

OVERVIEW – THIRD QUARTER 2017

GENERAL FUND

Year-to-date revenues for the fiscal year total \$42,615,861. Year-to-date expenditures have been recorded at \$43,548,596. With the addition of other financing sources (uses), the excess of revenues over expenditures for the fiscal year-to-date totals \$2,496,747.

Revenue projections for the fiscal year are anticipated to be \$346,906 more than budget at this time. Projected property taxes of \$10,203,000 are \$72,400 greater than budget. Projected sales taxes of \$16,806,100 are \$11,900 lower than budget; while there has been growth in sales tax revenue over the previous year, the newly imposed 2% administration fee charged by the state for the collection of home rule sales tax has negated that increase and then some. Projected utility taxes of \$3,486,450 are \$131,200 lower than budget. Projected food and beverage taxes of \$1,325,000 are \$41,000 less than budget. Projected state grants of \$74,000 are \$59,000 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 \$2,045,000 are \$169,000 less than budget due to a decrease in new home construction and larger commercial projects not occurring. Charges for services are projected to be \$251,600 above budget mostly due to the unanticipated payment from the park district for improvements to the Public Works facility. Projected miscellaneous revenues of \$3,204,186 are \$1,713,346 greater than budget as a result of the sale of property (\$1,717,186) that was not anticipated in the 2017 budget. Interdepartmental revenues are projected to be \$332,600 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 \$2,705,609 lower than budget at this time. Projected personal services of \$20,683,100 are expected to be \$45,100 greater than the 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 \$10,966,985 are expected to be \$101,884 lower than budget mostly due to the delay in anticipated expenses related to the second DuComm facility. Projected commodities of \$1,790,760 are expected to be \$153,595 lower than budget with lower gasoline and diesel fuel costs. Projected repairs and maintenance of \$1,198,950 are expected to be \$70,900 less than budget. Projected other expenses of \$1,823,200 are expected to be \$152,590 lower than budget. Projected capital outlay of \$10,371,440 is expected to be \$2,031,960 lower than budget partially due to the projected new sidewalk improvement project not being approved by the neighborhood. Interdepartmental charges are projected to be \$270,320 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 \$1,035,500 lower than the budget at this time primarily due to the deferral/non-completion of the two capital projects (fire truck and new sidewalks) in the General Fund, which are 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 \$18,226,490 or approximately \$2,749,894 above the maximum fund balance goal.

CAPITAL IMPROVEMENT FUND

Revenues through the end of the third quarter of the fiscal year-to-date have been recorded at \$4,853,833 and are projected to be \$359,850 lower than budget. Projected state income taxes of \$3,200,800 are expected to be \$349,200 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 \$1,095,069 less than budget at this time primarily due to the deferral/non-completion 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 through the end of the third quarter of the fiscal year have been recorded at \$860,251 which is approximately 79% of budget. Projected motor fuel taxes of \$1,144,000 are anticipated to be \$54,000 greater than budget at this time. Motor Fuel Tax Fund expenditures through the third quarter of the fiscal year have been recorded at \$777,626, which is approximately 62% of budget. Projected expenditures of \$1,179,700 are expected to be \$75,950 below budget due to lower salt expense. The excess of revenues over expenditures for the year-to-date is \$82,625. The projected excess of expenditures over revenues for the year totals \$30,900 compared to budgeted expenditures over revenues of \$163,950.

STORMWATER FUND

Fiscal year-to-date revenues are recorded at \$1,409,189. Projected annual revenues of \$1,868,750 are \$45,750 greater than budget at this time. Projected interest income of \$95,000 is \$93,000 over budget due to the timing of payments for capital projects. Fiscal year-to-date expenditures total \$10,155,342. Projected expenditures of \$17,224,000 for the fiscal year are \$1,876,000 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 \$14,959,000 (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 \$1,983,753. Projected revenues of \$2,170,000 are \$13,600 greater than budget with greater property tax receipts. Expenditures for the fiscal year-to-date total \$1,009,290. Projected expenditures of \$3,228,400 are \$2,227,600 less 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 \$1,536,400.

INDUSTRIAL DEVELOPMENT PROJECTS FUND

Fiscal year-to-date revenues are recorded at \$388,518. Projected annual revenues of \$415,700 are \$29,400 below budget with lower projected property tax receipts. Fiscal year-to-date expenditures total \$957 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 \$462,233.

ROUTE 83 COMMERCIAL DEVELOPMENT FUND

Fiscal year-to-date revenues are recorded at \$505,620. Projected annual revenues of \$509,800 are \$8,300 greater than budget. Fiscal year-to-date expenditures total \$3,128. Projected expenditures for the fiscal year of \$1,229,000 are \$1,000 less than budget at this time. The projected excess of expenditures over revenues for the year totals \$790,600.

NORTH YORK REDEVELOPMENT FUND

Fiscal year-to-date revenues are recorded at \$311,948. Projected annual revenues of \$314,000 are \$6,000 lower than budget. Fiscal year-to-date expenditures total \$918,305. Projected expenditures for the fiscal year of \$171,200 are \$204,300 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 \$1,394,800.

CHURCH ROAD/LAKE STREET REDEVELOPMENT FUND

Fiscal year-to-date revenues are recorded at \$162,440. Projected annual revenues of \$190,000 are \$75,000 greater than budget mostly due to higher than anticipated property tax increment. Fiscal year-to-date expenditures total \$17,352. Projected expenditures for the fiscal year of \$4,532,200 are \$1,567,800 less than budget. Other financing sources are projected to be \$1,396,308 less than budget. The projected excess of expenditures and other financing uses over revenues and other financing sources for the year totals \$2,879,967.

MUNICIPAL UTILITY FUND

Fiscal year-to-date revenues total \$18,216,129 and fiscal year-to-date operating expenses (including depreciation) total \$16,086,894. In addition, there were cash outlays of \$4,597,453 to replace and upgrade infrastructure related to the water and wastewater systems and to purchase vehicles and other major pieces of equipment. Finally, \$1,226,316 of debt principal was retired. Net income for the fiscal year-to-date totals \$2,129,234. Projected annual revenues of \$24,281,500 are expected to be \$207,920 lower than budget at this time primarily due to lower than budgeted water usage. Projected operating expenses for the year of \$25,216,646 are \$6,916,644 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 \$465,215 (includes estimated depreciation of \$2,586,000).

PARKING SYSTEM REVENUE FUND

Revenues for the fiscal year-to-date have been recorded at \$1,054,000. Total projected revenues of \$1,242,300 are \$115,740 greater than budget at this time. Total operating expenses for the fiscal year-to-date have been recorded at \$1,782,084; and additional \$702,815 of debt principal was retired. Total projected expenses for the year of \$2,236,873 are \$92,412 less than budget. The net income for the year-to-date totals \$259,229. The projected net loss for the fiscal year totals \$7,253 which includes estimated depreciation expense of \$648,353.

WORKING CASH FUND

Projected annual revenues (interest) are \$7,800 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 nine months ending September 30, 2017

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2017	Favorable (Unfavorable) Budget/Projection Variance
Revenues:						
Taxes						
Property, net	\$ 9,785,949	\$ 10,130,600	96.60%	\$10,160,361	\$ 10,203,000	\$ 72,400
Sales	12,746,523	16,818,000	75.79%	12,334,254	16,806,100	(11,900)
Real estate transfer	528,238	635,000	83.19%	510,838	648,000	13,000
Utility	2,639,127	3,617,650	72.95%	2,738,412	3,486,450	(131,200)
Food & beverage	983,416	1,366,000	71.99%	992,945	1,325,000	(41,000)
Other	317,469	542,000	58.57%	307,386	522,000	(20,000)
Intergovernmental						
State income tax	747,104	887,000	84.23%	739,603	800,200	(86,800)
Replacement tax	309,845	361,000	85.83%	277,542	383,000	22,000
Motor Fuel Tax	246,205	366,000	67.27%	235,312	331,000	(35,000)
Federal grants	49,633	1,971,950	2.52%	242,796	1,028,000	(943,950)
State grants	161,556	15,000	1077.04%	23,155	74,000	59,000
Other grants	1,000	5,000	20.00%	10,000	5,000	-
Licenses	2,494,284	2,849,450	87.54%	2,446,945	2,839,700	(9,750)
Permits	1,480,076	2,214,000	66.85%	1,644,228	2,045,000	(169,000)
Fines and penalties	646,928	823,500	78.56%	626,900	791,800	(31,700)
Charges for services	4,131,055	4,819,100	85.72%	3,222,244	5,070,700	251,600
Interest	63,019	62,230	101.27%	42,612	91,030	28,800
Revenue replacement	58,760	59,100	99.42%	57,932	58,760	(340)
Miscellaneous	2,761,676	1,490,840	185.24%	1,115,738	3,204,186	1,713,346
Interdepartmental	2,463,820	4,244,130	58.05%	1,953,972	3,911,530	(332,600)
Total Revenues	42,615,681	53,277,550	79.99%	39,683,175	53,624,456	346,906
Expenditures						
Administration						
Personal Services	346,174	447,500	77.36%	330,550	453,400	(5,900)
Employee Benefits	146,193	174,270	83.89%	152,245	176,960	(2,690)

CITY OF ELMHURST

General Fund
Statement of Revenues and Expenditures
For the nine months ending September 30, 2017

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2017	Favorable (Unfavorable) Budget/Projection Variance
Administration Continued						
Contractual Services	125,477	192,580	65.16%	105,988	172,270	20,310
Commodities	4,485	5,000	89.69%	1,914	4,900	100
Repairs & Maintenance			-	-		-
Other Expenses	71,016	97,900	72.54%	71,442	98,650	(750)
Insurance	177,897	170,940	104.07%	166,471	172,400	(1,460)
Capital Outlay			-	-		-
Interdepartmental Charges	43,994	77,400	56.84%	38,393	74,200	3,200
Subtotal	<u>915,235</u>	<u>1,165,590</u>	<u>78.52%</u>	<u>867,003</u>	<u>1,152,780</u>	<u>12,810</u>
Board Fire & Police Commissioners						
Personal Services	19,777	26,500	74.63%	19,187	25,800	700
Employee Benefits	3,929	5,410	72.62%	3,941	5,200	210
Contractual Services	26,184	51,200	51.14%	11,862	43,700	7,500
Commodities	-	100	0.00%	75	100	-
Other Expenses	1,353	2,875	47.06%	348	2,875	-
Subtotal	<u>51,243</u>	<u>86,085</u>	<u>59.53%</u>	<u>35,413</u>	<u>77,675</u>	<u>8,410</u>
Finance						
Personal Services	321,285	449,800	71.43%	407,520	431,700	18,100
Employee Benefits	158,804	212,730	74.65%	200,730	200,250	12,480
Contractual Services	163,666	149,120	109.75%	129,028	196,340	(47,220)
Commodities	17,219	32,450	53.06%	20,744	28,400	4,050
Repairs & Maintenance	-	500	0.00%	250	500	-
Other Expenses	4,924	15,645	31.47%	4,420	6,900	8,745
Capital Outlay			-	1,996		-
Interdepartmental Charges	76,989	135,440	56.84%	67,188	129,850	5,590
Subtotal	<u>742,886</u>	<u>995,685</u>	<u>74.61%</u>	<u>831,876</u>	<u>993,940</u>	<u>1,745</u>

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
Human Resources						
Personal Services	174,695	234,700	74.43%	165,400	224,600	10,100
Employee Benefits	88,421	111,660	79.19%	108,504	107,530	4,130
Contractual Services	82,137	196,040	41.90%	72,810	194,050	1,990
Commodities	2,333	2,000	116.63%	2,304	2,500	(500)
Other Expenses	28,532	57,700	49.45%	48,312	54,600	3,100
Interdepartmental Charges	32,995	58,050	56.84%	28,795	55,650	2,400
Subtotal	409,113	660,150	61.97%	426,125	638,930	21,220
Information Technology						
Personal Services	423,925	595,000	71.25%	437,444	551,100	43,900
Employee Benefits	149,556	215,540	69.39%	157,478	199,700	15,840
Contractual Services	115,912	152,070	76.22%	112,921	157,180	(5,110)
Commodities	51,067	76,000	67.19%	39,291	76,000	-
Repairs & Maintenance	97,227	200,800	48.42%	192,085	205,300	(4,500)
Other Expenses	2,982	10,500	28.40%	2,595	10,650	(150)
Capital Outlay	259,171	685,000	37.84%	448,502	655,000	30,000
Subtotal	1,099,841	1,934,910	56.84%	1,390,316	1,854,930	79,980
Legal						
Contractual Services	548,207	712,000	77.00%	495,049	827,400	(115,400)
Subtotal	548,207	712,000	77.00%	495,049	827,400	(115,400)
Claims Against the City						
Other Expenses	335,831	381,880	87.94%	202,762	446,000	(64,120)
Subtotal	335,831	381,880	87.94%	202,762	446,000	(64,120)
Contingent						
Other Expenses	-	-	0.00%	-	-	-
Subtotal	-	-	0.00%	-	-	-

CITY OF ELMHURST

General Fund
Statement of Revenues and Expenditures
For the nine months ending September 30, 2017

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2017	Favorable (Unfavorable) Budget/Projection Variance
Planning and Development						
Personal Services	217,779	285,300	76.33%	206,856	283,200	2,100
Employee Benefits	83,315	121,620	68.50%	83,756	116,700	4,920
Contractual Services	121,377	330,420	36.73%	122,815	238,010	92,410
Commodities	297	600	49.53%	591	600	-
Repairs & Maintenance			0.00%			-
Other Expenses	12,827	41,300	31.06%	15,715	45,500	(4,200)
Capital Outlay			0.00%			-
Interdepartmental Charges	21,997	38,700	56.84%	19,197	37,100	1,600
Subtotal	457,591	817,940	55.94%	448,930	721,110	96,830
Municipal Buildings						
Personal Services	287,641	385,500	74.62%	288,800	377,200	8,300
Employee Benefits	57,085	78,350	72.86%	59,383	74,900	3,450
Contractual Services	80,301	151,600	52.97%	79,373	155,800	(4,200)
Commodities	27,621	40,100	68.88%	33,169	40,200	(100)
Repairs & Maintenance	63,189	120,000	52.66%	175,703	120,000	-
Other Expenses	21,529	30,000	71.76%	19,951	30,000	-
Insurance	4,146	3,940	105.24%	4,058	4,000	(60)
Capital Outlay	56	65,000	0.09%	134,250	-	65,000
Subtotal	541,569	874,490	61.93%	794,687	802,100	72,390
Police Department						
Personal Services	6,860,449	9,030,500	75.97%	6,639,040	9,007,200	23,300
Employee Benefits	4,938,686	5,672,650	87.06%	4,639,301	5,665,500	7,150
Contractual Services	766,659	1,150,620	66.63%	773,488	1,109,540	41,080
Commodities	109,329	160,000	68.33%	85,665	161,500	(1,500)
Repairs & Maintenance	106,069	164,150	64.62%	57,318	147,000	17,150
Other Expenses	228,472	429,290	53.22%	208,533	322,800	106,490
Insurance	7,124	6,920	102.94%	6,969	7,000	(80)
Capital Outlay	185,753	1,223,240	15.19%	161,906	538,240	685,000
Interdepartmental Charges	594,218	1,024,990	57.97%	472,275	946,840	78,150
Subtotal	13,796,758	18,862,360	73.14%	13,044,495	17,905,620	956,740

CITY OF ELMHURST

General Fund
Statement of Revenues and Expenditures
For the nine months ending September 30, 2017

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2017	Favorable (Unfavorable) Budget/Projection Variance
Fire Department						
Personal Services	3,909,003	4,900,200	79.77%	3,806,313	5,138,300	(238,100)
Employee Benefits	3,162,490	3,516,510	89.93%	2,888,646	3,604,100	(87,590)
Contractual Services	223,347	321,999	69.36%	215,699	296,250	25,749
Commodities	46,637	83,900	55.59%	22,746	77,300	6,600
Repairs & Maintenance	69,199	61,000	113.44%	18,339	80,000	(19,000)
Other Expenses	45,697	127,500	35.84%	59,691	115,750	11,750
Insurance	6,344	6,920	91.68%	6,306	7,000	(80)
Capital Outlay	574,676	648,000	88.68%	266,872	574,700	73,300
Interdepartmental Charges	302,478	521,890	57.96%	238,803	480,460	41,430
Subtotal	8,339,871	10,187,919	81.86%	7,523,415	10,373,860	(185,941)
Wireless Radio Alarm Svcs						
Contractual Services	84,931	147,700	57.50%	58,861	150,520	(2,820)
Commodities	15,736	33,600	46.83%	16,813	33,600	-
Repairs & Maintenance	-	3,150	0.00%	536	3,150	-
Other Expenses	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Subtotal	100,667	184,450	54.58%	76,210	187,270	(2,820)
ESDA Civil Defense						
Personal Services	24,304	32,900	73.87%	23,648	31,700	1,200
Employee Benefits	4,897	6,600	74.20%	4,945	6,500	100
Contractual Services	8,452	7,880	107.26%	5,787	10,880	(3,000)
Commodities	12,962	26,065	49.73%	16,691	22,760	3,305

CITY OF ELMHURST

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	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2017	Favorable (Unfavorable) Budget/Projection Variance
ESDA Civil Defense Continued						
Repairs & Maintenance	5,422	3,900	139.03%	2,384	3,750	150
Other Expenses	676	1,400	48.29%	587	1,050	350
Capital Outlay	-	-	-	-	-	-
Interdepartmental Charges	6,820	11,490	59.36%	4,906	10,230	1,260
Subtotal	63,534	90,235	70.41%	58,948	86,870	3,365
Building						
Personal Services	402,037	538,000	74.73%	394,764	535,100	2,900
Employee Benefits	173,938	231,460	75.15%	198,986	222,400	9,060
Contractual Services	46,499	84,730	54.88%	47,474	72,360	12,370
Commodities	4,179	6,500	64.29%	4,867	8,500	(2,000)
Other Expenses	3,913	8,200	47.72%	6,182	8,500	(300)
Interdepartmental Charges	32,995	58,050	56.84%	28,795	55,650	2,400
Subtotal	663,561	926,940	71.59%	681,068	902,510	24,430
Street & Bridge Administration						
Personal Services	636,775	803,600	79.24%	590,741	815,900	(12,300)
Employee Benefits	1,367,196	1,858,290	73.57%	1,174,873	1,818,200	40,090
Contractual Services	243,643	222,730	109.39%	151,769	349,075	(126,345)
Commodities	27,437	39,030	70.30%	33,248	41,000	(1,970)
Repairs & Maintenance	-	-	-	-	-	-
Other Expenses	21,390	28,500	75.05%	10,304	29,625	(1,125)
Insurance	10,880	9,900	109.90%	10,645	10,000	(100)
Capital Outlay	29,261	149,730	19.54%	118,238	65,000	84,730
Interdepartmental Charges	123,300	211,710	58.24%	97,118	195,080	16,630
Subtotal	2,459,883	3,323,490	74.02%	2,186,936	3,323,880	(390)

CITY OF ELMHURST

General Fund
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For the nine months ending September 30, 2017

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2017	Favorable (Unfavorable) Budget/Projection Variance
Street & Alley Maintenance						
Personal Services	289,758	374,000	77.48%	279,155	378,900	(4,900)
Employee Benefits	55,338	72,560	76.27%	55,434	71,700	860
Contractual Services	937,546	2,182,630	42.95%	450,077	2,141,700	40,930
Commodities	108,659	188,500	57.64%	135,822	188,000	500
Repairs & Maintenance	59,847	53,850	111.14%	39,654	120,850	(67,000)
Capital Outlay	3,294,007	7,128,160	46.21%	2,714,295	7,207,000	(78,840)
Interdepartmental Charges	357,363	604,690	59.10%	258,040	538,260	66,430
Subtotal	5,102,519	10,604,390	48.12%	3,932,477	10,646,410	(42,020)
Snow Removal & Ice Control						
Personal Services	123,017	312,000	39.43%	131,664	250,000	62,000
Employee Benefits	24,559	63,300	38.80%	27,594	50,800	12,500
Contractual Services	5,093	77,820	6.54%	8,805	53,820	24,000
Commodities	-	24,500	0.00%	3,664	12,000	12,500
Repairs & Maintenance	43,458	50,000	86.92%	46,234	50,000	-
Capital Outlay	247,180	198,000	124.84%	-	122,300	75,700
Interdepartmental Charges	5,456	10,000	54.56%	-	10,000	-
Subtotal	448,764	735,620	61.00%	217,961	548,920	186,700
Forestry						
Personal Services	588,863	777,400	75.75%	561,701	735,700	41,700
Employee Benefits	147,387	155,090	95.03%	114,778	176,900	(21,810)
Contractual Services	335,077	751,750	44.57%	314,523	726,750	25,000
Commodities	164,732	224,250	73.46%	157,737	224,250	-
Repairs & Maintenance	638	4,000	15.95%	1,809	4,000	-
Capital Outlay	333,886	1,259,000	26.52%	-	900,000	359,000
Interdepartmental Charges	159,586	271,310	58.82%	115,775	241,500	29,810
Subtotal	1,730,169	3,442,800	50.25%	1,266,323	3,009,100	433,700

CITY OF ELMHURST

General Fund
Statement of Revenues and Expenditures
For the nine months ending September 30, 2017

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2017	Favorable (Unfavorable) Budget/Projection Variance
Electrical						
Personal Services	186,202	246,100	75.66%	179,353	238,500	7,600
Employee Benefits	51,438	48,830	105.34%	35,946	65,600	(16,770)
Contractual Services	142,980	223,020	64.11%	149,126	221,000	2,020
Commodities	108,865	190,300	57.21%	160,371	194,300	(4,000)
Repairs & Maintenance	151	8,500	1.77%	21,520	8,000	500
Capital Outlay	35,300	408,000	8.65%	50,051	135,000	273,000
Interdepartmental Charges	68,199	114,960	59.32%	49,057	102,330	12,630
Subtotal	<u>593,135</u>	<u>1,239,710</u>	<u>47.84%</u>	<u>645,424</u>	<u>964,730</u>	<u>274,980</u>
Central Equipment Maintenance						
Personal Services	562,051	733,300	76.65%	542,341	728,900	4,400
Employee Benefits	111,721	149,100	74.93%	111,190	145,100	4,000
Commodities	354,868	796,560	44.55%	252,581	660,500	136,060
Repairs & Maintenance	302,021	488,500	61.83%	340,991	430,200	58,300
Other Expenses	2,296	4,000	57.40%	3,968	4,000	-
Insurance	13,741	13,480	101.93%	13,018	13,700	(220)
Capital Outlay	17,282	124,270	13.91%	50,730	74,200	50,070
Subtotal	<u>1,363,980</u>	<u>2,309,210</u>	<u>59.07%</u>	<u>1,314,819</u>	<u>2,056,600</u>	<u>252,610</u>
Human Services						
Other Expenses	105,028	265,500	39.56%	121,351	168,500	97,000
Subtotal	<u>105,028</u>	<u>265,500</u>	<u>39.56%</u>	<u>121,351</u>	<u>168,500</u>	<u>97,000</u>
Health Services						
Contractual Services	322,872	368,000	87.74%	313,307	388,600	(20,600)
Subtotal	<u>322,872</u>	<u>368,000</u>	<u>87.74%</u>	<u>313,307</u>	<u>388,600</u>	<u>(20,600)</u>

CITY OF ELMHURST

General Fund
Statement of Revenues and Expenditures
For the nine months ending September 30, 2017

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2017	Favorable (Unfavorable) Budget/Projection Variance
Rubbish Disposal						
Contractual Services	2,096,833	3,307,800	63.39%	2,019,952	3,204,600	103,200
Commodities	-	2,500	0.00%	-	-	2,500
Other Expenses	-	-	-	-	-	-
Interdepartmental Charges	54,992	96,750	56.84%	47,992	92,750	4,000
Subtotal	<u>2,151,825</u>	<u>3,407,050</u>	<u>63.16%</u>	<u>2,067,944</u>	<u>3,297,350</u>	<u>109,700</u>
Historical Museum						
Personal Services	354,986	465,700	76.23%	338,401	475,900	(10,200)
Employee Benefits	103,919	121,090	85.82%	93,787	135,500	(14,410)
Contractual Services	52,443	86,600	60.56%	54,124	74,650	11,950
Commodities	9,735	9,700	100.36%	10,234	13,750	(4,050)
Repairs & Maintenance	19,461	111,200	17.50%	8,650	26,200	85,000
Other Expenses	82,548	122,600	67.33%	82,664	123,800	(1,200)
Insurance	4,942	5,540	89.20%	4,869	5,600	(60)
Capital Outlay	-	125,000	0.00%	-	-	125,000
Interdepartmental Charges	65,990	116,090	56.84%	70,590	111,300	4,790
Subtotal	<u>694,023</u>	<u>1,163,520</u>	<u>59.65%</u>	<u>663,319</u>	<u>966,700</u>	<u>196,820</u>
Visitor & Tourism Service						
Contractual Services	49,210	105,260	46.75%	32,841	85,270	19,990
Commodities	-	-	-	-	-	-
Other Expenses	213,748	351,000	60.90%	227,623	354,000	(3,000)
Subtotal	<u>262,958</u>	<u>456,260</u>	<u>57.63%</u>	<u>260,464</u>	<u>439,270</u>	<u>16,990</u>

CITY OF ELMHURST

General Fund
Statement of Revenues and Expenditures
For the nine months ending September 30, 2017

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2017	Favorable (Unfavorable) Budget/Projection Variance
Cable Television						
Contractual Services	69,696	95,300	73.13%	70,036	97,220	(1,920)
Commodities	88	2,700	3.26%	156	600	2,100
Repairs & Maintenance	-	300	0.00%	-	-	300
Capital Outlay	-	-	0.00%	-	-	-
Subtotal	<u>69,784</u>	<u>98,300</u>	<u>70.99%</u>	<u>70,192</u>	<u>97,820</u>	<u>480</u>
Employee Benefits						
Other Expenses	-	-	-	-	-	-
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Special Service Areas						
Other Expenses	-	-	-	-	-	-
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Public Benefits						
Capital Outlay	<u>177,750</u>	<u>390,000</u>	<u>45.58%</u>	<u>21,806</u>	<u>100,000</u>	<u>290,000</u>
Subtotal	<u>177,750</u>	<u>390,000</u>	<u>45.58%</u>	<u>21,806</u>	<u>100,000</u>	<u>290,000</u>
Total Expenditures						
Personal Services	15,728,720	20,638,000	76.21%	15,342,878	20,683,100	(45,100)
Employee Benefits	10,828,872	12,815,060	84.50%	10,111,517	12,843,540	(28,480)
Contractual Services	6,648,544	11,068,869	60.07%	5,795,715	10,966,985	101,884
Commodities	1,066,248	1,944,355	54.84%	998,683	1,790,760	153,595
Repairs & Maintenance	766,682	1,269,850	60.38%	905,473	1,198,950	70,900
Other Expenses	1,182,762	1,975,790	59.86%	1,086,448	1,823,200	152,590
Insurance	225,074	217,640	103.42%	212,336	219,700	(2,060)
Capital Outlay	5,154,322	12,403,400	41.56%	3,968,646	10,371,440	2,031,960
Total Expenditures (continued)						
Interdepartmental Charges	<u>1,947,372</u>	<u>3,351,520</u>	<u>58.10%</u>	<u>1,536,924</u>	<u>3,081,200</u>	<u>270,320</u>
Total Expenditures	<u>43,548,596</u>	<u>65,684,484</u>	<u>66.30%</u>	<u>39,958,620</u>	<u>62,978,875</u>	<u>2,705,609</u>

CITY OF ELMHURST

General Fund
Statement of Revenues and Expenditures
For the nine months ending September 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	(932,915)	(12,406,934)	7.52%	(275,445)	(9,354,419)	3,052,515
Other financing sources (uses)						
Transfers in and other sources						
Transfer from Capital Improvement.	3,807,387	8,205,800	46.40%	2,723,209	7,170,300	(1,035,500)
Transfer from Pooled Cash Fund	-	4,000			7,800	
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)				(3,000)	
Transfer to Debt Service G.O. Bonds	(374,725)	(374,900)	99.95%	(386,159)	(374,900)	-
Transfer to Crp Prp 2014A	-	-	-	-		
Total other financing sources (uses)	<u>3,429,662</u>	<u>6,234,900</u>	<u>146.35%</u>	<u>1,458,058</u>	<u>5,200,200</u>	<u>(1,035,500)</u>
Excess (deficiency) of revenues & other financing sources over expenditures and other financing uses	2,496,747	(6,172,034)		1,182,613	(4,154,219)	2,017,015
Unaudited						
Fund balance December 31, 2016	22,380,709	22,380,709			22,380,709	
Fund balance September 30, 2017	<u>\$ 24,877,456</u>	<u>\$ 16,208,675</u>			<u>\$ 18,226,490</u>	

CITY OF ELMHURST

Capital Improvement Fund
Statement of Revenues and Expenditures
For the nine months ending September 30, 2017

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2017	Favorable (Unfavorable) Budget/Projection Variance
Revenues:						
Taxes						
Property taxes	\$ 21,881	\$ 23,500	-	\$23,110	\$ 22,700	\$ (800)
Sales tax - Home Rule	1,325,133	1,768,900	74.91%	1,281,381	1,771,550	2,650
Utility tax	304,925	442,000	68.99%	334,734	409,900	(32,100)
Intergovernmental						
State income tax	2,988,415	3,550,000	84.18%	2,958,413	3,200,800	(349,200)
State grants	-	500,000	-	-	500,000	-
Interest	33,480	25,000	133.92%	26,613	44,600	19,600
Other Income	180,000	483,200	37.25%	194,000	483,200	-
Total Revenues	4,853,833	6,792,600	71.46%	4,818,251	6,432,750	(359,850)
Other financing sources (uses):						
Operating transfers out:						
Transfer to General Fund	(3,807,387)	(8,205,800)	46.40%	(2,723,209)	(7,170,300)	1,035,500
Transfer to Municipal Utility Fund	-	(557,610)			(469,931)	
Transfer to Parking System	(987,313)	(987,320)	100.00%	(688,063)	(987,320)	-
Transfer to Debt Service G.O. Bonds	(1,420,607)	(543,040)	261.60%	(1,565,998)	(483,471)	59,569
	(6,215,308)	(10,293,770)	60.38%	(4,977,270)	(9,111,022)	1,095,069
Excess of revenues over other financing uses	(1,361,475)	(3,501,170)		(159,019)	(2,678,272)	
Unaudited						
Fund balance Unreserved December 31, 2016	7,974,147	7,974,147			7,974,147	
Fund balance Unreserved September 30, 2017	<u>\$ 6,612,672</u>	<u>\$ 4,472,977</u>			<u>\$ 5,295,875</u>	

CITY OF ELMHURST

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

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2017	Favorable (Unfavorable) Budget/Projection Variance
Revenues:						
<hr/>						
Intergovernmental						
Motor fuel tax	\$ 856,976	\$ 1,090,000	78.62%	\$841,436	\$ 1,144,000	\$ 54,000
Interest	3,275	1,700	192.62%	1,159	4,800	3,100
Total Revenues	<u>860,251</u>	<u>1,091,700</u>	<u>78.80%</u>	<u>842,595</u>	<u>1,148,800</u>	<u>57,100</u>
Expenditures:						
<hr/>						
Streets						
Personal Services	643,766	831,300	77.44%	597,291	835,100	(3,800)
Employee benefits	133,860	167,950	79.70%	125,078	175,600	(7,650)
Commodities	-	256,400	0.00%	141,379	169,000	87,400
Total Expenditures	<u>777,626</u>	<u>1,255,650</u>	<u>61.93%</u>	<u>863,748</u>	<u>1,179,700</u>	<u>75,950</u>
Excess (deficiency) of revenues over expenditures	82,625	(163,950)		(21,153)	(30,900)	133,050
Unaudited						
Fund balance December 31, 2016	614,121	614,121			614,121	
Fund balance September 30, 2017	<u>\$ 696,746</u>	<u>\$ 450,171</u>			<u>\$ 583,221</u>	

CITY OF ELMHURST

Stormwater Fund
Statement of Revenues and Expenditures
For the nine months ending September 30, 2017

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2017	Favorable (Unfavorable) Budget/Projection Variance
Revenues:						
Sales Tax	\$ 1,326,503	\$ 1,771,000	74.90%	\$ -	\$ 1,773,750	\$ 2,750
Interest	\$ 82,686	\$ 2,000		\$16,579	\$ 95,000	
Other Income	-	50,000	0.00%	-	-	(50,000)
Total Revenues	<u>1,409,189</u>	<u>1,823,000</u>	<u>77.30%</u>	<u>16,579</u>	<u>1,868,750</u>	<u>45,750</u>
Expenditures:						
Capital Outlay	10,155,342	19,100,000	53.17%	6,535,467	17,224,000	1,876,000
	<u>10,155,342</u>	<u>19,100,000</u>	<u>53.17%</u>	<u>6,535,467</u>	<u>17,224,000</u>	<u>1,876,000</u>
Excess (deficiency) of revenues over expenditures	(8,746,153)	(17,277,000)		(6,518,888)	(15,355,250)	1,921,750
Other financing sources (uses)						
Bond Proceeds	-	-	#DIV/0!	25,902,021	-	-
Bond Issue Expense	-	-	#DIV/0!	(465,535)	-	-
Operating transfers:						
Transfer from General Fund	-	1,600,000	0.00%	878,992	1,600,000	-
Transfer to Debt Svc GO Bonds	(1,203,612)	(1,203,750)	99.99%	(178,996)	(1,203,750)	-
Total other financing sources (uses)	<u>(1,203,612)</u>	<u>396,250</u>	<u>-303.75%</u>	<u>26,136,482</u>	<u>396,250</u>	<u>-</u>
Excess (deficiency) of revenues & other financing sources over expenditures and other financing uses	(9,949,764)	(16,880,750)		19,617,594	(14,959,000)	1,921,750
Unaudited						
Fund balance December 31, 2016	16,256,787	16,256,787			16,256,787	
Fund balance September 30, 2017	<u>\$ 6,307,023</u>	<u>\$ (623,963)</u>			<u>\$ 1,297,787</u>	

CITY OF ELMHURST

Redevelopment Projects Fund
Statement of Revenues and Expenditures
For the nine months ending September 30, 2017

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2017	Favorable (Unfavorable) Budget/Projection Variance
Revenues:						
Taxes						
Property	\$ 1,960,644	\$ 2,024,000	96.87%	\$1,878,976	\$ 2,130,000	\$ 106,000
Interest	23,109	12,100	190.98%	10,468	40,000	27,900
Other Income	-	120,300	0.00%	-	-	(120,300)
Total Revenues	<u>1,983,753</u>	<u>2,156,400</u>	<u>91.99%</u>	<u>1,889,444</u>	<u>2,170,000</u>	<u>13,600</u>
Expenditures:						
Contractual Services	55,542	51,000	108.91%	46,098	101,000	(50,000)
Other Expenses	387,505	3,730,000	10.39%	313,254	1,502,400	2,227,600
Capital Outlay	566,243	1,675,000	33.81%	137,162	1,625,000	50,000
	<u>1,009,290</u>	<u>5,456,000</u>	<u>18.50%</u>	<u>496,514</u>	<u>3,228,400</u>	<u>2,227,600</u>
Excess (deficiency) of revenues over expenditures	974,463	(3,299,600)		1,392,930	(1,058,400)	2,241,200
Other financing sources (uses)						
Operating transfers:						
Tsf to Debt Service G.O. Bonds	(477,746)	(481,995)	99.12%	(478,074)	(478,000)	3,995
Total other financing sources (uses)	<u>(477,746)</u>	<u>(481,995)</u>	<u>99.12%</u>	<u>(478,074)</u>	<u>(478,000)</u>	<u>3,995</u>
Excess (deficiency) of revenues & other financing sources over expenditures and other financing uses	496,717	(3,781,595)		914,856	(1,536,400)	2,245,195
Unaudited						
Fund balance December 31, 2016	5,546,083	5,546,083			5,546,083	
Fund balance September 30, 2017	<u>\$ 6,042,800</u>	<u>\$ 1,764,488</u>			<u>\$ 4,009,683</u>	

CITY OF ELMHURST

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

	<u>Year to Date Actual</u>	<u>Budget</u>	<u>YTD Budget %</u>	<u>Last Year to Date Actual</u>	<u>Projection FY 2017</u>	<u>Favorable (Unfavorable) Budget/Projection Variance</u>
Revenues:						
Taxes						
Property	\$ 387,792	\$ 445,000	87.14%	\$583,608	\$ 414,700	\$ (30,300)
Interest	726	100	726.41%	7,868	1,000	900
Total Revenues	<u>388,518</u>	<u>445,100</u>	<u>87.29%</u>	<u>591,476</u>	<u>415,700</u>	<u>(29,400)</u>
Expenditures:						
Contractual Services	957	5,000	19.14%	2,066	5,000	-
	<u>957</u>	<u>5,000</u>	<u>19.14%</u>	<u>2,066</u>	<u>5,000</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	387,561	440,100		589,410	410,700	(29,400)
Other financing sources (uses)						
Operating transfers:						
Transfer to Church Rd/Lake St Rdvlp	-	(458,541)	-	-	(462,233)	(3,692)
Total other financing sources (uses)	<u>-</u>	<u>(458,541)</u>	<u>-</u>	<u>-</u>	<u>(462,233)</u>	<u>(3,692)</u>
Excess (deficiency) of revenues & other financing sources over expenditures and other financing uses	387,561	(18,441)		589,410	(51,533)	(33,092)
Unaudited						
Fund balance December 31, 2016	51,532	51,532			51,532	
Fund balance September 30, 2017	<u>\$ 439,093</u>	<u>\$ 33,091</u>			<u>\$ (1)</u>	

CITY OF ELMHURST

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

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2017	Favorable (Unfavorable) Budget/Projection Variance
Revenues:						
Taxes						
Property	\$ 488,870	\$ 490,000	99.77%	\$472,960	\$ 488,800	\$ (1,200)
Other Income	10,083	11,000	91.67%	9,167	11,000	-
Interest	6,667	500	1333.45%	2,869	10,000	9,500
Total Revenues	<u>505,620</u>	<u>501,500</u>	<u>100.82%</u>	<u>484,996</u>	<u>509,800</u>	<u>8,300</u>
Expenditures:						
Contractual Services	3,128	5,000	62.57%	9,343	4,000	1,000
Other Expenses	-	-	-	-	-	-
Capital Outlay	-	1,225,000	-	-	1,225,000	-
	<u>3,128</u>	<u>1,230,000</u>	<u>0.25%</u>	<u>9,343</u>	<u>1,229,000</u>	<u>1,000</u>
Excess (deficiency) of revenues over expenditures	502,492	(728,500)	-68.98%	475,653	(719,200)	9,300
Other financing sources (uses)						
Operating transfers:						
Transfer to Debt Service G.O. Bonds	(71,363)	(71,365)	100.00%	(73,519)	(71,400)	(35)
	<u>(71,363)</u>	<u>(71,365)</u>	<u>100.00%</u>	<u>(73,519)</u>	<u>(71,400)</u>	<u>(35)</u>
Excess (deficiency) of revenues & other financing sources over expenditures and other financing uses	431,129	(799,865)		402,134	(790,600)	9,265
Unaudited						
Fund balance December 31, 2016	836,026	836,026			836,026	
Fund balance September 30, 2017	<u>\$ 1,267,155</u>	<u>\$ 36,161</u>			<u>\$ 45,426</u>	

CITY OF ELMHURST

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

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2017	Favorable (Unfavorable) Budget/Projection Variance
Revenues:						
Taxes						
Property	\$ 311,948	\$ 320,000	97.48%	\$291,207	\$ 314,000	\$ (6,000)
Total Revenues	<u>311,948</u>	<u>320,000</u>	<u>97.48%</u>	<u>291,207</u>	<u>314,000</u>	<u>(6,000)</u>
Expenditures:						
Contractual Services	17,620	225,500	7.81%	92,323	26,000	199,500
Other Expenses	-	-	-	-	-	-
Capital Outlay	877,211	100,000	877.21%	220,829	75,000	25,000
Debt Service	23,475	50,000	46.95%	15,035	70,200	(20,200)
	<u>918,305</u>	<u>375,500</u>	<u>244.56%</u>	<u>328,187</u>	<u>171,200</u>	<u>204,300</u>
Excess (deficiency) of revenues over expenditures	(606,357)	(55,500)	1092.54%	(36,980)	142,800	198,300
Other financing sources (uses)						
Operating transfers:						
Letter of Credit Proceeds	-	-	#DIV/0!	-	1,252,000	1,252,000
	<u>-</u>	<u>-</u>	<u>#DIV/0!</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	(606,357)	(55,500)		(36,980)	1,394,800	1,450,300
Unaudited						
Fund balance December 31, 2016	(1,408,503)	(1,408,503)			(1,408,503)	
Fund balance September 30, 2017	<u>\$ (2,014,860)</u>	<u>\$ (1,464,003)</u>			<u>\$ (13,703)</u>	

CITY OF ELMHURST

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

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2017	Favorable (Unfavorable) Budget/Projection Variance
Revenues:						
Taxes						
Property	\$ 146,562	\$ 115,000	127.45%	\$ -	\$ 167,000	\$ 52,000
Interest	15,878	-			23,000	
Total Revenues	<u>162,440</u>	<u>115,000</u>	<u>141.25%</u>	<u>-</u>	<u>190,000</u>	<u>75,000</u>
Expenditures:						
Contractual Services	17,352	100,000	17.35%	-	30,500	69,500
Other Expenses	-	-	-	-	-	-
Capital Outlay	-	6,000,000	0.00%	-	4,500,000	1,500,000
Debt Service	-	-	#DIV/0!	-	1,700	(1,700)
	<u>17,352</u>	<u>6,100,000</u>	<u>0.28%</u>	<u>-</u>	<u>4,532,200</u>	<u>1,567,800</u>
Excess (deficiency) of revenues over expenditures	145,088	(5,985,000)	-2.42%	-	(4,342,200)	1,642,800
Other financing sources (uses)						
Operating transfers:						
G.O. Bonds	-	2,400,000	0.00%	-	1,000,000	(1,400,000)
Transfer fr Industrial Development	-	458,541		-	462,233	
	<u>-</u>	<u>2,858,541</u>	<u>0.00%</u>	<u>-</u>	<u>1,462,233</u>	<u>(1,400,000)</u>
Excess (deficiency) of revenues & other financing sources over expenditures and other financing uses	145,088	(3,126,459)		-	(2,879,967)	242,800
Unaudited						
Fund balance December 31, 2016	2,976,124	2,976,124			2,976,124	
Fund balance September 30, 2017	<u>\$ 3,121,212</u>	<u>\$ (150,335)</u>			<u>\$ 96,157</u>	

CITY OF ELMHURST
Municipal Utility Fund
Statement of Revenues and Expenditures
For the nine months ending September 30, 2017

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2017	Favorable (Unfavorable) Budget/Projection Variance
Revenues:						
Grants						
Federal	\$ 813,469	\$ 203,000	-	\$ -	\$ -	\$ (203,000)
Service Charges						
Water sales	9,577,353	13,948,900	68.66%	\$9,271,494	13,549,300	(399,600)
Sewer service	5,389,185	8,202,600	65.70%	5,039,415	7,652,300	(550,300)
Contract service	434,105	417,000	104.10%	342,871	617,000	200,000
Capital Recovery Charge	1,570,559	1,079,380	145.51%	780,876	1,870,500	791,120
Other income						
Employee health ins. contrib.	41,230	67,490	61.09%	13,233	14,100	(53,390)
Employee dental ins. contrib.	3,154	4,500	70.09%	3,782	4,000	(500)
Retiree health ins. contrib.	23,151	29,550	78.35%	36,911	30,600	1,050
Meter sales	34,163	60,000	56.94%	46,311	53,000	(7,000)
Taps, B boxes, etc.	168,341	260,000	64.75%	193,540	245,000	(15,000)
Water for construction	11,877	35,000	33.94%	10,428	16,000	(19,000)
Late charges	108,082	125,000	86.47%	96,873	146,000	21,000
Turn On Fees	5,850	10,000	58.50%	5,550	9,300	(700)
NSF Fees	1,150	1,300	88.46%	900	1,400	100
Miscellaneous	13,454	5,000	269.08%	(10,835)	22,500	17,500
Interest	21,005	40,700	51.61%	40,211	50,500	9,800
Total Revenues	18,216,129	24,489,420	74.38%	15,871,560	24,281,500	(207,920)
Expenditures:						
Water Production						
Personal Services	271,902	354,300	76.74%	308,626	353,400	900
Employee Benefits	54,861	72,130	76.06%	81,846	72,400	(270)
Contractual Services	5,074,121	7,213,410	70.34%	4,738,336	7,627,000	(413,590)
Commodities	386	3,500	11.04%	959	3,500	-
Repairs & Maintenance	12,974	44,700	29.02%	18,384	45,200	(500)
Insurance	2,977	2,980	99.90%	2,911	3,000	(20)
	5,417,221	7,691,020	70.44%	5,151,062	8,104,500	(413,480)

CITY OF ELMHURST
Municipal Utility Fund
Statement of Revenues and Expenditures
For the nine months ending September 30, 2017

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2017	Favorable (Unfavorable) Budget/Projection Variance
Water Distribution						
Personal Services	1,003,225	1,354,000	74.09%	1,000,596	1,289,800	64,200
Employee Benefits	201,586	272,290	74.03%	225,816	257,200	15,090
Contractual Services	284,493	829,850	34.28%	189,350	638,570	191,280
Commodities	293,602	5,980,600	4.91%	227,876	3,325,600	2,655,000
Repairs & Maintenance	51,564	1,233,800	4.18%	347,065	106,000	1,127,800
Insurance	8,931	8,940	99.90%	8,734	9,100	(160)
Interdepartmental Charges	110,482	186,240	59.32%	79,472	165,770	20,470
	<u>1,953,884</u>	<u>9,865,720</u>	<u>19.80%</u>	<u>2,078,909</u>	<u>5,792,040</u>	<u>4,073,680</u>
Water Administration						
Personal Services	511,142	701,200	72.90%	511,796	669,000	32,200
Employee Benefits	459,833	669,860	68.65%	411,152	609,600	60,260
Contractual Services	414,759	731,240	56.72%	128,214	740,350	(9,110)
Commodities	3,421	11,000	31.10%	4,348	11,000	-
Repairs & Maintenance			#DIV/0!	67		
Other Expenses	32,076	53,950	59.45%	2,936	51,850	2,100
Interdepartmental Charges	120,982	212,840	56.84%	105,582	204,040	8,800
	<u>1,542,213</u>	<u>2,380,090</u>	<u>64.80%</u>	<u>1,164,095</u>	<u>2,285,840</u>	<u>94,250</u>
Waste Water Administration						
Personal Services	582,716	793,100	73.47%	539,553	765,700	27,400
Employee Benefits	360,931	499,280	72.29%	344,811	432,690	66,590
Contractual Services	164,601	856,660	19.21%	149,945	672,900	183,760
Commodities	2,674	4,500	59.43%	3,332	4,500	-

CITY OF ELMHURST
Municipal Utility Fund
Statement of Revenues and Expenditures
For the nine months ending September 30, 2017

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2017	Favorable (Unfavorable) Budget/Projection Variance
Waste Water Administration Continued						
Repairs & Maintenance	-	-	-	-	-	-
Other Expenses	137,895	145,900	94.51%	107,976	143,900	2,000
Interdepartmental Charges	120,982	212,840	56.84%	105,582	204,040	8,800
	<u>1,369,800</u>	<u>2,512,280</u>	54.52%	<u>1,251,199</u>	<u>2,223,730</u>	<u>288,550</u>
Maintenance Sanitary Sewers						
Personal Services	350,522	462,500	75.79%	357,366	451,200	11,300
Employee Benefits	71,062	94,210	75.43%	75,134	92,100	2,110
Contractual Services	176,248	579,480	30.41%	304,649	400,420	179,060
Commodities	19,713	58,500	33.70%	27,803	58,500	-
Repairs & Maintenance	24,651	249,000	9.90%	87,419	62,600	186,400
Insurance	2,977	2,980	99.90%	2,911	3,000	(20)
Interdepartmental Charges	40,919	68,980	59.32%	29,434	61,400	7,580
	<u>686,092</u>	<u>1,515,650</u>	45.27%	<u>884,716</u>	<u>1,129,220</u>	<u>386,430</u>
Waste Water Treatment Plant						
Personal Services	876,751	1,138,700	77.00%	876,014	1,118,300	20,400
Employee Benefits	175,990	230,240	76.44%	182,198	224,500	5,740
Contractual Services	351,765	622,980	56.46%	426,972	622,520	460
Commodities	91,608	155,200	59.03%	75,495	140,550	14,650
Repairs & Maintenance	209,176	1,623,000	12.89%	163,858	387,000	1,236,000
Insurance	57,971	48,220	120.22%	21,242	58,600	(10,380)
Interdepartmental Charges	55,923	94,270	59.32%	40,227	83,910	10,360
	<u>1,819,184</u>	<u>3,912,610</u>	46.50%	<u>1,786,006</u>	<u>2,635,380</u>	<u>1,277,230</u>

CITY OF ELMHURST
Municipal Utility Fund
Statement of Revenues and Expenditures
For the nine months ending September 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	426,749	426,920	99.96%	321,348	459,936	(33,016)
Depreciation - Water	633,750	845,000	75.00%	604,503	741,000	104,000
Depreciation - Sewer	2,238,000	2,984,000	75.00%	1,986,003	1,845,000	1,139,000
	<u>3,298,500</u>	<u>4,255,920</u>	<u>77.50%</u>	<u>2,911,854</u>	<u>3,045,936</u>	<u>1,209,984</u>
Total Expenses						
Personal Services	3,596,258	4,803,800	74.86%	3,593,951	4,647,400	156,400
Employee Benefits	1,324,263	1,838,010	72.05%	1,320,957	1,688,490	149,520
Contractual Services	6,465,987	10,833,620	59.68%	5,937,466	10,701,760	131,860
Commodities	411,405	6,213,300	6.62%	339,813	3,543,650	2,669,650
Repairs & Maintenance	298,364	3,150,500	9.47%	616,793	600,800	2,549,700
Other Expenses	169,971	199,850	85.05%	110,912	195,750	4,100
Insurance	72,857	63,120	115.43%	35,798	73,700	(10,580)
Interdepartmental Charges	449,290	775,170	57.96%	360,297	719,160	56,010
Debt Retirement - Interest Expense	426,749	426,920	99.96%	321,348	459,936	(33,016)
Depreciation - Water	633,750	845,000	75.00%	604,503	741,000	104,000
Depreciation - Sewer	2,238,000	2,984,000	75.00%	1,986,003	1,845,000	1,139,000
Total Expenses	<u>16,086,894</u>	<u>32,133,290</u>	<u>50.06%</u>	<u>15,227,841</u>	<u>25,216,646</u>	<u>6,916,644</u>
Operating Income (Loss)	2,129,234	(7,643,870)		643,719	(935,146)	6,708,724
Other financing sources (uses)						
Transfers:						
Transfer from Capital Improvement Fund	-	557,610	0.00%	-	469,931	(87,679)
	<u>-</u>	<u>557,610</u>	<u>-</u>	<u>-</u>	<u>469,931</u>	<u>(87,679)</u>
Net Income	2,129,234	(7,086,260)		643,719	(465,215)	6,621,045
Unaudited						
Net Position December 31, 2016	52,865,695	52,865,695			52,865,695	
Net Position September 30, 2017	<u>\$ 54,994,929</u>	<u>\$ 45,779,435</u>			<u>\$ 52,400,480</u>	

CITY OF ELMHURST
Municipal Utility Fund
Statement of Revenues and Expenditures
For the nine months ending September 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	1,517,691	2,307,000	65.79%	641,812	2,193,400	113,600
Water Administration	26,729	15,000	178.19%	-	26,729	(11,729)
Wastewater Administration	26,729	15,000	178.19%	-	26,729	(11,729)
Maintenance of Sanitary Sewers	529,928	8,114,500	6.53%	1,509,423	1,322,900	6,791,600
Wastewater Treatment Plant	2,496,377	12,305,000	20.29%	2,753,599	4,000,000	8,305,000
Total fixed asset purchases	4,597,453	22,756,500	20.20%	4,904,834	7,569,758	15,186,742
Debt Retirement - Principal payment	1,226,316	1,210,070	101.34%	649,735	1,094,381	115,689

CITY OF ELMHURST

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

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2017	Favorable (Unfavorable) Budget/Projection Variance
Revenues:						
Fines & penalties	\$ 174,788	\$ 160,000	109.24%	\$133,100	\$ 217,000	\$ 57,000
Service Charges	749,977	853,000	87.92%	723,654	866,500	13,500
Other Income	126,940	111,560	113.79%	25,274	155,400	43,840
Interest	2,296	2,000	114.78%	1,874	3,400	1,400
Total Revenues	1,054,000	1,126,560	93.56%	883,902	1,242,300	115,740
Expenditures:						
Personal Services	123,864	169,500	73.08%	123,734	163,300	6,200
Employee Benefits	56,428	83,830	67.31%	59,157	78,900	4,930
Contractual Services	219,273	302,620	72.46%	197,415	303,750	(1,130)
Commodities	668	40,000	1.67%	32,495	5,000	35,000
Repair & Maintenance	153,380	277,800	55.21%	153,643	276,400	1,400
Depreciation	512,850	683,800	75.00%	452,250	650,000	33,800
Interdepartmental Charges	67,268	117,440	57.28%	56,822	111,170	6,270
Debt Retirement - Interest Expense	648,353	654,295	99.09%	725,399	648,353	5,942
	1,782,084	2,329,285	76.51%	1,800,915	2,236,873	92,412
Operating Income (Loss)	(728,084)	(1,202,725)		(917,013)	(994,573)	208,152
Other financing sources (uses)						
Transfers:						
Transfer from Capital Improvement Fund	987,313	987,320	100.00%	688,063	987,320	-
	987,313	987,320	1	688,063	987,320	-
Net Income	259,229	(215,405)		(228,950)	(7,253)	208,152
Unaudited						
Net Position December 31, 2016	10,508,900	10,508,900			10,508,900	
Net Position September 30, 2017	<u>\$ 10,768,129</u>	<u>\$ 10,293,495</u>			<u>\$ 10,501,647</u>	
Fixed asset purchases	27	-	-	1,506,980	-	-
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 nine months ending March 31, 2017

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2017	Favorable (Unfavorable) Budget/Projection Variance
Revenues:						
Interest	4,711	4,000	117.77%	6,493	7,800	3,800
Total Revenues	<u>4,711</u>	<u>4,000</u>	<u>117.77%</u>	<u>6,493</u>	<u>7,800</u>	<u>3,800</u>
Other financing sources (uses):						
Operating transfers in:						
Transfer to General Fund	-	-	-	-	(7,800)	(7,800)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(7,800)</u>	<u>(7,800)</u>
Excess of revenues over other financing uses	4,711	4,000		6,493	-	(4,000)
Unaudited						
Fund balance December 31, 2016	1,000,000	1,000,000			1,000,000	
Fund balance September 30, 2017	<u>\$ 1,004,711</u>	<u>\$ 1,004,000</u>			<u>\$ 1,000,000</u>	