Revenues for the second quarter of the fiscal year to date have been recorded at \$2,806,829 and are projected to be \$344,000 lower than budget. Projected state income taxes of \$3,252,000 are expected to be \$298,000 lower than budget due to a decrease in income taxes collected by the state and a 10% reduction in income tax payments by the state for state fiscal year 2018. Other financing sources (uses) are projected to be \$298,000 less than budget at this time primarily due to the savings of the two capital projects (fire truck and new sidewalks) in the General Fund, which are funded by the Capital Improvement Fund.

## **MOTOR FUEL TAX FUND**

Motor Fuel Tax Fund revenues for the second quarter of the fiscal year have been recorded at \$580,529, which is approximately 53% of budget. Projected motor fuel taxes of \$1,142,000 are anticipated to be \$52,000 greater than budget at this time. Motor Fuel Tax Fund expenditures for the second quarter of the fiscal year have been recorded at \$522,705, which is approximately 42% of budget. Projected expenditures of \$1,179,600 are expected to be \$76,050 below budget due to lower salt expense. The excess of revenues over expenditures for the year to date is \$57,824. The projected excess of expenditures over revenues for the year totals \$32,700 compared to budgeted expenditures over revenues of \$163,950.

## **STORMWATER FUND**

Fiscal year to date revenues are recorded at \$909,885. Projected annual revenues of \$1,836,000 are \$13,000 greater than budget at this time. Projected interest income of \$100,000 is \$98,000 over budget due to the timing of payments for capital projects and offset by lower than expected home rule sales tax due to the 2% administrative fee by the state (noted earlier) and lower than expected other income. Fiscal year to date expenditures total \$5,088,012. Projected expenditures of \$16,520,000 for the fiscal year are \$2,580,000 less than budget due to the timing of stormwater projects. Other financing sources (uses) are projected to equal the budget. The projected excess of expenditures and other financing uses over revenues and other financing sources for the year totals \$14,287,750 (due to budgeted capital outlay in fiscal year 2017 and funded by bond proceeds received in 2016).

## **REDEVELOPMENT PROJECTS FUND**

Fiscal year to date revenues are recorded at \$1,150,357. Projected revenues of \$2,281,400 are \$125,000 greater than budget with greater property tax receipts. Expenditures for the fiscal year to date total \$668,125. Projected expenditures of \$5,545,000 are \$89,000 greater than budget mostly due to the pass through of a portion of the higher property tax receipts to the City Centre/SSA #6. With the addition of other financing sources (uses), the projected excess of expenditures over revenues for the year totals \$3,745,595.

### **INDUSTRIAL DEVELOPMENT PROJECTS FUND**

Fiscal year to date revenues are recorded at \$211,269. Projected annual revenues of \$414,500 are \$30,600 below budget with lower projected property tax receipts. Fiscal year to date expenditures total \$390 and projected expenditures of \$5,000 for the fiscal year are equal to budget. The projected excess of expenditures and other financing uses over revenues and other financing sources for the year totals \$51,533. The Industrial Development Projects Fund (TIF II) will be closing as of December 31, 2017. TIF II funds will be transferred to the Church Road/Lake Street Fund (TIF V) at the end of the fiscal year. The transfer is currently projected at \$461,033.

### **ROUTE 83 COMMERCIAL DEVELOPMENT FUND**

Fiscal year to date revenues are recorded at \$254,357. Projected annual revenues of \$505,000 are \$3,500 greater than budget. Fiscal year to date expenditures total \$2,248. Projected expenditures for the fiscal year of \$1,231,000 are \$1,000 greater than budget at this time. The projected excess of expenditures over revenues for the year totals \$797,365.

### **NORTH YORK REDEVELOPMENT FUND**

Fiscal year to date revenues are recorded at \$162,096. Projected annual revenues of \$314,000 are \$6,000 lower than budget. Fiscal year to date expenditures total \$37,288. Projected expenditures for the fiscal year of \$150,000 are \$225,500 less than budget due to the timing of engineering, design and capital outlay for sidewalk and streetscape improvements. Projected Letter of Credit proceeds of \$1,252,000 were not anticipated and are due to the timing of the public improvements and economic incentive payments for the Elmhurst 255 project. The projected excess of revenues and other financing sources over expenditures and other financing uses for the year totals \$1,416,000.

### **CHURCH ROAD/LAKE STREET REDEVELOPMENT FUND**

Fiscal year to date revenues are recorded at \$92,568. Projected annual revenues of \$186,000 are \$71,000 greater than budget mostly due to higher than anticipated property tax increment. Fiscal year to date expenditures total \$8,292. Projected expenditures for the fiscal year of \$6,056,125 are \$43,875 greater than budget. Other financing sources are projected to be \$50,000 greater than budget. The projected excess of expenditures and other financing uses over revenues and other financing sources for the year totals \$2,959,092.

### **MUNICIPAL UTILITY FUND**

Fiscal year to date revenues total \$10,604,197 and fiscal year to date expenses total \$9,944,713. The net income for the fiscal year to date totals \$659,483. Projected annual revenues of \$23,031,340 are expected to be \$1,458,080 lower than budget at this time primarily due to lower than budgeted water usage. Projected expenses for the year of \$28,669,170 are \$3,464,120 lower than budget at this time primarily due to the timing of the water meter replacement project and the painting/maintenance of the two elevated water tanks. The projected net loss for the year totals \$5,080,220 (includes estimated depreciation of \$3,829,000).

### **PARKING SYSTEM REVENUE FUND**

Revenues for the fiscal year to date have been recorded at \$778,897. Total projected revenues of \$1,186,800 are \$60,240 greater than budget at this time. Total expenses for the fiscal year to date have been recorded at \$1,035,915. Total projected expenses for the year of \$2,325,595 are \$3,690 lower than budget. The net income for the year to date totals \$480,460. The projected net loss for the fiscal year totals \$151,475 which includes estimated depreciation expense of \$683,800.

### **WORKING CASH FUND**

Projected annual revenues of \$4,000 equal the budget at this time. The fiscal year 2017 projected fund balance of \$1,000,000 is in line with the Working Cash Fund Balance Policy of \$800,000 - \$1,000,000. Based on the policy, any amount over the fund balance policy maximum will be transferred to the General Fund at year end.

**CITY OF ELMHURST**

General Fund  
Statement of Revenues and Expenditures  
For the six months ending June 30, 2017

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2017	Favorable (Unfavorable) Budget/Projection Variance
<b>Revenues:</b>						
<b>Taxes</b>						
Property, net	\$ 5,368,316	\$ 10,130,600	52.99%	\$ 5,436,205	\$ 10,180,000	\$ 49,400
Sales	8,281,001	16,818,000	49.24%	8,193,471	16,414,500	(403,500)
Real estate transfer	354,574	635,000	55.84%	342,892	645,000	10,000
Utility	1,767,002	3,617,650	48.84%	1,856,429	3,533,650	(84,000)
Food & beverage	653,920	1,366,000	47.87%	662,825	1,325,000	(41,000)
Other	185,956	542,000	34.31%	176,533	526,000	(16,000)
<b>Intergovernmental</b>						
State income tax	399,873	887,000	45.08%	550,730	813,000	(74,000)
Replacement tax	245,424	361,000	67.98%	204,793	412,800	51,800
Motor Fuel Tax	163,000	366,000	44.54%	155,832	333,000	(33,000)
Federal grants	28,795	1,971,950	1.46%	-	1,971,950	-
State grants	161,556	15,000	1077.04%	-	175,000	160,000
Other grants	1,000	5,000	20.00%	-	5,000	-
Licenses	2,131,843	2,849,450	74.82%	2,030,253	2,867,500	18,050
Permits	764,960	2,214,000	34.55%	1,033,341	1,924,000	(290,000)
Fines and penalties	429,243	823,500	52.12%	439,709	803,600	(19,900)
Charges for services	2,313,879	4,819,100	48.01%	2,021,341	5,128,100	309,000
Interest	40,314	62,230	64.78%	18,112	66,445	4,215
Revenue replacement	58,760	59,100	99.42%	57,932	58,700	(400)
Miscellaneous	679,796	1,490,840	45.60%	770,665	1,380,500	(110,340)
Interdepartmental	1,615,912	4,244,130	38.07%	1,598,892	3,999,600	(244,530)
<b>Total Revenues</b>	<b>25,645,123</b>	<b>53,277,550</b>	<b>48.13%</b>	<b>25,549,954</b>	<b>52,563,345</b>	<b>(714,205)</b>
<b>Expenditures</b>						
<b>Administration</b>						
Personal Services	225,198	447,500	50.32%	215,664	459,600	(12,100)
Employee Benefits	109,585	174,270	62.88%	105,305	185,700	(11,430)

**CITY OF ELMHURST**

General Fund  
Statement of Revenues and Expenditures  
For the six months ending June 30, 2017

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2017	Favorable (Unfavorable) Budget/Projection Variance
<b>Administration Continued</b>						
Contractual Services	93,753	192,580	48.68%	71,755	178,300	14,280
Commodities	2,896	5,000	57.92%	37,867	5,000	-
Other Expenses	64,295	97,900	65.67%	23,937	97,900	-
Insurance	174,880	170,940	102.31%	166,471	175,000	(4,060)
Interdepartmental Charges	31,623	77,400	40.86%	32,509	74,100	3,300
Subtotal	702,231	1,165,590	60.25%	653,508	1,175,600	(10,010)
<b>Board Fire &amp; Police Commissioners</b>						
Personal Services	12,874	26,500	48.58%	12,490	26,500	-
Employee Benefits	2,557	5,410	47.26%	2,563	5,410	-
Contractual Services	21,985	51,200	42.94%	4,310	46,200	5,000
Commodities	-	100	0.00%	15	100	-
Other Expenses	-	2,875	0.00%	-	2,875	-
Subtotal	37,415	86,085	43.46%	19,378	81,085	5,000
<b>Finance</b>						
Personal Services	220,322	449,800	48.98%	284,424	437,500	12,300
Employee Benefits	120,956	212,730	56.86%	144,753	213,800	(1,070)
Contractual Services	104,048	149,120	69.77%	91,091	179,000	(29,880)
Commodities	10,680	32,450	32.91%	13,262	27,000	5,450
Repairs & Maintenance	-	500	0.00%	250	500	-
Other Expenses	2,118	15,645	13.53%	3,510	9,200	6,445
Interdepartmental Charges	55,341	135,440	40.86%	56,891	129,600	5,840
Subtotal	513,465	995,685	51.57%	594,181	996,600	(915)

**CITY OF ELMHURST**

General Fund  
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	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2017	Favorable (Unfavorable) Budget/Projection Variance
<b>Human Resources</b>						
Personal Services	116,741	234,700	49.74%	107,429	227,100	7,600
Employee Benefits	64,420	111,660	57.69%	76,999	110,800	860
Contractual Services	39,535	196,040	20.17%	25,877	196,040	-
Commodities	1,343	2,000	67.13%	1,442	2,000	-
Other Expenses	17,402	57,700	30.16%	32,271	51,700	6,000
Interdepartmental Charges	23,718	58,050	40.86%	24,382	55,500	2,550
Subtotal	263,157	660,150	39.86%	268,399	643,140	17,010
<b>Information Technology</b>						
Personal Services	277,035	595,000	46.56%	278,213	558,000	37,000
Employee Benefits	106,596	215,540	49.46%	105,554	196,000	19,540
Contractual Services	72,846	152,070	47.90%	76,735	135,100	16,970
Commodities	33,643	76,000	44.27%	26,125	70,000	6,000
Repairs & Maintenance	71,159	200,800	35.44%	80,202	200,800	-
Other Expenses	605	10,500	5.76%	611	5,500	5,000
Capital Outlay	228,702	685,000	33.39%	298,569	685,000	-
Subtotal	790,587	1,934,910	40.86%	866,008	1,850,400	84,510
<b>Legal</b>						
Contractual Services	320,257	712,000	44.98%	256,342	805,000	(93,000)
Subtotal	320,257	712,000	44.98%	256,342	805,000	(93,000)
<b>Claims Against the City</b>						
Other Expenses	296,073	381,880	77.53%	111,616	410,000	(28,120)
Subtotal	296,073	381,880	77.53%	111,616	410,000	(28,120)
<b>Contingent</b>						
Other Expenses	-	-	-	264	-	-
Subtotal	-	-	-	264	-	-

**CITY OF ELMHURST**

General Fund  
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	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2017	Favorable (Unfavorable) Budget/Projection Variance
<b>Planning and Development</b>						
Personal Services	141,556	285,300	49.62%	133,105	283,300	2,000
Employee Benefits	58,956	121,620	48.48%	55,865	110,300	11,320
Contractual Services	70,632	330,420	21.38%	69,280	296,000	34,420
Commodities	184	600	30.68%	305	600	-
Other Expenses	6,644	41,300	16.09%	9,688	32,500	8,800
Interdepartmental Charges	15,812	38,700	40.86%	16,255	37,000	1,700
Subtotal	293,785	817,940	35.92%	284,497	759,700	58,240
<b>Municipal Buildings</b>						
Personal Services	188,416	385,500	48.88%	188,012	374,600	10,900
Employee Benefits	37,173	78,350	47.45%	38,670	73,700	4,650
Contractual Services	47,509	151,600	31.34%	59,604	136,600	15,000
Commodities	18,339	40,100	45.73%	21,628	40,100	-
Repairs & Maintenance	33,227	120,000	27.69%	113,200	120,000	-
Other Expenses	15,631	30,000	52.10%	10,943	30,000	-
Insurance	4,146	3,940	105.24%	4,059	4,140	(200)
Capital Outlay	56	65,000	0.09%	132,630	65,000	-
Subtotal	344,497	874,490	39.39%	568,745	844,140	30,350
<b>Police Department</b>						
Personal Services	4,504,832	9,030,500	49.88%	4,329,665	9,005,500	25,000
Employee Benefits	3,063,342	5,672,650	54.00%	2,793,318	5,608,200	64,450
Contractual Services	499,513	1,150,620	43.41%	513,387	1,050,100	100,520
Commodities	65,901	160,000	41.19%	43,123	160,000	-
Repairs & Maintenance	33,762	164,150	20.57%	19,027	164,150	-
Other Expenses	151,717	429,290	35.34%	161,520	429,290	-
Insurance	7,124	6,920	102.94%	6,969	6,920	-
Capital Outlay	32,001	1,223,240	2.62%	157,404	1,223,240	-
Interdepartmental Charges	392,076	1,024,990	38.25%	389,769	966,600	58,390
Subtotal	8,750,268	18,862,360	46.39%	8,414,181	18,614,000	248,360



**CITY OF ELMHURST**

General Fund  
Statement of Revenues and Expenditures  
For the six months ending June 30, 2017

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2017	Favorable (Unfavorable) Budget/Projection Variance
<b>Fire Department</b>						
Personal Services	2,524,564	4,900,200	51.52%	2,447,619	5,098,300	(198,100)
Employee Benefits	1,986,687	3,516,510	56.50%	1,733,267	3,517,300	(790)
Contractual Services	143,534	321,999	44.58%	147,859	299,200	22,799
Commodities	18,249	83,900	21.75%	16,849	83,900	-
Repairs & Maintenance	41,726	61,000	68.40%	15,422	71,000	(10,000)
Other Expenses	35,069	127,500	27.50%	41,143	127,500	-
Insurance	6,345	6,920	91.68%	6,205	6,400	520
Capital Outlay	574,676	648,000	88.68%	32,728	575,000	73,000
Interdepartmental Charges	198,036	521,890	37.95%	196,584	491,600	30,290
Subtotal	5,528,885	10,187,919	54.27%	4,637,675	10,270,200	(82,281)
<b>Wireless Radio Alarm Svcs</b>						
Contractual Services	38,102	147,700	25.80%	46,653	143,000	4,700
Commodities	3,678	33,600	10.95%	15,793	22,600	11,000
Repairs & Maintenance	-	3,150	0.00%	488	2,000	1,150
Subtotal	41,780	184,450	22.65%	62,933	167,600	16,850
<b>ESDA Civil Defense</b>						
Personal Services	15,798	32,900	48.02%	15,371	32,900	-
Employee Benefits	3,183	6,600	48.23%	3,214	6,600	-
Contractual Services	4,692	7,880	59.54%	4,040	7,880	-
Commodities	-	26,065	0.00%	15,544	21,000	5,065

**CITY OF ELMHURST**

General Fund  
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	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2017	Favorable (Unfavorable) Budget/Projection Variance
<b>ESDA Civil Defense Continued</b>						
Repairs & Maintenance	3,701	3,900	94.90%	2,163	3,900	-
Other Expenses	180	1,400	12.86%	495	1,400	-
Interdepartmental Charges	4,127	11,490	35.91%	3,931	10,700	790
Subtotal	31,680	90,235	35.11%	44,758	84,380	5,855
<b>Building</b>						
Personal Services	264,301	538,000	49.13%	255,349	533,400	4,600
Employee Benefits	129,730	231,460	56.05%	137,907	223,400	8,060
Contractual Services	30,876	84,730	36.44%	29,574	79,000	5,730
Commodities	538	6,500	8.28%	4,192	6,500	-
Other Expenses	6,786	8,200	82.76%	3,997	8,200	-
Interdepartmental Charges	23,718	58,050	40.86%	24,382	55,500	2,550
Subtotal	455,948	926,940	49.19%	455,400	906,000	20,940
<b>Street &amp; Bridge Administration</b>						
Personal Services	404,263	803,600	50.31%	376,772	815,700	(12,100)
Employee Benefits	927,111	1,858,290	49.89%	860,232	1,849,500	8,790
Contractual Services	151,130	222,730	67.85%	112,169	222,730	-
Commodities	19,706	39,030	50.49%	26,209	39,030	-
Other Expenses	16,339	28,500	57.33%	74,692	28,500	-
Insurance	10,880	9,900	109.90%	10,645	10,900	(1,000)
Capital Outlay	134,266	149,730	89.67%	90,426	149,730	-
Interdepartmental Charges	80,905	211,710	38.22%	80,014	199,500	12,210
Subtotal	1,744,601	3,323,490	52.49%	1,631,158	3,315,590	7,900

**CITY OF ELMHURST**

General Fund  
Statement of Revenues and Expenditures  
For the six months ending June 30, 2017

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2017	Favorable (Unfavorable) Budget/Projection Variance
<b>Street &amp; Alley Maintenance</b>						
Personal Services	178,793	374,000	47.81%	171,686	369,000	5,000
Employee Benefits	35,366	72,560	48.74%	35,074	72,560	-
Contractual Services	167,081	2,182,630	7.66%	189,077	2,182,630	-
Commodities	51,755	188,500	27.46%	87,495	188,500	-
Repairs & Maintenance	8,168	53,850	15.17%	9,091	53,850	-
Capital Outlay	958,329	7,128,160	13.44%	457,937	7,205,100	(76,940)
Interdepartmental Charges	216,235	604,690	35.76%	206,761	562,600	42,090
Subtotal	1,615,728	10,604,390	15.24%	1,157,121	10,634,240	(29,850)
<b>Snow Removal &amp; Ice Control</b>						
Personal Services	123,017	312,000	39.43%	131,664	250,000	62,000
Employee Benefits	24,559	63,300	38.80%	27,594	51,000	12,300
Contractual Services	4,583	77,820	5.89%	8,295	53,000	24,820
Commodities	-	24,500	0.00%	3,617	15,000	9,500
Repairs & Maintenance	26,322	50,000	52.64%	46,238	50,000	-
Capital Outlay	247,180	198,000	124.84%	-	123,000	75,000
Interdepartmental Charges	3,301	10,000	33.01%	-	10,000	-
Subtotal	428,963	735,620	58.31%	217,407	552,000	183,620
<b>Forestry</b>						
Personal Services	396,979	777,400	51.06%	348,165	751,800	25,600
Employee Benefits	110,754	155,090	71.41%	72,051	179,000	(23,910)
Contractual Services	239,838	751,750	31.90%	155,193	664,800	86,950
Commodities	151,355	224,250	67.49%	83,243	224,250	-
Repairs & Maintenance	505	4,000	12.62%	1,059	4,000	-
Capital Outlay	260,256	1,259,000	20.67%	-	1,236,000	23,000
Interdepartmental Charges	96,563	271,310	35.59%	92,767	252,400	18,910
Subtotal	1,256,251	3,442,800	36.49%	752,478	3,312,250	130,550

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<b>Electrical</b>						
Personal Services	121,253	246,100	49.27%	116,085	239,100	7,000
Employee Benefits	23,908	48,830	48.96%	23,722	63,100	(14,270)
Contractual Services	72,848	223,020	32.66%	86,155	223,020	-
Commodities	54,340	190,300	28.55%	130,180	190,300	-
Repairs & Maintenance	134	8,500	1.58%	18,718	8,500	-
Capital Outlay	-	408,000	0.00%	50,051	408,000	-
Interdepartmental Charges	41,266	114,960	35.90%	39,308	107,000	7,960
Subtotal	313,749	1,239,710	25.31%	464,219	1,239,020	690
<b>Central Equipment Maintenance</b>						
Personal Services	365,078	733,300	49.79%	338,363	727,300	6,000
Employee Benefits	72,741	149,100	48.79%	69,360	146,400	2,700
Commodities	180,784	796,560	22.70%	148,535	655,000	141,560
Repairs & Maintenance	174,689	488,500	35.76%	195,659	478,500	10,000
Other Expenses	1,185	4,000	29.63%	2,645	4,000	-
Insurance	13,741	13,480	101.93%	13,020	13,750	(270)
Capital Outlay	17,107	124,270	13.77%	44,130	124,270	-
Subtotal	825,326	2,309,210	35.74%	811,711	2,149,220	159,990
<b>Human Services</b>						
Other Expenses	79,940	265,500	30.11%	86,858	210,500	55,000
Subtotal	79,940	265,500	30.11%	86,858	210,500	55,000
<b>Health Services</b>						
Contractual Services	171,295	368,000	46.55%	180,150	368,000	-
Subtotal	171,295	368,000	46.55%	180,150	368,000	-

**CITY OF ELMHURST**

General Fund  
Statement of Revenues and Expenditures  
For the six months ending June 30, 2017

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2017	Favorable (Unfavorable) Budget/Projection Variance
<b>Rubbish Disposal</b>						
Contractual Services	1,266,099	3,307,800	38.28%	1,237,585	3,307,800	-
Commodities	-	2,500	0.00%	-	2,500	-
Interdepartmental Charges	39,529	96,750	40.86%	40,636	96,750	-
Subtotal	<u>1,305,629</u>	<u>3,407,050</u>	<u>38.32%</u>	<u>1,278,221</u>	<u>3,407,050</u>	<u>-</u>
<b>Historical Museum</b>						
Personal Services	222,893	465,700	47.86%	218,005	483,200	(17,500)
Employee Benefits	62,599	121,090	51.70%	63,438	143,000	(21,910)
Contractual Services	34,865	86,600	40.26%	39,902	86,600	-
Commodities	5,665	9,700	58.40%	5,390	9,700	-
Repairs & Maintenance	16,644	111,200	14.97%	6,480	86,200	25,000
Other Expenses	57,727	122,600	47.09%	55,683	122,600	-
Insurance	4,942	5,540	89.20%	4,869	4,940	600
Capital Outlay	-	125,000	0.00%	-	125,000	-
Interdepartmental Charges	47,435	116,090	40.86%	48,764	111,000	5,090
Subtotal	<u>452,769</u>	<u>1,163,520</u>	<u>38.91%</u>	<u>442,529</u>	<u>1,172,240</u>	<u>(8,720)</u>
<b>Visitor &amp; Tourism Service</b>						
Contractual Services	6,765	105,260	6.43%	287	95,200	10,060
Other Expenses	204,329	351,000	58.21%	154,678	353,200	(2,200)
Subtotal	<u>211,094</u>	<u>456,260</u>	<u>46.27%</u>	<u>154,964</u>	<u>448,400</u>	<u>7,860</u>

**CITY OF ELMHURST**

General Fund  
Statement of Revenues and Expenditures  
For the six months ending June 30, 2017

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2017	Favorable (Unfavorable) Budget/Projection Variance
<b>Cable Television</b>						
Contractual Services	47,940	95,300	50.30%	55,642	95,300	-
Commodities	-	2,700	0.00%	(60)	2,700	-
Repairs & Maintenance	-	300	0.00%	-	300	-
Subtotal	<u>47,940</u>	<u>98,300</u>	<u>48.77%</u>	<u>55,582</u>	<u>98,300</u>	<u>-</u>
<b>Public Benefits</b>						
Capital Outlay	1,500	390,000	0.38%	18,610	165,000	225,000
Subtotal	<u>1,500</u>	<u>390,000</u>	<u>0.38%</u>	<u>18,610</u>	<u>165,000</u>	<u>225,000</u>
<b>Total Expenditures</b>						
Personal Services	10,303,913	20,638,000	49.93%	9,968,080	20,672,800	(34,800)
Employee Benefits	6,940,222	12,815,060	54.16%	6,348,885	12,755,770	59,290
Contractual Services	3,649,728	11,068,869	32.97%	3,460,959	10,850,500	213,669
Commodities	619,056	1,944,355	31.84%	680,752	1,765,780	167,575
Repairs & Maintenance	410,037	1,278,050	32.08%	507,996	1,251,900	25,000
Other Expenses	956,038	2,025,640	47.20%	774,548	1,972,165	53,475
Insurance	222,058	217,640	102.03%	212,236	222,050	(4,410)
Capital Outlay	2,454,074	12,403,400	19.79%	1,282,484	12,084,340	319,060
Interdepartmental Charges	1,269,686	3,293,470	38.55%	1,252,951	3,104,350	183,280
Total Expenditures	<u>26,824,812</u>	<u>65,684,484</u>	<u>40.84%</u>	<u>24,488,893</u>	<u>64,679,655</u>	<u>982,139</u>

**CITY OF ELMHURST**

General Fund  
Statement of Revenues and Expenditures  
For the six months ending June 30, 2017

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2017	Favorable (Unfavorable) Budget/Projection Variance
Excess (deficiency) of revenues over expenditures	<u>(1,179,689)</u>	<u>(12,406,934)</u>	9.51%	<u>1,061,062</u>	<u>(12,116,310)</u>	<u>290,624</u>
<b>Other financing sources (uses)</b>						
Transfers in and other sources						
Transfer from Capital Improvement.	1,678,116	8,205,800	20.45%	663,152	7,907,800	(298,000)
Transfer from Working Cash Fund	-	4,000			4,000	
Operating transfers out						
Transfer to Stormwater	-	(1,600,000)	0.00%	(878,992)	(1,600,000)	-
Transfer to B&I Rev Bonds 98	(3,000)	-	-	-	-	-
Transfer to Debt Service G.O. Bonds	<u>(374,725)</u>	<u>(374,900)</u>	99.95%	<u>(382,338)</u>	<u>(374,900)</u>	-
Total other financing sources (uses)	<u>1,300,391</u>	<u>6,234,900</u>	120.40%	<u>(598,178)</u>	<u>5,936,900</u>	<u>(298,000)</u>
Excess (deficiency) of revenues & other financing sources over expenditures and other financing uses	120,702	(6,172,034)		462,884	(6,179,410)	(7,376)
<b>Audited</b>						
Fund balance December 31, 2016	22,380,709	22,380,709			22,380,709	
Fund balance June 30, 2017	<u>\$ 22,501,411</u>	<u>\$ 16,208,675</u>			<u>\$ 16,201,299</u>	

**CITY OF ELMHURST**

Capital Improvement Fund  
Statement of Revenues and Expenditures  
For the six months ending June 30, 2017

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2017	Favorable (Unfavorable) Budget/Projection Variance
<b>Revenues:</b>						
<b>Taxes</b>						
Property taxes	\$ 11,947	\$ 23,500	-	\$ 12,576	\$ 23,500	\$ -
Sales tax - Home Rule	855,956	1,768,900	48.39%	829,927	1,724,200	(44,700)
Utility tax	210,593	442,000	47.65%	229,067	421,700	(20,300)
<b>Intergovernmental</b>						
State income tax	1,599,492	3,550,000	45.06%	2,202,921	3,252,000	(298,000)
State grants	-	500,000	-	-	500,000	-
Interest	20,841	25,000	83.36%	10,606	50,000	25,000
Other Income	108,000	483,200	22.35%	140,000	477,200	(6,000)
<b>Total Revenues</b>	<b>2,806,829</b>	<b>6,792,600</b>	<b>41.32%</b>	<b>3,425,097</b>	<b>6,448,600</b>	<b>(344,000)</b>
<b>Other financing sources (uses):</b>						
<b>Operating transfers out:</b>						
Transfer to General Fund	(1,678,116)	(8,205,800)	20.45%	(663,152)	(7,907,800)	298,000
Transfer to Municipal Utility Fund	-	(557,610)	-	-	(557,610)	-
Transfer to Parking System	(737,477)	(987,320)	74.69%	-	(987,320)	-
Transfer to Debt Service G.O. Bonds	(387,128)	(543,040)	71.29%	(1,382,176)	(543,040)	-
	<b>(2,802,721)</b>	<b>(10,293,770)</b>	<b>27.23%</b>	<b>(2,045,328)</b>	<b>(9,995,770)</b>	<b>298,000</b>
Excess of revenues over other financing uses	4,108	(3,501,170)		1,379,769	(3,547,170)	(46,000)
<b>Audited</b>						
Fund balance Unreserved December 31, 2016	7,974,147	7,974,147			7,974,147	
Fund balance Unreserved June 30, 2017	<u>\$ 7,978,255</u>	<u>\$ 4,472,977</u>			<u>\$ 4,426,977</u>	



**CITY OF ELMHURST**

Motor Fuel Tax Fund  
Statement of Revenues and Expenditures  
For the six months ending June 30, 2017

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2017	Favorable (Unfavorable) Budget/Projection Variance
<b>Revenues:</b>						
<hr/>						
Intergovernmental						
Motor fuel tax	\$ 578,796	\$ 1,090,000	53.10%	\$ 579,781	\$ 1,142,000	\$ 52,000
Interest	1,733	1,700	101.97%	473	4,900	3,200
Total Revenues	<u>580,529</u>	<u>1,091,700</u>	<u>53.18%</u>	<u>580,254</u>	<u>1,146,900</u>	<u>55,200</u>
<b>Expenditures:</b>						
<hr/>						
Streets						
Personal Services	434,737	831,300	52.30%	387,980	838,100	(6,800)
Employee benefits	87,968	167,950	52.38%	81,221	171,500	(3,550)
Commodities	-	256,400	0.00%	141,379	170,000	86,400
Total Expenditures	<u>522,705</u>	<u>1,255,650</u>	<u>41.63%</u>	<u>610,580</u>	<u>1,179,600</u>	<u>76,050</u>
Excess (deficiency) of revenues over expenditures	57,824	(163,950)		(30,325)	(32,700)	131,250
<b>Audited</b>						
Fund balance December 31, 2016	614,122	614,122			614,122	
Fund balance June 30, 2017	<u>\$ 671,946</u>	<u>\$ 450,172</u>			<u>\$ 581,422</u>	

**CITY OF ELMHURST**

Stormwater Fund  
Statement of Revenues and Expenditures  
For the six months ending June 30, 2017

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2017	Favorable (Unfavorable) Budget/Projection Variance
<b>Revenues:</b>						
Sales Tax	\$ 855,956	\$ 1,771,000	48.33%	\$ -	\$ 1,726,000	\$ (45,000)
Interest	\$ 53,929	\$ 2,000	-	\$ 1,964	\$ 100,000	\$ 98,000
Other Income	-	50,000	-	-	10,000	(40,000)
<b>Total Revenues</b>	<b>909,885</b>	<b>1,823,000</b>	<b>49.91%</b>	<b>1,964</b>	<b>1,836,000</b>	<b>13,000</b>
<b>Expenditures:</b>						
Capital Outlay	5,088,012	19,100,000	26.64%	5,582,046	16,520,000	2,580,000
	5,088,012	19,100,000	26.64%	5,582,046	16,520,000	2,580,000
Excess (deficiency) of revenues over expenditures	(4,178,127)	(17,277,000)		(5,580,082)	(14,684,000)	2,593,000
<b>Other financing sources (uses)</b>						
Bond Proceeds	-	-	-	25,902,021	-	-
Bond Issue Expense	-	-	-	(467,500)	-	-
Operating transfers:						
Transfer from General Fund	-	1,600,000	-	878,992	1,600,000	-
Transfer to Debt Svc GO Bonds	(754,499)	(1,203,750)	62.68%	(102,278)	(1,203,750)	-
<b>Total other financing sources (uses)</b>	<b>(754,499)</b>	<b>396,250</b>	<b>-190.41%</b>	<b>26,211,235</b>	<b>396,250</b>	<b>-</b>
Excess (deficiency) of revenues & other financing sources over expenditures and other financing uses	(4,932,626)	(16,880,750)		20,631,153	(14,287,750)	2,593,000
<b>Audited</b>						
Fund balance December 31, 2016	16,256,788	16,256,788			16,256,788	
Fund balance June 30, 2017	<u>\$ 11,324,162</u>	<u>\$ (623,962)</u>			<u>\$ 1,969,038</u>	

**CITY OF ELMHURST**

Redevelopment Projects Fund  
Statement of Revenues and Expenditures  
For the six months ending June 30, 2017

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2017	Favorable (Unfavorable) Budget/Projection Variance
<b>Revenues:</b>						
<u>Taxes</u>						
Property	\$ 1,137,347	\$ 2,024,000	56.19%	\$ 974,362	\$ 2,131,000	\$ 107,000
Interest	13,011	12,100	107.53%	3,028	30,100	18,000
Other Income	-	120,300	0.00%	-	120,300	-
Total Revenues	<u>1,150,357</u>	<u>2,156,400</u>	<u>53.35%</u>	<u>977,390</u>	<u>2,281,400</u>	<u>125,000</u>
<u>Expenditures:</u>						
Contractual Services	41,761	51,000	81.88%	30,618	78,000	(27,000)
Other Expenses	95,482	3,730,000	2.56%	163,906	3,792,000	(62,000)
Capital Outlay	530,883	1,675,000	31.69%	137,162	1,675,000	-
	<u>668,125</u>	<u>5,456,000</u>	<u>12.25%</u>	<u>331,685</u>	<u>5,545,000</u>	<u>(89,000)</u>
Excess (deficiency) of revenues over expenditures	482,232	(3,299,600)		645,705	(3,263,600)	36,000
<u>Other financing sources (uses)</u>						
<u>Operating transfers:</u>						
Tsf to Debt Service G.O. Bonds	(436,673)	(481,995)	90.60%	(429,089)	(481,995)	-
Total other financing sources (uses)	<u>(436,673)</u>	<u>(481,995)</u>	<u>90.60%</u>	<u>(429,089)</u>	<u>(481,995)</u>	<u>-</u>
Excess (deficiency) of revenues & other financing sources over expenditures and other financing uses	45,559	(3,781,595)		216,617	(3,745,595)	36,000
<b>Audited</b>						
Fund balance December 31, 2016	5,546,083	5,546,083			5,546,083	
Fund balance June 30, 2017	<u>\$ 5,591,642</u>	<u>\$ 1,764,488</u>			<u>\$ 1,800,488</u>	

**CITY OF ELMHURST**

Industrial Development Projects Fund  
Statement of Revenues and Expenditures  
For the six months ending June 30, 2017

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2017	Favorable (Unfavorable) Budget/Projection Variance
<b>Revenues:</b>						
Taxes						
Property	\$ 211,120	\$ 445,000	47.44%	\$ 275,709	\$ 414,000	\$ (31,000)
Interest	149	100	148.75%	1,318	500	400
Total Revenues	<u>211,269</u>	<u>445,100</u>	<u>47.47%</u>	<u>277,027</u>	<u>414,500</u>	<u>(30,600)</u>
<b>Expenditures:</b>						
Contractual Services	390	5,000	7.80%	1,029	5,000	-
	<u>390</u>	<u>5,000</u>	<u>7.80%</u>	<u>1,029</u>	<u>5,000</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	210,879	440,100		275,998	409,500	(30,600)
<b>Other financing sources (uses)</b>						
Operating transfers:						
Transfer to Church Rd/Lake St Rdvlp	-	(458,541)	-	-	(461,033)	(2,492)
Total other financing sources (uses)	<u>-</u>	<u>(458,541)</u>	<u>-</u>	<u>-</u>	<u>(461,033)</u>	<u>(2,492)</u>
Excess (deficiency) of revenues & other financing sources over expenditures and other financing uses	210,879	(18,441)		275,998	(51,533)	(33,092)
<b>Audited</b>						
Fund balance December 31, 2016	51,533	51,533			51,533	
Fund balance June 30, 2017	<u>\$ 262,412</u>	<u>\$ 33,092</u>			<u>\$ -</u>	

**CITY OF ELMHURST**

Route 83 Commercial Development Fund  
Statement of Revenues and Expenditures  
For the six months ending June 30, 2017

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2017	Favorable (Unfavorable) Budget/Projection Variance
<b>Revenues:</b>						
<b>Taxes</b>						
Property	\$ 244,456	\$ 490,000	49.89%	\$ 236,499	\$ 488,000	\$ (2,000)
Other Income	2,568	11,000	23.35%	6,417	11,000	-
Interest	7,333	500	1466.67%	2,003	6,000	5,500
<b>Total Revenues</b>	<b>254,357</b>	<b>501,500</b>	<b>50.72%</b>	<b>244,919</b>	<b>505,000</b>	<b>3,500</b>
<b>Expenditures:</b>						
Contractual Services	2,248	5,000	44.96%	1,220	6,000	(1,000)
Capital Outlay	-	1,225,000	-	-	1,225,000	-
	2,248	1,230,000	0.18%	1,220	1,231,000	(1,000)
Excess (deficiency) of revenues over expenditures	252,109	(728,500)		243,699	(726,000)	2,500
<b>Other financing sources (uses)</b>						
<b>Operating transfers:</b>						
Transfer to Debt Service G.O. Bonds	(71,363)	(71,365)	100.00%	(72,812)	(71,365)	-
	(71,363)	(71,365)	100.00%	(72,812)	(71,365)	-
Excess (deficiency) of revenues & other financing sources over expenditures and other financing uses	180,747	(799,865)		170,887	(797,365)	2,500
<b>Audited</b>						
Fund balance December 31, 2016	836,027	836,027			836,027	
Fund balance June 30, 2017	<u>\$ 1,016,774</u>	<u>\$ 36,162</u>			<u>\$ 38,662</u>	

**CITY OF ELMHURST**

North York Redevelopment Fund  
Statement of Revenues and Expenditures  
For the six months ending June 30, 2017

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2017	Favorable (Unfavorable) Budget/Projection Variance
<b>Revenues:</b>						
Taxes						
Property	\$ 162,096	\$ 320,000	50.65%	\$ 145,519	\$ 314,000	\$ (6,000)
Total Revenues	<u>162,096</u>	<u>320,000</u>	<u>50.65%</u>	<u>145,519</u>	<u>314,000</u>	<u>(6,000)</u>
<b>Expenditures:</b>						
Contractual Services	13,813	225,500	6.13%	72,938	50,000	175,500
Other Expenses	-	-	-	-	-	-
Capital Outlay	-	100,000	0.00%	189,695	50,000	50,000
Debt Service	23,475	50,000	46.95%	15,035	50,000	-
	<u>37,288</u>	<u>375,500</u>	<u>9.93%</u>	<u>277,667</u>	<u>150,000</u>	<u>225,500</u>
Excess (deficiency) of revenues over expenditures	124,808	(55,500)		(132,148)	164,000	219,500
<b>Other financing sources (uses)</b>						
<b>Operating transfers:</b>						
Letter of Credit Proceeds	-	-	-	-	1,252,000	1,252,000
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,252,000</u>	<u>1,252,000</u>
Excess (deficiency) of revenues & other financing sources over expenditures and other financing uses	124,808	(55,500)		(132,148)	1,416,000	1,471,500
<b>Audited</b>						
Fund balance December 31, 2016	(1,408,503)	(1,408,503)			(1,408,503)	
Fund balance June 30, 2017	<u>\$ (1,283,695)</u>	<u>\$ (1,464,003)</u>			<u>\$ 7,497</u>	

**CITY OF ELMHURST**

Church Road/Lake Street Redevelopment Fund  
Statement of Revenues and Expenditures  
For the six months ending June 30, 2017

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2017	Favorable (Unfavorable) Budget/Projection Variance
<b>Revenues:</b>						
Taxes						
Property	\$ 83,983	\$ 115,000	73.03%	\$ -	\$ 168,000	\$ 53,000
Interest	8,585	-	-	-	18,000	18,000
Total Revenues	<u>92,568</u>	<u>115,000</u>	<u>80.49%</u>	<u>-</u>	<u>186,000</u>	<u>71,000</u>
<b>Expenditures:</b>						
Contractual Services	8,292	100,000	8.29%	-	50,000	50,000
Other Expenses	-	-	-	-	-	-
Capital Outlay	-	6,000,000	-	-	6,000,000	-
Debt Service	-	-	-	-	6,125	(6,125)
	<u>8,292</u>	<u>6,100,000</u>	<u>0.14%</u>	<u>-</u>	<u>6,056,125</u>	<u>43,875</u>
Excess (deficiency) of revenues over expenditures	84,277	(5,985,000)		-	(5,870,125)	114,875
<b>Other financing sources (uses)</b>						
<b>Operating transfers:</b>						
GO Bonds/Line of Credit Proceeds	-	2,400,000	-	-	2,450,000	50,000
Transfer fr Industrial Development	-	458,541	-	-	461,033	
	<u>-</u>	<u>2,858,541</u>	<u>-</u>	<u>-</u>	<u>2,911,033</u>	<u>50,000</u>
Excess (deficiency) of revenues & other financing sources over expenditures and other financing uses	84,277	(3,126,459)		-	(2,959,092)	164,875
<b>Audited</b>						
Fund balance December 31, 2016	2,976,125	2,976,125			2,976,125	
Fund balance June 30, 2017	<u>\$ 3,060,402</u>	<u>\$ (150,334)</u>			<u>\$ 17,033</u>	

**CITY OF ELMHURST**

Municipal Utility Fund  
Statement of Revenues and Expenditures  
For the six months ending June 30, 2017

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2017	Favorable (Unfavorable) Budget/Projection Variance
<b>Revenues:</b>						
<b>Grants</b>						
Federal	\$ -	\$ 203,000	-	\$ -	\$ -	\$ (203,000)
State	-	-		-	-	-
Other	-	-		-	-	-
<b>Service Charges</b>						
Water sales	5,737,782	13,948,900	41.13%	5,771,910	12,945,600	(1,003,300)
Sewer service	3,276,796	8,202,600	39.95%	3,178,809	7,323,800	(878,800)
Contract service	334,435	417,000	80.20%	301,162	479,000	62,000
Capital Recovery Charge	999,745	1,079,380	92.62%	520,504	1,715,000	635,620
<b>Other income</b>						
Employee health ins. contrib.	27,616	67,490	40.92%	8,809	55,140	(12,350)
Employee dental ins. contrib.	2,086	4,500	46.36%	2,526	4,200	(300)
Retiree health ins. contrib.	13,888	29,550	47.00%	24,029	30,800	1,250
Meter sales	18,076	60,000	30.13%	28,932	50,000	(10,000)
Taps, B boxes, etc.	95,485	260,000	36.73%	125,493	230,000	(30,000)
Water for construction	8,605	35,000	24.59%	11,539	15,000	(20,000)
Late charges	69,450	125,000	55.56%	60,759	142,000	17,000
Turn On Fees	4,750	10,000	47.50%	3,800	10,300	300
NSF Fees	800	1,300	61.54%	600	1,500	200
Miscellaneous	6,610	5,000	132.20%	1,596	15,000	10,000
Interest	8,073	40,700	19.84%	21,577	14,000	(26,700)
<b>Total Revenues</b>	<b>10,604,197</b>	<b>24,489,420</b>	<b>43.30%</b>	<b>10,062,044</b>	<b>23,031,340</b>	<b>(1,458,080)</b>
<b>Expenditures:</b>						
<b>Water Production</b>						
Personal Services	174,212	354,300	49.17%	194,742	354,300	-
Employee Benefits	35,165	72,130	48.75%	58,038	72,130	-
Contractual Services	2,943,484	7,213,410	40.81%	2,758,756	7,384,000	(170,590)
Commodities	5,076	3,500	145.04%	605	2,900	600
Repairs & Maintenance	-	44,700	0.00%	16,063	44,700	-
Insurance	2,977	2,980	99.90%	2,911	2,980	-
	<b>3,160,914</b>	<b>7,691,020</b>	<b>41.10%</b>	<b>3,031,115</b>	<b>7,861,010</b>	<b>(169,990)</b>



**CITY OF ELMHURST**

Municipal Utility Fund  
Statement of Revenues and Expenditures  
For the six months ending June 30, 2017

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2017	Favorable (Unfavorable) Budget/Projection Variance
<b>Water Distribution</b>						
Personal Services	661,213	1,354,000	48.83%	639,283	1,318,100	35,900
Employee Benefits	133,479	272,290	49.02%	150,921	265,900	6,390
Contractual Services	130,344	829,850	15.71%	104,111	687,000	142,850
Commodities	185,548	5,980,600	3.10%	71,943	4,244,600	1,736,000
Repairs & Maintenance	25,169	1,233,800	2.04%	126,435	213,800	1,020,000
Insurance	8,931	8,940	99.90%	8,734	8,940	-
Interdepartmental Charges	66,851	186,240	35.90%	63,679	173,300	12,940
	<u>1,211,535</u>	<u>9,865,720</u>	<u>12.28%</u>	<u>1,165,105</u>	<u>6,911,640</u>	<u>2,954,080</u>
<b>Water Administration</b>						
Personal Services	339,592	701,200	48.43%	333,628	674,600	26,600
Employee Benefits	274,464	669,860	40.97%	275,790	592,000	77,860
Contractual Services	121,538	731,240	16.62%	94,054	746,300	(15,060)
Commodities	3,045	11,000	27.68%	3,642	11,000	-
Repairs & Maintenance	-	-	0.00%	67	-	-
Other Expenses	450,666	53,950	835.34%	23	53,950	-
Interdepartmental Charges	86,965	212,840	40.86%	89,400	203,500	9,340
	<u>1,276,270</u>	<u>2,380,090</u>	<u>53.62%</u>	<u>796,604</u>	<u>2,281,350</u>	<u>98,740</u>
<b>Waste Water Administration</b>						
Personal Services	384,833	793,100	48.52%	343,310	770,400	22,700
Employee Benefits	226,998	499,280	45.47%	231,959	487,400	11,880
Contractual Services	108,767	856,660	12.70%	104,269	521,900	334,760
Commodities	2,674	4,500	59.43%	2,899	4,500	-

**CITY OF ELMHURST**

Municipal Utility Fund  
Statement of Revenues and Expenditures  
For the six months ending June 30, 2017

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2017	Favorable (Unfavorable) Budget/Projection Variance
<b>Waste Water Administration Continued</b>						
Repairs & Maintenance	-	-	-	-	-	-
Other Expenses	103,458	145,900	70.91%	5,158	145,900	-
Interdepartmental Charges	86,965	212,840	40.86%	89,400	203,500	9,340
	<u>913,695</u>	<u>2,512,280</u>	<u>36.37%</u>	<u>776,995</u>	<u>2,133,600</u>	<u>378,680</u>
<b>Maintenance Sanitary Sewers</b>						
Personal Services	230,482	462,500	49.83%	228,648	451,200	11,300
Employee Benefits	46,741	94,210	49.61%	48,083	94,210	-
Contractual Services	106,594	579,480	18.39%	234,301	460,500	118,980
Commodities	13,446	58,500	22.98%	17,830	58,500	-
Repairs & Maintenance	16,363	249,000	6.57%	69,729	249,000	-
Insurance	2,977	2,980	99.90%	2,911	2,980	-
Interdepartmental Charges	24,760	68,980	35.89%	23,585	64,200	4,780
	<u>441,362</u>	<u>1,515,650</u>	<u>29.12%</u>	<u>625,087</u>	<u>1,380,590</u>	<u>135,060</u>
<b>Waste Water Treatment Plant</b>						
Personal Services	561,846	1,138,700	49.34%	545,019	1,138,700	-
Employee Benefits	113,156	230,240	49.15%	113,914	230,240	-
Contractual Services	300,312	622,980	48.21%	287,468	586,000	36,980
Commodities	48,347	155,200	31.15%	37,137	142,200	13,000
Repairs & Maintenance	155,238	1,623,000	9.56%	110,570	1,612,000	11,000
Insurance	21,744	48,220	45.09%	21,242	48,220	-
Interdepartmental Charges	33,838	94,270	35.90%	32,233	87,700	6,570
	<u>1,234,481</u>	<u>3,912,610</u>	<u>31.55%</u>	<u>1,147,584</u>	<u>3,845,060</u>	<u>67,550</u>

**CITY OF ELMHURST**

Municipal Utility Fund  
Statement of Revenues and Expenditures  
For the six months ending June 30, 2017

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2017	Favorable (Unfavorable) Budget/Projection Variance
Other Expenses						
Debt Retirement - Interest Expense	214,455	426,920	50.23%	181,883	426,920	-
Depreciation - Water	-	845,000	0.00%	403,002	845,000	-
Depreciation - Sewer	1,492,000	2,984,000	50.00%	1,324,002	2,984,000	-
	<u>1,706,455</u>	<u>4,255,920</u>	<u>40.10%</u>	<u>1,908,887</u>	<u>4,255,920</u>	<u>-</u>
Total Expenses						
Personal Services	2,352,177	4,803,800	48.96%	2,284,629	4,707,300	96,500
Employee Benefits	830,004	1,838,010	45.16%	878,705	1,741,880	96,130
Contractual Services	3,711,039	10,833,620	34.25%	3,582,959	10,385,700	447,920
Commodities	258,137	6,213,300	4.15%	134,056	4,463,700	1,749,600
Repairs & Maintenance	196,770	3,150,500	6.25%	322,865	2,119,500	1,031,000
Other Expenses	554,124	199,850	277.27%	5,181	199,850	-
Insurance	36,630	63,120	58.03%	35,798	63,120	-
Interdepartmental Charges	299,379	775,170	38.62%	298,297	732,200	42,970
Debt Retirement - Interest Expense	214,455	426,920	50.23%	181,883	426,920	-
Depreciation - Water	-	845,000	0.00%	403,002	845,000	-
Depreciation - Sewer	1,492,000	2,984,000	50.00%	1,324,002	2,984,000	-
Total Expenses	<u>9,944,713</u>	<u>32,133,290</u>	<u>30.95%</u>	<u>9,451,378</u>	<u>28,669,170</u>	<u>3,464,120</u>
Operating Income (Loss)	659,483	(7,643,870)		610,666	(5,637,830)	2,006,040
Other financing sources (uses)						
Transfers:						
Transfer from Capital Improvement Fund	-	557,610	0.00%	-	557,610	-
	<u>-</u>	<u>557,610</u>	<u>-</u>	<u>-</u>	<u>557,610</u>	<u>-</u>
Net Income	659,483	(7,086,260)		610,666	(5,080,220)	2,006,040
<b>Audited</b>						
Net Position December 31, 2016	52,865,695	52,865,695			52,865,695	
Net Position June 30, 2017	<u>\$ 53,525,178</u>	<u>\$ 45,779,435</u>			<u>\$ 47,785,475</u>	

**CITY OF ELMHURST**

Municipal Utility Fund  
 Statement of Revenues and Expenditures  
 For the six months ending June 30, 2017

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2017	Favorable (Unfavorable) Budget/Projection Variance
<u>Fixed asset purchases</u>						
Water Distribution	8,631	2,307,000	0.37%	146,209	2,297,000	10,000
Water Administration	195	15,000	1.30%	-	15,000	-
Wastewater Administration	-	15,000	0.00%	-	15,000	-
Maintenance of Sanitary Sewers	202,831	8,114,500	2.50%	881,867	8,114,500	-
Wastewater Treatment Plant	1,268,627	12,305,000	10.31%	1,925,829	12,305,000	-
Total fixed asset purchases	1,480,284	22,756,500	6.50%	2,953,905	22,746,500	10,000
Debt Retirement - Principal payment	722,500	1,210,070	59.71%	482,495	1,210,070	-

**CITY OF ELMHURST**

Parking System Revenue Fund  
Statement of Revenues and Expenditures  
For the six months ending June 30, 2017

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2017	Favorable (Unfavorable) Budget/Projection Variance
<b>Revenues:</b>						
Fines & penalties	\$ 122,045	\$ 160,000	76.28%	\$ 91,713	\$ 210,000	\$ 50,000
Service Charges	591,762	853,000	69.37%	555,918	875,000	22,000
Other Income	63,816	111,560	57.20%	18,377	99,400	(12,160)
Interest	1,275	2,000	63.73%	1,426	2,400	400
Total Revenues	<u>778,897</u>	<u>1,126,560</u>	<u>69.14%</u>	<u>667,434</u>	<u>1,186,800</u>	<u>60,240</u>
<b>Expenditures:</b>						
Personal Services	82,786	169,500	48.84%	80,787	165,000	4,500
Employee Benefits	41,087	83,830	49.01%	39,895	75,600	8,230
Contractual Services	143,553	302,620	47.44%	144,467	317,600	(14,980)
Commodities	447	40,000	1.12%	18,646	40,000	-
Repair & Maintenance	47,725	277,800	17.18%	22,456	277,800	-
Depreciation	341,900	683,800	50.00%	301,500	683,800	-
Interdepartmental Charges	46,957	117,440	39.98%	47,712	111,500	5,940
Debt Retirement - Interest Expense	331,459	654,295	50.66%	393,336	654,295	-
	<u>1,035,915</u>	<u>2,329,285</u>	<u>44.47%</u>	<u>1,048,799</u>	<u>2,325,595</u>	<u>3,690</u>
Operating Income (Loss)	(257,017)	(1,202,725)		(381,365)	(1,138,795)	63,930
<b>Other financing sources (uses)</b>						
<b>Transfers:</b>						
Transfer from Capital Improvement Fund	737,477	987,320	74.69%	-	987,320	-
	<u>737,477</u>	<u>987,320</u>	<u>74.69%</u>	<u>-</u>	<u>987,320</u>	<u>-</u>
Net Income	480,460	(215,405)		(381,365)	(151,475)	63,930
<b>Audited</b>						
Net Position June 30, 2017	10,508,900	10,508,900			10,508,900	
Net Position June 30, 2017	<u>\$ 10,989,360</u>	<u>\$ 10,293,495</u>			<u>\$ 10,357,425</u>	
Fixed asset purchases	-	-	-	1,226,336	-	-
Debt Retirement - Principal payment	702,813	702,815	-	332,500	702,815	-

**CITY OF ELMHURST**

Working Cash Fund  
Statement of Revenues and Expenditures  
For the six months ending June 30, 2017

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2017	Favorable (Unfavorable) Budget/Projection Variance
<b>Revenues:</b>						
Interest	2,500	4,000	62.51%	5,305	4,000	-
Total Revenues	<u>2,500</u>	<u>4,000</u>	<u>62.51%</u>	<u>5,305</u>	<u>4,000</u>	<u>-</u>
<b>Other financing sources (uses):</b>						
Operating transfers in:						
Transfer to General Fund	-	-	-	-	(4,000)	(4,000)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,000)</u>	<u>(4,000)</u>
Excess of revenues over other financing uses	2,500	4,000		5,305	-	(4,000)
<b>Audited</b>						
Fund balance December 31, 2016	1,000,000	1,000,000			1,000,000	
Fund balance June 30, 2017	<u>\$ 1,002,500</u>	<u>\$ 1,004,000</u>			<u>\$ 1,000,000</u>	