

## OVERVIEW – 3rd QUARTER 2020

### GENERAL FUND

Year-to-date revenues for the fiscal year total \$41,081,941. Year-to-date expenditures have been recorded at \$41,289,973. With the addition of other financing sources (uses), the excess of expenditures over revenues for the fiscal year to date totals \$208,032.

Revenue projections for the fiscal year are anticipated to be \$2,595,464 less than budget at this time. The primary reason is due to the COVID-19 pandemic and the mandated closure of non-essential businesses thereby negatively affecting sales tax by \$1,823,690, fines and penalties by \$448,500, food and beverage tax by \$228,000, charges for services by \$484,650, permits by \$201,700, local motor fuel tax by \$72,000, municipal hotel tax by \$90,000 (included in other taxes), and interest by \$157,740 related to lower interest rates and a lower fund balance. Federal grants are currently projected to be \$2,640,220 or \$1,966,820 greater than budget due to estimating a portion (\$2,423,320) of the DuPage County CARES Grant for the City's current COVID-19 related expenditures.

Expenditure projections for the fiscal year are expected to be \$16,446,170 less than budget. Personal services are projected to be \$21,417,430 or \$1,441,970 less than budget, and employee benefits are projected to be \$788,640 less than budget because of the reduction of seasonal employees and unfilled vacancies. Contractual services are projected to be \$1,232,690 less than budget because of the delay of several projects and the suspension of the trolley. Commodities is estimated to be \$1,826,250 or \$316,200 less than budget due to lower fuel costs, less fuel usage, and less usage of supplies. Repairs & Maintenance expenditures is projected to be \$1,613,400 or \$72,700 less than budget due to the police and fire departments projecting less routine building maintenance, streets maintenance, projecting lower expenditures for landscaping, and the central garage projecting less for parts and materials. Other expenses are projected to be \$718,050 less than budget based on projected delays of anticipated expenses for the First Responder Memorial and Public Arts projects, changes to museum exhibits, savings on conferences, seminars, and trainings, memberships, and public information programming. Capital outlay is projected to be \$11,512,200 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 \$12.1 - \$16.2 million based on budgeted 2020 expenditures. The projected fund balance for the General Fund for fiscal year 2020 is \$16,218,945 which would lie within the budgeted fund goal.

## **CAPITAL IMPROVEMENT FUND**

Revenues through the end of the third quarter of the fiscal year to date have been recorded at \$4,475,693, and are projected to be \$637,250 less than budget because of the loss in revenues from sales tax, state income tax, utility tax, and interest income. Net operating transfers out is projected to be \$3,428,490 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 \$1,720,740 which is \$2,791,240 greater than budget.

## **MOTOR FUEL TAX FUND**

Motor Fuel Tax Fund revenues as of September 30 are \$2,220,272, and are projected for the year at \$2,639,700 which is \$884,400 greater than budget due to an additional state grant of \$976,600. Motor Fuel Tax Fund expenditures through the end of the third quarter of the fiscal year have been recorded at \$1,165,822 which is roughly 69.71% of budget. Projected expenditures of \$1,687,800 are expected to be \$15,300 over budget due to the allocation of additional personal expenditures for streets. The excess of revenues over expenditures for the year to date is \$1,054,450. The projected excess of revenues over expenditures for the year is \$951,900 compared to budgeted excess of revenues over expenditures of \$82,800. Fund Balance is projected to be \$1,414,824 at year end.

## **STORMWATER FUND**

Fiscal year-to-date revenues are recorded at \$1,423,549. Projected annual revenues of \$1,777,800 are anticipated to be \$151,200 less than budget. Fiscal year to date expenditures totals \$4,608,806. Projected expenditures of \$6,436,100 for the fiscal year are expected to be \$984,900 under budget 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 \$1,095,000 or \$31,200 less than budget. The projected deficiency of revenues and other financing sources over expenditures and other financing uses for the year totals \$5,753,300 which is favorable variance of \$864,900 over budget.

## **REDEVELOPMENT PROJECTS FUND**

Fiscal revenues through September 30 are recorded at \$13,735 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 \$17,165. 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 \$512,035. Fiscal year-to-date expenditures total \$821,503. Projected expenditures for the fiscal year of \$2,414,617 are \$438,316 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 \$1,514,351. Projected annual revenues of \$1,448,100 are \$22,200 greater than anticipated due to more property tax receipts than budgeted. Fiscal year-to-date expenditures total \$1,616,224. Projected expenditures for the fiscal year of \$3,058,800 are \$16,200 greater than budgeted because of an unfavorable projection for debt service due as there is a higher than anticipated payment of principal on the Line of Credit outstanding despite the favorable variances in contractual services, other expenses, and capital outlay. The projected excess of expenditures and other financing uses over revenues and other financing sources for the year totals \$110,700 which is \$6,000 more favorable than budget.

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

Fiscal year-to-date revenues are recorded at \$492,602. Projected annual revenues are \$512,500 which is \$123,400 greater than budget because of greater than estimated property taxes. Fiscal year-to-date expenditures total \$30,271. Projected expenditures for the fiscal year of \$61,000 are \$370,000 less than expected due to not anticipating any other expenses or capital outlay and a reduced amount of debt service than budget. The projected excess of revenues and other financing sources over expenditures and other financing uses for the year is \$451,500 or \$493,400 greater than the budgeted deficiency of \$41,900.

### **DOWNTOWN REDEVELOPMENT FUND**

Fiscal year-to-date revenues are recorded at \$378,787. Projected annual revenues are estimated to be \$453,600 which is \$1,177,500 less than budget due to not anticipating a receipt of a grant for Metra station upgrades during the fiscal year. Fiscal year-to-date expenditures total \$236,746. Projected expenditures for the fiscal year of \$1,401,000 are \$1,320,500 less than budget as there are favorable variances in contractual service, capital outlay, and debt service despite the increase in other expenses from leasehold improvements caused by the purchase of the new property. It is anticipated that the projected operating deficit of \$947,400 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 \$19,960,786 and fiscal year to-date expenses total \$16,924,241. Net income as of September 30 totals \$3,604,621. Projected annual revenues of \$26,338,110 are less than budget by \$1,101,290. The primary reason for the decrease is less than expected water usage and late charges. Projected expenses for the year of \$24,934,320 are \$2,944,500 less than budget as of the end of the third quarter for several reasons. First, water purchases from the DuPage Water Commission are over \$400,000 less than budget given the decreased usage. Second, various water and wastewater projects have been modified in terms of scope and timing resulting in expenses below budget of approximately \$1,609,400 in contractual services, \$307,600 in personal services, \$96,100 in benefits, and \$211,000 in commodities. Projected capital outlay of \$17,768,300 is \$11,474,700 under budget 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 \$927,000 or \$450 more than budget. The projected net income for the year totals \$1,971,865 but includes estimated depreciation expense of \$4,240,000 and a transfer in from Capital Improvement Fund of \$568,075. Additionally, the projected net income, because of Generally Accepted Accounting Principles, excludes capital outlay expenses and payments on outstanding debt principal of \$2,242,700 which are supported by water and sewer revenues.

## **PARKING SYSTEM REVENUE FUND**

Revenues for the fiscal year to-date have been recorded at \$452,910. Total projected revenues of \$522,450 are \$779,650 less than anticipated as there are significant losses 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 September 30th have been recorded at \$1,607,840. Total projected expenses for the year of \$2,067,500 are \$373,000 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 \$63,515; the net operating loss for the fiscal year is projected to be \$1,545,050 and this includes estimated depreciation expense of \$651,500.

## **WORKING CASH FUND**

Projected annual revenues of \$12,470 are \$5,030 below budget due to low interest earnings. The fiscal year 2020 projected fund balance of \$1,001,006 is slightly above 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, 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	\$ 11,035,852	\$ 11,593,514	95.19%	\$ 10,232,006	\$ 11,689,900	\$ 96,386
Sales	12,784,219	18,361,800	69.62%	13,010,449	\$ 16,538,110	(1,823,690)
Real estate transfer	580,694	683,000	85.02%	527,450	\$ 694,100	11,100
Utility	2,406,538	3,354,900	71.73%	2,539,332	\$ 3,154,950	(199,950)
Food & beverage	953,670	1,462,000	65.23%	1,073,764	\$ 1,234,000	(228,000)
Other	171,653	525,000	32.70%	314,539	\$ 304,990	(220,010)
<b>Intergovernmental</b>						
State income tax	741,246	957,000	77.46%	732,132	\$ 934,000	(23,000)
Replacement tax	308,033	403,900	76.26%	290,076	\$ 364,500	(39,400)
Motor Fuel Tax	192,454	332,000	57.97%	234,245	\$ 260,000	(72,000)
Federal grants	36,749	673,400	5.46%	84,625	\$ 2,640,220	1,966,820
State grants	355,568	483,500	73.54%	-	\$ 655,980	172,480
Other grants	2,685	10,000	26.85%	-	\$ 5,000	(5,000)
Licenses	2,139,187	2,848,000	75.11%	2,466,758	\$ 2,555,960	(292,040)
Permits	1,385,161	2,263,300	61.20%	1,629,779	\$ 2,061,600	(201,700)
Fines and penalties	392,763	970,100	40.49%	759,667	\$ 521,600	(448,500)
Charges for services	3,824,689	5,357,400	71.39%	3,597,894	\$ 4,872,750	(484,650)
Interest	194,059	369,800	52.48%	289,509	\$ 212,060	(157,740)
Revenue replacement	62,309	62,000	100.50%	60,683	\$ 62,300	300
Other Income	1,194,530	2,188,400	54.58%	1,561,007	\$ 2,135,730	(52,670)
Interdepartmental	2,319,881	4,305,900	53.88%	2,353,672	\$ 3,711,700	(594,200)
<b>Total Revenues</b>	<b>41,081,941</b>	<b>57,204,914</b>	<b>71.82%</b>	<b>41,757,587</b>	<b>54,609,450</b>	<b>(2,595,464)</b>
<b>Expenditures</b>						
<b>Administration</b>						
Personal Services	389,151	565,800	68.78%	401,830	512,600	53,200
Employee Benefits	132,695	185,900	71.38%	115,166	164,800	21,100

**CITY OF ELMHURST**

General Fund  
Statement of Revenues and Expenditures  
For the nine months ending September 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	88,029	142,400	61.82%	84,611	137,200	5,200
Commodities	2,721	5,500	49.47%	3,294	4,000	1,500
Other Expenses	106,000	162,700	65.15%	88,314	138,300	24,400
Insurance	96,651	198,800	48.62%	133,774	239,500	(40,700)
Interdepartmental Charges	40,246	76,300	52.75%	36,305	66,400	9,900
<b>Subtotal</b>	<b>855,492</b>	<b>1,337,400</b>	<b>63.97%</b>	<b>863,293</b>	<b>1,262,800</b>	<b>74,600</b>
<b>Board Fire &amp; Police Commissioners</b>						
Personal Services	38,776	28,900	134.17%	40,764	24,700	4,200
Employee Benefits	7,455	5,600	133.13%	6,998	4,800	800
Contractual Services	9,256	44,200	20.94%	18,314	37,000	7,200
Commodities	-	100	0.00%	-	-	100
Other Expenses	-	900	0.00%	1,052	900	-
<b>Subtotal</b>	<b>55,487</b>	<b>79,700</b>	<b>69.62%</b>	<b>67,128</b>	<b>67,400</b>	<b>12,300</b>
<b>Finance</b>						
Personal Services	370,413	543,000	68.22%	373,495	478,300	64,700
Employee Benefits	161,658	219,900	73.51%	152,412	207,300	12,600
Contractual Services	133,611	187,900	71.11%	135,570	173,500	14,400
Commodities	19,556	32,000	61.11%	20,533	31,000	1,000
Other Expenses	2,168	9,800	22.12%	20,508	4,100	5,700
Interdepartmental Charges	70,430	133,600	52.72%	63,534	116,100	17,500
<b>Subtotal</b>	<b>757,837</b>	<b>1,126,200</b>	<b>67.29%</b>	<b>766,052</b>	<b>1,010,300</b>	<b>115,900</b>

**CITY OF ELMHURST**

General Fund  
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	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	215,069	293,800	73.20%	176,881	291,500	2,300
Employee Benefits	119,491	144,300	82.81%	85,335	151,800	(7,500)
Contractual Services	53,240	138,500	38.44%	100,659	85,000	53,500
Commodities	2,368	2,000	118.42%	891	2,500	(500)
Other Expenses	28,858	49,600	58.18%	21,135	38,700	10,900
Interdepartmental Charges	30,184	57,300	52.68%	27,229	49,800	7,500
Subtotal	449,211	685,500	65.53%	412,128	619,300	66,200
<b>Information Technology</b>						
Personal Services	520,107	791,600	65.70%	454,698	653,500	138,100
Employee Benefits	195,669	284,200	68.85%	171,918	252,300	31,900
Contractual Services	97,130	154,700	62.79%	46,448	130,100	24,600
Commodities	76,162	83,500	91.21%	62,103	83,500	-
Repairs & Maintenance	129,649	215,000	60.30%	111,348	280,000	(65,000)
Other Expenses	8,300	10,700	77.57%	4,541	8,500	2,200
Capital Outlay	(20,870)	369,000	-5.66%	57,050	251,000	118,000
Subtotal	1,006,148	1,908,700	52.71%	908,106	1,658,900	249,800
<b>Legal</b>						
Contractual Services	616,128	849,000	72.57%	479,900	871,200	(22,200)
Subtotal	616,128	849,000	72.57%	479,900	871,200	(22,200)
<b>Claims Against the City</b>						
Other Expenses	158,766	370,000	42.91%	288,318	235,000	135,000
Subtotal	158,766	370,000	42.91%	288,318	235,000	135,000

**CITY OF ELMHURST**

General Fund  
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	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	209,694	270,900	77.41%	202,273	275,800	(4,900)
Employee Benefits	96,392	139,600	69.05%	93,847	128,600	11,000
Contractual Services	102,866	246,100	41.80%	94,082	136,100	110,000
Commodities	50	600	8.33%	116	400	200
Other Expenses	2,110	39,100	5.40%	18,417	10,600	28,500
Interdepartmental Charges	20,123	38,200	52.68%	18,152	33,200	5,000
Subtotal	431,235	734,500	58.71%	426,887	584,700	149,800
<b>Municipal Buildings</b>						
Personal Services	295,964	461,500	64.13%	284,173	380,700	80,800
Employee Benefits	66,106	86,500	76.42%	46,855	78,500	8,000
Contractual Services	110,273	229,400	48.07%	73,873	197,200	32,200
Commodities	29,047	80,100	36.26%	23,779	41,100	39,000
Repairs & Maintenance	82,240	175,000	46.99%	114,135	175,000	-
Other Expenses	18,572	30,000	61.91%	46,874	30,000	-
Insurance	1,634	4,300	38.00%	2,799	5,100	(800)
Capital Outlay	84,152	115,500	72.86%	38,806	1,150,000	(1,034,500)
Subtotal	687,989	1,182,300	58.19%	631,294	2,057,600	(875,300)
<b>Police Department</b>						
Personal Services	7,131,584	10,114,500	70.51%	7,716,943	9,384,300	730,200
Employee Benefits	6,036,676	6,851,600	88.11%	5,462,723	6,717,780	133,820
Contractual Services	638,333	1,303,800	48.96%	788,866	1,091,810	211,990
Commodities	59,023	159,000	37.12%	115,828	123,500	35,500
Repairs & Maintenance	62,318	112,000	55.64%	422,150	91,000	21,000
Other Expenses	95,888	318,050	30.15%	187,214	219,400	98,650
Insurance	3,268	7,800	41.90%	5,078	9,400	(1,600)
Capital Outlay	72,728	1,695,000	4.29%	90,459	100,000	1,595,000
Interdepartmental Charges	558,502	1,038,150	53.80%	562,789	895,000	143,150
Subtotal	14,658,320	21,599,900	67.86%	15,352,049	18,632,190	2,967,710



**CITY OF ELMHURST**

General Fund  
Statement of Revenues and Expenditures  
For the nine months ending September 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	4,057,564	5,372,800	75.52%	4,018,617	5,403,930	(31,130)
Employee Benefits	3,697,275	4,236,200	87.28%	3,255,114	4,095,780	140,420
Contractual Services	173,916	374,300	46.46%	245,227	264,400	109,900
Commodities	38,223	124,650	30.66%	43,290	119,150	5,500
Repairs & Maintenance	27,198	80,000	34.00%	32,572	82,000	(2,000)
Other Expenses	46,648	222,500	20.97%	98,929	202,800	19,700
Insurance	3,268	7,800	41.90%	5,078	9,360	(1,560)
Capital Outlay	892,230	1,111,000	80.31%	44,888	941,000	170,000
Interdepartmental Charges	285,611	529,830	53.91%	290,394	456,500	73,330
Subtotal	9,221,932	12,059,080	76.47%	8,034,110	11,574,920	484,160
<b>Wireless Radio Alarm Svcs</b>						
Contractual Services	40,115	138,400	28.99%	85,190	146,600	(8,200)
Commodities	13,121	33,100	39.64%	14,092	30,000	3,100
Repairs & Maintenance	-	1,000	0.00%	-	1,000	-
Subtotal	53,237	172,500	30.86%	99,282	177,600	(5,100)
<b>ESDA Civil Defense</b>						
Personal Services	26,561	35,000	75.89%	25,850	35,000	-
Employee Benefits	5,342	7,100	75.23%	4,563	7,100	-
Contractual Services	6,908	10,900	63.37%	6,873	10,100	800
Commodities	6,775	38,600	17.55%	5,875	38,400	200

**CITY OF ELMHURST**

General Fund  
Statement of Revenues and Expenditures  
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	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%	1,817	16,400	-
Other Expenses	57	1,100	5.18%	788	300	800
Interdepartmental Charges	6,569	11,940	55.01%	7,230	10,200	1,740
Subtotal	52,947	121,040	43.74%	52,996	117,500	3,540
<b>Building</b>						
Personal Services	437,975	611,600	71.61%	443,789	573,300	38,300
Employee Benefits	160,547	219,000	73.31%	142,831	210,500	8,500
Contractual Services	20,672	83,300	24.82%	42,445	29,200	54,100
Commodities	2,396	17,600	13.61%	3,087	5,700	11,900
Other Expenses	1,085	10,100	10.74%	4,501	3,600	6,500
Interdepartmental Charges	30,184	57,300	52.68%	27,229	49,800	7,500
Subtotal	652,860	998,900	65.36%	663,882	872,100	126,800
<b>Street &amp; Bridge Administration</b>						
Personal Services	661,314	906,200	72.98%	678,899	849,100	57,100
Employee Benefits	1,171,071	1,942,100	60.30%	1,590,840	1,563,800	378,300
Contractual Services	131,479	333,800	39.39%	180,714	298,400	35,400
Commodities	36,100	75,500	47.81%	47,563	75,500	-
Other Expenses	12,218	37,300	32.76%	20,578	16,800	20,500
Insurance	4,903	11,300	43.39%	7,356	13,700	(2,400)
Capital Outlay	6,983	1,274,200	0.55%	46,943	13,000	1,261,200
Interdepartmental Charges	115,731	214,730	53.90%	117,394	185,000	29,730
Subtotal	2,139,799	4,795,130	44.62%	2,690,287	3,015,300	1,779,830

**CITY OF ELMHURST**

General Fund  
Statement of Revenues and Expenditures  
For the nine months ending September 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	206,656	295,700	69.89%	245,189	262,800	32,900
Employee Benefits	41,333	54,700	75.56%	41,988	54,900	(200)
Contractual Services	544,539	1,528,100	35.64%	662,844	1,183,300	344,800
Commodities	112,197	193,000	58.13%	109,997	163,500	29,500
Repairs & Maintenance	16,596	244,000	6.80%	85,756	192,000	52,000
Capital Outlay	1,386,036	10,903,500	12.71%	2,491,898	2,743,500	8,160,000
Interdepartmental Charges	343,935	627,820	54.78%	378,576	537,200	90,620
Subtotal	2,651,292	13,846,820	19.15%	4,016,246	5,137,200	8,709,620
<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	45,100	20,800
Contractual Services	19,402	77,900	24.91%	51,542	63,900	14,000
Commodities	11,245	20,500	54.85%	11,996	16,500	4,000
Repairs & Maintenance	7,209	90,000	8.01%	41,029	60,000	30,000
Capital Outlay	-	190,000	0.00%	-	-	190,000
Interdepartmental Charges	5,518	10,000	55.18%	6,218	10,000	-
Subtotal	264,081	781,900	33.77%	455,642	420,500	361,400
<b>Forestry</b>						
Personal Services	598,996	825,900	72.53%	580,261	757,500	68,400
Employee Benefits	119,844	162,300	73.84%	101,901	151,900	10,400
Contractual Services	274,819	658,800	41.72%	280,111	568,000	90,800
Commodities	118,591	224,300	52.87%	128,826	193,500	30,800
Repairs & Maintenance	59	4,000	1.46%	6	2,000	2,000
Capital Outlay	93,412	548,000	17.05%	209,577	210,000	338,000
Interdepartmental Charges	154,364	281,680	54.80%	169,911	241,100	40,580
Subtotal	1,360,083	2,704,980	50.28%	1,470,592	2,124,000	580,980

**CITY OF ELMHURST**

General Fund  
Statement of Revenues and Expenditures  
For the nine months ending September 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	165,002	233,000	70.82%	287,170	218,700	14,300
Employee Benefits	32,749	44,400	73.76%	62,579	43,700	700
Contractual Services	110,161	276,300	39.87%	104,468	168,500	107,800
Commodities	235,908	340,300	69.32%	153,271	343,300	(3,000)
Repairs & Maintenance	10,629	8,500	125.05%	2,534	14,700	(6,200)
Capital Outlay	-	365,000	0.00%	31,126	-	365,000
Interdepartmental Charges	65,424	119,330	54.83%	72,013	102,100	17,230
Subtotal	<u>619,873</u>	<u>1,386,830</u>	<u>44.70%</u>	<u>713,161</u>	<u>891,000</u>	<u>495,830</u>
<b>Central Equipment Maintenance</b>						
Personal Services	501,072	742,000	67.53%	543,451	654,500	87,500
Employee Benefits	99,481	146,300	68.00%	106,409	130,500	15,800
Contractual Service	76	200	37.99%	80	200	-
Commodities	277,459	695,000	39.92%	346,704	541,100	153,900
Repairs & Maintenance	416,545	683,500	60.94%	409,163	672,600	10,900
Other Expenses	2,164	6,900	31.37%	1,943	6,900	-
Insurance	7,543	15,800	47.74%	10,348	19,000	(3,200)
Capital Outlay	9,392	107,500	8.74%	27,951	28,000	79,500
Subtotal	<u>1,313,733</u>	<u>2,397,200</u>	<u>54.80%</u>	<u>1,446,049</u>	<u>2,052,800</u>	<u>344,400</u>
<b>Human Services</b>						
Other Expenses	77,983	147,500	52.87%	86,378	119,500	28,000
Subtotal	<u>77,983</u>	<u>147,500</u>	<u>52.87%</u>	<u>86,378</u>	<u>119,500</u>	<u>28,000</u>
<b>Health Services</b>						
Contractual Services	341,754	428,600	79.74%	356,166	434,100	(5,500)
Subtotal	<u>341,754</u>	<u>428,600</u>	<u>79.74%</u>	<u>356,166</u>	<u>434,100</u>	<u>(5,500)</u>

**CITY OF ELMHURST**

General Fund  
Statement of Revenues and Expenditures  
For the nine months ending September 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	1,890,852	3,315,300	57.03%	2,113,454	3,400,500	(85,200)
Commodities	-	2,500	0.00%	-	-	2,500
Interdepartmental Charges	50,307	95,400	52.73%	45,381	82,900	12,500
Subtotal	1,941,159	3,413,200	56.87%	2,158,835	3,483,400	(70,200)
<b>Historical Museum</b>						
Personal Services	329,578	439,600	74.97%	328,857	436,200	3,400
Employee Benefits	107,925	142,600	75.68%	91,785	140,400	2,200
Contractual Services	41,793	72,300	57.80%	49,502	69,300	3,000
Commodities	3,914	11,800	33.17%	13,448	11,800	-
Repairs & Maintenance	8,079	46,300	17.45%	65,998	26,400	19,900
Other Expenses	56,706	179,000	31.68%	74,620	108,000	71,000
Insurance	3,562	6,200	57.45%	4,690	6,200	-
Interdepartmental Charges	60,369	114,500	52.72%	54,457	99,500	15,000
Subtotal	611,927	1,012,300	60.45%	683,357	897,800	114,500
<b>Visitor &amp; Tourism Service</b>						
Contractual Services	564	94,900	0.59%	61,222	800	94,100
Other Expenses	69,080	418,500	16.51%	211,586	199,500	219,000
Subtotal	69,644	513,400	13.57%	272,808	200,300	313,100

**CITY OF ELMHURST**

General Fund  
Statement of Revenues and Expenditures  
For the nine months ending September 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	37,164	100,700	36.91%	55,143	60,700	40,000
Commodities	-	2,800	0.00%	227	1,800	1,000
Repairs & Maintenance	-	300	0.00%	-	300	-
Subtotal	37,164	103,800	35.80%	55,371	62,800	41,000
Public Benefits						
Capital Outlay	203,893	780,000	26.14%	31,540	510,000	270,000
Subtotal	203,893	780,000	26.14%	31,540	510,000	270,000
Total Expenditures						
Personal Services	16,339,384	22,859,400	71.48%	17,096,631	21,417,430	1,441,970
Employee Benefits	12,288,506	14,938,200	82.26%	11,584,628	14,149,560	788,640
Contractual Services	5,483,080	10,789,800	50.82%	6,117,305	9,557,110	1,232,690
Commodities	1,044,857	2,142,450	48.77%	1,104,918	1,826,250	316,200
Repairs & Maintenance	761,260	1,686,100	45.15%	1,286,508	1,613,400	72,700
Other Expenses	686,603	2,060,950	33.31%	1,175,695	1,342,900	718,050
Insurance	120,830	252,000	47.95%	169,123	302,260	(50,260)
Capital Outlay	2,727,956	17,458,700	15.63%	3,070,237	5,946,500	11,512,200
Total Expenditures (continued)						
Interdepartmental Charges	1,837,498	3,348,780	54.87%	1,876,812	2,934,800	413,980
Total Expenditures	41,289,973	75,536,380	54.66%	43,481,858	59,090,210	16,446,170
Excess (deficiency) of revenues over expenditures	(208,032)	(18,331,466)	1.13%	(1,724,271)	(4,480,760)	13,850,706

**CITY OF ELMHURST**

General Fund  
Statement of Revenues and Expenditures  
For the nine months ending September 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.	947,642	4,942,100	19.17%	2,545,103	1,501,800	(3,440,300)
Working Cash Fund	-	17,500	0.00%	-	42,550	25,050
Bond Proceeds	-	6,937,400		-	-	(6,937,400)
<b>Operating transfers out</b>						
Transfer to Stormwater	(900,000)	(900,000)	100.00%	(1,459,000)	(900,000)	-
Transfer to Debt Service G.O. Bonds	(17,259)	(22,500)	76.70%	-	(17,300)	5,200
<b>Total other financing sources (uses)</b>	<b>30,383</b>	<b>10,974,500</b>	<b>0.28%</b>	<b>1,086,103</b>	<b>627,050</b>	<b>(10,347,450)</b>
Excess (deficiency) of revenues & other financing sources over expenditures and other financing uses	(177,649)	(7,356,966)		(638,168)	(3,853,710)	3,503,256
<b>Unaudited</b>						
Fund balance December 31, 2019	20,072,655	20,072,655			20,072,655	
Fund balance September 30, 2020	<u>\$ 19,895,006</u>	<u>\$ 12,715,689</u>			<u>\$ 16,218,945</u>	

**CITY OF ELMHURST**

Capital Improvement Fund

Statement of Revenues and Expenditures

For the nine months ending September 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	\$ 10,919	\$ 11,400	95.78%	\$ 10,559	\$ 11,000	\$ (400)
Sales tax - Home Rule	1,146,415	1,864,000	61.50%	1,323,000	\$ 1,491,700	(372,300)
Utility tax	228,107	348,300	65.49%	261,191	\$ 306,750	(41,550)
<b>Intergovernmental</b>						
State income tax	2,964,985	3,829,000	77.43%	2,928,528	\$ 3,736,000	(93,000)
State grants	-	500,000	0.00%	-	\$ 500,000	-
Interest	29,266	160,000	18.29%	123,981	\$ 30,000	(130,000)
Other Income	96,000	216,000	44.44%	108,000	\$ 216,000	-
<b>Total Revenues</b>	<b>4,475,693</b>	<b>6,928,700</b>	<b>64.60%</b>	<b>4,755,261</b>	<b>6,291,450</b>	<b>(637,250)</b>
<b>Other financing sources (uses):</b>						
<b>Operating transfers out:</b>						
Transfer to General Fund	(947,642)	(4,942,100)	19.17%	(2,545,103)	(1,501,800)	3,440,300
Transfer to Municipal Utility Fund	-	(568,100)	0.00%	-	(568,075)	25
Transfer to Parking System	(1,467,736)	(1,481,500)	99.07%	-	(1,481,535)	(35)
Transfer to Stormwater	(568,075)	-	-	-	-	-
Transfer to Debt Service G.O. Bonds	(1,018,320)	(1,007,500)	101.07%	(1,243,301)	(1,019,300)	(11,800)
	<b>(4,001,773)</b>	<b>(7,999,200)</b>	<b>50.03%</b>	<b>(3,788,404)</b>	<b>(4,570,710)</b>	<b>3,428,490</b>
Excess of revenues over other financing uses	473,920	(1,070,500)		966,857	1,720,740	2,791,240
<b>Unaudited</b>						
Fund balance December 31, 2019	5,181,058	5,181,058			5,181,058	
Fund balance September 30, 2020	<u>\$ 5,654,978</u>	<u>\$ 4,110,558</u>			<u>\$ 6,901,798</u>	



**CITY OF ELMHURST**

Motor Fuel Tax Fund  
Statement of Revenues and Expenditures  
For the nine months ending September 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	\$ 1,240,260	\$ 1,745,000	71.08%	\$ 885,961	\$ 1,659,000	\$ (86,000)
State Grants	976,565	-	0.00%	-	976,600	976,600
Interest	3,448	10,300	33.47%	5,352	4,100	(6,200)
Total Revenues	<u>2,220,272</u>	<u>1,755,300</u>	<u>126.49%</u>	<u>891,313</u>	<u>2,639,700</u>	<u>884,400</u>
<b>Expenditures:</b>						
<b>Streets</b>						
Personal Services	758,832	996,000	76.19%	812,652	1,009,600	(13,600)
Employee benefits	151,593	200,500	75.61%	166,495	202,200	(1,700)
Commodities	247,983	300,000	82.66%	249,030	300,000	-
Capital Outlay	7,414	176,000	4.21%	-	176,000	-
Total Expenditures	<u>1,165,822</u>	<u>1,672,500</u>	<u>69.71%</u>	<u>1,228,176</u>	<u>1,687,800</u>	<u>(15,300)</u>
Excess (deficiency) of revenues over expenditures	1,054,450	82,800		(336,863)	951,900	869,100
<b>Unaudited</b>						
Fund balance December 31, 2019	462,924	462,924			462,924	
Fund balance September 30, 2020	<u>\$ 1,517,374</u>	<u>\$ 545,724</u>			<u>\$ 1,414,824</u>	

**CITY OF ELMHURST**

Stormwater Fund  
Statement of Revenues and Expenditures  
For the nine months ending September 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	\$ 1,146,415	\$ 1,864,000	61.50%	\$ 1,323,000	\$ 1,491,700	\$ (372,300)
Interest	\$ 61,374	\$ 40,000	153.43%	\$ 49,871	\$ 66,100	\$ 26,100
Other Income	215,760	25,000	863.04%	\$ 33,317	\$ 220,000	195,000
Total Revenues	<u>1,423,549</u>	<u>1,929,000</u>	<u>73.80%</u>	<u>1,406,188</u>	<u>1,777,800</u>	<u>(151,200)</u>
<b>Expenditures:</b>						
Capital Outlay	4,608,806	7,421,000	62.10%	4,302,680	6,436,100	984,900
	<u>4,608,806</u>	<u>7,421,000</u>	<u>62.10%</u>	<u>4,302,680</u>	<u>6,436,100</u>	<u>984,900</u>
Excess (deficiency) of revenues over expenditures	(3,185,257)	(5,492,000)		(2,896,493)	(4,658,300)	833,700
<b>Other financing sources (uses)</b>						
Transfer from General Fund	900,000	900,000	100.00%	1,459,000	900,000	-
Transfer to Debt Svc GO Bonds	(1,994,692)	(2,026,200)	98.44%	(1,615,223)	(1,995,000)	31,200
Total other financing sources (uses)	<u>(1,094,692)</u>	<u>(1,126,200)</u>	<u>97.20%</u>	<u>(156,223)</u>	<u>(1,095,000)</u>	<u>31,200</u>
Excess (deficiency) of revenues & other financing sources over expenditures and other financing uses	(4,279,949)	(6,618,200)		(3,052,716)	(5,753,300)	864,900
<b>Unaudited</b>						
Fund balance December 31, 2019	10,837,639	10,837,639			10,837,639	
Fund balance September 30, 2020	<u>\$ 6,557,690</u>	<u>\$ 4,219,439</u>			<u>\$ 5,084,339</u>	

**CITY OF ELMHURST**

Redevelopment Projects Fund  
Statement of Revenues and Expenditures  
For the nine months ending September 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	13,735	-	0.00%	79,196	\$ 14,500	14,500
Total Revenues	<u>13,735</u>	<u>-</u>	<u>0.00%</u>	<u>79,196</u>	<u>14,500</u>	<u>14,500</u>
<b>Expenditures:</b>						
Contractual Services	17,165	25,000	68.66%	704	16,590	8,410
Capital Outlay	-	1,635,000	0.00%	172,902	1,550,000	85,000
	<u>17,165</u>	<u>1,660,000</u>	<u>1.03%</u>	<u>173,606</u>	<u>1,566,590</u>	<u>93,410</u>
Excess (deficiency) of revenues over expenditures	(3,430)	(1,660,000)		(94,410)	(1,552,090)	107,910
<b>Other financing sources (uses)</b>						
Operating transfers:						
Tsf to North York St Redev	(1,500,000)	(1,500,000)	100.00%	-	(1,500,000)	-
Tsf to Parking System	-	-	0.00%	(986,548)	-	-
Tsf to Debt Service G.O. Bonds	-	-	0.00%	(488,950)	-	-
Total other financing sources (uses)	<u>(1,500,000)</u>	<u>(1,500,000)</u>	<u>100.00%</u>	<u>(1,475,498)</u>	<u>(1,500,000)</u>	<u>-</u>
Excess (deficiency) of revenues & other financing sources over expenditures and other financing uses	(1,503,430)	(3,160,000)		(1,569,907)	(3,052,090)	107,910
<b>Unaudited</b>						
Fund balance December 31, 2019	3,052,090	3,052,090			3,052,090	
Fund balance September 30, 2020	<u>\$ 1,548,660</u>	<u>\$ (107,910)</u>			<u>\$ -</u>	

**CITY OF ELMHURST**

Route 83 Commercial Development Fund  
Statement of Revenues and Expenditures  
For the nine months ending September 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	\$ 496,288	\$ 505,500	98.18%	\$ 490,794	\$ 496,300	\$ (9,200)
Other Income	5,500	11,000	50.00%	7,333	\$ 5,500	(5,500)
Interest	10,247	10,000	102.47%	34,567	\$ 11,000	1,000
Total Revenues	<u>512,035</u>	<u>526,500</u>	<u>97.25%</u>	<u>532,695</u>	<u>512,800</u>	<u>(13,700)</u>
<b>Expenditures:</b>						
Contractual Services	2,222	12,000	18.52%	2,007	11,000	1,000
Other Expenses	803,912	-	0.00%		803,912	(803,912)
Capital Outlay	15,369	2,840,933	0.54%	16,355	1,599,705	1,241,228
	<u>821,503</u>	<u>2,852,933</u>	<u>28.80%</u>	<u>18,362</u>	<u>2,414,617</u>	<u>438,316</u>
Excess (deficiency) of revenues over expenditures	(309,468)	(2,326,433)		514,333	(1,901,817)	424,616
Excess (deficiency) of revenues & other financing sources over expenditures and other financing uses	(309,468)	(2,326,433)		514,333	(1,901,817)	424,616
<b>Unaudited</b>						
Fund balance December 31, 2019	1,901,817	1,901,817			1,901,817	
Fund balance September 30, 2020	<u>\$ 1,592,349</u>	<u>\$ (424,616)</u>			<u>\$ -</u>	

**CITY OF ELMHURST**

North York Redevelopment Fund  
Statement of Revenues and Expenditures  
For the nine months ending September 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	\$ 1,510,099	\$ 1,451,800	104.02%	\$ 1,216,016	\$ 1,521,300	\$ 69,500
TIF Rebate	\$ -	\$ (74,000)	0.00%	\$ -	\$ (78,000)	\$ (4,000)
Intergovernmental	-	-		-	-	
Federal Grants	-	33,000	0.00%	-	\$ -	(33,000)
Interest	4,251	15,100	28.16%	10,646	\$ 4,800	(10,300)
Total Revenues	<u>1,514,351</u>	<u>1,425,900</u>	<u>106.20%</u>	<u>1,226,661</u>	<u>1,448,100</u>	<u>22,200</u>
<b>Expenditures:</b>						
Contractual Services	12,716	104,000	12.23%	45,382	52,000	52,000
Other Expenses	20,445	132,400	15.44%	12,775	35,800	96,600
Capital Outlay	1,525,641	2,071,200	73.66%	67,188	1,656,000	415,200
Debt Service	57,423	735,000	7.81%	78,104	1,315,000	(580,000)
	<u>1,616,224</u>	<u>3,042,600</u>	<u>53.12%</u>	<u>203,449</u>	<u>3,058,800</u>	<u>(16,200)</u>
Excess (deficiency) of revenues over expenditures	(101,873)	(1,616,700)		1,023,212	(1,610,700)	6,000
<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	1,398,127	(116,700)		1,023,212	(110,700)	6,000
<b>Unaudited</b>						
Fund balance December 31, 2019	584,903	584,903			584,903	
Fund balance September 30, 2020	<u>\$ 1,983,030</u>	<u>\$ 468,203</u>			<u>\$ 474,203</u>	

**CITY OF ELMHURST**

Church Road/Lake Street Redevelopment Fund  
Statement of Revenues and Expenditures  
For the nine months ending September 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	\$ 490,267	\$ 387,000	126.68%	\$ 340,526	\$ 510,000	\$ 123,000
Interest	2,336	2,100	111.22%	2,246	\$ 2,500	\$ 400
Total Revenues	<u>492,602</u>	<u>389,100</u>	<u>126.60%</u>	<u>342,772</u>	<u>512,500</u>	<u>123,400</u>
<b>Expenditures:</b>						
Contractual Services	3,190	26,000	12.27%	2,893	6,000	20,000
Other Expenses	-	70,000	0.00%	2,000	-	70,000
Capital Outlay	-	175,000	0.00%	-	-	175,000
Debt Service	27,081	160,000	16.93%	30,482	55,000	105,000
	<u>30,271</u>	<u>431,000</u>	<u>7.02%</u>	<u>35,375</u>	<u>61,000</u>	<u>370,000</u>
Excess (deficiency) of revenues over expenditures	462,331	(41,900)		307,397	451,500	493,400
<b>Other financing sources (uses)</b>						
<b>Operating transfers:</b>						
Transfer fr Industrial Development	-	-	0.00%	-	-	-
	-	-	0.00%	-	-	-
Excess (deficiency) of revenues & other financing sources over expenditures and other financing uses	462,331	(41,900)		307,397	451,500	493,400
<b>Unaudited</b>						
Fund balance December 31, 2019	370,157	370,157			370,157	
Fund balance September 30, 2020	<u>\$ 832,488</u>	<u>\$ 328,257</u>			<u>\$ 821,657</u>	

**CITY OF ELMHURST**

Downtown Redevelopment Fund  
Statement of Revenues and Expenditures  
For the nine months ending September 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	\$ 327,224	\$ 335,500	97.53%	\$ 237,757	\$ 402,000	\$ 66,500
Grants						
Federal	\$ -	\$ 1,295,000	0.00%		-	(1,295,000)
Interest	-	600	0.00%	15	-	(600)
Other Income	51,563	-	0.00%		51,600	51,600
Total Revenues	<u>378,787</u>	<u>1,631,100</u>	<u>23.22%</u>	<u>237,772</u>	<u>453,600</u>	<u>(1,177,500)</u>
<b>Expenditures:</b>						
Contractual Services	20,970	61,000	34.38%	102,272	38,000	23,000
Other Expenses	189,651	176,000	107.76%	40,036	247,000	(71,000)
Capital Outlay	7,948	2,405,000	0.33%	357,605	1,080,000	1,325,000
Debt Service	18,177	79,500	22.86%	-	36,000	43,500
	<u>236,746</u>	<u>2,721,500</u>	<u>8.70%</u>	<u>499,913</u>	<u>1,401,000</u>	<u>1,320,500</u>
Excess (deficiency) of revenues over expenditures	142,041	(1,090,400)		(262,142)	(947,400)	143,000
<b>Other financing sources (uses)</b>						
Operating transfers:						
Letter of Credit	-	1,250,000	0.00%	-	1,200,000	(50,000)
	<u>-</u>	<u>1,250,000</u>	<u>0.00%</u>	<u>-</u>	<u>1,200,000</u>	<u>(50,000)</u>
Excess (deficiency) of revenues & other financing sources over expenditures and other financing uses	142,041	159,600		(262,142)	252,600	93,000
<b>Unaudited</b>						
Fund balance December 31, 2019	(129,659)	(129,659)			(129,659)	
Fund balance September 30, 2020	<u>\$ 12,382</u>	<u>\$ 29,941</u>			<u>\$ 122,941</u>	

**CITY OF ELMHURST**  
**Municipal Utility Fund**  
**Statement of Revenues and Expenditures**  
**For the nine months ending September 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	11,038,841	15,143,400	72.90%	10,916,891	14,554,300	(589,100)
Sewer service	5,612,250	8,049,800	69.72%	5,436,821	7,381,940	(667,860)
Contract service	882,484	918,000	96.13%	662,809	1,176,300	258,300
Capital Recovery Charge	2,190,012	2,810,300	77.93%	2,187,040	2,908,500	98,200
<b>Other income</b>						
Employee health ins. contrib.	11,101	14,500	76.56%	10,181	14,655	155
Employee dental ins. contrib.	2,979	3,200	93.11%	2,288	4,075	875
Retiree health ins. contrib.	10,634	16,000	66.46%	11,579	14,305	(1,695)
Retiree Dental ins. Contrib.	757	1,000	75.71%	825	1,030	30
Meter sales	27,243	50,000	54.49%	31,021	37,750	(12,250)
Taps, B boxes, etc.	107,042	200,000	53.52%	148,870	162,040	(37,960)
Water for construction	1,999	16,000	12.49%	(749)	2,450	(13,550)
Late charges	31,732	150,000	21.15%	113,277	31,730	(118,270)
Turn On Fees	2,300	9,000	25.56%	6,200	2,300	(6,700)
NSF Fees	750	1,200	62.50%	808	850	(350)
Miscellaneous	30,313	35,000	86.61%	30,331	34,810	(190)
Interest	10,351	22,000	47.05%	33,130	11,075	(10,925)
Total Revenues	<u>19,960,786</u>	<u>27,439,400</u>	<u>72.74%</u>	<u>19,591,321</u>	<u>26,338,110</u>	<u>(1,101,290)</u>
<b>Expenditures:</b>						
<b>Water Production</b>						
Personal Services	245,831	326,300	75.34%	216,408	323,500	2,800
Employee Benefits	49,022	65,800	74.50%	44,908	63,900	1,900
Contractual Services	4,621,337	7,224,100	63.97%	4,720,549	6,802,800	421,300
Commodities	-	6,000	0.00%	-	3,500	2,500
Repairs & Maintenance	11,974	44,700	26.79%	750	37,100	7,600
Insurance	1,634	3,500	46.69%	2,277	4,300	(800)
	<u>4,929,797</u>	<u>7,670,400</u>	<u>64.27%</u>	<u>4,984,891</u>	<u>7,235,100</u>	<u>435,300</u>



**CITY OF ELMHURST**  
**Municipal Utility Fund**  
**Statement of Revenues and Expenditures**  
**For the nine months ending September 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	1,059,904	1,472,300	71.99%	1,045,082	1,364,800	107,500
Employee Benefits	227,346	291,900	77.88%	194,058	289,300	2,600
Contractual Services	199,619	670,800	29.76%	217,687	458,500	212,300
Commodities	92,323	360,000	25.65%	232,209	193,500	166,500
Repairs & Maintenance	101,522	294,000	34.53%	531,733	695,370	(401,370)
Insurance	4,903	10,500	46.70%	6,833	12,900	(2,400)
Interdepartmental Charges	106,018	193,350	54.83%	116,552	165,500	27,850
	<u>1,791,635</u>	<u>3,292,850</u>	<u>54.41%</u>	<u>2,344,154</u>	<u>3,179,870</u>	<u>112,980</u>
<b>Water Administration</b>						
Personal Services	575,878	771,200	74.67%	589,737	736,500	34,700
Employee Benefits	452,263	680,900	66.42%	396,698	623,000	57,900
Contractual Services	442,486	916,300	48.29%	362,539	702,900	213,400
Commodities	9,425	11,000	85.68%	6,831	11,000	-
Other Expenses	6,456	46,500	13.88%	18,629	13,500	33,000
Interdepartmental Charges	110,676	210,000	52.70%	99,839	182,500	27,500
	<u>1,597,186</u>	<u>2,635,900</u>	<u>60.59%</u>	<u>1,474,425</u>	<u>2,269,400</u>	<u>366,500</u>
<b>Waste Water Administration</b>						
Personal Services	674,893	882,800	76.45%	663,802	873,000	9,800
Employee Benefits	380,298	505,100	75.29%	356,804	496,500	8,600
Contractual Services	220,606	496,900	44.40%	453,330	263,100	233,800
Commodities	5,535	4,500	123.00%	3,812	4,500	-
Other Expenses	201,585	202,000	99.79%	208,868	209,350	(7,350)
Interdepartmental Charges	110,676	210,000	52.70%	99,839	182,500	27,500
	<u>1,593,593</u>	<u>2,301,300</u>	<u>69.25%</u>	<u>1,786,455</u>	<u>2,028,950</u>	<u>272,350</u>

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

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2020	Favorable (Unfavorable) Budget/Projection Variance
<b>Maintenance Sanitary Sewers</b>						
Personal Services	370,422	484,500	76.45%	421,514	465,700	18,800
Employee Benefits	84,271	97,600	86.34%	74,136	103,400	(5,800)
Contractual Services	150,624	1,592,700	9.46%	490,340	1,114,000	478,700
Commodities	23,469	63,000	37.25%	18,638	35,000	28,000
Repairs & Maintenance	99,386	606,000	16.40%	87,127	475,000	131,000
Insurance	1,634	3,500	46.69%	2,277	4,300	(800)
Interdepartmental Charges	39,281	71,660	54.82%	43,237	61,300	10,360
	<u>769,086</u>	<u>2,918,960</u>	<u>26.35%</u>	<u>1,137,269</u>	<u>2,258,700</u>	<u>660,260</u>
<b>Waste Water Treatment Plant</b>						
Personal Services	918,312	1,324,500	69.33%	931,147	1,190,500	134,000
Employee Benefits	181,651	264,900	68.57%	160,708	234,000	30,900
Contractual Services	359,848	938,000	38.36%	323,022	888,100	49,900
Commodities	99,295	136,700	72.64%	89,339	122,700	14,000
Repairs & Maintenance	94,191	412,000	22.86%	102,321	235,000	177,000
Insurance	20,965	85,000	24.67%	16,304	41,200	43,800
Interdepartmental Charges	53,600	97,910	54.74%	58,999	83,800	14,110
	<u>1,727,863</u>	<u>3,259,010</u>	<u>53.02%</u>	<u>1,681,841</u>	<u>2,795,300</u>	<u>463,710</u>
<b>Other Expenses</b>						
Debt Retirement - Interest Expense	859,694	926,550	92.78%	781,628	927,000	(450)
Depreciation - Water	831,375	1,108,500	75.00%	615,000	940,000	168,500
Depreciation - Sewer	2,824,013	3,765,350	75.00%	2,437,500	3,300,000	465,350
	<u>4,515,081</u>	<u>5,800,400</u>	<u>77.84%</u>	<u>3,834,128</u>	<u>5,167,000</u>	<u>633,400</u>

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

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2020	Favorable (Unfavorable) Budget/Projection Variance
Total Expenses						
Personal Services	3,845,240	5,261,600	73.08%	3,867,690	4,954,000	307,600
Employee Benefits	1,374,851	1,906,200	72.13%	1,227,312	1,810,100	96,100
Contractual Services	5,994,520	11,838,800	50.63%	6,567,467	10,229,400	1,609,400
Commodities	230,048	581,200	39.58%	350,830	370,200	211,000
Repairs & Maintenance	307,072	1,356,700	22.63%	722,083	1,442,470	(85,770)
Other Expenses	208,041	248,500	83.72%	227,497	222,850	25,650
Insurance	29,137	102,500	28.43%	27,691	62,700	39,800
Interdepartmental Charges	420,252	782,920	53.68%	418,464	675,600	107,320
Debt Retirement - Interest Expense	859,694	926,550	92.78%	781,628	927,000	(450)
Depreciation - Water	831,375	1,108,500	75.00%	615,000	940,000	168,500
Depreciation - Sewer	2,824,013	3,765,350	75.00%	2,437,500	3,300,000	465,350
Total Expenses	<u>16,924,241</u>	<u>27,878,820</u>	60.71%	17,243,163	24,934,320	2,944,500
Operating Income (Loss)	3,036,546	(439,420)		2,348,159	1,403,790	1,843,210
<u>Other financing sources (uses)</u>						
Transfers:						
Transfer from Capital Impr. Fund	568,075	568,100	100.00%	-	568,075	(25)
	<u>568,075</u>	<u>568,100</u>	100.00%	-	<u>568,075</u>	<u>(25)</u>
Net Income	3,604,621	128,680		2,348,159	1,971,865	1,843,185
<b>Unaudited</b>						
Net Position December 31, 2019	47,457,631	47,457,631			47,457,631	
Net Position September 30, 2020	<u>\$ 50,494,177</u>	<u>\$ 47,586,311</u>			<u>\$ 49,429,496</u>	
<u>Fixed asset purchases</u>						
Water Distribution	2,242,986	6,551,000	34.24%	1,816,526	3,501,000	3,050,000
Water Administration	2,993	179,500	1.67%	-	3,000	176,500
Wastewater Administration	3,325	179,500	1.85%	-	3,300	176,200
Maintenance of Sanitary Sewers	3,322,878	6,661,000	49.89%	2,464,145	4,561,000	2,100,000
Wastewater Treatment Plant	8,116,606	15,672,000	51.79%	3,395,024	9,700,000	5,972,000
Total fixed asset purchases	<u>13,688,787</u>	<u>29,243,000</u>	46.81%	7,675,695	17,768,300	11,474,700
Debt Retirement - Principal payment	2,045,745	2,242,300	91.23%	1,799,383	2,242,700	(400)

**CITY OF ELMHURST**

Parking System Revenue Fund  
Statement of Revenues and Expenditures  
For the nine months ending September 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	-	-	-	
Fines & penalties	\$ 61,474	\$ 207,000	29.70%	\$ 156,587	\$ 63,000	\$ (144,000)
Service Charges	446,837	903,500	49.46%	778,874	\$ 505,000	(398,500)
Other Income	(56,220)	150,100	-37.46%	126,348	\$ (46,400)	(196,500)
Interest	819	1,500	54.61%	1,261	\$ 850	(650)
<b>Total Revenues</b>	<b>452,910</b>	<b>1,302,100</b>	<b>34.78%</b>	<b>1,063,071</b>	<b>522,450</b>	<b>(779,650)</b>
<b>Expenditures:</b>						
Personal Services	114,984	195,700	58.76%	146,571	139,900	55,800
Employee Benefits	55,386	86,600	63.96%	58,929	71,700	14,900
Contractual Services	166,620	393,600	42.33%	208,023	298,900	94,700
Commodities	17,524	70,000	25.03%	14,739	55,000	15,000
Repair & Maintenance	178,082	391,500	45.49%	33,062	213,000	178,500
Depreciation	487,500	650,000	75.00%	517,500	651,500	(1,500)
Interdepartmental Charges	62,131	116,900	53.15%	58,396	101,300	15,600
Debt Retirement - Interest Expense	525,614	536,200	98.03%	569,437	536,200	-
	1,607,840	2,440,500	65.88%	1,606,655	2,067,500	373,000
Operating Income (Loss)	(1,154,930)	(1,138,400)		(543,584)	(1,545,050)	(406,650)
<b>Other financing sources (uses)</b>						
<b>Transfers:</b>						
Transfer from Redevelopment Fund	-	-	0.00%	986,548	-	-
Transfer from Capital Improvement Fund	1,467,736	1,481,500	99.07%	-	1,481,535	35
	1,467,736	1,481,500	99.07%	986,548	1,481,535	35
Net Income	312,805	343,100		442,963	(63,515)	(406,615)
<b>Unaudited</b>						
Net Position December 31, 2019	10,687,974	10,687,974			10,687,974	
Net Position September 30, 2020	\$ 11,000,779	\$ 11,031,074			\$ 10,624,459	
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 nine months ending September 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	13,476	17,500	77.00%	6,091	13,476	(4,024)
Total Revenues	<u>13,476</u>	<u>17,500</u>	<u>77.00%</u>	<u>6,091</u>	<u>13,476</u>	<u>(4,024)</u>
<b>Other financing sources (uses):</b>						
Operating transfers in:						
Transfer to General Fund	-	(17,500)	0.00%	-	(42,550)	(25,050)
	<u>-</u>	<u>(17,500)</u>	<u>0.00%</u>	<u>-</u>	<u>(42,550)</u>	<u>(25,050)</u>
Excess of revenues over other financing uses	13,476	-		6,091	(29,074)	(29,074)
<b>Unaudited</b>						
Fund balance December 31, 2019	1,030,080	1,030,080			1,030,080	
Fund balance September 30, 2020	<u>\$ 1,043,555</u>	<u>\$ 1,030,080</u>			<u>\$ 1,001,006</u>	