

## OVERVIEW – 2nd QUARTER 2020

### GENERAL FUND

Year-to-date revenues for the fiscal year total \$26,467,102. Year-to-date expenditures have been recorded at \$26,196,302. With the addition of other financing sources (uses), the excess of revenues over expenditures for the fiscal year to date totals \$777,025.

Revenue projections for the fiscal year are anticipated to be \$3,838,472 less than budget at this time. The primary reason is due to the COVID-19 and the mandated closure of non-essential businesses and operations thereby negatively affecting sales tax by \$3,313,000, fines and penalties by \$449,650, food and beverage tax by \$338,400, charges for services by \$286,706, permits by \$198,300, motor fuel tax by \$82,000 (included in Other Taxes), and interest by \$188,555 related to lower interest rates and lower fund balance. Federal grants are currently projected to be \$2,473,400 or \$1,800,000 greater than budget, due to estimating a portion (\$1,500,000) of the DuPage County CARES Grant for the City's current COVID-19 related expenditures, and state grants is estimated to be \$1,248,000 greater than budget due to projected grant funding for the Utley Stormwater Pumping Station project.

Expenditure projections for the fiscal year are expected to be \$15,273,362 less than budget at this time. Personal services are projected to be \$21,705,099 or \$1,154,301 less than budget, and employee benefits are projected to be \$167,005 less than budget due to the reduction of seasonal employees and unfilled vacancies. Contractual services are projected to be \$1,462,092 less than budget because of the delay of several projects and the suspension of the trolley. Commodities is estimated to be \$1,724,900 or \$417,550 less than budget due to lower fuel costs, less fuel usage, and less usage of supplies. Repairs & Maintenance expenditures is projected to be \$1,376,550 or \$309,550 less than budget which is due to the police and fire departments projecting less routine building maintenance, streets maintenance projecting less expenditures for landscaping, and the central garage projecting less for parts and materials. Other expenses are projected to be \$585,895 less than budget based on projected delays of anticipated expenses for the First Responder Memorial and Public Arts projects, changes to museum exhibits and savings on conferences, seminars, & trainings, memberships, and public information programming. Capital outlay is projected to be \$10,660,097 less than budget due to reductions in the following: computer equipment and software; postponements of improvements to the fire training facility and the police station; the annual storm sewer line repairs; the annual street resurfacing program; sidewalk cost sharing and slab jacking; alley rehab and parking lot resurfacing; the purchase of a brine machine; the City Hall and First Street landscaping projects; streetlight pole painting; IL Prairie Path York Street improvements; and drainage system improvements.

The City's Fund Balance Goal Policy for the General Fund of three to four months (25-33%) of operating expenditures is approximately \$12.6 - \$16.8 million based on budgeted 2020 expenditures, but alternatively, is approximately \$10.4 - \$13.8 million based on the 2020 estimate due to the large decrease in estimated expenditures from COVID-19 related expenditure cuts. The projected fund balance for the General Fund for fiscal year 2020 is \$13,632,959 which would lie within both fund goals.

## **CAPITAL IMPROVEMENT FUND**

Revenues through the end of the second quarter of the fiscal year to date have been recorded at \$2,883,522 and are projected to be \$781,900 less than budget with sales tax estimated \$413,000 less than budget, state income tax \$202,000 less than budget, and interest income \$124,500 less than budget. Net operating transfers out is projected to be \$3,603,100 less than budget due to the postponement of several capital projects within the general fund including reductions to computer equipment and software, improvement to the fire training facility, storm sewer line cleaning and repairs, the street resurfacing program, inlet cleaning, railroad interconnect improvements and sidewalk repairs. The projected excess of revenues over other financing uses is \$1,750,700 which is \$2,821,200 greater than budget.

## **MOTOR FUEL TAX FUND**

Motor Fuel Tax Fund revenues as of June 30 are \$1,339,058, and are projected for the year at \$2,551,650 which is \$796,350 greater than budget due to an additional state grant of \$976,500. Motor Fuel Tax Fund expenditures through the end of the second quarter of the fiscal year have been recorded at \$831,218 which is roughly 49.7% of budget. Projected expenditures of \$1,662,200 are expected to be \$10,300 under budget. The excess of revenues over expenditures for the year to date is \$507,840. The projected excess of the year totals \$889,450 compared to budgeted excess of revenues over expenditures of \$82,800. Fund Balance is projected to be \$1,352,374 at year end.

## **STORMWATER FUND**

Fiscal year-to-date revenues are recorded at \$855,876. Projected annual revenues of \$2,206,000 are anticipated to be \$277,000 greater than budgeted despite lower estimated sales taxes and interest income because of a state grant of \$300,000 and the estimated sale of property of \$360,000. Fiscal year to date expenditures totals \$1,210,023. Projected expenditures of \$6,586,100 for the fiscal year are expected to be \$834,900 under budget at this time due to the projected delay of the storm sewer system asset collection project, and miscellaneous stormwater improvements. Other financing sources (uses) are projected to be \$1,094,100 which is \$32,100 less than budget. The projected deficiency of revenues and other financing sources over expenditures and other financing uses for the year totals \$5,474,200 which is positive by \$1,144,000.

## **REDEVELOPMENT PROJECTS FUND**

Fiscal revenues through June 30 are recorded at \$12,623 which is interest on cash balances. Projected annual revenues is greater than anticipated because the Redevelopment Projects Fund is scheduled to be closed and no revenue budget was developed, so any interest earned on cash balances was not formally anticipated. Expenditures for the fiscal year to-date total \$12,463. The TIF was terminated in the spring of 2018 and it is anticipated that the final outflows will be completed in 2020.

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

Fiscal year-to-date revenues are recorded at \$262,817. Fiscal year-to-date expenditures total \$820,374. Projected expenditures for the fiscal year of \$2,421,517 are \$431,416 less than the budget and include funds for the Utley Storm station project. The projected excess of expenditures over revenues for the year totals \$1,901,817 as it is anticipated that the final outflows will be completed in 2020.

### **NORTH YORK REDEVELOPMENT FUND**

Fiscal year-to-date revenues are recorded at \$760,660. Projected annual revenues of \$1,528,400 are \$102,500 greater than anticipated due to greater property tax receipts than budgeted. Fiscal year-to-date expenditures total \$1,580,263. Projected expenditures for the fiscal year of \$3,024,800 are \$17,800 greater than budgeted due to a favorable variance in the contractual services, other expenses, and capital outlay despite an unfavorable projection for debt service due to a higher than anticipated payment of principal on the Line of Credit outstanding balance. The projected excess of expenditures and other financing uses over revenues and other financing sources for the year totals \$3,600.

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

Fiscal year-to-date revenues are recorded at \$243,684. Projected annual revenues are \$509,530 which is \$120,430 greater than budget due to greater than estimated property taxes. Fiscal year-to-date expenditures total \$28,013. Projected expenditures for the fiscal year of \$456,000 are \$25,000 greater than expected due to larger than budgeted debt service (principal payment) despite a positive variance for other expenses and capital outlay. The projected excess of revenues and other financing sources over expenditures and other financing uses for the year is \$53,530 which is \$95,430 greater than the budgeted deficiency of \$41,900.

### **DOWNTOWN REDEVELOPMENT FUND**

Fiscal year-to-date revenues are recorded at \$256,000, and projected annual revenues are \$1,822,650 which is \$191,550 greater than anticipated due to favorable variance in property tax and other income from new rental income. Fiscal year-to-date expenditures total \$72,799. Projected expenditures for the fiscal year of \$2,583,300 are \$138,200 less than budget due favorable variances in contractual service, capital outlay, and debt service despite the increase in other expenses due to leasehold improvements related to the purchase of the new property. It is anticipated that the projected operating deficit of \$760,650 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 \$12,204,710 and fiscal year to-date expenses total \$10,571,647. Net income as of June 30 totals \$1,633,063. Projected annual revenues of \$25,437,990 are less than budget by \$2,001,410. The primary reason for the decrease is less than expected water usage. Projected expenses for the year of \$25,694,171 are \$2,184,649 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 \$1,515,220 in contractual services, \$188,470 in repairs & maintenance, and \$274,955 in wages and benefits. Projected capital outlay of \$17,360,063 is \$11,882,937 under budget mostly due to timing. It is anticipated that the timing adjustments will result in some expenses being deferred to 2021 or later. Finally, debt service interest expense is projected to be \$2,835 more than budget. The projected net income for the year totals \$311,896 (includes estimated depreciation expense of \$4,873,850).

## **PARKING SYSTEM REVENUE FUND**

Revenues for the fiscal year to-date have been recorded at \$481,972. Total projected revenues of \$652,800 are \$649,300 less than anticipated due to significant loss in revenue from service charges, fines & penalties, other income, and interest related to a large decrease in parking customers related to the COVID-19 shutdown. Total expenses for the fiscal year through June 30th have been recorded at \$931,816. Total projected expenses for the year of \$2,202,060 are \$238,440 less than anticipated due to favorable variances in personal services, employee benefits, contractual services, commodities, repair & maintenance, and interdepartmental charges. After transfers from the capital improvement fund to cover debt service, the projected net loss for the year to-date totals \$67,760; the net operating loss for the fiscal year is projected to be \$1,549,260; this includes estimated depreciation expense of \$650,000.

## **WORKING CASH FUND**

Projected annual revenues of \$5,000 are \$12,500 below budget due to low interest earnings. The fiscal year 2020 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, 2020

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2020	Favorable (Unfavorable) Budget/Projection Variance
<b>Revenues:</b>						
<b>Taxes</b>						
Property, net	\$ 6,282,298	\$ 11,593,514	54.19%	\$ 5,626,465	\$ 11,689,900	\$ 96,386
Sales	8,609,579	18,361,800	46.89%	8,654,881	\$ 15,048,800	(3,313,000)
Real estate transfer	339,555	683,000	49.72%	342,521	\$ 601,000	(82,000)
Utility	1,606,023	3,354,900	47.87%	1,756,115	\$ 3,080,000	(274,900)
Food & beverage	609,586	1,462,000	41.70%	711,278	\$ 1,123,600	(338,400)
Other	124,955	525,000	23.80%	194,971	\$ 245,000	(280,000)
<b>Intergovernmental</b>						
State income tax	464,234	957,000	48.51%	536,076	\$ 907,000	(50,000)
Replacement tax	211,262	403,900	52.31%	226,644	\$ 364,700	(39,200)
Motor Fuel Tax	124,902	332,000	37.62%	156,290	\$ 250,000	(82,000)
Federal grants	32,439	673,400	4.82%	56,478	\$ 2,473,400	1,800,000
State grants	303,847	483,500	62.84%	-	\$ 1,731,500	1,248,000
Other grants	-	10,000	0.00%	-	\$ 10,000	-
Licenses	1,683,074	2,848,000	59.10%	2,080,942	\$ 2,572,815	(275,185)
Permits	922,660	2,263,300	40.77%	1,160,761	\$ 2,065,000	(198,300)
Fines and penalties	310,425	970,100	32.00%	554,803	\$ 520,450	(449,650)
Charges for services	2,293,130	5,357,400	42.80%	2,166,657	\$ 5,070,694	(286,706)
Interest	163,672	369,800	44.26%	188,910	\$ 181,245	(188,555)
Revenue replacement	124,618	62,000	201.00%	60,683	\$ 62,300	300
Miscellaneous	873,808	2,188,400	39.93%	1,100,546	\$ 1,791,188	(397,212)
Interdepartmental	1,387,034	4,305,900	32.21%	1,474,759	\$ 3,577,850	(728,050)
<b>Total Revenues</b>	<b>26,467,102</b>	<b>57,204,914</b>	<b>46.27%</b>	<b>27,049,780</b>	<b>53,366,442</b>	<b>(3,838,472)</b>
<b>Expenditures</b>						
<b>Administration</b>						
Personal Services	254,704	565,800	45.02%	257,115	540,000	25,800
Employee Benefits	92,626	185,900	49.83%	78,048	183,950	1,950

**CITY OF ELMHURST**

General Fund  
Statement of Revenues and Expenditures  
For the six months ending June 30, 2020

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2020	Favorable (Unfavorable) Budget/Projection Variance
<b>Administration Continued</b>						
Contractual Services	54,370	142,400	38.18%	53,312	117,500	24,900
Commodities	1,038	5,500	18.87%	2,187	4,500	1,000
Other Expenses	74,196	162,700	45.60%	75,489	137,950	24,750
Insurance	66,377	198,800	33.39%	115,403	198,080	720
Interdepartmental Charges	25,683	76,300	33.66%	22,252	62,800	13,500
Subtotal	568,994	1,337,400	42.54%	603,807	1,244,780	92,620
<b>Board Fire &amp; Police Commissioners</b>						
Personal Services	25,931	28,900	89.73%	26,519	28,900	-
Employee Benefits	4,990	5,600	89.10%	4,552	5,600	-
Contractual Services	4,530	44,200	10.25%	13,920	16,000	28,200
Commodities	-	100	0.00%	-	-	100
Other Expenses	-	900	0.00%	-	-	900
Subtotal	35,451	79,700	44.48%	44,990	50,500	29,200
<b>Finance</b>						
Personal Services	242,969	543,000	44.75%	244,070	487,700	55,300
Employee Benefits	111,435	219,900	50.68%	103,089	208,600	11,300
Contractual Services	86,411	187,900	45.99%	96,288	184,591	3,309
Commodities	12,054	32,000	37.67%	12,442	30,000	2,000
Other Expenses	1,549	9,800	15.80%	2,792	2,958	6,842
Interdepartmental Charges	44,945	133,600	33.64%	38,983	109,900	23,700
Subtotal	499,363	1,126,200	44.34%	497,664	1,023,749	102,451

**CITY OF ELMHURST**

General Fund  
Statement of Revenues and Expenditures  
For the six months ending June 30, 2020

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2020	Favorable (Unfavorable) Budget/Projection Variance
<b>Human Resources</b>						
Personal Services	155,094	293,800	52.79%	115,247	376,400	(82,600)
Employee Benefits	94,892	144,300	65.76%	58,485	166,900	(22,600)
Contractual Services	48,106	138,500	34.73%	76,949	65,600	72,900
Commodities	1,410	2,000	70.51%	361	2,000	-
Other Expenses	24,695	49,600	49.79%	13,595	46,100	3,500
Interdepartmental Charges	19,262	57,300	33.62%	16,731	47,100	10,200
Subtotal	343,460	685,500	50.10%	281,367	704,100	(18,600)
<b>Information Technology</b>						
Personal Services	353,603	791,600	44.67%	284,595	732,700	58,900
Employee Benefits	133,776	284,200	47.07%	110,863	260,350	23,850
Contractual Services	46,922	154,700	30.33%	32,156	124,700	30,000
Commodities	45,753	83,500	54.79%	45,127	77,700	5,800
Repairs & Maintenance	75,749	215,000	35.23%	64,158	218,000	(3,000)
Other Expenses	8,300	10,700	77.57%	1,997	10,300	400
Capital Outlay	(22,033)	369,000	-5.97%	18,800	146,000	223,000
Subtotal	642,070	1,908,700	33.64%	557,695	1,569,750	338,950
<b>Legal</b>						
Contractual Services	366,230	849,000	43.14%	336,670	890,000	(41,000)
Subtotal	366,230	849,000	43.14%	336,670	890,000	(41,000)
<b>Claims Against the City</b>						
Other Expenses	133,430	370,000	36.06%	226,521	370,000	-
Subtotal	133,430	370,000	36.06%	226,521	370,000	-

**CITY OF ELMHURST**

General Fund  
Statement of Revenues and Expenditures  
For the six months ending June 30, 2020

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2020	Favorable (Unfavorable) Budget/Projection Variance
<b>Planning and Development</b>						
Personal Services	135,311	270,900	49.95%	131,477	273,000	(2,100)
Employee Benefits	63,164	139,600	45.25%	63,407	126,400	13,200
Contractual Services	73,895	246,100	30.03%	63,977	156,500	89,600
Commodities	-	600	0.00%	234	-	600
Other Expenses	2,081	39,100	5.32%	15,921	4,547	34,553
Interdepartmental Charges	12,841	38,200	33.62%	11,154	31,400	6,800
Subtotal	287,293	734,500	39.11%	286,171	591,847	142,653
<b>Municipal Buildings</b>						
Personal Services	198,081	461,500	42.92%	178,675	391,300	70,200
Employee Benefits	47,420	86,500	54.82%	29,405	85,200	1,300
Contractual Services	60,798	229,400	26.50%	47,590	204,400	25,000
Commodities	20,203	80,100	25.22%	14,388	82,100	(2,000)
Repairs & Maintenance	41,547	175,000	23.74%	84,420	175,000	-
Other Expenses	12,511	30,000	41.70%	18,594	30,000	-
Insurance	993	4,300	23.08%	2,448	4,300	-
Capital Outlay	84,152	115,500	72.86%	-	115,500	-
Subtotal	465,705	1,182,300	39.39%	375,520	1,087,800	94,500
<b>Police Department</b>						
Personal Services	4,747,078	10,114,500	46.93%	5,096,375	9,490,500	624,000
Employee Benefits	3,524,493	6,851,600	51.44%	3,142,857	6,788,200	63,400
Contractual Services	549,291	1,303,800	42.13%	510,849	1,078,312	225,488
Commodities	37,295	159,000	23.46%	77,766	104,500	54,500
Repairs & Maintenance	28,647	112,000	25.58%	194,054	61,000	51,000
Other Expenses	81,251	318,050	25.55%	118,523	269,500	48,550
Insurance	1,985	7,800	25.45%	4,376	7,800	-
Capital Outlay	70,532	1,695,000	4.16%	28,631	108,000	1,587,000
Interdepartmental Charges	335,300	1,038,150	32.30%	352,282	861,800	176,350
Subtotal	9,375,872	21,599,900	43.41%	9,525,712	18,769,612	2,830,288

**CITY OF ELMHURST**

General Fund  
Statement of Revenues and Expenditures  
For the six months ending June 30, 2020

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2020	Favorable (Unfavorable) Budget/Projection Variance
<b>Fire Department</b>						
Personal Services	2,620,368	5,372,800	48.77%	2,492,741	5,370,300	2,500
Employee Benefits	2,152,750	4,236,200	50.82%	1,910,790	4,211,550	24,650
Contractual Services	165,054	374,300	44.10%	162,191	296,755	77,545
Commodities	23,802	124,650	19.10%	31,253	79,950	44,700
Repairs & Maintenance	21,905	80,000	27.38%	22,973	42,000	38,000
Other Expenses	32,084	222,500	14.42%	61,826	117,800	104,700
Insurance	1,985	7,800	25.45%	4,376	7,800	-
Capital Outlay	835,300	1,111,000	75.18%	44,888	901,000	210,000
Interdepartmental Charges	170,541	529,830	32.19%	182,029	440,200	89,630
Subtotal	6,023,791	12,059,080	49.95%	4,913,067	11,467,355	591,725
<b>Wireless Radio Alarm Svcs</b>						
Contractual Services	26,664	138,400	19.27%	26,248	149,700	(11,300)
Commodities	2,291	33,100	6.92%	1,735	33,100	-
Repairs & Maintenance	-	1,000	0.00%	-	-	1,000
Subtotal	28,956	172,500	16.79%	27,983	182,800	(10,300)
<b>ESDA Civil Defense</b>						
Personal Services	17,265	35,000	49.33%	16,803	35,000	-
Employee Benefits	3,472	7,100	48.90%	2,966	7,100	-
Contractual Services	6,014	10,900	55.18%	5,905	9,200	1,700
Commodities	660	38,600	1.71%	5,785	20,950	17,650

**CITY OF ELMHURST**

General Fund  
Statement of Revenues and Expenditures  
For the six months ending June 30, 2020

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2020	Favorable (Unfavorable) Budget/Projection Variance
<b>ESDA Civil Defense Continued</b>						
Repairs & Maintenance	736	16,400	4.49%	1,618	11,150	5,250
Other Expenses	57	1,100	5.18%	1,240	100	1,000
Interdepartmental Charges	3,725	11,940	31.20%	4,586	10,000	1,940
Subtotal	31,929	121,040	26.38%	38,902	93,500	27,540
<b>Building</b>						
Personal Services	290,897	611,600	47.56%	295,637	567,275	44,325
Employee Benefits	109,314	219,000	49.92%	94,857	208,300	10,700
Contractual Services	15,232	83,300	18.29%	22,557	32,000	51,300
Commodities	1,252	17,600	7.11%	2,686	4,000	13,600
Other Expenses	2,085	10,100	20.64%	3,428	3,500	6,600
Interdepartmental Charges	19,262	57,300	33.62%	16,731	47,100	10,200
Subtotal	438,042	998,900	43.85%	435,896	862,175	136,725
<b>Street &amp; Bridge Administration</b>						
Personal Services	442,305	906,200	48.81%	427,096	863,724	42,476
Employee Benefits	782,860	1,942,100	40.31%	783,733	1,941,145	955
Contractual Services	81,476	333,800	24.41%	118,406	194,850	138,950
Commodities	27,653	75,500	36.63%	36,328	49,500	26,000
Other Expenses	9,640	37,300	25.85%	14,038	21,800	15,500
Insurance	2,979	11,300	26.36%	6,302	11,300	-
Capital Outlay	-	1,274,200	0.00%	46,200	1,236,200	38,000
Interdepartmental Charges	69,203	214,730	32.23%	73,560	178,400	36,330
Subtotal	1,416,116	4,795,130	29.53%	1,505,663	4,496,919	298,211

**CITY OF ELMHURST**

General Fund  
Statement of Revenues and Expenditures  
For the six months ending June 30, 2020

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2020	Favorable (Unfavorable) Budget/Projection Variance
<b>Street &amp; Alley Maintenance</b>						
Personal Services	127,491	295,700	43.12%	142,043	261,300	34,400
Employee Benefits	25,509	54,700	46.63%	26,166	54,300	400
Contractual Services	295,739	1,528,100	19.35%	410,619	1,108,100	420,000
Commodities	67,433	193,000	34.94%	53,535	170,600	22,400
Repairs & Maintenance	2,030	244,000	0.83%	20,461	109,000	135,000
Capital Outlay	521,288	10,903,500	4.78%	243,405	3,361,903	7,541,597
Interdepartmental Charges	195,032	627,820	31.06%	240,117	525,500	102,320
Subtotal	1,234,522	13,846,820	8.92%	1,136,345	5,590,703	8,256,117
<b>Snow Removal &amp; Ice Control</b>						
Personal Services	183,909	327,600	56.14%	293,491	225,000	102,600
Employee Benefits	36,798	65,900	55.84%	51,366	45,500	20,400
Contractual Services	18,722	77,900	24.03%	51,032	53,900	24,000
Commodities	11,245	20,500	54.85%	11,996	20,500	-
Repairs & Maintenance	6,347	90,000	7.05%	36,453	45,000	45,000
Capital Outlay	-	190,000	0.00%	-	-	190,000
Interdepartmental Charges	3,129	10,000	31.29%	3,944	10,000	-
Subtotal	260,149	781,900	33.27%	448,281	399,900	382,000
<b>Forestry</b>						
Personal Services	409,883	825,900	49.63%	377,398	755,100	70,800
Employee Benefits	82,028	162,300	50.54%	68,260	161,300	1,000
Contractual Services	153,849	658,800	23.35%	168,983	552,800	106,000
Commodities	95,518	224,300	42.59%	122,185	207,300	17,000
Repairs & Maintenance	-	4,000	0.00%	-	2,000	2,000
Capital Outlay	321	548,000	0.06%	209,553	500	547,500
Interdepartmental Charges	87,533	281,680	31.08%	107,768	235,800	45,880
Subtotal	829,132	2,704,980	30.65%	1,054,147	1,914,800	790,180

**CITY OF ELMHURST**

General Fund  
Statement of Revenues and Expenditures  
For the six months ending June 30, 2020

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2020	Favorable (Unfavorable) Budget/Projection Variance
<b>Electrical</b>						
Personal Services	105,950	233,000	45.47%	186,548	216,200	16,800
Employee Benefits	21,032	44,400	47.37%	46,295	44,400	-
Contractual Services	63,187	276,300	22.87%	79,048	193,800	82,500
Commodities	53,109	340,300	15.61%	111,662	335,300	5,000
Repairs & Maintenance	8,248	8,500	97.03%	2,534	14,000	(5,500)
Capital Outlay	-	365,000	0.00%	31,126	365,000	-
Interdepartmental Charges	37,099	119,330	31.09%	45,675	99,900	19,430
Subtotal	288,624	1,386,830	20.81%	502,888	1,268,600	118,230
<b>Central Equipment Maintenance</b>						
Personal Services	322,368	742,000	43.45%	372,223	646,800	95,200
Employee Benefits	63,719	146,300	43.55%	77,244	129,800	16,500
Contractual Service	41	200	20.40%	35	200	-
Commodities	162,849	695,000	23.43%	210,571	491,100	203,900
Repairs & Maintenance	188,431	683,500	27.57%	242,181	673,000	10,500
Other Expenses	1,115	6,900	16.17%	1,519	6,900	-
Insurance	4,582	15,800	29.00%	8,727	15,800	-
Capital Outlay	1,858	107,500	1.73%	4,675	44,500	63,000
Subtotal	744,964	2,397,200	31.08%	917,175	2,008,100	389,100
<b>Human Services</b>						
Other Expenses	33,373	147,500	22.63%	64,714	136,000	11,500
Subtotal	33,373	147,500	22.63%	64,714	136,000	11,500
<b>Health Services</b>						
Contractual Services	213,610	428,600	49.84%	211,599	428,600	-
Subtotal	213,610	428,600	49.84%	211,599	428,600	-

**CITY OF ELMHURST**

General Fund  
Statement of Revenues and Expenditures  
For the six months ending June 30, 2020

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2020	Favorable (Unfavorable) Budget/Projection Variance
<b>Rubbish Disposal</b>						
Contractual Services	1,319,521	3,315,300	39.80%	1,286,309	3,315,300	-
Commodities	-	2,500	0.00%	-	-	2,500
Interdepartmental Charges	32,104	95,400	33.65%	27,885	78,500	16,900
<b>Subtotal</b>	<b>1,351,625</b>	<b>3,413,200</b>	<b>39.60%</b>	<b>1,314,194</b>	<b>3,393,800</b>	<b>19,400</b>
<b>Historical Museum</b>						
Personal Services	213,682	439,600	48.61%	213,109	443,900	(4,300)
Employee Benefits	73,641	142,600	51.64%	62,523	142,600	-
Contractual Services	24,644	72,300	34.09%	35,907	69,300	3,000
Commodities	1,084	11,800	9.19%	8,149	11,800	-
Repairs & Maintenance	4,417	46,300	9.54%	8,634	26,400	19,900
Other Expenses	34,927	179,000	19.51%	49,926	108,000	71,000
Insurance	2,921	6,200	47.11%	4,339	6,228	(28)
Interdepartmental Charges	38,524	114,500	33.65%	33,462	94,200	20,300
<b>Subtotal</b>	<b>393,839</b>	<b>1,012,300</b>	<b>38.91%</b>	<b>416,048</b>	<b>902,428</b>	<b>109,872</b>
<b>Visitor &amp; Tourism Service</b>						
Contractual Services	519	94,900	0.55%	9,242	4,900	90,000
Other Expenses	43,080	418,500	10.29%	181,967	209,600	208,900
<b>Subtotal</b>	<b>43,599</b>	<b>513,400</b>	<b>8.49%</b>	<b>191,209</b>	<b>214,500</b>	<b>298,900</b>

**CITY OF ELMHURST**

General Fund  
Statement of Revenues and Expenditures  
For the six months ending June 30, 2020

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2020	Favorable (Unfavorable) Budget/Projection Variance
Cable Television						
Contractual Services	27,353	100,700	27.16%	32,936	80,700	20,000
Commodities	-	2,800	0.00%	227	-	2,800
Repairs & Maintenance	-	300	0.00%	-	-	300
Subtotal	<u>27,353</u>	<u>103,800</u>	<u>26.35%</u>	<u>33,163</u>	<u>80,700</u>	<u>23,100</u>
Public Benefits						
Capital Outlay	118,812	780,000	15.23%	6,239	520,000	260,000
Subtotal	<u>118,812</u>	<u>780,000</u>	<u>15.23%</u>	<u>6,239</u>	<u>520,000</u>	<u>260,000</u>
Total Expenditures						
Personal Services	10,846,887	22,859,400	47.45%	11,151,162	21,705,099	1,154,301
Employee Benefits	7,423,918	14,938,200	49.70%	6,714,906	14,771,195	167,005
Contractual Services	3,702,181	10,789,800	34.31%	3,852,728	9,327,708	1,462,092
Commodities	564,650	2,142,450	26.36%	748,615	1,724,900	417,550
Repairs & Maintenance	378,057	1,686,100	22.42%	677,485	1,376,550	309,550
Other Expenses	494,374	2,060,950	23.99%	852,090	1,475,055	585,895
Insurance	81,821	252,000	32.47%	145,971	251,308	692
Capital Outlay	1,610,230	17,458,700	9.22%	633,517	6,798,603	10,660,097
Total Expenditures (continued)						
Interdepartmental Charges	1,094,183	3,348,780	32.67%	1,177,158	2,832,600	516,180
Total Expenditures	<u>26,196,302</u>	<u>75,536,380</u>	<u>34.68%</u>	<u>25,953,632</u>	<u>60,263,018</u>	<u>15,273,362</u>
Excess (deficiency) of revenues over expenditures	<u>270,800</u>	<u>(18,331,466)</u>	<u>-1.48%</u>	<u>1,096,149</u>	<u>(6,896,576)</u>	<u>11,434,890</u>

**CITY OF ELMHURST**

General Fund  
Statement of Revenues and Expenditures  
For the six months ending June 30, 2020

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2020	Favorable (Unfavorable) Budget/Projection Variance
<b>Other financing sources (uses)</b>						
<b>Transfers in and other sources</b>						
Transfer from Capital Improvement.	906,225	4,942,100	18.34%	458,143	1,321,800	(3,620,300)
Working Cash Fund	-	17,500	0.00%	-	35,080	17,580
Bond Proceeds	-	6,937,400		-	-	(6,937,400)
<b>Operating transfers out</b>						
Transfer to Stormwater	(400,000)	(900,000)	44.44%	(1,459,000)	(900,000)	-
Transfer to Debt Service G.O. Bonds	-	(22,500)	0.00%	-	-	22,500
<b>Total other financing sources (uses)</b>	<b>506,225</b>	<b>10,974,500</b>	<b>4.61%</b>	<b>(1,000,857)</b>	<b>456,880</b>	<b>(10,517,620)</b>
Excess (deficiency) of revenues & other financing sources over expenditures and other financing uses	777,025	(7,356,966)		95,292	(6,439,696)	917,270
<b>Unaudited</b>						
Fund balance December 31, 2019	20,072,655	20,072,655			20,072,655	
Fund balance June 30, 2020	<u>\$ 20,849,680</u>	<u>\$ 12,715,689</u>			<u>\$ 13,632,959</u>	

**CITY OF ELMHURST**

Capital Improvement Fund  
Statement of Revenues and Expenditures  
For the six months ending June 30, 2020

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2020	Favorable (Unfavorable) Budget/Projection Variance
<b>Revenues:</b>						
<b>Taxes</b>						
Property taxes	\$ 6,041	\$ 11,400	52.99%	\$ 6,009	\$ 11,000	\$ (400)
Sales tax - Home Rule	794,491	1,864,000	42.62%	865,433	\$ 1,451,000	(413,000)
Utility tax	153,138	348,300	43.97%	177,500	\$ 306,300	(42,000)
<b>Intergovernmental</b>						
State income tax	1,856,935	3,829,000	48.50%	2,144,303	\$ 3,627,000	(202,000)
State grants	-	500,000	0.00%	-	\$ 500,000	-
Interest	24,916	160,000	15.57%	69,851	\$ 35,500	(124,500)
Other Income	48,000	216,000	22.22%	36,000	\$ 216,000	-
<b>Total Revenues</b>	<b>2,883,522</b>	<b>6,928,700</b>	<b>41.62%</b>	<b>3,299,095</b>	<b>6,146,800</b>	<b>(781,900)</b>
<b>Other financing sources (uses):</b>						
<b>Operating transfers out:</b>						
Transfer to General Fund	(906,225)	(4,942,100)	18.34%	(458,143)	(1,321,800)	3,620,300
Transfer to Municipal Utility Fund	-	(568,100)	0.00%	-	(568,100)	-
Transfer to Parking System	(1,255,777)	(1,481,500)	84.76%	-	(1,481,500)	-
Transfer to Debt Service G.O. Bonds	(906,705)	(1,007,500)	90.00%	(1,125,008)	(1,024,700)	(17,200)
	<b>(3,068,707)</b>	<b>(7,999,200)</b>	<b>38.36%</b>	<b>(1,583,151)</b>	<b>(4,396,100)</b>	<b>3,603,100</b>
Excess of revenues over other financing uses	(185,186)	(1,070,500)		1,715,944	1,750,700	2,821,200
<b>Unaudited</b>						
Fund balance December 31, 2019	5,181,058	5,181,058			5,181,058	
Fund balance June 30, 2020	<u>\$ 4,995,873</u>	<u>\$ 4,110,558</u>			<u>\$ 6,931,758</u>	

**CITY OF ELMHURST**

Motor Fuel Tax Fund  
Statement of Revenues and Expenditures  
For the six months ending June 30, 2020

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2020	Favorable (Unfavorable) Budget/Projection Variance
<b>Revenues:</b>						
<b>Intergovernmental</b>						
Motor fuel tax	\$ 848,051	\$ 1,745,000	48.60%	\$ 553,175	\$ 1,570,000	\$ (175,000)
State Grants	488,282	-	0.00%	-	976,500	976,500
Interest	2,725	10,300	26.46%	4,146	5,150	(5,150)
Total Revenues	<u>1,339,058</u>	<u>1,755,300</u>	<u>76.29%</u>	<u>557,321</u>	<u>2,551,650</u>	<u>796,350</u>
<b>Expenditures:</b>						
<b>Streets</b>						
Personal Services	486,129	996,000	48.81%	528,873	985,700	10,300
Employee benefits	97,106	200,500	48.43%	116,520	200,500	-
Commodities	247,983	300,000	82.66%	249,030	300,000	-
Capital Outlay	-	176,000	0.00%	-	176,000	-
Total Expenditures	<u>831,218</u>	<u>1,672,500</u>	<u>49.70%</u>	<u>894,423</u>	<u>1,662,200</u>	<u>10,300</u>
Excess (deficiency) of revenues over expenditures	507,840	82,800		(337,102)	889,450	806,650
<b>Unaudited</b>						
Fund balance December 31, 2019	462,924	462,924			462,924	
Fund balance June 30, 2020	<u>\$ 970,764</u>	<u>\$ 545,724</u>			<u>\$ 1,352,374</u>	

**CITY OF ELMHURST**

Stormwater Fund  
Statement of Revenues and Expenditures  
For the six months ending June 30, 2020

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2020	Favorable (Unfavorable) Budget/Projection Variance
<b>Revenues:</b>						
Sales Tax	\$ 794,491	\$ 1,864,000	42.62%	\$ 865,433	\$ 1,451,000	\$ (413,000)
State Grants	\$ -	\$ -	0.00%	\$ -	\$ 300,000	\$ 300,000
Interest	\$ 54,854	\$ 40,000	137.14%	\$ 31,681	\$ 70,000	\$ 30,000
Other Income	6,530	25,000	26.12%	33,317	\$ 385,000	360,000
<b>Total Revenues</b>	<b>855,876</b>	<b>1,929,000</b>	<b>44.37%</b>	<b>930,431</b>	<b>2,206,000</b>	<b>277,000</b>
<b>Expenditures:</b>						
Capital Outlay	1,210,023	7,421,000	16.31%	3,682,040	6,586,100	834,900
	<u>1,210,023</u>	<u>7,421,000</u>	<u>16.31%</u>	<u>3,682,040</u>	<u>6,586,100</u>	<u>834,900</u>
Excess (deficiency) of revenues over expenditures	(354,147)	(5,492,000)		(2,751,609)	(4,380,100)	1,111,900
<b>Other financing sources (uses)</b>						
Transfer from General Fund	400,000	900,000	44.44%	1,459,000	900,000	-
Transfer to Debt Svc GO Bonds	(1,350,207)	(2,026,200)	66.64%	(1,032,825)	(1,994,100)	32,100
<b>Total other financing sources (uses)</b>	<b>(950,207)</b>	<b>(1,126,200)</b>	<b>84.37%</b>	<b>426,175</b>	<b>(1,094,100)</b>	<b>32,100</b>
Excess (deficiency) of revenues & other financing sources over expenditures and other financing uses	(1,304,354)	(6,618,200)		(2,325,434)	(5,474,200)	1,144,000
<b>Unaudited</b>						
Fund balance December 31, 2019	10,837,639	10,837,639			10,837,639	
Fund balance June 30, 2020	<u>\$ 9,533,285</u>	<u>\$ 4,219,439</u>			<u>\$ 5,363,439</u>	

**CITY OF ELMHURST**

Redevelopment Projects Fund  
Statement of Revenues and Expenditures  
For the six months ending June 30, 2020

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2020	Favorable (Unfavorable) Budget/Projection Variance
<b>Revenues:</b>						
Taxes						
Property	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
Federal Grants	-	-	0.00%	-	-	-
Interest	12,623	-	0.00%	51,961	\$ 16,000	16,000
Rental Income	-	-	0.00%	-	\$ -	-
Other Income	-	-	0.00%	-	\$ -	-
Total Revenues	<u>12,623</u>	<u>-</u>	<u>0.00%</u>	<u>51,961</u>	<u>16,000</u>	<u>16,000</u>
<b>Expenditures:</b>						
Contractual Services	12,463	25,000	49.85%	175	25,000	-
Capital Outlay	-	1,635,000	0.00%	115,132	1,543,090	91,910
	<u>12,463</u>	<u>1,660,000</u>	<u>0.75%</u>	<u>115,307</u>	<u>1,568,090</u>	<u>91,910</u>
Excess (deficiency) of revenues over expenditures	161	(1,660,000)		(63,347)	(1,552,090)	107,910
<b>Other financing sources (uses)</b>						
<b>Operating transfers:</b>						
Tsf to North York St Redev	(1,500,000)	(1,500,000)	100.00%	-	(1,500,000)	-
Tsf to Parking System	-	-	0.00%	(751,060)	-	-
Tsf to Debt Service G.O. Bonds	-	-	0.00%	(450,770)	-	-
Total other financing sources (uses)	<u>(1,500,000)</u>	<u>(1,500,000)</u>	<u>100.00%</u>	<u>(1,201,829)</u>	<u>(1,500,000)</u>	<u>-</u>
Excess (deficiency) of revenues & other financing sources over expenditures and other financing uses	(1,499,839)	(3,160,000)		(1,265,176)	(3,052,090)	107,910
<b>Unaudited</b>						
Fund balance December 31, 2019	3,052,090	3,052,090			3,052,090	
Fund balance June 30, 2020	<u>\$ 1,552,251</u>	<u>\$ (107,910)</u>			<u>\$ -</u>	

**CITY OF ELMHURST**

Route 83 Commercial Development Fund  
Statement of Revenues and Expenditures  
For the six months ending June 30, 2020

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2020	Favorable (Unfavorable) Budget/Projection Variance
<b>Revenues:</b>						
Taxes						
Property	\$ 248,172	\$ 505,500	49.09%	\$ 245,422	\$ 496,200	\$ (9,300)
Other Income	5,500	11,000	50.00%	5,500	\$ 11,000	-
Interest	9,146	10,000	91.46%	21,176	\$ 12,500	2,500
Total Revenues	<u>262,817</u>	<u>526,500</u>	<u>49.92%</u>	<u>272,098</u>	<u>519,700</u>	<u>(6,800)</u>
<b>Expenditures:</b>						
Contractual Services	1,094	12,000	9.11%	1,037	12,000	-
Other Expenses	803,912	-	0.00%	-	803,912	(803,912)
Capital Outlay	15,369	2,840,933	0.54%	-	1,605,605	1,235,328
	<u>820,374</u>	<u>2,852,933</u>	<u>28.76%</u>	<u>1,037</u>	<u>2,421,517</u>	<u>431,416</u>
Excess (deficiency) of revenues over expenditures	(557,557)	(2,326,433)		271,062	(1,901,817)	424,616
<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	(557,557)	(2,326,433)		271,062	(1,901,817)	424,616
<b>Unaudited</b>						
Fund balance December 31, 2019	1,901,817	1,901,817			1,901,817	
Fund balance June 30, 2020	<u>\$ 1,344,260</u>	<u>\$ (424,616)</u>			<u>\$ -</u>	

**CITY OF ELMHURST**

North York Redevelopment Fund  
Statement of Revenues and Expenditures  
For the six months ending June 30, 2020

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2020	Favorable (Unfavorable) Budget/Projection Variance
<b>Revenues:</b>						
Taxes						
Property	\$ 757,089	\$ 1,377,800	54.95%	\$ 609,164	\$ 1,521,300	\$ 143,500
Intergovernmental						
Federal Grants	-	33,000	0.00%	-	\$ -	(33,000)
Interest	3,571	15,100	23.65%	5,715	\$ 7,100	(8,000)
Total Revenues	<u>760,660</u>	<u>1,425,900</u>	<u>53.35%</u>	<u>614,879</u>	<u>1,528,400</u>	<u>102,500</u>
<b>Expenditures:</b>						
Contractual Services	10,348	104,000	9.95%	23,362	54,000	50,000
Other Expenses	9,758	132,400	7.37%	3,912	105,800	26,600
Capital Outlay	1,502,734	2,071,200	72.55%	12,586	1,550,000	521,200
Debt Service	57,423	735,000	7.81%	108,585	1,315,000	(580,000)
	<u>1,580,263</u>	<u>3,042,600</u>	<u>51.94%</u>	<u>148,446</u>	<u>3,024,800</u>	<u>17,800</u>
Excess (deficiency) of revenues over expenditures	(819,603)	(1,616,700)		466,433	(1,496,400)	120,300
<b>Other financing sources (uses)</b>						
<b>Operating transfers:</b>						
Tsf from Redevelopment	1,500,000	1,500,000	100.00%	-	1,500,000	-
	<u>1,500,000</u>	<u>1,500,000</u>	<u>100.00%</u>	<u>-</u>	<u>1,500,000</u>	<u>-</u>
Excess (deficiency) of revenues & other financing sources over expenditures and other financing uses	680,397	(116,700)		466,433	3,600	120,300
<b>Unaudited</b>						
Fund balance December 31, 2019	584,903	584,903			584,903	
Fund balance June 30, 2020	<u>\$ 1,265,300</u>	<u>\$ 468,203</u>			<u>\$ 588,503</u>	

**CITY OF ELMHURST**

Church Road/Lake Street Redevelopment Fund

Statement of Revenues and Expenditures

For the six months ending June 30, 2020

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2020	Favorable (Unfavorable) Budget/Projection Variance
<b>Revenues:</b>						
Taxes						
Property	\$ 241,695	\$ 387,000	62.45%	\$ 166,399	\$ 506,600	\$ 119,600
Interest	1,989	2,100	94.70%	1,026	\$ 2,930	\$ 830
Total Revenues	<u>243,684</u>	<u>389,100</u>	<u>62.63%</u>	<u>167,425</u>	<u>509,530</u>	<u>120,430</u>
<b>Expenditures:</b>						
Contractual Services	932	26,000	3.59%	1,065	26,000	-
Other Expenses	-	70,000	0.00%	-	20,000	50,000
Capital Outlay	-	175,000	0.00%	-	50,000	125,000
Debt Service	27,081	160,000	16.93%	-	360,000	(200,000)
	<u>28,013</u>	<u>431,000</u>	<u>6.50%</u>	<u>1,065</u>	<u>456,000</u>	<u>(25,000)</u>
Excess (deficiency) of revenues over expenditures	215,670	(41,900)		166,360	53,530	95,430
<b>Other financing sources (uses)</b>						
<b>Operating transfers:</b>						
Transfer fr Industrial Development	-	-	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	215,670	(41,900)		166,360	53,530	95,430
<b>Unaudited</b>						
Fund balance December 31, 2019	370,157	370,157			370,157	
Fund balance June 30, 2020	<u>\$ 585,827</u>	<u>\$ 328,257</u>			<u>\$ 423,687</u>	

**CITY OF ELMHURST**

Downtown Redevelopment Fund  
Statement of Revenues and Expenditures  
For the six months ending June 30, 2020

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2020	Favorable (Unfavorable) Budget/Projection Variance
<b>Revenues:</b>						
Taxes						
Property	\$ 204,436	\$ 335,500	60.93%	\$ 132,657	\$ 403,900	\$ 68,400
Grants						
Federal	\$ -	\$ 1,295,000	0.00%	-	1,295,000	-
Interest	-	600	0.00%	15	350	(250)
Other Income	51,563	-	0.00%	-	123,400	123,400
Total Revenues	256,000	1,631,100	15.69%	132,671	1,822,650	191,550
<b>Expenditures:</b>						
Contractual Services	13,656	61,000	22.39%	42,069	46,000	15,000
Other Expenses	40,966	176,000	23.28%	10,446	242,300	(66,300)
Capital Outlay	-	2,405,000	0.00%	50,000	2,250,000	155,000
Debt Service	18,177	79,500	22.86%	-	45,000	34,500
	72,799	2,721,500	2.67%	102,515	2,583,300	138,200
Excess (deficiency) of revenues over expenditures	183,201	(1,090,400)		30,156	(760,650)	329,750
<b>Other financing sources (uses)</b>						
<b>Operating transfers:</b>						
Letter of Credit	-	1,250,000	0.00%	-	1,250,000	-
	-	1,250,000	0.00%	-	1,250,000	-
Excess (deficiency) of revenues & other financing sources over expenditures and other financing uses	183,201	159,600		30,156	489,350	329,750
<b>Unaudited</b>						
Fund balance December 31, 2019	(129,659)	(129,659)			(129,659)	
Fund balance June 30, 2020	\$ 53,542	\$ 29,941			\$ 359,691	

**CITY OF ELMHURST**  
**Municipal Utility Fund**  
**Statement of Revenues and Expenditures**  
**For the six months ending June 30, 2020**

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2020	Favorable (Unfavorable) Budget/Projection Variance
<b>Revenues:</b>						
<b>Service Charges</b>						
Water sales	6,480,514	15,143,400	42.79%	6,595,569	13,398,640	(1,744,760)
Sewer service	3,364,092	8,049,800	41.79%	3,366,863	7,552,520	(497,280)
Contract service	744,906	918,000	81.14%	514,363	1,219,500	301,500
Capital Recovery Charge	1,453,231	2,810,300	51.71%	1,451,955	2,927,780	117,480
<b>Other income</b>						
Employee health ins. contrib.	7,528	14,500	51.92%	6,641	14,500	-
Employee dental ins. contrib.	1,869	3,200	58.41%	1,356	3,200	-
Retiree health ins. contrib.	6,920	16,000	43.25%	7,247	16,000	-
Retiree Dental ins. Contrib.	469	1,000	46.89%	494	1,000	-
Meter sales	18,062	50,000	36.12%	18,542	40,000	(10,000)
Taps, B boxes, etc.	64,873	200,000	32.44%	95,832	150,000	(50,000)
Water for construction	3,423	16,000	21.40%	(1,626)	14,000	(2,000)
Late charges	31,749	150,000	21.17%	70,043	50,000	(100,000)
Turn On Fees	2,300	9,000	25.56%	4,700	2,500	(6,500)
NSF Fees	400	1,200	33.33%	583	1,200	-
Miscellaneous	18,256	35,000	52.16%	18,359	35,000	-
Interest	6,117	22,000	27.81%	20,907	12,150	(9,850)
<b>Total Revenues</b>	<b>12,204,710</b>	<b>27,439,400</b>	<b>44.48%</b>	<b>12,171,827</b>	<b>25,437,990</b>	<b>(2,001,410)</b>
<b>Expenditures:</b>						
<b>Water Production</b>						
Personal Services	159,898	326,300	49.00%	150,677	320,800	5,500
Employee Benefits	31,886	65,800	48.46%	33,438	63,790	2,010
Contractual Services	2,531,954	7,224,100	35.05%	2,784,371	6,430,093	794,007
Commodities	-	6,000	0.00%	-	6,000	-
Repairs & Maintenance	11,351	44,700	25.39%	750	30,000	14,700
Insurance	993	3,500	28.36%	1,926	3,500	-
	<b>2,736,082</b>	<b>7,670,400</b>	<b>35.67%</b>	<b>2,971,162</b>	<b>6,854,183</b>	<b>816,217</b>

**CITY OF ELMHURST**  
**Municipal Utility Fund**  
**Statement of Revenues and Expenditures**  
**For the six months ending June 30, 2020**

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2020	Favorable (Unfavorable) Budget/Projection Variance
<b>Water Distribution</b>						
Personal Services	702,830	1,472,300	47.74%	685,591	1,375,300	97,000
Employee Benefits	155,649	291,900	53.32%	126,908	306,526	(14,626)
Contractual Services	128,613	670,800	19.17%	149,047	536,101	134,699
Commodities	48,860	360,000	13.57%	55,519	185,096	174,904
Repairs & Maintenance	113,409	294,000	38.57%	187,775	188,260	105,740
Insurance	2,979	10,500	28.37%	5,779	10,500	-
Interdepartmental Charges	60,119	193,350	31.09%	73,924	187,800	5,550
	<u>1,212,458</u>	<u>3,292,850</u>	<u>36.82%</u>	<u>1,284,543</u>	<u>2,789,583</u>	<u>503,267</u>
<b>Water Administration</b>						
Personal Services	394,240	771,200	51.12%	378,201	780,774	(9,574)
Employee Benefits	303,785	680,900	44.62%	268,340	637,034	43,866
Contractual Services	287,492	916,300	31.38%	201,424	753,650	162,650
Commodities	3,951	11,000	35.92%	2,692	7,500	3,500
Other Expenses	3,667	46,500	7.89%	13,769	16,400	30,100
Interdepartmental Charges	70,628	210,000	33.63%	61,346	210,000	-
	<u>1,063,763</u>	<u>2,635,900</u>	<u>40.36%</u>	<u>925,772</u>	<u>2,405,358</u>	<u>230,542</u>
<b>Waste Water Administration</b>						
Personal Services	453,011	882,800	51.32%	422,746	877,215	5,585
Employee Benefits	255,543	505,100	50.59%	239,477	504,559	541
Contractual Services	131,875	496,900	26.54%	311,337	331,260	165,640
Commodities	2,442	4,500	54.27%	622	4,500	-

**CITY OF ELMHURST**  
**Municipal Utility Fund**  
**Statement of Revenues and Expenditures**  
**For the six months ending June 30, 2020**

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2020	Favorable (Unfavorable) Budget/Projection Variance
<b>Waste Water Administration Continued</b>						
Other Expenses	168,971	202,000	83.65%	23,120	209,351	(7,351)
Interdepartmental Charges	70,628	210,000	33.63%	61,346	210,000	-
	<u>1,082,469</u>	<u>2,301,300</u>	47.04%	1,058,648	2,136,885	164,415
<b>Maintenance Sanitary Sewers</b>						
Personal Services	257,928	484,500	53.24%	277,380	450,457	34,043
Employee Benefits	61,736	97,600	63.25%	48,792	123,484	(25,884)
Contractual Services	65,292	1,592,700	4.10%	163,016	1,317,441	275,259
Commodities	17,854	63,000	28.34%	12,219	55,200	7,800
Repairs & Maintenance	45,415	606,000	7.49%	12,473	567,450	38,550
Insurance	993	3,500	28.36%	1,926	3,500	-
Interdepartmental Charges	22,274	71,660	31.08%	27,424	71,900	(240)
	<u>471,492</u>	<u>2,918,960</u>	16.15%	543,228	2,589,432	329,528
<b>Waste Water Treatment Plant</b>						
Personal Services	604,644	1,324,500	45.65%	625,897	1,214,023	110,477
Employee Benefits	119,643	264,900	45.17%	108,770	238,883	26,017
Contractual Services	203,672	938,000	21.71%	171,658	955,035	(17,035)
Commodities	54,426	136,700	39.81%	58,221	141,834	(5,134)
Repairs & Maintenance	69,789	412,000	16.94%	33,432	382,520	29,480
Insurance	5,956	85,000	7.01%	14,197	85,000	-
Interdepartmental Charges	30,395	97,910	31.04%	37,421	98,200	(290)
	<u>1,088,525</u>	<u>3,259,010</u>	33.40%	1,049,596	3,115,495	143,515

**CITY OF ELMHURST**  
**Municipal Utility Fund**  
**Statement of Revenues and Expenditures**  
**For the six months ending June 30, 2020**

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2020	Favorable (Unfavorable) Budget/Projection Variance
Other Expenses						
Debt Retirement - Interest Expense	479,933	926,550	51.80%	336,039	929,385	(2,835)
Depreciation - Water	554,250	1,108,500	50.00%	410,000	1,108,500	-
Depreciation - Sewer	1,882,675	3,765,350	50.00%	1,625,000	3,765,350	-
	<u>2,916,858</u>	<u>5,800,400</u>	50.29%	2,371,039	5,803,235	(2,835)
Total Expenses						
Personal Services	2,572,550	5,261,600	48.89%	2,540,491	5,018,569	243,031
Employee Benefits	928,242	1,906,200	48.70%	825,724	1,874,276	31,924
Contractual Services	3,348,898	11,838,800	28.29%	3,780,853	10,323,580	1,515,220
Commodities	127,533	581,200	21.94%	129,273	400,130	181,070
Repairs & Maintenance	239,966	1,356,700	17.69%	234,430	1,168,230	188,470
Other Expenses	172,638	248,500	69.47%	36,889	225,751	22,749
Insurance	10,920	102,500	10.65%	23,828	102,500	-
Interdepartmental Charges	254,043	782,920	32.45%	261,462	777,900	5,020
Debt Retirement - Interest Expense	479,933	926,550	51.80%	336,039	929,385	(2,835)
Depreciation - Water	554,250	1,108,500	50.00%	410,000	1,108,500	-
Depreciation - Sewer	1,882,675	3,765,350	50.00%	1,625,000	3,765,350	-
Total Expenses	<u>10,571,647</u>	<u>27,878,820</u>	37.92%	10,203,989	25,694,171	2,184,649
Operating Income (Loss)	1,633,063	(439,420)		1,967,838	(256,181)	183,239
Other financing sources (uses)						
Transfers:						
Transfer from Capital Impr. Fund	-	568,100	0.00%	-	568,077	(23)
	<u>-</u>	<u>568,100</u>	0.00%	<u>-</u>	<u>568,077</u>	<u>(23)</u>
Net Income	1,633,063	128,680		1,967,838	311,896	183,216
<b>Unaudited</b>						
Net Position December 31, 2019	47,457,631	47,457,631			47,457,631	
Net Position June 30, 2020	<u>\$ 49,090,694</u>	<u>\$ 47,586,311</u>			<u>\$ 47,769,527</u>	

**CITY OF ELMHURST**  
**Municipal Utility Fund**  
**Statement of Revenues and Expenditures**  
**For the six months ending June 30, 2020**

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2020	Favorable (Unfavorable) Budget/Projection Variance
<u>Fixed asset purchases</u>						
Water production	-	-	0.00%	-	-	-
Water Distribution	739,311	6,551,000	11.29%	143,795	3,030,000	3,521,000
Water Administration	-	179,500	0.00%	-	-	179,500
Wastewater Administration	-	179,500	0.00%	-	-	179,500
Maintenance of Sanitary Sewers	2,402,393	6,661,000	36.07%	1,958,931	3,825,100	2,835,900
Wastewater Treatment Plant	4,425,435	15,672,000	28.24%	2,663,509	10,504,963	5,167,037
Total fixed asset purchases	7,567,139	29,243,000	25.88%	4,766,235	17,360,063	11,882,937
Debt Retirement - Principal payment	1,704,047	2,242,300	76.00%	1,406,162	2,249,304	(7,004)

**CITY OF ELMHURST**

Parking System Revenue Fund  
Statement of Revenues and Expenditures  
For the six months ending June 30, 2020

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2020	Favorable (Unfavorable) Budget/Projection Variance
<b>Revenues:</b>						
Intergovernmental						
Federal Grant	-	40,000	-	-	40,000	
Fines & penalties	\$ 34,516	\$ 207,000	16.67%	\$ 126,731	\$ 49,000	\$ (158,000)
Service Charges	426,496	903,500	47.20%	610,570	\$ 552,000	(351,500)
Other Income	20,152	150,100	13.43%	164,629	\$ 10,600	(139,500)
Interest	808	1,500	53.87%	1,201	\$ 1,200	(300)
<b>Total Revenues</b>	<b>481,972</b>	<b>1,302,100</b>	<b>37.01%</b>	<b>903,131</b>	<b>652,800</b>	<b>(649,300)</b>
<b>Expenditures:</b>						
Personal Services	83,297	195,700	42.56%	96,245	155,960	39,740
Employee Benefits	38,100	86,600	43.99%	39,455	71,200	15,400
Contractual Services	120,186	393,600	30.54%	139,670	344,600	49,000
Commodities	11,941	70,000	17.06%	14,590	50,000	20,000
Repair & Maintenance	40,415	391,500	10.32%	24,752	297,600	93,900
Depreciation	325,000	650,000	50.00%	345,000	650,000	-
Interdepartmental Charges	38,808	116,900	33.20%	36,139	96,500	20,400
Debt Retirement - Interest Expense	274,068	536,200	51.11%	290,322	536,200	-
	931,816	2,440,500	38.18%	986,174	2,202,060	238,440
Operating Income (Loss)	(449,844)	(1,138,400)		(83,043)	(1,549,260)	(410,860)
<b>Other financing sources (uses)</b>						
<b>Transfers:</b>						
Transfer from Redevelopment Fund		-	0.00%	751,060	-	-
Transfer from Capital Improvement Fund	1,255,777	1,481,500	84.76%	-	1,481,500	-
	1,255,777	1,481,500	84.76%	751,060	1,481,500	-
Net Income	805,933	343,100		668,017	(67,760)	(410,860)
<b>Unaudited</b>						
Net Position December 31, 2019	10,687,974	10,687,974			10,687,974	
Net Position June 30, 2020	\$ 11,493,907	\$ 11,031,074			\$ 10,620,214	
Fixed asset purchases		-	0.00%	-	-	-
Debt Retirement - Principal payment	1,277,334	1,281,300	99.69%	750,000	1,281,300	-

**CITY OF ELMHURST**

Working Cash Fund  
Statement of Revenues and Expenditures  
For the six months ending June 30, 2020

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2020	Favorable (Unfavorable) Budget/Projection Variance
<b>Revenues:</b>						
Interest	13,460	17,500	76.91%	5,929	5,000	(12,500)
Total Revenues	<u>13,460</u>	<u>17,500</u>	<u>76.91%</u>	<u>5,929</u>	<u>5,000</u>	<u>(12,500)</u>
<b>Other financing sources (uses):</b>						
Operating transfers in:						
Transfer to General Fund	-	(17,500)	0.00%	-	(35,080)	(17,580)
	<u>-</u>	<u>(17,500)</u>	<u>0.00%</u>	<u>-</u>	<u>(35,080)</u>	<u>(17,580)</u>
Excess of revenues over other financing uses	13,460	-		5,929	(30,080)	(30,080)
<b>Unaudited</b>						
Fund balance December 31, 2019	1,030,080	1,030,080			1,030,080	
Fund balance June 30, 2020	<u>\$ 1,043,540</u>	<u>\$ 1,030,080</u>			<u>\$ 1,000,000</u>	