

OVERVIEW – 2ND QUARTER 2019

GENERAL FUND

Year-to-date revenues for the fiscal year total \$27,049,780. Year-to-date expenditures have been recorded at \$25,953,632. With the addition of other financing sources (uses), the excess of revenues over expenditures for the fiscal year to date totals \$95,292.

Revenue projections for the fiscal year are anticipated to be \$698,845 less than budget at this time. The primary reason for the underage are Federal grants of \$1,639,500 not awarded as yet. This underage is mitigated by miscellaneous revenues such as the anticipated recovery of IMET losses from past years

Expenditure projections for the fiscal year are expected to be \$4,048,004 less than budget at this time. Projected employee benefits of \$13,796,200 are expected to be \$710,900 greater than budget due to overall workers' compensation claims being greater than anticipated. Projected contractual services of \$10,973,166 are expected to be \$902,774 lower than budget as a result of projects in streets and forestry being deferred or not completed at the levels anticipated in the budget. In addition, legal costs and professional services related to various planning projects are less than what was budgeted. Projected commodities of \$1,932,450 are under budget by \$241,900 due to savings on various automotive parts within the Central Equipment division. Projected repairs and maintenance expenses of \$2,274,240 are expected to be \$350,690 greater than budget as a result of repair and replacement of portions of the Police Station because of water damage resulting from a burst pipe. It should be noted that this expense is not netted out with insurance proceeds of \$247,000; thus the net cost of the damage is \$100,000. Capital Outlay expenditures are anticipated to run \$3,856,245 lower than budget at this time because the City experienced favorable pricing when purchasing various vehicles and pieces of equipment. However, the spending underage can also be attributed to projects that have been deferred.

The City's Fund Balance Goal Policy for the General Fund of three to four months (25-33%) of operating expenditures is approximately \$12.3 million – \$16.4 million. The projected fund balance for the General Fund for fiscal year 2019 is \$16,866,764.

CAPITAL IMPROVEMENT FUND

Revenues through the end of the second quarter of the fiscal year to date have been recorded at \$3,299,095 and are projected to be slightly more than budget. Other financing uses are projected to be below budget as General Fund projects funded by the Capital Improvement Fund have not been completed as quickly as what was predicted.

MOTOR FUEL TAX FUND

Motor Fuel Tax Fund revenues as of June 30, 2019 are recorded at \$557,321, and are tracking with the amount anticipated for the year at approximately 48.34% of budget. Motor Fuel Tax Fund expenditures through the end of the second quarter of the fiscal year have been recorded at \$894,423, which is roughly 66.75% of budget. Projected revenues of \$1,323,000 are expected to be \$170,000 over budget due to an increase in the state motor fuel tax. Projected expenditures of

\$1,494,800 are expected to be \$154,800 (7.1%) over budget due to a higher salt expense as a result of a greater number of snow and ice events than normal and an increase of accrued benefit time payouts and accelerated IMRF payments due to retirements. The excess of expenditures over revenues for the year to date is \$337,102. The projected excess of expenditures over revenues for the year totals \$171,800 compared to budgeted expenditures over revenues of \$187,000.

STORMWATER FUND

Fiscal year-to-date revenues are recorded at \$930,431. Projected annual revenues of \$1,894,317 are anticipated to be \$5,683 less than budget. Fiscal year to date expenditures totals \$3,682,040. Projected expenditures of \$4,168,400 for the fiscal year are expected to be \$7,080,600 under budget at this time. Expenditures anticipated in 2019 were actually incurred in 2018 and two projects (\$4,350,000) expected to be completed in 2019 will not begin until 2020. Other financing sources (uses) are projected to be \$200,000 under budget. The projected excess of expenditures and other financing uses over revenues and other financing sources for the year totals \$2,306,583 (due to budgeted capital outlay in fiscal year 2019 that is funded by bond proceeds received in 2018).

REDEVELOPMENT PROJECTS FUND

Fiscal revenues through June 30 are recorded at \$51,961 which is interest on cash balances. Projected annual revenues of \$100,000 is greater than anticipated because the Redevelopment Projects Fund is scheduled to be closed this year, and no revenue budget was developed and any interest earned on cash balances was not formally anticipated. Expenditures for the fiscal year to-date total \$115,307. The TIF was terminated in the spring of 2018 and it is anticipated that the final outflows will be completed in 2019.

ROUTE 83 COMMERCIAL DEVELOPMENT FUND

Fiscal year-to-date revenues are recorded at \$272,098. Projected annual revenues of \$870,100 are anticipated to be \$5,300 greater than budgeted because of additional interest revenue on cash balances that are offset slightly by reduced property tax revenue. Fiscal year-to-date expenditures total \$1,037. Projected expenditures for the fiscal year of \$2,605,000 are consistent with the budget at this time and include infrastructure improvements within the TIF. The projected excess of expenditures over revenues for the year totals \$1,734,900.

NORTH YORK REDEVELOPMENT FUND

Fiscal year-to-date revenues are recorded at \$614,879. Projected annual revenues of \$1,156,800 are \$15,900 greater than anticipated due to higher property tax revenue and additional interest revenue on cash balances. Fiscal year-to-date expenditures total \$148,446. Projected expenditures for the fiscal year of \$3,079,400 are \$35,000 less than budgeted due to a favorable variance in the Façade Program and an unfavorable variance because of a higher interest rate on the line of credit. The projected excess of expenditures and other financing uses over revenues and other financing sources for the year totals \$422,600.

CHURCH ROAD/LAKE STREET REDEVELOPMENT FUND

Fiscal year-to-date revenues are recorded at \$167,425. Projected annual revenues are \$372,200 which is \$29,300 less than budget due to reduced property tax revenue. Fiscal year-to-date expenditures total \$1,065. Projected expenditures for the fiscal year of \$404,200 are \$31,800 less than expected due to positive variances in contractual services, grant and sign programs, and the façade program and despite greater debt service payments. The projected deficiency of revenues and other financing sources compared to expenditures and other financing uses for the year is \$32,000.

DOWNTOWN REDEVELOPMENT FUND

Fiscal year-to-date revenues are recorded at \$132,671, and projected annual revenues are \$250,000 which is \$43,000 less than anticipated due to smaller property tax revenues. Fiscal year-to-date expenditures total \$102,515. Projected expenditures for the fiscal year of \$1,330,500 are \$32,500 more than budget due to higher than expected expenditures for professional services and money outlaid for land acquisition despite decreased expenditures because of a smaller pass through expense to City Centre and a positive variance for retail business and sign grants. It is anticipated that the projected operating deficit of \$1,080,500 will be funded via line of credit proceeds to be repaid as tax increment on the TIF accumulates over the years.

MUNICIPAL UTILITY FUND

Fiscal year to-date revenues total \$12,171,827 and fiscal year to-date expenses total \$10,203,989. Net income as of June 30 totals \$1,967,838. Projected annual revenues of \$26,097,110 are less than budget by \$1,742,740. The primary reason for the decrease is less than expected water usage. Projected expenses for the year of \$25,656,010 are \$4,909,994 less than budget as of the end of the Second Quarter for several reasons. First, water purchases from the DuPage Water Commission are over \$500,000 less than budget given the decreased usage discussed above. Second, various water and wastewater projects have been modified in terms of scope and timing, resulting in expenses below budget of approximately \$500,000 in contractual engineering, \$2,916,800 in repairs (mostly reservoirs), and almost \$11,000,000 in capital outlay. It is anticipated that the timing adjustments will result in some expenses being deferred to 2020 or later. Finally, debt service interest expense is projected to be \$344,870 less than budget in that with the timing of projects being adjusted, so are the IEPA loan draws and related debt service schedules. The projected net income for the year totals \$1,549,100 (includes estimated depreciation expense of \$3,866,000).

PARKING SYSTEM REVENUE FUND

Revenues for the fiscal year to-date have been recorded at \$903,131. Total projected revenues of \$1,309,600 are \$70,300 greater than anticipated due to favorable variances in fines and penalties, service charges, and other income. Total expenses for the fiscal year through June 30 have been recorded at \$986,174. Total projected expenses for the year of \$2,405,500 are

\$18,700 less than anticipated due to favorable variances in contractual services, commodities, and repair and maintenance. After transfers from the Redevelopment Fund to cover debt service, net income for the year to-date totals \$668,017; net loss for the fiscal year is projected to be \$109,300; this includes estimated depreciation expense of \$690,000.

WORKING CASH FUND

Projected annual revenues of \$13,200 are in line with the budget. The fiscal year 2019 projected fund balance of \$1,000,000 is in line with the Working Cash Fund Balance Policy of \$800,000 - \$1,000,000 as 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, 2019

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2019	Favorable (Unfavorable) Budget/Projection Variance
Revenues:						
Taxes						
Property, net	\$ 5,626,465	\$ 10,522,315	53.47%	\$ 5,783,389	\$ 10,569,400	\$ 47,085
Sales	8,654,881	17,641,500	49.06%	8,363,990	17,853,200	211,700
Real estate transfer	342,521	687,000	49.86%	357,346	670,000	(17,000)
Utility	1,756,115	3,481,900	50.44%	1,802,045	3,324,000	(157,900)
Food & beverage	711,278	1,434,000	49.60%	684,995	1,420,800	(13,200)
Other	194,971	522,000	37.35%	194,927	512,000	(10,000)
Intergovernmental						
State income tax	536,076	888,000	60.37%	468,286	938,000	50,000
Replacement tax	226,644	311,700	72.71%	206,410	358,300	46,600
Motor Fuel Tax	156,290	344,000	45.43%	167,697	328,000	(16,000)
Federal grants	56,478	2,137,500	2.64%	107,233	498,000	(1,639,500)
State grants	-	270,000	0.00%	1,155	80,000	(190,000)
Other grants	-	5,000	0.00%	10,000	5,000	-
Licenses	2,080,942	2,813,700	73.96%	2,069,453	2,803,600	(10,100)
Permits	1,160,761	2,491,400	46.59%	943,392	2,283,500	(207,900)
Fines and penalties	554,803	904,100	61.37%	480,599	949,900	45,800
Charges for services	2,166,657	4,851,100	44.66%	2,036,719	4,870,820	19,720
Interest	188,910	290,620	65.00%	161,796	695,230	404,610
Revenue replacement	60,683	59,500	101.99%	59,400	60,700	1,200
Miscellaneous	1,100,546	1,730,200	63.61%	785,481	2,645,640	915,440
Interdepartmental	1,474,759	4,073,300	36.21%	1,457,893	3,893,900	(179,400)
Total Revenues	27,049,780	55,458,835	48.77%	26,142,205	54,759,990	(698,845)
Expenditures						
Administration						
Personal Services	257,115	496,500	51.79%	231,114	522,700	(26,200)
Employee Benefits	78,048	151,900	51.38%	91,041	151,600	300

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	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2019	Favorable (Unfavorable) Budget/Projection Variance
Administration Continued						
Contractual Services	53,312	139,300	38.27%	68,593	129,900	9,400
Commodities	2,187	5,500	39.76%	44,761	4,500	1,000
Repairs & Maintenance	-	-	0.00%	-	-	-
Other Expenses	75,489	158,900	47.51%	28,178	133,800	25,100
Insurance	115,403	189,700	60.83%	181,557	201,700	(12,000)
Capital Outlay	-	-	0.00%	-	-	-
Interdepartmental Charges	22,252	70,800	31.43%	22,613	71,700	(900)
Subtotal	603,807	1,212,600	49.79%	667,857	1,215,900	(3,300)
Board Fire & Police Commissioners						
Personal Services	26,519	27,500	96.43%	13,238	27,900	(400)
Employee Benefits	4,552	4,700	96.85%	2,625	4,700	-
Contractual Services	13,920	54,150	25.71%	4,520	54,200	(50)
Commodities	-	100	0.00%	-	100	-
Other Expenses	-	875	0.00%	-	900	(25)
Subtotal	44,990	87,325	51.52%	20,382	87,800	(475)
Finance						
Personal Services	244,070	486,000	50.22%	232,324	486,800	(800)
Employee Benefits	103,089	200,100	51.52%	106,281	199,700	400
Contractual Services	96,288	176,200	54.65%	94,277	185,500	(9,300)
Commodities	12,442	30,900	40.26%	12,074	28,700	2,200
Repairs & Maintenance	-	-	0.00%	-	-	-
Other Expenses	2,792	13,600	20.53%	1,399	23,200	(9,600)
Capital Outlay	-	-	0.00%	-	-	-
Interdepartmental Charges	38,983	124,000	31.44%	39,573	125,500	(1,500)
Subtotal	497,664	1,030,800	48.28%	485,927	1,049,400	(18,600)

CITY OF ELMHURST

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	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2019	Favorable (Unfavorable) Budget/Projection Variance
Human Resources						
Personal Services	115,247	278,800	41.34%	131,021	256,000	22,800
Employee Benefits	58,485	134,000	43.65%	51,656	127,000	7,000
Contractual Services	76,949	149,000	51.64%	33,605	149,200	(200)
Commodities	361	2,000	18.04%	398	2,000	-
Other Expenses	13,595	54,600	24.90%	20,083	44,600	10,000
Interdepartmental Charges	16,731	53,200	31.45%	16,960	53,800	(600)
Subtotal	281,367	671,600	41.90%	253,723	632,600	39,000
Information Technology						
Personal Services	284,595	712,300	39.95%	286,988	610,000	102,300
Employee Benefits	110,863	251,100	44.15%	100,823	229,700	21,400
Contractual Services	32,156	145,650	22.08%	70,933	144,100	1,550
Commodities	45,127	83,500	54.04%	52,728	88,500	(5,000)
Repairs & Maintenance	64,158	215,000	29.84%	47,182	205,000	10,000
Other Expenses	1,997	10,650	18.75%	2,371	10,700	(50)
Capital Outlay	18,800	505,000	3.72%	4,298	505,000	-
Subtotal	557,695	1,923,200	29.00%	565,322	1,793,000	130,200
Legal						
Contractual Services	336,670	914,000	36.83%	407,373	785,000	129,000
Subtotal	336,670	914,000	36.83%	407,373	785,000	129,000
Claims Against the City						
Other Expenses	226,521	360,000	62.92%	107,744	430,000	(70,000)
Subtotal	226,521	360,000	62.92%	107,744	430,000	(70,000)
Contingent						
Other Expenses	-	-	0.00%	-	-	-
Subtotal	-	-	0.00%	-	-	-

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	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2019	Favorable (Unfavorable) Budget/Projection Variance
Planning and Development						
Personal Services	131,477	262,700	50.05%	128,225	264,100	(1,400)
Employee Benefits	63,407	126,000	50.32%	51,220	123,400	2,600
Contractual Services	63,977	276,950	23.10%	78,751	200,800	76,150
Commodities	234	600	38.93%	134	900	(300)
Repairs & Maintenance	-		0.00%		-	-
Other Expenses	15,921	42,300	37.64%	9,776	42,100	200
Capital Outlay	-		0.00%			-
Interdepartmental Charges	11,154	35,500	31.42%	11,306	35,900	(400)
Subtotal	286,171	744,050	38.46%	279,413	667,200	76,850
Municipal Buildings						
Personal Services	178,675	435,300	41.05%	199,627	435,900	(600)
Employee Benefits	29,405	73,300	40.12%	38,844	73,500	(200)
Contractual Services	47,590	218,600	21.77%	56,249	131,900	86,700
Commodities	14,388	40,100	35.88%	15,527	40,100	-
Repairs & Maintenance	84,420	155,000	54.46%	103,688	155,000	-
Other Expenses	18,594	30,000	61.98%	9,171	30,000	-
Insurance	2,448	4,100	59.71%	3,944	4,300	(200)
Capital Outlay	-	431,250	0.00%	-	425,250	6,000
Subtotal	375,520	1,387,650	27.06%	427,050	1,295,950	91,700
Police Department						
Personal Services	5,096,375	9,644,200	52.84%	4,510,785	9,698,400	(54,200)
Employee Benefits	3,142,857	5,955,000	52.78%	3,104,069	6,264,200	(309,200)
Contractual Services	510,849	1,338,200	38.17%	537,684	1,286,800	51,400
Commodities	77,766	157,500	49.37%	50,519	157,500	-
Repairs & Maintenance	194,054	107,000	181.36%	36,375	462,000	(355,000)
Other Expenses	118,523	438,800	27.01%	108,005	451,900	(13,100)
Insurance	4,376	7,400	59.14%	7,108	7,700	(300)
Capital Outlay	28,631	1,852,000	1.55%	233,166	687,000	1,165,000
Interdepartmental Charges	352,282	980,900	35.91%	348,616	940,600	40,300
Subtotal	9,525,712	20,481,000	46.51%	8,936,327	19,956,100	524,900

CITY OF ELMHURST

General Fund
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For the six months ending June 30, 2019

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2019	Favorable (Unfavorable) Budget/Projection Variance
Fire Department						
Personal Services	2,492,741	5,116,300	48.72%	2,461,655	5,214,600	(98,300)
Employee Benefits	1,910,790	3,714,800	51.44%	1,971,765	3,702,500	12,300
Contractual Services	162,191	373,300	43.45%	157,978	365,400	7,900
Commodities	31,253	118,200	26.44%	31,838	118,200	-
Repairs & Maintenance	22,973	117,500	19.55%	30,174	52,500	65,000
Other Expenses	61,826	136,300	45.36%	28,452	163,000	(26,700)
Insurance	4,376	7,400	59.14%	7,107	7,500	(100)
Capital Outlay	44,888	853,700	5.26%	574,676	895,000	(41,300)
Interdepartmental Charges	182,029	501,400	36.30%	179,767	478,700	22,700
Subtotal	4,913,067	10,938,900	44.91%	5,443,413	10,997,400	(58,500)
Wireless Radio Alarm Svcs						
Contractual Services	26,248	143,600	18.28%	3,582	135,600	8,000
Commodities	1,735	32,500	5.34%	28,053	32,500	-
Repairs & Maintenance	-	3,200	0.00%	-	3,200	-
Other Expenses	-	-	0.00%	-	-	-
Capital Outlay	-	-	0.00%	-	-	-
Subtotal	27,983	179,300	15.61%	31,635	171,300	8,000
ESDA Civil Defense						
Personal Services	16,803	33,400	50.31%	16,234	33,700	(300)
Employee Benefits	2,966	5,900	50.27%	3,252	6,000	(100)
Contractual Services	5,905	10,900	54.17%	1,895	10,500	400
Commodities	5,785	37,850	15.28%	738	37,900	(50)

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	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2019	Favorable (Unfavorable) Budget/Projection Variance
ESDA Civil Defense Continued						
Repairs & Maintenance	1,618	16,150	10.02%	2,552	16,200	(50)
Other Expenses	1,240	1,050	118.11%	175	1,000	50
Capital Outlay	-	-	0.00%	-	-	-
Interdepartmental Charges	4,586	11,500	39.88%	4,463	10,500	1,000
Subtotal	38,902	116,750	33.32%	29,309	115,800	950
Building						
Personal Services	295,637	597,300	49.50%	284,232	580,800	16,500
Employee Benefits	94,857	195,200	48.59%	113,933	189,600	5,600
Contractual Services	22,557	84,500	26.69%	20,976	68,000	16,500
Commodities	2,686	8,600	31.23%	596	8,600	-
Other Expenses	3,428	10,000	34.28%	2,460	10,000	-
Interdepartmental Charges	16,731	53,200	31.45%	16,960	53,800	(600)
Subtotal	435,896	948,800	45.94%	439,156	910,800	38,000
Street & Bridge Administration						
Personal Services	427,096	870,100	49.09%	398,979	878,100	(8,000)
Employee Benefits	783,733	1,746,000	44.89%	745,143	2,171,300	(425,300)
Contractual Services	118,406	324,600	36.48%	79,379	331,600	(7,000)
Commodities	36,328	76,300	47.61%	49,060	50,000	26,300
Repairs & Maintenance	-	-	0.00%	-	-	-
Other Expenses	14,038	35,100	39.99%	15,824	32,300	2,800
Insurance	6,302	10,700	58.90%	10,269	11,400	(700)
Capital Outlay	46,200	100,000	46.20%	239,712	80,000	20,000
Interdepartmental Charges	73,560	203,200	36.20%	72,627	194,200	9,000
Subtotal	1,505,663	3,366,000	44.73%	1,610,992	3,748,900	(382,900)

CITY OF ELMHURST

General Fund
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	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2019	Favorable (Unfavorable) Budget/Projection Variance
Street & Alley Maintenance						
Personal Services	142,043	298,200	47.63%	227,205	293,100	5,100
Employee Benefits	26,166	48,600	53.84%	63,381	51,300	(2,700)
Contractual Services	410,619	2,400,424	17.11%	234,150	2,022,400	378,024
Commodities	53,535	206,000	25.99%	67,110	189,500	16,500
Repairs & Maintenance	20,461	622,000	3.29%	13,116	572,000	50,000
Capital Outlay	243,405	6,607,000	3.68%	445,327	6,227,000	380,000
Interdepartmental Charges	240,117	602,200	39.87%	233,586	550,000	52,200
Subtotal	1,136,345	10,784,424	10.54%	1,283,876	9,905,300	879,124
Snow Removal & Ice Control						
Personal Services	293,491	309,300	94.89%	307,174	309,300	-
Employee Benefits	51,366	54,600	94.08%	61,383	54,600	-
Contractual Services	51,032	77,900	65.51%	62,464	77,900	-
Commodities	11,996	25,000	47.98%	1,900	21,500	3,500
Repairs & Maintenance	36,453	80,000	45.57%	48,821	55,000	25,000
Capital Outlay	-	190,000	0.00%	-	-	190,000
Interdepartmental Charges	3,944	10,000	39.44%	4,463	10,000	-
Subtotal	448,281	746,800	60.03%	486,205	528,300	218,500
Forestry						
Personal Services	377,398	772,300	48.87%	349,035	751,700	20,600
Employee Benefits	68,260	133,400	51.17%	69,834	131,100	2,300
Contractual Services	168,983	869,666	19.43%	179,855	666,866	202,800
Commodities	122,185	224,300	54.47%	120,743	205,500	18,800
Repairs & Maintenance	-	4,000	0.00%	-	4,000	-
Capital Outlay	209,553	375,000	55.88%	195,271	307,000	68,000
Interdepartmental Charges	107,768	270,200	39.88%	104,788	246,700	23,500
Subtotal	1,054,147	2,648,866	39.80%	1,019,526	2,312,866	336,000

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Electrical						
Personal Services	186,548	236,000	79.05%	121,943	284,300	(48,300)
Employee Benefits	46,295	40,000	115.74%	23,712	63,600	(23,600)
Contractual Services	79,048	302,900	26.10%	88,750	301,700	1,200
Commodities	111,662	332,600	33.57%	24,663	351,550	(18,950)
Repairs & Maintenance	2,534	8,500	29.81%	91	6,140	2,360
Capital Outlay	31,126	415,000	7.50%	-	114,000	301,000
Interdepartmental Charges	45,675	114,500	39.89%	44,361	104,500	10,000
Subtotal	<u>502,888</u>	<u>1,449,500</u>	<u>34.69%</u>	<u>303,519</u>	<u>1,225,790</u>	<u>223,710</u>
Central Equipment Maintenance						
Personal Services	372,223	769,800	48.35%	373,047	695,200	74,600
Employee Benefits	77,244	133,800	57.73%	73,744	132,600	1,200
Contractual Service	35	100	35.38%	47	200	(100)
Commodities	210,571	775,500	27.15%	239,342	575,500	200,000
Repairs & Maintenance	242,181	559,000	43.32%	180,369	642,000	(83,000)
Other Expenses	1,519	4,600	33.02%	1,980	4,600	-
Insurance	8,727	14,800	58.97%	14,314	15,800	(1,000)
Capital Outlay	4,675	42,500	11.00%	9,727	35,000	7,500
Subtotal	<u>917,175</u>	<u>2,300,100</u>	<u>39.88%</u>	<u>892,571</u>	<u>2,100,900</u>	<u>199,200</u>
Human Services						
Other Expenses	64,714	189,500	34.15%	37,364	147,500	42,000
Subtotal	<u>64,714</u>	<u>189,500</u>	<u>34.15%</u>	<u>37,364</u>	<u>147,500</u>	<u>42,000</u>
Health Services						
Contractual Services	211,599	424,600	49.84%	209,628	424,600	-
Subtotal	<u>211,599</u>	<u>424,600</u>	<u>49.84%</u>	<u>209,628</u>	<u>424,600</u>	<u>-</u>

CITY OF ELMHURST

General Fund
Statement of Revenues and Expenditures
For the six months ending June 30, 2019

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2019	Favorable (Unfavorable) Budget/Projection Variance
Rubbish Disposal						
Contractual Services	1,286,309	3,182,000	40.42%	1,285,016	3,224,000	(42,000)
Commodities	-	2,500	0.00%	-	2,500	-
Other Expenses	-	-	0.00%	-	-	-
Interdepartmental Charges	27,885	88,700	31.44%	28,266	89,700	(1,000)
Subtotal	1,314,194	3,273,200	40.15%	1,313,283	3,316,200	(43,000)
Historical Museum						
Personal Services	213,109	429,000	49.68%	179,127	431,400	(2,400)
Employee Benefits	62,523	116,900	53.48%	54,740	119,800	(2,900)
Contractual Services	35,907	77,100	46.57%	38,336	77,000	100
Commodities	8,149	12,000	67.91%	4,122	16,400	(4,400)
Repairs & Maintenance	8,634	26,200	32.95%	33,152	91,200	(65,000)
Other Expenses	49,926	140,900	35.43%	49,224	139,400	1,500
Insurance	4,339	5,900	73.54%	5,716	6,000	(100)
Capital Outlay	-	12,645	0.00%	-	12,600	45
Interdepartmental Charges	33,462	106,400	31.45%	33,919	107,600	(1,200)
Subtotal	416,048	927,045	44.88%	398,336	1,001,400	(74,355)
Visitor & Tourism Service						
Personal Services	-	-	0.00%	-	-	-
Employee Benefits	-	-	0.00%	-	-	-
Contractual Services	9,242	100,400	9.21%	7,238	100,300	100
Commodities	-	-	0.00%	-	-	-
Other Expenses	181,967	348,100	52.27%	169,889	342,200	5,900
Subtotal	191,209	448,500	42.63%	177,128	442,500	6,000

CITY OF ELMHURST

General Fund
Statement of Revenues and Expenditures
For the six months ending June 30, 2019

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2019	Favorable (Unfavorable) Budget/Projection Variance
Cable Television						
Contractual Services	32,936	100,000	32.94%	50,770	99,900	100
Commodities	227	2,800	8.11%	-	500	2,300
Repairs & Maintenance	-	300	0.00%	-	-	300
Capital Outlay	-	-	0.00%	-	-	-
Subtotal	<u>33,163</u>	<u>103,100</u>	<u>32.17%</u>	<u>50,770</u>	<u>100,400</u>	<u>2,700</u>
Employee Benefits						
Other Expenses	-	-	0.00%	-	-	-
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Special Service Areas						
Other Expenses	-	-	0.00%	-	-	-
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Public Benefits						
Capital Outlay	6,239	2,260,000	0.28%	3,369	500,000	1,760,000
Subtotal	<u>6,239</u>	<u>2,260,000</u>	<u>0.28%</u>	<u>3,369</u>	<u>500,000</u>	<u>1,760,000</u>
Total Expenditures						
Personal Services	11,151,162	21,775,000	51.21%	10,451,951	21,774,000	1,000
Employee Benefits	6,714,906	13,085,300	51.32%	6,727,445	13,796,200	(710,900)
Contractual Services	3,852,728	11,884,040	32.42%	3,772,051	10,973,166	902,774
Commodities	748,615	2,174,350	34.43%	744,308	1,932,450	241,900
Repairs & Maintenance	680,913	1,923,850	35.39%	495,523	2,274,240	(350,690)
Other Expenses	865,393	2,018,475	42.87%	592,094	2,051,000	(32,525)
Insurance	145,971	240,000	60.82%	230,015	254,400	(14,400)
Capital Outlay	633,517	13,644,095	4.64%	1,705,546	9,787,850	3,856,245
Total Expenditures (continued)						
Interdepartmental Charges	1,160,427	3,172,500	36.58%	1,162,266	3,019,400	154,600
Total Expenditures	<u>25,953,632</u>	<u>69,917,610</u>	<u>37.12%</u>	<u>25,881,198</u>	<u>65,862,706</u>	<u>4,048,004</u>

CITY OF ELMHURST

General Fund
Statement of Revenues and Expenditures
For the six months ending June 30, 2019

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2019	Favorable (Unfavorable) Budget/Projection Variance
Excess (deficiency) of revenues over expenditures	1,096,149	(14,458,775)	-7.58%	261,007	(11,102,716)	3,356,059
Other financing sources (uses)						
Transfers in and other sources						
Transfer from Capital Improvement.	458,143	9,023,345	5.08%	1,264,116	6,973,200	(2,050,145)
Working Cash Fund	-	13,200	0.00%	-	23,430	10,230
Transfer from Pooled Cash Fund	-	-	0.00%	-	-	-
Bond Proceeds	-	2,805,000	0.00%	-	1,250,000	(1,555,000)
Operating transfers out						
Transfer to Stormwater	(1,459,000)	(2,300,000)	63.43%	-	(2,100,000)	200,000
Transfer to Working Cash	-	-	0.00%	-	-	-
Transfer to Debt Service G.O. Bonds	-	-	0.00%	72	-	-
Transfer to Crp Prp 2014A	-	-	0.00%	-	-	-
Total other financing sources (uses)	<u>(1,000,857)</u>	<u>9,541,545</u>	<u>-10.49%</u>	<u>1,264,188</u>	<u>6,146,630</u>	<u>(3,394,915)</u>
Excess (deficiency) of revenues & other financing sources over expenditures and other financing uses	95,292	(4,917,230)		1,525,194	(4,956,086)	(38,856)
Unaudited						
Fund balance December 31, 2018	21,822,850	21,822,850			21,822,850	
Fund balance June 30, 2019	<u>\$ 21,918,142</u>	<u>\$ 16,905,620</u>			<u>\$ 16,866,764</u>	

CITY OF ELMHURST

Capital Improvement Fund
Statement of Revenues and Expenditures
For the six months ending June 30, 2019

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2019	Favorable (Unfavorable) Budget/Projection Variance
Revenues:						
Taxes						
Property taxes	\$ 6,009	\$ 14,950	40.19%	\$ 8,573	\$ 11,600	\$ (3,350)
Sales tax - Home Rule	865,433	1,826,000	47.40%	867,858	1,809,000	(17,000)
Utility tax	177,500	384,300	46.19%	189,371	344,900	(39,400)
Intergovernmental						
State income tax	2,144,303	3,553,000	60.35%	1,873,144	3,753,000	200,000
State grants	-	-	0.00%	-	-	-
Interest	69,851	106,300	65.71%	48,962	170,000	63,700
Other Income	36,000	216,000	16.67%	18,000	162,000	(54,000)
Total Revenues	3,299,095	6,100,550	54.08%	3,005,909	6,250,500	149,950
Other financing sources (uses):						
Operating transfers out:						
Transfer to General Fund	(458,143)	(9,023,345)	5.08%	(1,264,116)	(6,973,145)	2,050,200
Transfer to Municipal Utility Fund	-	(569,400)	0.00%	-	(1,108,000)	(538,600)
Transfer to Parking System	-	-	0.00%	-	-	-
Transfer to Debt Service G.O. Bonds	(1,125,008)	(1,242,900)	90.51%	(1,177,342)	(1,242,900)	-
	(1,583,151)	(10,835,645)	14.61%	(2,441,458)	(9,324,045)	1,511,600
Excess of revenues over other financing uses	1,715,944	(4,735,095)		564,452	(3,073,545)	1,661,550
Unaudited						
Fund balance December 31, 2018	6,351,536	6,351,536			6,351,536	
Fund balance June 30, 2019	<u>\$ 1,715,944</u>	<u>\$ 1,616,441</u>			<u>\$ 3,277,991</u>	

CITY OF ELMHURST

Motor Fuel Tax Fund
Statement of Revenues and Expenditures
For the six months ending June 30, 2019

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2019	Favorable (Unfavorable) Budget/Projection Variance
Revenues:						
Intergovernmental						
Motor fuel tax	\$ 553,175	\$ 1,144,000	48.35%	\$ 567,746	\$ 1,314,000	\$ 170,000
Interest	4,146	9,000	46.07%	2,490	9,000	-
Total Revenues	<u>557,321</u>	<u>1,153,000</u>	<u>48.34%</u>	<u>570,236</u>	<u>1,323,000</u>	<u>170,000</u>
Expenditures:						
Streets						
Personal Services	528,873	990,000	53.42%	400,647	1,019,600	(29,600)
Employee benefits	116,520	175,000	66.58%	80,239	205,200	(30,200)
Commodities	<u>249,030</u>	<u>175,000</u>	<u>142.30%</u>	<u>167,071</u>	<u>270,000</u>	<u>(95,000)</u>
Total Expenditures	<u>894,423</u>	<u>1,340,000</u>	<u>66.75%</u>	<u>647,957</u>	<u>1,494,800</u>	<u>(154,800)</u>
Excess (deficiency) of revenues over expenditures	(337,102)	(187,000)		(77,722)	(171,800)	15,200
Unaudited						
Fund balance December 31, 2018	535,459	535,459			535,459	
Fund balance June 30, 2019	<u>\$ 198,357</u>	<u>\$ 348,459</u>			<u>\$ 363,659</u>	

CITY OF ELMHURST

Stormwater Fund
Statement of Revenues and Expenditures
For the six months ending June 30, 2019

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2019	Favorable (Unfavorable) Budget/Projection Variance
Revenues:						
Sales Tax	\$ 865,433	\$ 1,827,000	47.37%	\$ 867,858	\$ 1,808,000	\$ (19,000)
Interest	\$ 31,681	\$ 73,000	43.40%	\$ 29,225	\$ 53,000	\$ (20,000)
Other Income	33,317	-	0.00%	-	33,317	33,317
Total Revenues	930,431	1,900,000	48.97%	897,083	1,894,317	(5,683)
Expenditures:						
Capital Outlay	3,682,040	11,249,000	32.73%	542,116	4,168,400	7,080,600
	3,682,040	11,249,000	32.73%	542,116	4,168,400	7,080,600
Excess (deficiency) of revenues over expenditures	(2,751,609)	(9,349,000)		354,967	(2,274,083)	7,074,917
Other financing sources (uses)						
Operating transfers:						
Transfer from General Fund	1,459,000	2,300,000	63.43%	-	2,100,000	(200,000)
Transfer to Debt Svc GO Bonds	(1,032,825)	(2,132,500)	48.43%	(933,500)	(2,132,500)	-
Total other financing sources (uses)	426,175	167,500	254.43%	(933,500)	(32,500)	(200,000)
Excess (deficiency) of revenues & other financing sources over expenditures and other financing uses	(2,325,434)	(9,181,500)		(578,533)	(2,306,583)	6,874,917
Unaudited						
Fund balance December 31, 2018	4,073,419	4,073,419			4,073,419	
Fund balance June 30, 2019	<u>\$ 1,747,985</u>	<u>\$ (5,108,081)</u>			<u>\$ 1,766,836</u>	

CITY OF ELMHURST

Redevelopment Projects Fund
Statement of Revenues and Expenditures
For the six months ending June 30, 2019

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2019	Favorable (Unfavorable) Budget/Projection Variance
Revenues:						
Taxes						
Property	\$ -	\$ -	0.00%	\$ 1,164,650	\$ -	\$ -
Interest	51,961	-	0.00%	31,902	100,000	100,000
Total Revenues	<u>51,961</u>	<u>-</u>	<u>0.00%</u>	<u>1,196,551</u>	<u>100,000</u>	<u>100,000</u>
Expenditures:						
Contractual Services	175	25,000	0.70%	13,143	40,000	(15,000)
Other Expenses	-	-	0.00%	244,898	-	-
Capital Outlay	115,132	1,885,000	6.11%	59,021	1,982,940	(97,940)
	<u>115,307</u>	<u>1,910,000</u>	<u>6.04%</u>	<u>317,062</u>	<u>2,022,940</u>	<u>(112,940)</u>
Excess (deficiency) of revenues over expenditures	(63,347)	(1,910,000)		879,489	(1,922,940)	(12,940)
Other financing sources (uses)						
Operating transfers:						
Tsf to North York St Redev	-	(1,500,000)	0.00%	-	(1,500,000)	-
Tsf to Parking System	(751,060)	(986,600)	76.13%	(754,143)	(986,600)	-
Tsf to Debt Service G.O. Bonds	(450,770)	(1,465,000)	30.77%	(443,358)	(1,465,000)	-
Total other financing sources (uses)	<u>(1,201,829)</u>	<u>(3,951,600)</u>	<u>30.41%</u>	<u>(1,197,501)</u>	<u>(3,951,600)</u>	<u>-</u>
Excess (deficiency) of revenues & other financing sources over expenditures and other financing uses	(1,265,176)	(5,861,600)		(318,012)	(5,874,540)	(12,940)
Unaudited						
Fund balance December 31, 2018	5,874,540	5,874,540			5,874,540	
Fund balance June 30, 2019	<u>\$ 4,609,364</u>	<u>\$ 12,940</u>			<u>\$ -</u>	

CITY OF ELMHURST

Route 83 Commercial Development Fund
Statement of Revenues and Expenditures
For the six months ending June 30, 2019

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2019	Favorable (Unfavorable) Budget/Projection Variance
Revenues:						
Taxes						
Property	\$ 245,422	\$ 528,700	46.42%	\$ 256,694	\$ 490,000	\$ (38,700)
Federal Grants	-	324,100	0.00%	-	324,100	-
Other Income	5,500	11,000	50.00%	9,787	11,000	-
Interest	21,176	1,000	2117.62%	6,417	45,000	44,000
Total Revenues	272,098	864,800	31.46%	272,897	870,100	5,300
Expenditures:						
Contractual Services	1,037	5,000	20.73%	7,410	5,000	-
Capital Outlay	-	2,600,000	0.00%	-	2,600,000	-
	1,037	2,605,000	0.04%	7,410	2,605,000	-
Excess (deficiency) of revenues over expenditures	271,062	(1,740,200)		265,487	(1,734,900)	5,300
Other financing sources (uses)						
Operating transfers:						
Transfer to Debt Service G.O. Bonds	-		0.00%	-		-
	-	-	0.00%	-	-	-
Excess (deficiency) of revenues & other financing sources over expenditures and other financing uses	271,062	(1,740,200)		265,487	(1,734,900)	5,300
Unaudited						
Fund balance December 31, 2018	1,777,133	1,777,133			1,777,133	
Fund balance June 30, 2019	<u>\$ 2,048,195</u>	<u>\$ 36,933</u>			<u>\$ 42,233</u>	

CITY OF ELMHURST

North York Redevelopment Fund
Statement of Revenues and Expenditures
For the six months ending June 30, 2019

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2019	Favorable (Unfavorable) Budget/Projection Variance
Revenues:						
Taxes						
Property	\$ 609,164	\$ 1,104,000	55.18%	\$ 451,075	\$ 1,114,000	\$ 10,000
Intergovernmental						
Federal Grants	-	33,000	0.00%	-	33,000	-
Interest	5,715	3,900	146.53%	-	9,800	5,900
Total Revenues	614,879	1,140,900	53.89%	451,075	1,156,800	15,900
Expenditures:						
Contractual Services	23,362	124,000	18.84%	8,934	124,000	-
Other Expenses	3,912	129,200	3.03%	4,537	114,200	15,000
Capital Outlay	12,586	1,941,200	0.65%	-	1,891,200	50,000
Debt Service	108,585	920,000	11.80%	50,302	950,000	(30,000)
	148,446	3,114,400	4.77%	63,772	3,079,400	35,000
Excess (deficiency) of revenues over expenditures	466,433	(1,973,500)		387,302	(1,922,600)	50,900
Other financing sources (uses)						
Operating transfers:						
Tsf from Redevelopment	-	1,500,000	0.00%	-	1,500,000	-
	-	1,500,000	0.00%	-	1,500,000	-
Excess (deficiency) of revenues & other financing sources over expenditures and other financing uses	466,433	(473,500)		387,302	(422,600)	50,900
Unaudited						
Fund balance December 31, 2018	554,227	554,227			554,227	
Fund balance June 30, 2019	\$ 1,020,660	\$ 80,727			\$ 131,627	

CITY OF ELMHURST

Church Road/Lake Street Redevelopment Fund
Statement of Revenues and Expenditures
For the six months ending June 30, 2019

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2019	Favorable (Unfavorable) Budget/Projection Variance
Revenues:						
Taxes						
Property	\$ 166,399	\$ 400,000	41.60%	\$ 139,322	\$ 370,000	\$ (30,000)
Interest	1,026	1,500	68.37%	8	2,200	\$ 700
Total Revenues	<u>167,425</u>	<u>401,500</u>	<u>41.70%</u>	<u>139,331</u>	<u>372,200</u>	<u>(29,300)</u>
Expenditures:						
Contractual Services	1,065	51,000	2.09%	4,015	21,000	30,000
Other Expenses	-	70,000	0.00%	-	40,000	30,000
Capital Outlay	-	175,000	0.00%	-	125,000	50,000
Debt Service	-	140,000	0.00%	1,510	218,200	(78,200)
	<u>1,065</u>	<u>436,000</u>	<u>0.24%</u>	<u>5,524</u>	<u>404,200</u>	<u>31,800</u>
Excess (deficiency) of revenues over expenditures	166,360	(34,500)		133,806	(32,000)	2,500
Other financing sources (uses)						
Operating transfers:						
G.O. Bonds	-	-	0.00%	700,000	-	-
Transfer fr Industrial Development	-	-	0.00%	-	-	-
	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>700,000</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues & other financing sources over expenditures and other financing uses	166,360	(34,500)		833,806	(32,000)	2,500
Unaudited						
Fund balance December 31, 2018	99,213	99,213			99,213	
Fund balance June 30, 2019	<u>\$ 265,573</u>	<u>\$ 64,713</u>			<u>\$ 67,213</u>	

CITY OF ELMHURST

Downtown Redevelopment Fund
Statement of Revenues and Expenditures
For the six months ending June 30, 2019

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2019	Favorable (Unfavorable) Budget/Projection Variance
Revenues:						
Taxes						
Property	\$ 132,657	\$ 293,000	45.28%	\$ -	\$ 250,000	\$ (43,000)
Interest	15	-	0.00%	-	-	
Total Revenues	<u>132,671</u>	<u>293,000</u>	<u>45.28%</u>	<u>-</u>	<u>250,000</u>	<u>(43,000)</u>
Expenditures:						
Contractual Services	42,069	61,000	68.97%	31,908	76,000	(15,000)
Other Expenses	10,446	187,000	5.59%	-	154,500	32,500
Capital Outlay	50,000	1,050,000	4.76%	-	1,100,000	(50,000)
Debt Service	-	-	0.00%	-	-	-
	<u>102,515</u>	<u>1,298,000</u>	<u>7.90%</u>	<u>31,908</u>	<u>1,330,500</u>	<u>(32,500)</u>
Excess (deficiency) of revenues over expenditures	30,156	(1,005,000)		(31,908)	(1,080,500)	(75,500)
Other financing sources (uses)						
Operating transfers:						
Letter of Credit	-	1,100,000	0.00%	-	1,100,000	-
	<u>-</u>	<u>1,100,000</u>	<u>0.00%</u>	<u>-</u>	<u>1,100,000</u>	<u>-</u>
Excess (deficiency) of revenues & other financing sources over expenditures and other financing uses	30,156	95,000		(31,908)	19,500	(75,500)
Unaudited						
Fund balance December 31, 2018	(66,513)	(66,513)			(66,513)	
Fund balance June 30, 2019	<u>\$ (36,357)</u>	<u>\$ 28,487</u>			<u>\$ (47,013)</u>	

CITY OF ELMHURST
Municipal Utility Fund
Statement of Revenues and Expenditures
For the six months ending June 30, 2019

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2019	Favorable (Unfavorable) Budget/Projection Variance
Revenues:						
Grants						
Federal	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
Service Charges						
Water sales	6,595,569	15,000,000	43.97%	6,370,985	14,200,000	(800,000)
Sewer service	3,366,863	8,000,000	42.09%	3,485,122	7,500,000	(500,000)
Contract service	514,363	617,500	83.30%	345,385	934,000	316,500
Capital Recovery Charge	1,451,955	3,711,150	39.12%	1,451,925	2,950,000	(761,150)
Other income						
Property Damage	-	-	0.00%	1,500	-	-
Employee health ins. contrib.	6,641	13,000	51.08%	6,565	13,750	750
Employee dental ins. contrib.	1,356	3,000	45.20%	2,038	3,200	200
Retiree health ins. contrib.	7,247	16,000	45.30%	13,883	13,260	(2,740)
Retiree Dental ins. Contrib.	494	1,000	49.36%	-	1,000	-
Meter sales	18,542	50,000	37.08%	27,533	48,000	(2,000)
Water connections	-	-	0.00%	-	-	-
Sewer connections	-	-	0.00%	-	-	-
Taps, B boxes, etc.	95,832	200,000	47.92%	99,384	200,000	-
Water for construction	(1,626)	16,000	-10.16%	9,161	4,850	(11,150)
Late charges	70,043	150,000	46.70%	73,148	150,000	-
Turn On Fees	4,700	9,000	52.22%	4,750	7,600	(1,400)
NSF Fees	583	1,200	48.56%	550	950	(250)
Miscellaneous	18,359	35,000	52.45%	69,493	35,000	-
Interest	20,907	17,000	122.98%	29,555	35,500	18,500
Total Revenues	12,171,827	27,839,850	43.72%	11,990,976	26,097,110	(1,742,740)
Expenditures:						
Water Production						
Personal Services	150,677	362,100	41.61%	185,436	322,800	39,300
Employee Benefits	33,438	64,000	52.25%	39,911	63,400	600
Contractual Services	2,784,371	7,427,400	37.49%	2,992,318	6,915,900	511,500
Commodities	-	3,500	0.00%	180	2,800	700
Repairs & Maintenance	750	67,700	1.11%	-	67,700	-
Insurance	1,926	3,300	58.36%	3,162	3,400	(100)
	2,971,162	7,928,000	37.48%	3,221,006	7,376,000	552,000

CITY OF ELMHURST
Municipal Utility Fund
Statement of Revenues and Expenditures
For the six months ending June 30, 2019

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2019	Favorable (Unfavorable) Budget/Projection Variance
Water Distribution						
Personal Services	685,591	1,443,800	47.49%	690,292	1,447,300	(3,500)
Employee Benefits	126,908	253,700	50.02%	141,855	265,500	(11,800)
Contractual Services	149,047	491,324	30.34%	148,525	503,200	(11,876)
Commodities	55,519	618,000	8.98%	3,314,303	417,000	201,000
Repairs & Maintenance	187,775	3,214,000	5.84%	47,220	962,200	2,251,800
Insurance	5,779	9,800	58.97%	9,487	10,300	(500)
Interdepartmental Charges	73,924	185,500	39.85%	71,941	169,400	16,100
	<u>1,284,543</u>	<u>6,216,124</u>	<u>20.66%</u>	<u>4,423,623</u>	<u>3,774,900</u>	<u>2,441,224</u>
Water Administration						
Personal Services	378,201	751,000	50.36%	351,258	762,600	(11,600)
Employee Benefits	268,340	636,400	42.17%	282,804	613,600	22,800
Contractual Services	201,424	672,400	29.96%	214,469	583,200	89,200
Commodities	2,692	11,000	24.48%	8,396	11,000	-
Repairs & Maintenance	-	-	0.00%	189	-	-
Other Expenses	13,769	46,000	29.93%	26,779	31,500	14,500
Interdepartmental Charges	61,346	195,100	31.44%	62,185	197,200	(2,100)
	<u>925,772</u>	<u>2,311,900</u>	<u>40.04%</u>	<u>946,080</u>	<u>2,199,100</u>	<u>112,800</u>
Waste Water Administration						
Personal Services	422,746	857,800	49.28%	387,478	863,300	(5,500)
Employee Benefits	239,477	508,600	47.09%	215,745	477,400	31,200
Contractual Services	311,337	731,200	42.58%	632,562	740,300	(9,100)
Commodities	622	4,500	13.82%	684	4,500	-

CITY OF ELMHURST
Municipal Utility Fund
Statement of Revenues and Expenditures
For the six months ending June 30, 2019

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2019	Favorable (Unfavorable) Budget/Projection Variance
Waste Water Administration Continued						
Repairs & Maintenance	-	-	0.00%	-	-	-
Other Expenses	23,120	203,000	11.39%	(2,763)	214,000	(11,000)
Interdepartmental Charges	61,346	195,100	31.44%	62,185	197,200	(2,100)
	<u>1,058,648</u>	<u>2,500,200</u>	<u>42.34%</u>	<u>1,295,892</u>	<u>2,496,700</u>	<u>3,500</u>
Maintenance Sanitary Sewers						
Personal Services	277,380	460,800	60.20%	254,567	467,100	(6,300)
Employee Benefits	48,792	81,400	59.94%	57,533	83,800	(2,400)
Contractual Services	163,016	1,549,500	10.52%	74,315	1,104,300	445,200
Commodities	12,219	62,000	19.71%	12,108	57,000	5,000
Repairs & Maintenance	12,473	380,000	3.28%	16,345	300,000	80,000
Insurance	1,926	3,300	58.36%	3,162	3,400	(100)
Interdepartmental Charges	27,424	68,700	39.92%	26,599	62,700	6,000
	<u>543,228</u>	<u>2,605,700</u>	<u>20.85%</u>	<u>444,629</u>	<u>2,078,300</u>	<u>527,400</u>
Waste Water Treatment Plant						
Personal Services	625,897	1,344,100	46.57%	577,014	1,279,900	64,200
Employee Benefits	108,770	235,900	46.11%	115,406	226,000	9,900
Contractual Services	171,658	769,900	22.30%	169,896	694,200	75,700
Commodities	58,221	128,700	45.24%	41,832	137,300	(8,600)
Repairs & Maintenance	33,432	1,155,000	2.89%	62,667	570,000	585,000
Other Expenses	-	-	0.00%	-	-	-
Insurance	14,197	70,800	20.05%	22,907	81,000	(10,200)
Interdepartmental Charges	37,421	93,900	39.85%	36,417	85,700	8,200
	<u>1,049,596</u>	<u>3,798,300</u>	<u>27.63%</u>	<u>1,026,138</u>	<u>3,074,100</u>	<u>724,200</u>

CITY OF ELMHURST
Municipal Utility Fund
Statement of Revenues and Expenditures
For the six months ending June 30, 2019

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2019	Favorable (Unfavorable) Budget/Projection Variance
Other Expenses						
Debt Retirement - Interest Expense	336,039	1,135,780	29.59%	363,335	790,910	344,870
Depreciation - Water	410,000	820,000	50.00%	476,000	835,800	(15,800)
Depreciation - Sewer	1,625,000	3,250,000	50.00%	966,500	3,030,200	219,800
	<u>2,371,039</u>	<u>5,205,780</u>	45.55%	<u>1,805,835</u>	<u>4,656,910</u>	<u>548,870</u>
Total Expenses						
Personal Services	2,540,491	5,219,600	48.67%	2,446,044	5,143,000	76,600
Employee Benefits	825,724	1,780,000	46.39%	853,254	1,729,700	50,300
Contractual Services	3,780,853	11,641,724	32.48%	4,232,085	10,541,100	1,100,624
Commodities	129,273	827,700	15.62%	3,377,503	629,600	198,100
Repairs & Maintenance	234,430	4,816,700	4.87%	126,421	1,899,900	2,916,800
Other Expenses	36,889	249,000	14.81%	24,016	245,500	3,500
Insurance	23,828	87,200	27.33%	38,718	98,100	(10,900)
Interdepartmental Charges	261,462	738,300	35.41%	259,328	712,200	26,100
DuPage Water Commission Debt	-	-	0.00%	-	-	-
Debt Retirement - Interest Expense	336,039	1,135,780	29.59%	363,335	790,910	344,870
Depreciation - Water	410,000	820,000	50.00%	476,000	835,800	(15,800)
Depreciation - Sewer	1,625,000	3,250,000	50.00%	966,500	3,030,200	219,800
Total Expenses	<u>10,203,989</u>	<u>30,566,004</u>	33.38%	<u>13,163,205</u>	<u>25,656,010</u>	<u>4,909,994</u>
Operating Income (Loss)	1,967,838	(2,726,154)		(1,172,229)	441,100	3,167,254
Other financing sources (uses)						
Transfers:						
Transfer from Capital Imp. Fund	-	569,400	0.00%	-	1,108,000	538,600
Net Income	1,967,838	(2,156,754)		(1,172,229)	1,549,100	3,705,854
Unaudited						
Net Position December 31, 2018	46,120,530	46,120,530			46,120,530	
Net Position June 30, 2019	<u>\$ 48,088,368</u>	<u>\$ 43,963,776</u>			<u>\$ 47,669,630</u>	

CITY OF ELMHURST
Municipal Utility Fund
Statement of Revenues and Expenditures
For the six months ending June 30, 2019

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2019	Favorable (Unfavorable) Budget/Projection Variance
<u>Fixed asset purchases</u>						
Water Distribution	143,795	3,435,000	4.19%	(135,358)	3,344,600	90,400
Water Administration	-	16,900	0.00%	28,125	16,900	-
Wastewater Administration	-	16,900	0.00%	28,125	16,900	-
Maintenance of Sanitary Sewers	1,958,931	7,301,000	26.83%	327,699	6,320,600	980,400
Wastewater Treatment Plant	2,663,509	15,082,000	17.66%	298,723	5,170,000	9,912,000
Total fixed asset purchases	4,766,235	25,851,800	18.44%	547,314	14,869,000	10,982,800
 Debt Retirement - Principal payment	 1,406,162	 1,810,950	 77.65%	 787,397	 1,824,900	 (13,950)

CITY OF ELMHURST

Parking System Revenue Fund
Statement of Revenues and Expenditures
For the six months ending June 30, 2019

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2019	Favorable (Unfavorable) Budget/Projection Variance
Revenues:						
Fines & penalties	\$ 126,731	\$ 195,200	64.92%	\$ 92,610	\$ 223,000	\$ 27,800
Service Charges	610,570	890,800	68.54%	592,561	897,200	6,400
Other Income	164,629	106,900	154.00%	61,497	147,900	41,000
Federal Grant	-	40,000	0.00%	-	40,000	-
Interest	1,201	6,400	18.77%	2,552	1,500	(4,900)
Total Revenues	<u>903,131</u>	<u>1,239,300</u>	<u>72.87%</u>	<u>749,220</u>	<u>1,309,600</u>	<u>70,300</u>
Expenditures:						
Personal Services	96,245	187,700	51.28%	85,862	192,500	(4,800)
Employee Benefits	39,455	77,500	50.91%	37,264	77,500	-
Contractual Services	139,670	326,200	42.82%	160,753	319,700	6,500
Commodities	14,590	40,000	36.48%	13,010	31,000	9,000
Repair & Maintenance	24,752	423,800	5.84%	130,163	415,800	8,000
Depreciation	345,000	690,000	50.00%	337,500	690,000	-
Interdepartmental Charges	36,139	109,300	33.06%	36,299	109,300	-
Debt Retirement - Interest Expense	290,322	569,700	50.96%	328,696	569,700	-
	<u>986,174</u>	<u>2,424,200</u>	<u>40.68%</u>	<u>1,129,549</u>	<u>2,405,500</u>	<u>18,700</u>
Operating Income (Loss)	(83,043)	(1,184,900)		(380,328)	(1,095,900)	89,000
Other financing sources (uses)						
Transfers:						
Transfer from Redevelopment Fund	751,060	986,600	76.13%	754,143	986,600	-
Transfer from Capital Improvement Fund	-	-	0.00%	-	-	-
	<u>751,060</u>	<u>986,600</u>	<u>76.13%</u>	<u>754,143</u>	<u>986,600</u>	<u>-</u>
Net Income	668,017	(198,300)		373,815	(109,300)	89,000
Unaudited						
Net Position December 31, 2018	10,460,827	10,460,827			10,460,827	
Net Position June 30, 2019	<u>\$ 11,128,844</u>	<u>\$ 10,262,527</u>			<u>\$ 10,351,527</u>	
Fixed asset purchases	-	-	0.00%	67,134	-	-
Debt Retirement - Principal payment	750,000	750,000	100.00%	762,896	750,000	-

CITY OF ELMHURST

Working Cash Fund
Statement of Revenues and Expenditures
For the six months ending June 30, 2019

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2019	Favorable (Unfavorable) Budget/Projection Variance
Revenues:						
Interest	5,929	13,200	44.92%	7,905	13,200	-
Total Revenues	5,929	13,200	44.92%	7,905	13,200	-
Other financing sources (uses):						
Operating transfers in:						
Transfer to General Fund	-	(13,200)	0.00%	-	(18,931)	(5,731)
	-	(13,200)	0.00%	-	(18,931)	(5,731)
Excess of revenues over other financing uses	5,929	-		7,905	(5,731)	(5,731)
Unaudited						
Fund balance December 31, 2018	1,005,731	1,005,731			1,005,731	
Fund balance June 30, 2019	<u>\$ 1,011,660</u>	<u>\$ 1,005,731</u>			<u>\$ 1,000,000</u>	