

## **OVERVIEW – 3RD QUARTER 2019 - DRAFT**

### **GENERAL FUND**

Year-to-date revenues for the fiscal year total \$41,757,587. Year-to-date expenditures have been recorded at \$43,481,858. With the addition of other financing sources (uses), the excess of expenditures over revenues for the fiscal year to date totals \$638,168.

Revenue projections for the fiscal year are anticipated to be \$698,845 less than budget at this time. The primary reason is due to 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 \$4,048,204 less than budget at this time. Projected employee benefits of \$13,796,000 are expected to be \$710,700 greater than budgeted 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 \$16,866,964.

### **CAPITAL IMPROVEMENT FUND**

Revenues through the end of the third quarter of the fiscal year to date have been recorded at \$4,755,261 and are projected to be \$149,950 more than budget. Other financing uses are projected to be \$1,511,545 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 September 30, 2019 are recorded at \$891,313, and are projected for the year at \$1,414,000 which is \$261,000 greater than budget due to the increase in the state motor fuel tax. Motor Fuel Tax Fund expenditures through the end of the third quarter of the fiscal year have been recorded at \$1,228,176 which is roughly 91.65% of budget. Projected expenditures of \$1,473,700 are expected to be \$133,700 (9.9%) 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 \$336,863. The projected excess of expenditures over revenues for the year totals \$59,700 compared to budgeted expenditures over revenues of \$187,000. Fund Balance is projected to be \$475,759 at year end.

### **STORMWATER FUND**

Fiscal year-to-date revenues are recorded at \$1,406,188. Projected annual revenues of \$1,907,800 are anticipated to be \$7,800 greater than budgeted. Fiscal year to date expenditures totals \$4,302,680. Projected expenditures of \$4,400,000 for the fiscal year are expected to be \$6,849,000 under budget at this time due to expenditures that were anticipated in 2019 were actually incurred in 2018 and two projects (\$4,350,000) that were expected to be completed in 2019 will not begin until 2020. Other financing sources (uses) are projected to be \$9,234,700 which is \$9,067,200 greater than budgeted due to bond proceeds of \$8,750,000 from an expected bond issue in late 2019. The projected excess of expenditures and other financing uses over revenues and other financing sources for the year totals \$6,742,500.

### **REDEVELOPMENT PROJECTS FUND**

Fiscal revenues through September 30 are recorded at \$79,196 which is interest on cash balances. Projected annual revenues of \$85,000 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 \$173,606. 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 \$532,695. Projected annual revenues of \$554,300 are anticipated to be \$310,500 less than budgeted because Federal grants that were budgeted at \$324,100 are not projected to be awarded in 2019. Fiscal year-to-date expenditures total \$18,362. Projected expenditures for the fiscal year of \$2,105,000 are \$500,000 less than the budget at this time and include infrastructure improvements projects within the TIF. The projected excess of expenditures over revenues for the year totals \$1,550,700.

### **NORTH YORK REDEVELOPMENT FUND**

Fiscal year-to-date revenues are recorded at \$1,226,661. Projected annual revenues of \$1,130,600 are \$10,300 less than anticipated due to Federal Grants not being projected to be awarded in 2019. Fiscal year-to-date expenditures total \$203,449. Projected expenditures for the fiscal year of \$2,713,500 are \$400,900 less than budgeted due to a favorable variance in the Façade Program and an unfavorable variance for Debt Service due to 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 \$82,900.

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

Fiscal year-to-date revenues are recorded at \$342,772. Projected annual revenues are \$376,600 which is \$24,900 less than budget due to reduced property tax revenue. Fiscal year-to-date expenditures total \$35,375. Projected expenditures for the fiscal year of \$367,000 are \$69,000 less than expected due to positive variances in contractual services, grant and sign programs, and the façade program despite greater debt service payments. The projected excess of revenues and other financing sources over expenditures and other financing uses for the year is \$9,600 which is \$44,100 greater than the budgeted deficiency of \$34,500.

### **DOWNTOWN REDEVELOPMENT FUND**

Fiscal year-to-date revenues are recorded at \$237,772, and projected annual revenues are \$253,100 which is \$39,900 less than anticipated due to smaller property tax revenues. Fiscal year-to-date expenditures total \$499,913. Projected expenditures for the fiscal year of \$2,954,500 are \$1,656,500 more than budget due to higher than expected expenditures for professional services and \$1,700,000 over budget for 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 \$2,701,400 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 \$19,591,321 and fiscal year to-date expenses total \$17,243,163. Net income as of September 30 totals \$2,348,159. Projected annual revenues of \$26,008,600 are less than budget by \$1,831,250. 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 Third 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 \$1,460,590 (includes estimated depreciation expense of \$3,866,000).

### **PARKING SYSTEM REVENUE FUND**

Revenues for the fiscal year to-date have been recorded at \$1,063,071. Total projected revenues of \$1,254,300 are \$15,000 greater than anticipated due to favorable variances in fines and penalties, service charges, and other income. Total expenses for the fiscal year through September 30 have been recorded at \$1,606,655. Total projected expenses for the year of \$2,317,100 are \$107,100 less than anticipated due to favorable variances in commodities, repair and maintenance, and depreciation. After transfers from the Redevelopment Fund to cover debt service, net income for the year to-date totals \$442,963; net loss for the fiscal year is projected to be \$76,200; this includes estimated depreciation expense of \$650,000.

### **WORKING CASH FUND**

Projected annual revenues of \$17,700 are \$4,500 above budget due to higher interest earnings. 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 nine months ending September 30, 2019

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2019	Favorable (Unfavorable) Budget/Projection Variance
<b>Revenues:</b>						
<b>Taxes</b>						
Property, net	\$ 10,232,006	\$ 10,522,315	97.24%	\$ 10,136,566	\$ 10,569,400	\$ 47,085
Sales	13,010,449	17,641,500	73.75%	12,830,243	17,853,200	211,700
Real estate transfer	527,450	687,000	76.78%	520,493	670,000	(17,000)
Utility	2,539,332	3,481,900	72.93%	2,657,709	3,324,000	(157,900)
Food & beverage	1,073,764	1,434,000	74.88%	1,050,312	1,420,800	(13,200)
Other	314,539	522,000	60.26%	311,857	512,000	(10,000)
<b>Intergovernmental</b>						
State income tax	732,132	888,000	82.45%	654,926	938,000	50,000
Replacement tax	290,076	311,700	93.06%	266,033	358,300	46,600
Motor Fuel Tax	234,245	344,000	68.09%	249,243	328,000	(16,000)
Federal grants	84,625	2,137,500	3.96%	124,044	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	2,466,758	2,813,700	87.67%	2,425,876	2,803,600	(10,100)
Permits	1,629,779	2,491,400	65.42%	1,356,023	2,283,500	(207,900)
Fines and penalties	759,667	904,100	84.02%	703,030	949,900	45,800
Charges for services	3,597,894	4,851,100	74.17%	3,492,492	4,870,820	19,720
Interest	289,509	290,620	99.62%	208,888	695,230	404,610
Revenue replacement	60,683	59,500	101.99%	59,400	60,700	1,200
Miscellaneous	1,561,007	1,730,200	90.22%	1,119,303	2,645,640	915,440
Interdepartmental	2,353,672	4,073,300	57.78%	2,304,143	3,893,900	(179,400)
<b>Total Revenues</b>	<b>41,757,587</b>	<b>55,458,835</b>	<b>75.29%</b>	<b>40,481,737</b>	<b>54,759,990</b>	<b>(698,845)</b>
<b>Expenditures</b>						
<b>Administration</b>						
Personal Services	401,830	496,500	80.93%	368,225	522,700	(26,200)
Employee Benefits	115,166	151,900	75.82%	133,654	151,400	500

**CITY OF ELMHURST**

General Fund  
Statement of Revenues and Expenditures  
For the nine months ending September 30, 2019

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2019	Favorable (Unfavorable) Budget/Projection Variance
<b>Administration Continued</b>						
Contractual Services	84,611	139,300	60.74%	103,977	129,900	9,400
Commodities	3,294	5,500	59.89%	8,738	4,500	1,000
Repairs & Maintenance	-	-	0.00%	-	-	-
Other Expenses	88,314	158,900	55.58%	81,761	133,800	25,100
Insurance	133,774	189,700	70.52%	188,591	201,700	(12,000)
Capital Outlay	-	-	0.00%	-	-	-
Interdepartmental Charges	36,305	70,800	51.28%	38,647	71,700	(900)
Subtotal	863,293	1,212,600	71.19%	923,593	1,215,700	(3,100)
<b>Board Fire &amp; Police Commissioners</b>						
Personal Services	40,764	27,500	148.23%	20,337	27,900	(400)
Employee Benefits	6,998	4,700	148.89%	4,029	4,700	-
Contractual Services	18,314	54,150	33.82%	9,690	54,200	(50)
Commodities	-	100	0.00%	-	100	-
Other Expenses	1,052	875	120.21%	-	900	(25)
Subtotal	67,128	87,325	76.87%	34,056	87,800	(475)
<b>Finance</b>						
Personal Services	373,495	486,000	76.85%	355,822	486,800	(800)
Employee Benefits	152,412	200,100	76.17%	155,276	199,700	400
Contractual Services	135,570	176,200	76.94%	127,285	185,500	(9,300)
Commodities	20,533	30,900	66.45%	26,832	28,700	2,200
Repairs & Maintenance	-	-	0.00%	-	-	-
Other Expenses	20,508	13,600	150.80%	3,164	23,200	(9,600)
Capital Outlay	-	-	0.00%	-	-	-
Interdepartmental Charges	63,534	124,000	51.24%	67,632	125,500	(1,500)
Subtotal	766,052	1,030,800	74.32%	736,012	1,049,400	(18,600)

**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
<b>Human Resources</b>						
Personal Services	176,881	278,800	63.44%	158,337	256,000	22,800
Employee Benefits	85,335	134,000	63.68%	72,894	127,000	7,000
Contractual Services	100,659	149,000	67.56%	87,591	149,200	(200)
Commodities	891	2,000	44.53%	777	2,000	-
Other Expenses	21,135	54,600	38.71%	26,502	44,600	10,000
Interdepartmental Charges	27,229	53,200	51.18%	28,985	53,800	(600)
Subtotal	412,128	671,600	61.37%	375,086	632,600	39,000
<b>Information Technology</b>						
Personal Services	454,698	712,300	63.84%	441,012	610,000	102,300
Employee Benefits	171,918	251,100	68.47%	150,473	229,700	21,400
Contractual Services	46,448	145,650	31.89%	94,986	144,100	1,550
Commodities	62,103	83,500	74.37%	80,804	88,500	(5,000)
Repairs & Maintenance	111,348	215,000	51.79%	137,183	205,000	10,000
Other Expenses	4,541	10,650	42.64%	4,520	10,700	(50)
Capital Outlay	57,050	505,000	11.30%	57,190	505,000	-
Subtotal	908,106	1,923,200	47.22%	966,167	1,793,000	130,200
<b>Legal</b>						
Contractual Services	479,900	914,000	52.51%	634,040	785,000	129,000
Subtotal	479,900	914,000	52.51%	634,040	785,000	129,000
<b>Claims Against the City</b>						
Other Expenses	288,318	360,000	80.09%	196,227	430,000	(70,000)
Subtotal	288,318	360,000	80.09%	196,227	430,000	(70,000)
<b>Contingent</b>						
Other Expenses	-	-	0.00%	-	-	-
Subtotal	-	-	0.00%	-	-	-

**CITY OF ELMHURST**

General Fund  
Statement of Revenues and Expenditures  
For the nine months ending September 30, 2019

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2019	Favorable (Unfavorable) Budget/Projection Variance
<b>Planning and Development</b>						
Personal Services	202,273	262,700	77.00%	191,706	264,100	(1,400)
Employee Benefits	93,847	126,000	74.48%	76,382	123,400	2,600
Contractual Services	94,082	276,950	33.97%	107,634	200,800	76,150
Commodities	116	600	19.33%	184	900	(300)
Repairs & Maintenance	-	-	0.00%	-	-	-
Other Expenses	18,417	42,300	43.54%	17,031	42,100	200
Capital Outlay	-	-	0.00%	-	-	-
Interdepartmental Charges	18,152	35,500	51.13%	19,323	35,900	(400)
Subtotal	426,887	744,050	57.37%	412,262	667,200	76,850
<b>Municipal Buildings</b>						
Personal Services	284,173	435,300	65.28%	294,763	435,900	(600)
Employee Benefits	46,855	73,300	63.92%	57,320	73,500	(200)
Contractual Services	73,873	218,600	33.79%	83,152	131,900	86,700
Commodities	23,779	40,100	59.30%	27,503	40,100	-
Repairs & Maintenance	114,135	155,000	73.64%	125,254	155,000	-
Other Expenses	46,874	30,000	156.25%	14,041	30,000	-
Insurance	2,799	4,100	68.27%	3,944	4,300	(200)
Capital Outlay	38,806	431,250	9.00%	28,418	425,250	6,000
Subtotal	631,294	1,387,650	45.49%	634,394	1,295,950	91,700
<b>Police Department</b>						
Personal Services	7,716,943	9,644,200	80.02%	6,925,708	9,698,400	(54,200)
Employee Benefits	5,462,723	5,955,000	91.73%	5,048,140	6,264,200	(309,200)
Contractual Services	788,866	1,338,200	58.95%	809,576	1,286,800	51,400
Commodities	115,828	157,500	73.54%	82,366	157,500	-
Repairs & Maintenance	422,150	107,000	394.53%	72,276	462,000	(355,000)
Other Expenses	187,214	438,800	42.66%	153,602	451,900	(13,100)
Insurance	5,078	7,400	68.62%	7,108	7,700	(300)
Capital Outlay	90,459	1,852,000	4.88%	313,667	687,000	1,165,000
Interdepartmental Charges	562,789	980,900	57.37%	553,452	940,600	40,300
Subtotal	15,352,049	20,481,000	74.96%	13,965,895	19,956,100	524,900



**CITY OF ELMHURST**

General Fund  
Statement of Revenues and Expenditures  
For the nine months ending September 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	4,018,617	5,116,300	78.55%	3,737,499	5,214,600	(98,300)
Employee Benefits	3,255,114	3,714,800	87.63%	3,185,591	3,702,500	12,300
Contractual Services	245,227	373,300	65.69%	274,444	365,400	7,900
Commodities	43,290	118,200	36.62%	55,262	118,200	-
Repairs & Maintenance	32,572	117,500	27.72%	39,905	52,500	65,000
Other Expenses	98,929	136,300	72.58%	67,390	163,000	(26,700)
Insurance	5,078	7,400	68.62%	7,107	7,500	(100)
Capital Outlay	44,888	853,700	5.26%	574,861	895,000	(41,300)
Interdepartmental Charges	290,394	501,400	57.92%	283,722	478,700	22,700
Subtotal	8,034,110	10,938,900	73.45%	8,225,780	10,997,400	(58,500)
Wireless Radio Alarm Svcs						
Contractual Services	85,190	143,600	59.32%	100,468	135,600	8,000
Commodities	14,092	32,500	43.36%	3,561	32,500	-
Repairs & Maintenance	-	3,200	0.00%	-	3,200	-
Other Expenses	-	-	0.00%	-	-	-
Capital Outlay	-	-	0.00%	-	-	-
Subtotal	99,282	179,300	55.37%	104,028	171,300	8,000
ESDA Civil Defense						
Personal Services	25,850	33,400	77.40%	24,976	33,700	(300)
Employee Benefits	4,563	5,900	77.33%	5,003	6,000	(100)
Contractual Services	6,873	10,900	63.05%	2,971	10,500	400
Commodities	5,875	37,850	15.52%	887	37,900	(50)

**CITY OF ELMHURST**

General Fund  
Statement of Revenues and Expenditures  
For the nine months ending September 30, 2019

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2019	Favorable (Unfavorable) Budget/Projection Variance
<b>ESDA Civil Defense Continued</b>						
Repairs & Maintenance	1,817	16,150	11.25%	2,552	16,200	(50)
Other Expenses	788	1,050	75.09%	175	1,000	50
Capital Outlay	-	-	0.00%	-	-	-
Interdepartmental Charges	7,230	11,500	62.87%	6,690	10,500	1,000
Subtotal	52,996	116,750	45.39%	43,254	115,800	950
<b>Building</b>						
Personal Services	443,789	597,300	74.30%	435,280	580,800	16,500
Employee Benefits	142,831	195,200	73.17%	166,680	189,600	5,600
Contractual Services	42,445	84,500	50.23%	48,054	68,000	16,500
Commodities	3,087	8,600	35.89%	1,635	8,600	-
Other Expenses	4,501	10,000	45.01%	3,192	10,000	-
Interdepartmental Charges	27,229	53,200	51.18%	28,985	53,800	(600)
Subtotal	663,882	948,800	69.97%	683,827	910,800	38,000
<b>Street &amp; Bridge Administration</b>						
Personal Services	678,899	870,100	78.03%	639,825	878,100	(8,000)
Employee Benefits	1,590,840	1,746,000	91.11%	1,184,520	2,171,300	(425,300)
Contractual Services	180,714	324,600	55.67%	137,886	331,600	(7,000)
Commodities	47,563	76,300	62.34%	56,759	50,000	26,300
Repairs & Maintenance	-	-	0.00%	-	-	-
Other Expenses	20,578	35,100	58.63%	20,664	32,300	2,800
Insurance	7,356	10,700	68.75%	10,269	11,400	(700)
Capital Outlay	46,943	100,000	46.94%	239,902	80,000	20,000
Interdepartmental Charges	117,394	203,200	57.77%	114,806	194,200	9,000
Subtotal	2,690,287	3,366,000	79.93%	2,404,631	3,748,900	(382,900)

**CITY OF ELMHURST**

General Fund  
Statement of Revenues and Expenditures  
For the nine months ending September 30, 2019

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2019	Favorable (Unfavorable) Budget/Projection Variance
<b>Street &amp; Alley Maintenance</b>						
Personal Services	245,189	298,200	82.22%	333,669	293,100	5,100
Employee Benefits	41,988	48,600	86.39%	80,690	51,300	(2,700)
Contractual Services	662,844	2,400,424	27.61%	906,226	2,022,400	378,024
Commodities	109,997	206,000	53.40%	131,260	189,500	16,500
Repairs & Maintenance	85,756	622,000	13.79%	51,728	572,000	50,000
Capital Outlay	2,491,898	6,607,000	37.72%	2,403,789	6,227,000	380,000
Interdepartmental Charges	378,576	602,200	62.87%	350,147	550,000	52,200
Subtotal	4,016,246	10,784,424	37.24%	4,257,509	9,905,300	879,124
<b>Snow Removal &amp; Ice Control</b>						
Personal Services	293,491	309,300	94.89%	307,174	309,300	-
Employee Benefits	51,366	54,600	94.08%	61,452	54,600	-
Contractual Services	51,542	77,900	66.16%	62,974	77,900	-
Commodities	11,996	25,000	47.98%	1,900	21,500	3,500
Repairs & Maintenance	41,029	80,000	51.29%	48,821	55,000	25,000
Capital Outlay	-	190,000	0.00%	-	-	190,000
Interdepartmental Charges	6,218	10,000	62.18%	6,690	10,000	-
Subtotal	455,642	746,800	61.01%	489,011	528,300	218,500
<b>Forestry</b>						
Personal Services	580,261	772,300	75.13%	563,999	751,700	20,600
Employee Benefits	101,901	133,400	76.39%	110,333	131,100	2,300
Contractual Services	280,111	869,666	32.21%	249,068	666,866	202,800
Commodities	128,826	224,300	57.43%	137,670	205,500	18,800
Repairs & Maintenance	6	4,000	0.16%	56	4,000	-
Capital Outlay	209,577	375,000	55.89%	238,566	307,000	68,000
Interdepartmental Charges	169,911	270,200	62.88%	157,078	246,700	23,500
Subtotal	1,470,592	2,648,866	55.52%	1,456,769	2,312,866	336,000

**CITY OF ELMHURST**

General Fund  
Statement of Revenues and Expenditures  
For the nine months ending September 30, 2019

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2019	Favorable (Unfavorable) Budget/Projection Variance
<b>Electrical</b>						
Personal Services	287,170	236,000	121.68%	193,626	284,300	(48,300)
Employee Benefits	62,579	40,000	156.45%	36,741	63,600	(23,600)
Contractual Services	104,468	302,900	34.49%	139,611	301,700	1,200
Commodities	153,271	332,600	46.08%	123,074	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	72,013	114,500	62.89%	66,497	104,500	10,000
Subtotal	713,161	1,449,500	49.20%	559,640	1,225,790	223,710
<b>Central Equipment Maintenance</b>						
Personal Services	543,451	769,800	70.60%	552,611	695,200	74,600
Employee Benefits	106,409	133,800	79.53%	109,179	132,600	1,200
Contractual Service	80	100	80.14%	47	200	(100)
Commodities	346,704	775,500	44.71%	386,041	575,500	200,000
Repairs & Maintenance	409,163	559,000	73.20%	256,054	642,000	(83,000)
Other Expenses	1,943	4,600	42.23%	2,897	4,600	-
Insurance	10,348	14,800	69.92%	14,314	15,800	(1,000)
Capital Outlay	27,951	42,500	65.77%	16,827	35,000	7,500
Subtotal	1,446,049	2,300,100	62.87%	1,337,970	2,100,900	199,200
<b>Human Services</b>						
Other Expenses	86,378	189,500	45.58%	93,136	147,500	42,000
Subtotal	86,378	189,500	45.58%	93,136	147,500	42,000
<b>Health Services</b>						
Contractual Services	356,166	424,600	83.88%	387,054	424,600	-
Subtotal	356,166	424,600	83.88%	387,054	424,600	-

**CITY OF ELMHURST**

General Fund  
Statement of Revenues and Expenditures  
For the nine months ending September 30, 2019

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2019	Favorable (Unfavorable) Budget/Projection Variance
<b>Rubbish Disposal</b>						
Contractual Services	2,113,454	3,182,000	66.42%	2,102,595	3,224,000	(42,000)
Commodities	-	2,500	0.00%	-	2,500	-
Other Expenses	-	-	0.00%	-	-	-
Interdepartmental Charges	45,381	88,700	51.16%	48,309	89,700	(1,000)
Subtotal	2,158,835	3,273,200	65.95%	2,150,903	3,316,200	(43,000)
<b>Historical Museum</b>						
Personal Services	328,857	429,000	76.66%	289,171	431,400	(2,400)
Employee Benefits	91,785	116,900	78.52%	83,689	119,800	(2,900)
Contractual Services	49,502	77,100	64.21%	52,784	77,000	100
Commodities	13,448	12,000	112.07%	8,724	16,400	(4,400)
Repairs & Maintenance	65,998	26,200	251.90%	48,890	91,200	(65,000)
Other Expenses	74,620	140,900	52.96%	74,201	139,400	1,500
Insurance	4,690	5,900	79.49%	5,716	6,000	(100)
Capital Outlay	-	12,645	0.00%	19,470	12,600	45
Interdepartmental Charges	54,457	106,400	51.18%	57,970	107,600	(1,200)
Subtotal	683,357	927,045	73.71%	640,615	1,001,400	(74,355)
<b>Visitor &amp; Tourism Service</b>						
Personal Services	-	-	0.00%	-	-	-
Employee Benefits	-	-	0.00%	-	-	-
Contractual Services	61,222	100,400	60.98%	45,060	100,300	100
Commodities	-	-	0.00%	-	-	-
Other Expenses	211,586	348,100	60.78%	197,905	342,200	5,900
Subtotal	272,808	448,500	60.83%	242,965	442,500	6,000

**CITY OF ELMHURST**

General Fund  
Statement of Revenues and Expenditures  
For the nine months ending September 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	55,143	100,000	55.14%	73,220	99,900	100
Commodities	227	2,800	8.11%	2,938	500	2,300
Repairs & Maintenance	-	300	0.00%	-	-	300
Capital Outlay	-	-	0.00%	-	-	-
Subtotal	55,371	103,100	53.71%	76,158	100,400	2,700
Employee Benefits						
Other Expenses	-	-	0.00%	-	-	-
Subtotal	-	-	-	-	-	-
Special Service Areas						
Other Expenses	-	-	0.00%	-	-	-
Subtotal	-	-	-	-	-	-
Public Benefits						
Capital Outlay	31,540	2,260,000	1.40%	15,932	500,000	1,760,000
Subtotal	31,540	2,260,000	1.40%	15,932	500,000	1,760,000
Total Expenditures						
Personal Services	17,096,631	21,775,000	78.51%	15,833,738	21,774,000	1,000
Employee Benefits	11,584,628	13,085,300	88.53%	10,722,046	13,796,000	(710,700)
Contractual Services	6,117,305	11,884,040	51.47%	6,640,391	10,973,166	902,774
Commodities	1,104,918	2,174,350	50.82%	1,136,915	1,932,450	241,900
Repairs & Maintenance	1,291,010	1,923,850	67.11%	782,810	2,274,240	(350,690)
Other Expenses	1,198,422	2,018,475	59.37%	956,411	2,051,000	(32,525)
Insurance	169,123	240,000	70.47%	237,049	254,400	(14,400)
Capital Outlay	3,070,237	13,644,095	22.50%	3,908,621	9,787,850	3,856,245
Total Expenditures (continued)						
Interdepartmental Charges	1,849,583	3,172,500	58.30%	1,828,934	3,019,400	154,600
Total Expenditures	43,481,858	69,917,610	62.19%	42,046,916	65,862,506	4,048,204

**CITY OF ELMHURST**

General Fund  
Statement of Revenues and Expenditures  
For the nine months ending September 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	(1,724,271)	(14,458,775)	11.93%	(1,565,179)	(11,102,516)	3,356,259
<b>Other financing sources (uses)</b>						
<b>Transfers in and other sources</b>						
Transfer from Capital Improvement.	2,545,103	9,023,345	28.21%	3,318,830	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)
<b>Operating transfers out</b>						
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)	1,086,103	9,541,545	11.38%	3,318,902	6,146,630	(3,394,915)
Excess (deficiency) of revenues & other financing sources over expenditures and other financing uses	(638,168)	(4,917,230)		1,753,723	(4,955,886)	(38,656)
<b>Unaudited</b>						
Fund balance December 31, 2018	21,822,850	21,822,850			21,822,850	
Fund balance September 30, 2019	\$ 21,184,682	\$ 16,905,620			\$ 16,866,964	

**CITY OF ELMHURST**

Capital Improvement Fund

Statement of Revenues and Expenditures

For the nine months ending September 30, 2019

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2019	Favorable (Unfavorable) Budget/Projection Variance
<b>Revenues:</b>						
<b>Taxes</b>						
Property taxes	\$ 10,559	\$ 14,950	70.63%	\$ 13,827	\$ 11,600	\$ (3,350)
Sales tax - Home Rule	1,323,000	1,826,000	72.45%	1,319,322	1,809,000	(17,000)
Utility tax	261,191	384,300	67.97%	282,788	344,900	(39,400)
<b>Intergovernmental</b>						
State income tax	2,928,528	3,553,000	82.42%	2,619,705	3,753,000	200,000
State grants	-	-	0.00%	-	-	-
Interest	123,981	106,300	116.63%	76,299	170,000	63,700
Other Income	108,000	216,000	50.00%	18,000	162,000	(54,000)
<b>Total Revenues</b>	<b>4,755,261</b>	<b>6,100,550</b>	<b>77.95%</b>	<b>4,329,941</b>	<b>6,250,500</b>	<b>149,950</b>
<b>Other financing sources (uses):</b>						
<b>Operating transfers out:</b>						
Transfer to General Fund	(2,545,103)	(9,023,345)	28.21%	(3,318,830)	(6,973,200)	2,050,145
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	(1,243,301)	(1,242,900)	100.03%	(1,308,366)	(1,242,900)	-
	<b>(3,788,404)</b>	<b>(10,835,645)</b>	<b>34.96%</b>	<b>(4,627,196)</b>	<b>(9,324,100)</b>	<b>1,511,545</b>
Excess of revenues over other financing uses	966,857	(4,735,095)		(297,255)	(3,073,600)	1,661,495
<b>Unaudited</b>						
Fund balance December 31, 2018	6,351,536	6,351,536			6,351,536	
Fund balance September 30, 2019	<b>\$ 966,857</b>	<b>\$ 1,616,441</b>			<b>\$ 3,277,936</b>	



**CITY OF ELMHURST**

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

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2019	Favorable (Unfavorable) Budget/Projection Variance
<b>Revenues:</b>						
Intergovernmental						
Motor fuel tax	\$ 885,961	\$ 1,144,000	77.44%	\$ 851,557	\$ 1,407,000	\$ 263,000
Interest	5,352	9,000	59.47%	6,437	7,000	(2,000)
Total Revenues	<u>891,313</u>	<u>1,153,000</u>	<u>77.30%</u>	<u>857,994</u>	<u>1,414,000</u>	<u>261,000</u>
<b>Expenditures:</b>						
Streets						
Personal Services	812,652	990,000	82.09%	634,358	998,500	(8,500)
Employee benefits	166,495	175,000	95.14%	127,022	200,200	(25,200)
Commodities	<u>249,030</u>	<u>175,000</u>	<u>142.30%</u>	<u>167,071</u>	<u>275,000</u>	<u>(100,000)</u>
Total Expenditures	<u>1,228,176</u>	<u>1,340,000</u>	<u>91.65%</u>	<u>928,451</u>	<u>1,473,700</u>	<u>(133,700)</u>
Excess (deficiency) of revenues over expenditures	(336,863)	(187,000)		(70,457)	(59,700)	127,300
<b>Unaudited</b>						
Fund balance December 31, 2018	535,459	535,459			535,459	
Fund balance September 30, 2019	<u>\$ 198,596</u>	<u>\$ 348,459</u>			<u>\$ 475,759</u>	

**CITY OF ELMHURST**

Stormwater Fund  
Statement of Revenues and Expenditures  
For the nine months ending September 30, 2019

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2019	Favorable (Unfavorable) Budget/Projection Variance
<b>Revenues:</b>						
Sales Tax	\$ 1,323,000	\$ 1,827,000	72.41%	\$ 1,319,322	\$ 1,809,000	\$ (18,000)
Interest	\$ 49,871	\$ 73,000	68.32%	\$ 52,525	\$ 65,500	\$ (7,500)
Other Income	33,317	-	0.00%	-	33,300	33,300
Total Revenues	<u>1,406,188</u>	<u>1,900,000</u>	<u>74.01%</u>	<u>1,371,847</u>	<u>1,907,800</u>	<u>7,800</u>
<b>Expenditures:</b>						
Capital Outlay	4,302,680	11,249,000	38.25%	3,089,895	4,400,000	6,849,000
	<u>4,302,680</u>	<u>11,249,000</u>	<u>38.25%</u>	<u>3,089,895</u>	<u>4,400,000</u>	<u>6,849,000</u>
Excess (deficiency) of revenues over expenditures	(2,896,493)	(9,349,000)		(1,718,048)	(2,492,200)	6,856,800
<b>Other financing sources (uses)</b>						
Bond Proceeds	-	-	0.00%	-	8,750,000	8,750,000
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	<u>(1,615,223)</u>	<u>(2,132,500)</u>	<u>75.74%</u>	<u>(1,376,938)</u>	<u>(1,615,300)</u>	<u>517,200</u>
Total other financing sources (uses)	<u>(156,223)</u>	<u>167,500</u>	<u>-93.27%</u>	<u>(1,376,938)</u>	<u>9,234,700</u>	<u>9,067,200</u>
Excess (deficiency) of revenues & other financing sources over expenditures and other financing uses	(3,052,716)	(9,181,500)		(3,094,986)	6,742,500	15,924,000
<b>Unaudited</b>						
Fund balance December 31, 2018	4,073,419	4,073,419			4,073,419	
Fund balance September 30, 2019	<u>\$ 1,020,703</u>	<u>\$ (5,108,081)</u>			<u>\$ 10,815,919</u>	

**CITY OF ELMHURST**

Redevelopment Projects Fund  
Statement of Revenues and Expenditures  
For the nine months ending September 30, 2019

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2019	Favorable (Unfavorable) Budget/Projection Variance
<b>Revenues:</b>						
Taxes						
Property	\$ -	\$ -	0.00%	\$ 1,993,374	\$ -	\$ -
Interest	79,196	-	0.00%	60,307	85,000	85,000
Total Revenues	<u>79,196</u>	<u>-</u>	<u>0.00%</u>	<u>2,053,680</u>	<u>85,000</u>	<u>85,000</u>
<b>Expenditures:</b>						
Contractual Services	704	25,000	2.81%	13,756	122,940	(97,940)
Other Expenses	-	-	0.00%	410,539	-	-
Capital Outlay	172,902	1,885,000	9.17%	116,617	1,885,000	-
	<u>173,606</u>	<u>1,910,000</u>	<u>9.09%</u>	<u>540,911</u>	<u>2,007,940</u>	<u>(97,940)</u>
Excess (deficiency) of revenues over expenditures	(94,410)	(1,910,000)		1,512,769	(1,922,940)	(12,940)
<b>Other financing sources (uses)</b>						
<b>Operating transfers:</b>						
Tsf to North York St Redev		(1,500,000)	0.00%	-	(1,500,000)	-
Tsf to Parking System	(986,548)	(986,600)	99.99%	(989,104)	(986,600)	-
Tsf to Debt Service G.O. Bonds	(488,950)	(1,465,000)	33.38%	(485,503)	(1,465,000)	-
Total other financing sources (uses)	<u>(1,475,498)</u>	<u>(3,951,600)</u>	<u>37.34%</u>	<u>(1,474,607)</u>	<u>(3,951,600)</u>	<u>-</u>
Excess (deficiency) of revenues & other financing sources over expenditures and other financing uses	(1,569,907)	(5,861,600)		38,162	(5,874,540)	(12,940)
<b>Unaudited</b>						
Fund balance December 31, 2018	5,874,540	5,874,540			5,874,540	
Fund balance September 30, 2019	<u>\$ 4,304,633</u>	<u>\$ 12,940</u>			<u>\$ -</u>	

**CITY OF ELMHURST**

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

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2019	Favorable (Unfavorable) Budget/Projection Variance
<b>Revenues:</b>						
Taxes						
Property	\$ 490,794	\$ 528,700	92.83%	\$ 513,342	\$ 490,800	\$ (37,900)
Federal Grants	-	324,100	0.00%	-	-	(324,100)
Other Income	7,333	11,000	66.67%	7,333	11,000	-
Interest	34,567	1,000	3456.72%	18,716	52,500	51,500
Total Revenues	<u>532,695</u>	<u>864,800</u>	<u>61.60%</u>	<u>539,392</u>	<u>554,300</u>	<u>(310,500)</u>
<b>Expenditures:</b>						
Contractual Services	2,007	5,000	40.14%	8,075	5,000	-
Capital Outlay	16,355	2,600,000	0.63%	-	2,100,000	500,000
	<u>18,362</u>	<u>2,605,000</u>	<u>0.70%</u>	<u>8,075</u>	<u>2,105,000</u>	<u>500,000</u>
Excess (deficiency) of revenues over expenditures	514,333	(1,740,200)		531,317	(1,550,700)	189,500
<b>Other financing sources (uses)</b>						
<b>Operating transfers:</b>						
Transfer to Debt Service G.O. Bonds	-	-	0.00%	-	-	-
	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues & other financing sources over expenditures and other financing uses	514,333	(1,740,200)		531,317	(1,550,700)	189,500
<b>Unaudited</b>						
Fund balance December 31, 2018	1,777,133	1,777,133			1,777,133	
Fund balance September 30, 2019	<u>\$ 2,291,466</u>	<u>\$ 36,933</u>			<u>\$ 226,433</u>	

**CITY OF ELMHURST**

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

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2019	Favorable (Unfavorable) Budget/Projection Variance
<b>Revenues:</b>						
Taxes						
Property	\$ 1,216,016	\$ 1,104,000	110.15%	\$ 891,295	\$ 1,110,500	\$ 6,500
Intergovernmental						
Federal Grants	-	33,000	0.00%	-	-	(33,000)
Interest	10,646	3,900	272.97%	1,843	20,100	16,200
Total Revenues	<u>1,226,661</u>	<u>1,140,900</u>	<u>107.52%</u>	<u>893,138</u>	<u>1,130,600</u>	<u>(10,300)</u>
<b>Expenditures:</b>						
Contractual Services	45,382	124,000	36.60%	10,000	123,500	500
Other Expenses	12,775	129,200	9.89%	8,473	63,800	65,400
Capital Outlay	67,188	1,941,200	3.46%	-	1,866,200	75,000
Debt Service	78,104	920,000	8.49%	50,302	660,000	260,000
	<u>203,449</u>	<u>3,114,400</u>	<u>6.53%</u>	<u>68,775</u>	<u>2,713,500</u>	<u>400,900</u>
Excess (deficiency) of revenues over expenditures	1,023,212	(1,973,500)		824,363	(1,582,900)	390,600
<b>Other financing sources (uses)</b>						
<b>Operating transfers:</b>						
Tsf from Redevelopment	-	1,500,000	0.00%	-	1,500,000	-
	<u>-</u>	<u>1,500,000</u>	<u>0.00%</u>	<u>-</u>	<u>1,500,000</u>	<u>-</u>
Excess (deficiency) of revenues & other financing sources over expenditures and other financing uses	1,023,212	(473,500)		824,363	(82,900)	390,600
<b>Unaudited</b>						
Fund balance December 31, 2018	554,227	554,227			554,227	
Fund balance September 30, 2019	<u>\$ 1,577,439</u>	<u>\$ 80,727</u>			<u>\$ 471,327</u>	

**CITY OF ELMHURST**

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

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2019	Favorable (Unfavorable) Budget/Projection Variance
<b>Revenues:</b>						
Taxes						
Property	\$ 340,526	\$ 400,000	85.13%	\$ 293,284	\$ 372,000	\$ (28,000)
Interest	2,246	1,500	149.71%	810	4,600	\$ 3,100
Total Revenues	<u>342,772</u>	<u>401,500</u>	<u>85.37%</u>	<u>294,094</u>	<u>376,600</u>	<u>(24,900)</u>
<b>Expenditures:</b>						
Contractual Services	2,893	51,000	5.67%	6,884	25,500	25,500
Other Expenses	2,000	70,000	2.86%	-	50,000	20,000
Capital Outlay	-	175,000	0.00%	250,000	25,000	150,000
Debt Service	30,482	140,000	21.77%	1,510	266,500	(126,500)
	<u>35,375</u>	<u>436,000</u>	<u>8.11%</u>	<u>258,394</u>	<u>367,000</u>	<u>69,000</u>
Excess (deficiency) of revenues over expenditures	307,397	(34,500)		133,806	9,600	44,100
<b>Other financing sources (uses)</b>						
<b>Operating transfers:</b>						
G.O. Bonds	-	-	0.00%	-	-	-
Line of Credit Proceeds	-	-	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	307,397	(34,500)		833,806	9,600	44,100
<b>Unaudited</b>						
Fund balance December 31, 2018	99,213	99,213			99,213	
Fund balance September 30, 2019	<u>\$ 406,610</u>	<u>\$ 64,713</u>			<u>\$ 108,813</u>	

**CITY OF ELMHURST**

Downtown Redevelopment Fund  
Statement of Revenues and Expenditures  
For the nine months ending September 30, 2019

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2019	Favorable (Unfavorable) Budget/Projection Variance
<b>Revenues:</b>						
Taxes						
Property	\$ 237,757	\$ 293,000	81.15%	\$ -	\$ 253,000	\$ (40,000)
Interest	15	-	0.00%	-	100	
Total Revenues	<u>237,772</u>	<u>293,000</u>	<u>81.15%</u>	<u>-</u>	<u>253,100</u>	<u>(39,900)</u>
<b>Expenditures:</b>						
Contractual Services	102,272	61,000	167.66%	46,546	80,500	(19,500)
Other Expenses	40,036	187,000	21.41%	-	124,000	63,000
Capital Outlay	357,605	1,050,000	34.06%	-	2,750,000	(1,700,000)
Debt Service	-	-	0.00%	-	-	-
	<u>499,913</u>	<u>1,298,000</u>	<u>38.51%</u>	<u>46,546</u>	<u>2,954,500</u>	<u>(1,656,500)</u>
Excess (deficiency) of revenues over expenditures	(262,142)	(1,005,000)		(46,546)	(2,701,400)	(1,696,400)
<b>Other financing sources (uses)</b>						
<b>Operating transfers:</b>						
Letter of Credit	-	1,100,000	0.00%	-	2,650,000	1,550,000
	<u>-</u>	<u>1,100,000</u>	<u>0.00%</u>	<u>-</u>	<u>2,650,000</u>	<u>1,550,000</u>
Excess (deficiency) of revenues & other financing sources over expenditures and other financing uses	(262,142)	95,000		(46,546)	(51,400)	(146,400)
<b>Unaudited</b>						
Fund balance December 31, 2018	(66,513)	(66,513)			(66,513)	
Fund balance September 30, 2019	<u>\$ (328,655)</u>	<u>\$ 28,487</u>			<u>\$ (117,913)</u>	

**CITY OF ELMHURST**  
**Municipal Utility Fund**  
**Statement of Revenues and Expenditures**  
**For the nine months ending September 30, 2019**

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2019	Favorable (Unfavorable) Budget/Projection Variance
<b>Revenues:</b>						
Grants						
Federal	\$ -	\$ -	0.00%		\$ -	\$ -
Service Charges						
Water sales	10,916,891	15,000,000	72.78%	10,271,078	14,088,100	(911,900)
Sewer service	5,436,821	8,000,000	67.96%	5,548,737	7,523,200	(476,800)
Contract service	662,809	617,500	107.34%	530,398	934,000	316,500
Capital Recovery Charge	2,187,040	3,711,150	58.93%	2,183,675	2,950,000	(761,150)
Other income						
Property Damage	-	-	0.00%	1,500	-	-
Employee health ins. contrib.	10,181	13,000	78.31%	9,544	13,800	800
Employee dental ins. contrib.	2,288	3,000	76.26%	2,732	3,200	200
Retiree health ins. contrib.	11,579	16,000	72.37%	20,445	13,300	(2,700)
Retiree Dental ins. Contrib.	825	1,000	82.54%	-	1,000	-
Meter sales	31,021	50,000	62.04%	34,541	48,000	(2,000)
Water connections	-	-	0.00%	-	-	-
Sewer connections	-	-	0.00%	-	-	-
Taps, B boxes, etc.	148,870	200,000	74.44%	140,810	200,000	-
Water for construction	(749)	16,000	-4.68%	11,465	4,900	(11,100)
Late charges	113,277	150,000	75.52%	107,035	150,000	-
Turn On Fees	6,200	9,000	68.89%	6,250	7,600	(1,400)
NSF Fees	808	1,200	67.31%	750	1,000	(200)
Miscellaneous	30,331	35,000	86.66%	109,354	35,000	-
Interest	33,130	17,000	194.88%	40,462	35,500	18,500
<b>Total Revenues</b>	<b>19,591,321</b>	<b>27,839,850</b>	<b>70.37%</b>	<b>19,018,776</b>	<b>26,008,600</b>	<b>(1,831,250)</b>
<b>Expenditures:</b>						
Water Production						
Personal Services	216,408	362,100	59.76%	276,501	322,800	39,300
Employee Benefits	44,908	64,000	70.17%	58,044	63,400	600
Contractual Services	4,720,549	7,427,400	63.56%	5,001,880	6,915,900	511,500
Commodities	-	3,500	0.00%	180	2,800	700
Repairs & Maintenance	750	67,700	1.11%	558	67,700	-
Insurance	2,277	3,300	69.00%	3,162	3,400	(100)
	<b>4,984,891</b>	<b>7,928,000</b>	<b>62.88%</b>	<b>5,340,325</b>	<b>7,376,000</b>	<b>552,000</b>



**CITY OF ELMHURST**  
**Municipal Utility Fund**  
**Statement of Revenues and Expenditures**  
**For the nine months ending September 30, 2019**

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2019	Favorable (Unfavorable) Budget/Projection Variance
<b>Water Distribution</b>						
Personal Services	1,045,082	1,443,800	72.38%	1,059,431	1,447,300	(3,500)
Employee Benefits	194,058	253,700	76.49%	214,837	265,500	(11,800)
Contractual Services	217,687	491,324	44.31%	218,131	503,200	(11,876)
Commodities	232,209	618,000	37.57%	4,523,493	417,000	201,000
Repairs & Maintenance	531,733	3,214,000	16.54%	121,700	962,200	2,251,800
Insurance	6,833	9,800	69.72%	9,487	10,300	(500)
Interdepartmental Charges	116,552	185,500	62.83%	107,840	169,400	16,100
	<u>2,344,154</u>	<u>6,216,124</u>	<u>37.71%</u>	<u>6,254,919</u>	<u>3,774,900</u>	<u>2,441,224</u>
<b>Water Administration</b>						
Personal Services	589,737	751,000	78.53%	527,680	762,600	(11,600)
Employee Benefits	396,698	636,400	62.33%	454,542	613,600	22,800
Contractual Services	362,539	672,400	53.92%	302,730	583,200	89,200
Commodities	6,831	11,000	62.10%	11,158	11,000	-
Repairs & Maintenance	152	-	0.00%	-	-	-
Other Expenses	18,629	46,000	40.50%	30,497	31,500	14,500
Interdepartmental Charges	99,839	195,100	51.17%	106,279	197,200	(2,100)
	<u>1,474,425</u>	<u>2,311,900</u>	<u>63.78%</u>	<u>1,432,886</u>	<u>2,199,100</u>	<u>112,800</u>
<b>Waste Water Administration</b>						
Personal Services	663,802	857,800	77.38%	592,266	863,300	(5,500)
Employee Benefits	356,804	508,600	70.15%	335,683	477,400	31,200
Contractual Services	453,330	731,200	62.00%	1,047,927	740,300	(9,100)
Commodities	3,812	4,500	84.72%	883	4,500	-

**CITY OF ELMHURST**  
**Municipal Utility Fund**  
**Statement of Revenues and Expenditures**  
**For the nine months ending September 30, 2019**

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2019	Favorable (Unfavorable) Budget/Projection Variance
<b>Waste Water Administration Continued</b>						
Repairs & Maintenance	-	-	0.00%	-	-	-
Other Expenses	208,868	203,000	102.89%	30,237	214,000	(11,000)
Interdepartmental Charges	99,839	195,100	51.17%	106,279	197,200	(2,100)
	<u>1,786,455</u>	<u>2,500,200</u>	<u>71.45%</u>	<u>2,113,275</u>	<u>2,496,700</u>	<u>3,500</u>
<b>Maintenance Sanitary Sewers</b>						
Personal Services	421,514	460,800	91.47%	390,329	467,100	(6,300)
Employee Benefits	74,136	81,400	91.08%	84,687	83,800	(2,400)
Contractual Services	490,340	1,549,500	31.65%	196,593	1,104,300	445,200
Commodities	18,638	62,000	30.06%	19,823	57,000	5,000
Repairs & Maintenance	87,127	380,000	22.93%	23,090	300,000	80,000
Insurance	2,277	3,300	69.00%	3,162	3,400	(100)
Interdepartmental Charges	43,237	68,700	62.94%	39,872	62,700	6,000
	<u>1,137,269</u>	<u>2,605,700</u>	<u>43.65%</u>	<u>757,556</u>	<u>2,078,300</u>	<u>527,400</u>
<b>Waste Water Treatment Plant</b>						
Personal Services	931,147	1,344,100	69.28%	919,008	1,279,900	64,200
Employee Benefits	160,708	235,900	68.13%	182,725	226,000	9,900
Contractual Services	323,022	769,900	41.96%	341,368	694,200	75,700
Commodities	89,339	128,700	69.42%	79,421	137,300	(8,600)
Repairs & Maintenance	102,321	1,155,000	8.86%	119,194	570,000	585,000
Other Expenses	-	-	0.00%	-	-	-
Insurance	16,304	70,800	23.03%	68,141	81,000	(10,200)
Interdepartmental Charges	58,999	93,900	62.83%	54,589	85,700	8,200
	<u>1,681,841</u>	<u>3,798,300</u>	<u>44.28%</u>	<u>1,764,446</u>	<u>3,074,100</u>	<u>724,200</u>

**CITY OF ELMHURST**  
**Municipal Utility Fund**  
**Statement of Revenues and Expenditures**  
**For the nine months ending September 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	781,628	1,135,780	68.82%	742,169	790,910	344,870
Depreciation - Water	615,000	820,000	75.00%	714,000	835,800	(15,800)
Depreciation - Sewer	2,437,500	3,250,000	75.00%	1,449,750	3,030,200	219,800
	<u>3,834,128</u>	<u>5,205,780</u>	73.65%	<u>2,905,919</u>	<u>4,656,910</u>	<u>548,870</u>
Total Expenses						
Personal Services	3,867,690	5,219,600	74.10%	3,765,216	5,143,000	76,600
Employee Benefits	1,227,312	1,780,000	68.95%	1,330,517	1,729,700	50,300
Contractual Services	6,567,467	11,641,724	56.41%	7,108,629	10,541,100	1,100,624
Commodities	350,830	827,700	42.39%	4,634,957	629,600	198,100
Repairs & Maintenance	722,083	4,816,700	14.99%	264,543	1,899,900	2,916,800
Other Expenses	227,497	249,000	91.36%	60,734	245,500	3,500
Insurance	27,691	87,200	31.76%	83,952	98,100	(10,900)
Interdepartmental Charges	418,464	738,300	56.68%	414,859	712,200	26,100
DuPage Water Commission Debt	-	-	0.00%	-	-	-
Debt Retirement - Interest Expense	781,628	1,135,780	68.82%	742,169	790,910	344,870
Depreciation - Water	615,000	820,000	75.00%	714,000	835,800	(15,800)
Depreciation - Sewer	2,437,500	3,250,000	75.00%	1,449,750	3,030,200	219,800
Total Expenses	<u>17,243,163</u>	<u>30,566,004</u>	56.41%	<u>20,569,326</u>	<u>25,656,010</u>	<u>4,909,994</u>
Operating Income (Loss)	2,348,159	(2,726,154)		(1,550,550)	352,590	3,078,744
<u>Other financing sources (uses)</u>						
Transfers:						
Transfer from Capital Imp. Fund	-	569,400	0.00%	-	1,108,000	538,600
Net Income	2,348,159	(2,156,754)		(1,550,550)	1,460,590	3,617,344
<b>Unaudited</b>						
Net Position December 31, 2018	46,120,530	46,120,530			46,120,530	
Net Position September 30, 2019	<u>\$ 48,468,689</u>	<u>\$ 43,963,776</u>			<u>\$ 47,581,120</u>	

**CITY OF ELMHURST**  
**Municipal Utility Fund**  
**Statement of Revenues and Expenditures**  
**For the nine months ending September 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	1,816,526	3,435,000	52.88%	1,052,020	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	2,464,145	7,301,000	33.75%	994,664	6,320,600	980,400
Wastewater Treatment Plant	3,395,024	15,082,000	22.51%	845,724	5,170,000	9,912,000
Total fixed asset purchases	7,675,695	25,851,800	29.69%	2,948,658	14,869,000	10,982,800
 Debt Retirement - Principal payment	 1,799,383	 1,810,950	 99.36%	 1,095,818	 1,824,900	 (13,950)

**CITY OF ELMHURST**

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

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2019	Favorable (Unfavorable) Budget/Projection Variance
<b>Revenues:</b>						
Fines & penalties	\$ 156,587	\$ 195,200	80.22%	\$ 142,025	\$ 205,300	\$ 10,100
Service Charges	778,874	890,800	87.44%	763,758	898,900	8,100
Other Income	126,348	106,900	118.19%	90,829	148,800	41,900
Federal Grant	-	40,000	0.00%	-	-	(40,000)
Interest	1,261	6,400	19.71%	4,128	1,300	(5,100)
<b>Total Revenues</b>	<b>1,063,071</b>	<b>1,239,300</b>	<b>85.78%</b>	<b>1,000,740</b>	<b>1,254,300</b>	<b>15,000</b>
<b>Expenditures:</b>						
Personal Services	146,571	187,700	78.09%	131,898	190,700	(3,000)
Employee Benefits	58,929	77,500	76.04%	56,119	77,400	100
Contractual Services	208,023	326,200	63.77%	284,535	329,400	(3,200)
Commodities	14,739	40,000	36.85%	13,923	18,600	21,400
Repair & Maintenance	33,062	423,800	7.80%	195,427	372,800	51,000
Depreciation	517,500	690,000	75.00%	506,250	650,000	40,000
Interdepartmental Charges	58,396	109,300	53.43%	60,350	108,500	800
Debt Retirement - Interest Expense	569,437	569,700	99.95%	610,921	569,700	-
	1,606,655	2,424,200	66.28%	1,859,425	2,317,100	107,100
Operating Income (Loss)	(543,584)	(1,184,900)		(858,685)	(1,062,800)	122,100
<b>Other financing sources (uses)</b>						
<b>Transfers:</b>						
Transfer from Redevelopment Fund	986,548	986,600	99.99%	989,104	986,600	-
Transfer from Capital Improvement Fund	-	-	0.00%	-	-	-
	986,548	986,600	99.99%	989,104	986,600	-
Net Income	442,963	(198,300)		130,419	(76,200)	122,100
<b>Unaudited</b>						
Net Position December 31, 2018	10,460,825	10,460,825			10,460,825	
Net Position September 30, 2019	<u>\$ 10,903,788</u>	<u>\$ 10,262,525</u>			<u>\$ 10,384,625</u>	
Fixed asset purchases	-	-	0.00%	73,631	-	-
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 nine months ending September 30, 2019

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2019	Favorable (Unfavorable) Budget/Projection Variance
<b>Revenues:</b>						
Interest	6,091	13,200	46.15%	12,946	17,700	4,500
<b>Total Revenues</b>	<b>6,091</b>	<b>13,200</b>	<b>46.15%</b>	<b>12,946</b>	<b>17,700</b>	<b>4,500</b>
<b>Other financing sources (uses):</b>						
Operating transfers in:						
Transfer to General Fund	-	(13,200)	0.00%	-	(23,431)	(10,231)
	-	(13,200)	0.00%	-	(23,431)	(10,231)
Excess of revenues over other financing uses	6,091	-		12,946	(5,731)	(5,731)
<b>Unaudited</b>						
Fund balance December 31, 2018	1,005,731	1,005,731			1,005,731	
Fund balance September 30, 2019	<u>\$ 1,011,822</u>	<u>\$ 1,005,731</u>			<u>\$ 1,000,000</u>	