

## **OVERVIEW – 1ST QUARTER 2021**

### **GENERAL FUND**

Year-to-date revenues for the fiscal year total \$10,638,725. Year-to-date expenditures have been recorded at \$10,269,591. Excluding the addition of other financing sources (uses), the excess of revenues over expenditures for the fiscal year to date totals \$369,135.

Revenue projections for the fiscal year are anticipated to be \$317,595 greater than budget. There is a projected favorable variance in sales tax by \$101,740, real estate transfer tax of \$134,300, food and beverage tax by \$1,600, state income tax by \$186,400, licenses by \$181,500, permits by \$104,200, and interest by \$11,715. The positive variances were offset by unfavorable variances in utility taxes by \$75,750, other taxes (hotel tax) by \$88,000, motor fuel tax by \$44,600, fines and penalties by \$37,015, charges for services by \$114,060, other income by \$21,650, and interdepartmental revenues by \$22,785.

Expenditure projections for the fiscal year are expected to be \$66,045,660 or \$2,490,320 less than budget. Projected personnel services of \$21,752,830 are expected to be \$527,080 less than budget, and projected employee benefits of \$15,599,695 are expected to be \$338,535 less than budget due to unfilled positions for the first quarter of the year and the change to contractual services for previous positions. Projected contractual services of \$11,121,900 are expected to be \$52,300 greater than budget as a result of contractual GIS services and contract work for the assistant finance director position which are offset by the savings in personnel services and employee benefits. Projected commodities of \$2,048,330 are under budget by \$186,570 because of savings on uniform cleaning services, replacement streetlight poles, and a hold on the annual tree planting program. Projected repairs and maintenance expenses of \$1,644,600 are expected to be \$10,200 less than budget as a result of savings on the police station chiller rental. Projected capital outlay expenditures of \$8,211,065 are anticipated to run \$1,494,235 less than budget because the City experienced favorable pricing when purchasing various vehicles, pieces of equipment, replacing the public works garage roof, street paving, and renovation of the McKinley storm station.

The City's Fund Balance Goal Policy for the General Fund of three to four months (25-33%) of operating expenditures based on budget is approximately \$13.3 million – \$17.8 million. The unaudited fund balance for the General Fund for fiscal year 2020 is \$18,680,027. The projected fund balance is \$14,747,651

### **CAPITAL IMPROVEMENT FUND**

Revenues through the end of the first quarter of the fiscal year to date have been recorded at \$1,576,129 and are projected to be \$711,850 greater than budget with state sales tax \$6,000 and utility tax \$27,750 less than budget, but state income tax is projected to be \$745,600 greater than budget.

### **MOTOR FUEL TAX FUND**

Motor Fuel Tax Fund revenues as of March 31 are \$886,171, and are projected for the year at \$2,767,200 or \$141,000 less than budget due to lower fuel sales. Motor Fuel Tax Fund expenditures through the end of the third quarter of the fiscal year have been recorded at \$423,606 which is roughly 17.77% of budget. Projected expenditures of \$2,294,025 are expected to be \$89,775 under budget due to savings for the First St. Bridge and Van Buren and Crescent projects despite higher than anticipated salt purchases because of the harsh winter. The excess of revenues over expenditures for the year to date is \$462,565. The projected excess of revenues over expenditures for the year totals \$473,175 compared to budgeted revenues over expenditures of \$524,400. Fund Balance is projected to be \$2,086,798 at year end.

### **STORMWATER FUND**

Fiscal year-to-date revenues are recorded at \$411,667. Projected annual revenues of \$2,314,000 are anticipated to be \$6,000 less than budgeted due to lower estimated sales taxes. Fiscal year to date expenditures totals \$21,280. Projected expenditures of \$4,442,725 for the fiscal year are expected to be \$142,775 under budget as the Crestview and Brynhaven project have been made into a pilot program. Other financing sources (uses) are projected to be (\$2,012,500) which is the budget. The projected excess of expenditures and other financing uses over revenues and other financing sources for the year totals \$4,141,225.

### **REDEVELOPMENT PROJECTS FUND**

Fiscal revenues through March 31 are recorded at \$197 which is interest on cash balances. Projected annual revenues are greater than anticipated because the Redevelopment Projects Fund is scheduled to be closed this year, and no revenue budget was developed and any interest earned on cash balances was not formally anticipated. Expenditures for the fiscal year to-date total \$573. The TIF was terminated in the spring of 2018 and it is anticipated that the final outflows will be completed in 2021.

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

Fiscal year-to-date revenues are recorded at \$5,749. Projected total expenditures for the fiscal year of \$1,597,559 is the budget. The projected excess of expenditures over revenues for the year totals \$1,591,809. The Route 83 Commercial Development Fund is expected to be closed this year as the TIF was terminated in December 2020 and it is anticipated that the final outflows will be completed in 2021.

### **NORTH YORK REDEVELOPMENT FUND**

Fiscal year-to-date revenues are recorded at \$5,684. Projected annual revenues of \$1,503,600 is the budget. Fiscal year-to-date expenditures total \$752. Projected expenditures for the fiscal year of \$1,601,700 are \$28,000 less than budgeted due to a favorable variance in the North York Street rehabilitation and concrete street paving projects despite an unfavorable

variance for the North York Street sidewalk project. The projected excess of expenditures and other financing uses over revenues and other financing sources for the year totals \$98,100.

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

Fiscal year-to-date revenues are recorded at \$952. Projected annual revenues of \$534,400 is the budget. Fiscal year-to-date expenditures total \$771. Projected expenditures for the fiscal year of \$531,600 are \$19,400 less than expected because of a positive variance for the Lake/Walnut lift station engineering. The projected excess of revenues and other financing sources over expenditures and other financing uses for the year is \$2,800 which is \$19,400 greater than the budgeted deficiency of \$16,600.

### **DOWNTOWN REDEVELOPMENT FUND**

Projected annual revenues are \$1,270,600 which is the budget. Fiscal year-to-date expenditures total \$14,346. Projected expenditures for the fiscal year of \$3,788,800 are budget. It is anticipated that the projected operating deficit of \$2,518,200 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 \$3,417,486 and fiscal year to-date expenses total \$4,937,038. Net loss as of March 31 totals \$1,519,552. Projected annual revenues of \$29,856,900 is the budget. Projected expenses for the year of \$25,344,060 are \$772,440 less than budget as of the end of the first quarter for several reasons. First, personnel services and employee benefits are less than budget by \$626,490 and \$74,660 due to unfilled positions during the first quarter of the year. Second, there are contractual service savings in asphalt patching, uniform cleaning services, and CMMS, but additional costs related to bundle 4 for a total projected unfavorable variance of \$89,590. Third, there is projected savings of \$160,880 in repairs and maintenance because of savings on software expenses for Aclara and Watersmart. Finally, fixed asset expenses are projected to be \$66,725 less than budget due to savings on the public works garage roof replacement, vehicle purchases, field investigations, sanitary manhole replacement, and contract paving, but there are increased costs related to bundle 4 engineering and bundle 5 improvements. The projected net income for the year totals \$5,080,940 (includes estimated depreciation expense of \$4,860,000).

### **PARKING SYSTEM REVENUE FUND**

Revenues for the fiscal year to-date have been recorded at \$111,423. Total projected revenues of \$706,700 are \$89,500 greater than anticipated due to favorable variances in fines and penalties. Total expenses for the fiscal year through March 31 have been recorded at \$554,719. Total projected expenses for the year of \$2,286,440 are \$174,160 less than anticipated due to favorable variances in personnel services, employee benefits, and repair and maintenance. Before transfers from the Redevelopment Fund to cover debt service, net loss for the year to-date totals \$443,296; net loss after transfers from the CIF for the fiscal year is projected to be \$89,740; this includes estimated depreciation expense of \$651,000.

### **WORKING CASH FUND**

Projected annual revenues of \$1,800 are budget. The fiscal year 2021 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 three months ending March 31, 2021

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2021	Favorable (Unfavorable) Budget/Projection Variance
<b>Revenues:</b>						
<b>Taxes</b>						
Property, net	\$ 42,968	\$ 13,066,800	0.33%	\$ 872	\$ 13,066,800	\$ -
Sales	4,863,784	17,376,460	27.99%	5,404,245	\$ 17,478,200	101,740
Real estate transfer	227,756	675,700	33.71%	180,202	\$ 810,000	134,300
Utility	830,505	3,112,550	26.68%	876,376	\$ 3,036,800	(75,750)
Food & beverage	317,031	1,333,000	23.78%	340,184	\$ 1,334,600	1,600
Other	43,880	394,000	11.14%	82,646	\$ 306,000	(88,000)
<b>Intergovernmental</b>						
State income tax	262,617	840,200	31.26%	227,522	\$ 1,026,600	186,400
Replacement tax	88,657	331,000	26.78%	74,952	\$ 331,000	-
Motor Fuel Tax	66,315	296,100	22.40%	75,559	\$ 251,500	(44,600)
Federal grants <sup>1</sup>	31,698	254,600	12.45%	29,121	\$ 254,600	-
State grants	-	422,800	0.00%	287,760	\$ 422,800	-
Other grants	-	5,000	0.00%	-	\$ 5,000	-
Licenses	893,060	2,642,950	33.79%	779,706	\$ 2,824,450	181,500
Permits	510,821	1,858,600	27.48%	353,592	\$ 1,962,800	104,200
Fines and penalties	255,875	914,000	28.00%	198,663	\$ 876,985	(37,015)
Charges for services	649,697	5,543,250	11.72%	1,138,465	\$ 5,429,190	(114,060)
Interest	22,464	52,380	42.89%	94,393	\$ 64,095	11,715
Revenue replacement	-	62,900	0.00%	-	\$ 62,900	-
Other Income	410,872	2,457,550	16.72%	429,867	\$ 2,435,900	(21,650)
Interdepartmental	1,120,725	4,482,900	25.00%	1,072,720	\$ 4,460,115	(22,785)
<b>Total Revenues</b>	<b>10,638,725</b>	<b>56,122,740</b>	<b>18.96%</b>	<b>11,646,844</b>	<b>56,440,335</b>	<b>317,595</b>

<sup>1</sup> The American Rescue Plan Grant of \$5,775,367, half of which is expected to be received in 2021, is not included in the 2021 projection figure

**CITY OF ELMHURST**

General Fund  
Statement of Revenues and Expenditures For  
the three months ending March 31, 2021

Expenditures	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2021	Favorable (Unfavorable) Budget/Projection Variance
<b>Administration</b>						
Personnel Services	114,412	527,900	21.67%	133,716	549,750	(21,850)
Employee Benefits	49,811	(203,100)	-24.53%	54,292	173,950	(377,050)
Contractual Services	14,394	145,000	9.93%	21,318	145,000	-
Commodities	93	5,300	1.76%	69	5,300	-
Other Expenses	10,715	163,300	6.56%	23,944	163,300	-
Insurance	127,075	247,800	51.28%	3,850	247,800	-
Interdepartmental Charges	22,018	88,100	24.99%	17,688	88,100	-
Subtotal	<u>338,517</u>	<u>974,300</u>	<u>34.74%</u>	<u>254,877</u>	<u>1,373,200</u>	<u>(398,900)</u>
<b>Board Fire &amp; Police Commissioners</b>						
Personnel Services	5,083	25,100	20.25%	14,868	20,800	4,300
Employee Benefits	960	5,000	19.19%	2,876	4,000	1,000
Contractual Services	550	39,100	1.41%	3,980	39,100	-
Commodities	-	100	0.00%	-	100	-
Other Expenses	-	1,400	0.00%	-	1,400	-
Subtotal	<u>6,592</u>	<u>70,700</u>	<u>9.32%</u>	<u>21,724</u>	<u>65,400</u>	<u>5,300</u>
<b>Finance</b>						
Personnel Services	98,197	550,600	17.83%	131,039	446,300	104,300
Employee Benefits	67,958	256,800	26.46%	64,604	223,310	33,490
Contractual Services	54,615	189,500	28.82%	38,978	299,500	(110,000)
Commodities	4,017	32,000	12.55%	4,405	32,000	-
Other Expenses	356	9,900	3.59%	841	9,900	-
Interdepartmental Charges	38,531	154,100	25.00%	30,987	154,100	-
Subtotal	<u>263,673</u>	<u>1,192,900</u>	<u>22.10%</u>	<u>270,853</u>	<u>1,165,110</u>	<u>27,790</u>

**CITY OF ELMHURST**

General Fund

Statement of Revenues and Expenditures  
For the three months ending March 31, 2021

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2021	Favorable (Unfavorable) Budget/Projection Variance
<b>Human Resources</b>						
Personnel Services	34,577	250,000	13.83%	103,155	176,100	73,900
Employee Benefits	34,042	141,900	23.99%	63,942	88,960	52,940
Contractual Services	10,786	115,600	9.33%	32,916	115,600	-
Commodities	522	2,500	20.90%	1,054	2,500	-
Other Expenses	2,824	55,800	5.06%	14,987	55,800	-
Interdepartmental Charges	16,514	66,100	24.98%	14,315	66,100	-
Subtotal	<u>99,265</u>	<u>631,900</u>	<u>15.71%</u>	<u>230,369</u>	<u>505,060</u>	<u>126,840</u>
<b>Information Technology</b>						
Personnel Services	177,447	717,100	24.75%	183,752	667,550	49,550
Employee Benefits	76,312	284,300	26.84%	71,679	281,255	3,045
Contractual Services	30,549	162,200	18.83%	11,644	259,600	(97,400)
Commodities	12,852	83,500	15.39%	22,647	83,500	-
Repairs & Maintenance	36,830	280,000	13.15%	8,730	280,000	-
Other Expenses	-	10,700	0.00%	-	24,700	(14,000)
Capital Outlay	996	664,000	0.15%	(23,029)	660,850	3,150
Subtotal	<u>334,986</u>	<u>2,201,800</u>	<u>15.21%</u>	<u>275,424</u>	<u>2,257,455</u>	<u>(55,655)</u>
<b>Legal</b>						
Contractual Services	<u>146,560</u>	<u>890,000</u>	<u>16.47%</u>	<u>131,954</u>	<u>890,000</u>	<u>-</u>
Subtotal	<u>146,560</u>	<u>890,000</u>	<u>16.47%</u>	<u>131,954</u>	<u>890,000</u>	<u>-</u>
<b>Claims Against the City</b>						
Other Expenses	<u>34,096</u>	<u>310,000</u>	<u>11.00%</u>	<u>88,131</u>	<u>310,000</u>	<u>-</u>
Subtotal	<u>34,096</u>	<u>310,000</u>	<u>11.00%</u>	<u>88,131</u>	<u>310,000</u>	<u>-</u>

**CITY OF ELMHURST**

General Fund  
Statement of Revenues and Expenditures  
For the three months ending March 31, 2021

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2021	Favorable (Unfavorable) Budget/Projection Variance
<b>Planning and Development</b>						
Personnel Services	63,365	278,800	22.73%	72,860	275,700	3,100
Employee Benefits	30,443	141,700	21.48%	32,556	109,350	32,350
Contractual Services	27,393	326,300	8.40%	24,469	326,300	-
Commodities	-	400	0.00%	-	400	-
Other Expenses	4,126	39,700	10.39%	2,050	39,700	-
Interdepartmental Charges	11,009	44,000	25.02%	9,544	44,000	-
Subtotal	136,335	830,900	16.41%	141,479	795,450	35,450
<b>Municipal Buildings</b>						
Personnel Services	68,401	439,800	15.55%	120,352	423,000	16,800
Employee Benefits	13,188	81,800	16.12%	23,096	71,700	10,100
Contractual Services	18,432	222,900	8.27%	25,932	222,900	-
Commodities	4,762	42,100	11.31%	5,410	42,100	-
Repairs & Maintenance	13,644	200,000	6.82%	16,084	200,000	-
Other Expenses	19,293	30,000	64.31%	7,934	30,000	-
Insurance	2,979	5,300	56.21%	-	5,300	-
Capital Outlay	-	-	0.00%	8,900	-	-
Subtotal	140,699	1,021,900	13.77%	207,708	995,000	26,900
<b>Police Department</b>						
Personnel Services	2,091,912	9,840,200	21.26%	2,631,670	9,767,100	73,100
Employee Benefits	690,092	7,929,790	8.70%	715,736	7,669,280	260,510
Contractual Services	256,514	1,562,600	16.42%	263,669	1,562,600	-
Commodities	9,066	145,500	6.23%	14,457	145,500	-
Repairs & Maintenance	11,605	112,000	10.36%	4,034	101,800	10,200
Other Expenses	24,055	329,350	7.30%	28,858	329,350	-
Insurance	5,181	9,700	53.41%	-	9,700	-
Capital Outlay	855	187,000	0.46%	2,355	158,900	28,100
Interdepartmental Charges	271,999	1,087,900	25.00%	259,507	1,087,900	-
Subtotal	3,361,279	21,204,040	15.85%	3,920,286	20,832,130	371,910



**CITY OF ELMHURST**

General Fund

Statement of Revenues and Expenditures For  
the three months ending March 31, 2021

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2021	Favorable (Unfavorable) Budget/Projection Variance
<b>Fire Department</b>						
Personnel Services	1,262,921	5,533,910	22.82%	1,341,267	5,521,400	12,510
Employee Benefits	415,549	4,714,740	8.81%	397,477	4,589,000	125,740
Contractual Services	78,385	347,800	22.54%	82,381	347,800	-
Commodities	13,372	123,500	10.83%	5,349	123,500	-
Repairs & Maintenance	2,846	80,500	3.54%	7,976	80,500	-
Other Expenses	13,045	243,800	5.35%	17,334	243,800	-
Insurance	5,181	9,690	53.47%	-	9,690	-
Capital Outlay	-	175,000	0.00%	835,300	175,000	-
Interdepartmental Charges	137,624	550,400	25.00%	132,473	550,400	-
<b>Subtotal</b>	<b>1,928,922</b>	<b>11,779,340</b>	<b>16.38%</b>	<b>2,819,558</b>	<b>11,641,090</b>	<b>138,250</b>
<b>Wireless Radio Alarm Svcs</b>						
Contractual Services	14,506	148,900	9.74%	13,234	148,900	-
Commodities	-	30,600	0.00%	1,061	30,600	-
Repairs & Maintenance	-	1,000	0.00%	-	1,000	-
<b>Subtotal</b>	<b>14,506</b>	<b>180,500</b>	<b>8.04%</b>	<b>14,295</b>	<b>180,500</b>	<b>-</b>
<b>ESDA Civil Defense</b>						
Personnel Services	7,968	35,600	22.38%	9,296	34,700	900
Employee Benefits	1,599	7,300	21.91%	1,870	6,400	900
Contractual Services	407	10,300	3.96%	486	10,300	-
Commodities	563	39,200	1.44%	4	39,200	-
<b>ESDA Civil Defense Continued</b>						
Repairs & Maintenance	8	15,900	0.05%	18	15,900	-
Other Expenses	-	1,100	0.00%	160	1,100	-
Interdepartmental Charges	2,851	11,400	25.01%	2,996	11,400	-
<b>Subtotal</b>	<b>13,398</b>	<b>120,800</b>	<b>11.09%</b>	<b>14,830</b>	<b>119,000</b>	<b>1,800</b>

**CITY OF ELMHURST**

General Fund

Statement of Revenues and Expenditures For  
the three months ending March 31, 2021

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2021	Favorable (Unfavorable) Budget/Projection Variance
<b>Building</b>						
Personnel Services	125,352	636,600	19.69%	158,739	588,000	48,600
Employee Benefits	53,385	226,100	23.61%	59,701	199,680	26,420
Contractual Services	2,050	29,400	6.97%	5,407	29,400	-
Commodities	4,174	17,800	23.45%	365	17,800	-
Other Expenses	1,629	5,100	31.94%	2,085	5,100	-
Interdepartmental Charges	16,514	66,100	24.98%	14,315	66,100	-
Subtotal	203,104	981,100	20.70%	240,613	906,080	75,020
<b>Street &amp; Bridge Administration</b>						
Personnel Services	177,976	915,500	19.44%	231,636	840,830	74,670
Employee Benefits	355,715	1,803,200	19.73%	426,909	1,658,360	144,840
Contractual Services	38,070	339,700	11.21%	27,877	339,700	-
Commodities	35,206	76,000	46.32%	3,397	76,000	-
Other Expenses	1,763	32,300	5.46%	6,987	32,300	-
Insurance	7,384	14,200	52.00%	-	14,200	-
Capital Outlay	-	1,569,400	0.00%	-	1,250,700	318,700
Interdepartmental Charges	55,922	223,700	25.00%	53,704	223,700	-
Subtotal	672,035	4,974,000	13.51%	750,510	4,435,790	538,210
<b>Street &amp; Alley Maintenance</b>						
Personnel Services	72,440	310,000	23.37%	67,651	319,000	(9,000)
Employee Benefits	14,495	56,600	25.61%	13,542	64,300	(7,700)
Contractual Services	2,932	1,355,600	0.22%	11,766	1,303,900	51,700
Commodities	6,878	206,000	3.34%	20,078	194,280	11,720
Repairs & Maintenance	-	234,100	0.00%	18	234,100	-
Capital Outlay	118,360	5,958,000	1.99%	88,709	4,816,800	1,141,200
Interdepartmental Charges	149,241	597,200	24.99%	156,957	597,200	-
Subtotal	364,345	8,717,500	4.18%	358,721	7,529,580	1,187,920

**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 2021	Favorable (Unfavorable) Budget/Projection Variance
<b>Snow Removal &amp; Ice Control</b>						
Personnel Services	370,888	-	0.00%	182,482	-	-
Employee Benefits	73,176	-	0.00%	36,516	-	-
Contractual Services	340	77,900	0.44%	18,212	77,900	-
Commodities	15,320	16,500	92.85%	11,245	16,500	-
Repairs & Maintenance	34,504	90,000	38.34%	5,890	90,000	-
Capital Outlay	-	190,000	0.00%	-	190,000	-
Interdepartmental Charges	2,509	10,000	25.09%	2,517	10,000	-
<b>Subtotal</b>	<b>496,736</b>	<b>384,400</b>	<b>129.22%</b>	<b>256,862</b>	<b>384,400</b>	<b>-</b>
<b>Forestry</b>						
Personnel Services	150,345	786,700	19.11%	202,560	736,000	50,700
Employee Benefits	29,213	154,000	18.97%	40,547	140,600	13,400
Contractual Services	45,703	608,800	7.51%	3,850	510,000	98,800
Commodities	830	224,300	0.37%	2,072	55,500	168,800
Repairs & Maintenance	-	4,000	0.00%	-	4,000	-
Capital Outlay	114,325	63,000	181.47%	314	63,000	-
Interdepartmental Charges	67,007	268,000	25.00%	70,418	268,000	-
<b>Subtotal</b>	<b>407,423</b>	<b>2,108,800</b>	<b>19.32%</b>	<b>319,761</b>	<b>1,777,100</b>	<b>331,700</b>
<b>Electrical</b>						
Personnel Services	46,581	238,000	19.57%	55,537	242,600	(4,600)
Employee Benefits	11,288	45,800	24.65%	11,040	45,950	(150)
Contractual Services	25,836	251,500	10.27%	20,583	251,500	-
Commodities	4,754	477,400	1.00%	13,537	471,350	6,050
Repairs & Maintenance	-	8,500	0.00%	5,250	8,500	-
Capital Outlay	-	146,000	0.00%	-	146,000	-
Interdepartmental Charges	28,400	113,600	25.00%	29,845	113,600	-
<b>Subtotal</b>	<b>116,858</b>	<b>1,280,800</b>	<b>9.12%</b>	<b>135,792</b>	<b>1,279,500</b>	<b>1,300</b>

**CITY OF ELMHURST**

General Fund

Statement of Revenues and Expenditures For  
the three months ending March 31, 2021

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2021	Favorable (Unfavorable) Budget/Projection Variance
Central Equipment Maintenance						
Personnel Services	140,971	750,500	18.78%	177,801	709,000	41,500
Employee Benefits	28,159	148,200	19.00%	34,862	142,700	5,500
Contractual Service	-	200	0.00%	-	200	-
Commodities	97,114	695,100	13.97%	88,825	695,100	-
Repairs & Maintenance	96,578	567,000	17.03%	73,197	567,000	-
Other Expenses	302	6,900	4.38%	453	6,900	-
Insurance	9,903	20,200	49.02%	-	20,200	-
Capital Outlay	-	93,000	0.00%	1,858	89,915	3,085
Subtotal	<u>373,027</u>	<u>2,281,100</u>	<u>16.35%</u>	<u>376,996</u>	<u>2,231,015</u>	<u>50,085</u>
Human Services						
Other Expenses	<u>7,647</u>	<u>136,500</u>	<u>5.60%</u>	<u>8,202</u>	<u>136,500</u>	<u>-</u>
Subtotal	<u>7,647</u>	<u>136,500</u>	<u>5.60%</u>	<u>8,202</u>	<u>136,500</u>	<u>-</u>
Health Services						
Contractual Services	<u>56,457</u>	<u>457,400</u>	<u>12.34%</u>	<u>34,187</u>	<u>452,800</u>	<u>4,600</u>
Subtotal	<u>56,457</u>	<u>457,400</u>	<u>12.34%</u>	<u>34,187</u>	<u>452,800</u>	<u>4,600</u>
Rubbish Disposal						
Contractual Services	500,088	3,519,900	14.21%	476,992	3,519,900	-
Commodities	-	2,500	0.00%	-	2,500	-
Interdepartmental Charges	<u>27,523</u>	<u>110,100</u>	<u>25.00%</u>	<u>23,859</u>	<u>110,100</u>	<u>-</u>
Subtotal	<u>527,610</u>	<u>3,632,500</u>	<u>14.52%</u>	<u>500,851</u>	<u>3,632,500</u>	<u>-</u>

**CITY OF ELMHURST**

General Fund

Statement of Revenues and Expenditures For  
the three months ending March 31, 2021

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2021	Favorable (Unfavorable) Budget/Projection Variance
Historical Museum						
Personnel Services	98,531	443,600	22.21%	114,775	435,000	8,600
Employee Benefits	39,281	144,100	27.26%	42,538	130,900	13,200
Contractual Services	12,244	72,800	16.82%	11,267	72,800	-
Commodities	705	11,800	5.97%	639	11,800	-
Repairs & Maintenance	482	56,400	0.86%	1,641	56,400	-
Other Expenses	20,073	97,500	20.59%	15,594	97,500	-
Insurance	2,979	6,300	47.29%	-	6,300	-
Capital Outlay	2,253	255,300	0.88%	-	255,300	-
Interdepartmental Charges	33,027	132,100	25.00%	28,631	132,100	-
Subtotal	209,576	1,219,900	17.18%	215,085	1,198,100	21,800
Visitor & Tourism Service						
Contractual Services	30	95,400	0.03%	50	95,400	-
Other Expenses	30	349,000	0.01%	1,900	349,000	-
Subtotal	60	444,400	0.01%	1,950	444,400	-
Cable Television						
Contractual Services	7,255	100,800	7.20%	18,284	100,800	-
Commodities	-	2,800	0.00%	-	2,800	-
Repairs & Maintenance	-	300	0.00%	-	300	-
Subtotal	7,255	103,900	6.98%	18,284	103,900	-
Public Benefits						
Capital Outlay	8,629	404,600	2.13%	9,869	404,600	-
Subtotal	8,629	404,600	2.13%	9,869	404,600	-

**CITY OF ELMHURST**

General Fund  
Statement of Revenues and Expenditures  
For the three months ending March 31, 2021

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2021	Favorable (Unfavorable) Budget/Projection Variance
<b>Total Expenditures</b>						
Personnel Services	5,107,365	22,279,910	22.92%	5,933,154	21,752,830	527,080
Employee Benefits	1,984,666	15,938,230	12.45%	2,093,784	15,599,695	338,535
Contractual Services	1,344,095	11,069,600	12.14%	1,279,436	11,121,900	(52,300)
Commodities	210,228	2,234,900	9.41%	194,615	2,048,330	186,570
Repairs & Maintenance	196,497	1,654,800	11.87%	122,839	1,644,600	10,200
Other Expenses	139,951	1,883,350	7.43%	219,461	1,897,350	(14,000)
Insurance	160,682	313,190	51.30%	3,850	313,190	-
Capital Outlay	245,418	9,705,300	2.53%	924,276	8,211,065	1,494,235
<b>Total Expenditures (continued)</b>						
Interdepartmental Charges	880,688	3,456,700	25.48%	847,755	3,456,700	-
<b>Total Expenditures</b>	<b>10,269,591</b>	<b>68,535,980</b>	<b>14.98%</b>	<b>11,619,170</b>	<b>66,045,660</b>	<b>2,490,320</b>
Excess (deficiency) of revenues over expenditures	369,135	(12,413,240)	-2.97%	27,674	(9,605,325)	2,807,915
<u>Other financing sources (uses)</u>						
Transfers in and other sources						
Transfer from Capital Improvement.	20,040	5,931,725	0.34%	837,582	5,171,150	(760,575)
Working Cash Fund	-	1,800	0.00%	-	1,800	-
Bond Proceeds	-	1,000,000		-	1,000,000	-
Operating transfers out						
Transfer to Stormwater	-	(500,000)	0.00%	(400,000)	(500,000)	-
<b>Total other financing sources (uses)</b>	<b>20,040</b>	<b>6,433,525</b>	<b>0.31%</b>	<b>437,582</b>	<b>5,672,950</b>	<b>(760,575)</b>
Excess (deficiency) of revenues & other financing sources over expenditures and other financing uses	389,174	(5,979,715)		465,256	(3,932,375)	2,047,340
<b>Unaudited</b>						
Fund balance December 31, 2020	18,680,027	18,680,027			18,680,027	
Fund balance March 31, 2021	<u>\$ 19,069,201</u>	<u>\$ 12,700,312</u>			<u>\$ 14,747,652</u>	

**CITY OF ELMHURST**

Capital Improvement Fund  
Statement of Revenues and Expenditures  
For the three months ending March 31, 2021

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2021	Favorable (Unfavorable) Budget/Projection Variance
<b>Revenues:</b>						
<b>Taxes</b>						
Property taxes	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
Sales tax - Home Rule	409,829	1,630,000	25.14%	469,971	\$ 1,624,000	(6,000)
Utility tax	60,981	285,250	21.38%	77,760	\$ 257,500	(27,750)
<b>Intergovernmental<sup>1</sup></b>						
State income tax	1,050,468	3,360,800	31.26%	910,089	\$ 4,106,400	745,600
State grants	-	500,000	0.00%	-	\$ 500,000	-
Interest	781	5,000	15.62%	19,989	\$ 5,000	-
Other Income	54,070	216,000	25.03%	24,000	\$ 216,000	-
<b>Total Revenues</b>	<b>1,576,129</b>	<b>5,997,050</b>	<b>26.28%</b>	<b>1,501,810</b>	<b>6,708,900</b>	<b>711,850</b>
<b>Other financing sources (uses):</b>						
<b>Operating transfers out:</b>						
Transfer to General Fund	(20,040)	(5,931,725)	0.34%	(837,582)	(5,171,183)	760,542
Transfer to Municipal Utility Fund	-	(568,100)	0.00%	-	(568,100)	-
Transfer to Parking System	(1,292,358)	(1,490,000)	86.74%	(1,255,777)	(1,490,000)	-
Transfer to Stormwater	-	-	-	-	-	-
Transfer to Debt Service G.O. Bonds	(913,120)	(1,025,488)	89.04%	(906,705)	(1,025,488)	-
	<b>(2,225,518)</b>	<b>(9,015,313)</b>	<b>24.69%</b>	<b>(3,000,064)</b>	<b>(8,254,771)</b>	<b>760,542</b>
Excess of revenues over other financing uses	(649,389)	(3,018,263)		(1,498,254)	(1,545,871)	1,472,392
<b>Unaudited</b>						
Fund balance December 31, 2020	7,043,623	7,043,623			7,043,623	
Fund balance March 31, 2021	<u>\$ 6,394,234</u>	<u>\$ 4,025,360</u>			<u>\$ 5,497,752</u>	

1 The American Rescue Plan Grant of \$5,775,367, half of which is expected to be received in 2021, is not included in the 2021 projection figure

**CITY OF ELMHURST**

Motor Fuel Tax Fund  
Statement of Revenues and Expenditures  
For the three months ending March 31, 2021

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2021	Favorable (Unfavorable) Budget/Projection Variance
<b>Revenues:</b>						
Intergovernmental <sup>1</sup>						
Motor fuel tax	\$ 397,677	\$ 1,768,000	22.49%	\$ 470,205	\$ 1,627,000	\$ (141,000)
State Grants	488,282	1,130,600	43.19%	-	1,130,600	-
Interest	212	9,600	2.21%	1,470	9,600	-
<b>Total Revenues</b>	<b>886,171</b>	<b>2,908,200</b>	<b>30.47%</b>	<b>471,675</b>	<b>2,767,200</b>	<b>(141,000)</b>
<b>Expenditures:</b>						
Personnel Services	199,977	1,335,200	14.98%	254,240	1,272,800	62,400
Employee benefits	48,426	268,600	18.03%	50,803	247,200	21,400
Commodities	162,535	300,000	54.18%	196,222	327,010	(27,010)
Capital Outlay	12,669	480,000	2.64%	-	447,015	32,985
<b>Total Expenditures</b>	<b>423,606</b>	<b>2,383,800</b>	<b>17.77%</b>	<b>501,266</b>	<b>2,294,025</b>	<b>89,775</b>
Excess (deficiency) of revenues over expenditures	462,565	524,400		(29,591)	473,175	(51,225)
<b>Unaudited</b>						
Fund balance December 31, 2020	1,613,623	1,613,623			1,613,623	
Fund balance March 31, 2021	<u>\$ 2,076,188</u>	<u>\$ 2,138,023</u>			<u>\$ 2,086,798</u>	

<sup>1</sup> The American Rescue Plan Grant of \$5,775,367, half of which is expected to be received in 2021, is not included in the 2021 projection figure



**CITY OF ELMHURST**

Stormwater Fund  
Statement of Revenues and Expenditures  
For the three months ending March 31, 2021

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2021	Favorable (Unfavorable) Budget/Projection Variance
<b>Revenues:</b>						
Sales Tax	\$ 409,829	\$ 1,630,000	25.14%	\$ 469,971	\$ 1,624,000	\$ (6,000)
State Grants <sup>1</sup>	\$ -	\$ 300,000	0.00%	\$ -	\$ 300,000	-
Interest	\$ 713	\$ 5,000	14.26%	\$ 32,176	\$ 5,000	-
Other Income	1,125	385,000	0.29%	\$ 875	\$ 385,000	-
<b>Total Revenues</b>	<b>411,667</b>	<b>2,320,000</b>	<b>17.74%</b>	<b>503,023</b>	<b>2,314,000</b>	<b>(6,000)</b>
<b>Expenditures:</b>						
Capital Outlay	21,280	4,585,500	0.46%	992,878	4,442,725	142,775
	21,280	4,585,500	0.46%	992,878	4,442,725	142,775
Excess (deficiency) of revenues over expenditures	390,387	(2,265,500)		(489,856)	(2,128,725)	136,775
<b>Other financing sources (uses)</b>						
Transfer from General Fund		500,000	0.00%	400,000	500,000	-
Transfer to Debt Svc GO Bonds	(1,920,729)	(2,512,500)	76.45%	(1,350,207)	(2,512,500)	-
<b>Total other financing sources (uses)</b>	<b>(1,920,729)</b>	<b>(2,012,500)</b>	<b>95.44%</b>	<b>(950,207)</b>	<b>(2,012,500)</b>	<b>-</b>
Excess (deficiency) of revenues & other financing sources over expenditures and other financing uses	(1,530,342)	(4,278,000)		(1,440,063)	(4,141,225)	136,775
<b>Unaudited</b>						
Fund balance December 31, 2020	5,543,692	5,543,692			5,543,692	
Fund balance March 31, 2021	<u>\$ 4,013,350</u>	<u>\$ 1,265,692</u>			<u>\$ 1,402,467</u>	

1 The American Rescue Plan Grant of \$5,775,367, half of which is expected to be received in 2021, is not included in the 2021 projection figure

**CITY OF ELMHURST**

Redevelopment Projects Fund  
Statement of Revenues and Expenditures For  
the three months ending March 31, 2021

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2021	Favorable (Unfavorable) Budget/Projection Variance
<b>Revenues:</b>						
Interest	197	-	0.00%	8,424	\$ 200	200
Total Revenues	<u>197</u>	<u>-</u>	<u>0.00%</u>	<u>8,424</u>	<u>200</u>	<u>200</u>
<b>Expenditures:</b>						
Contractual Services	573	5,000	11.46%	3,748	5,000	-
Capital Outlay	-	1,552,090	0.00%	-	1,491,531	60,559
	<u>573</u>	<u>1,557,090</u>	<u>0.04%</u>	<u>3,748</u>	<u>1,496,531</u>	<u>60,559</u>
Excess (deficiency) of revenues over expenditures	(376)	(1,557,090)		4,676	(1,496,331)	60,759
<b>Other financing sources (uses)</b>						
Operating transfers:						
Tsf to North York St Redev	-	-	0.00%	(1,500,000)	-	-
Tsf to Parking System	-	-	0.00%	-	-	-
Tsf to Debt Service G.O. Bonds	-	-	0.00%	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>(1,500,000)</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues & other financing sources over expenditures and other financing uses	(376)	(1,557,090)		(1,495,324)	(1,496,331)	60,759
<b>Unaudited</b>						
Fund balance December 31, 2020	1,496,331	1,496,331			1,496,331	
Fund balance March 31, 2021	<u>\$ 1,495,955</u>	<u>\$ (60,759)</u>			<u>\$ 0</u>	

**CITY OF ELMHURST**

Route 83 Commercial Development Fund  
Statement of Revenues and Expenditures For  
the three months ending March 31, 2021

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2021	Favorable (Unfavorable) Budget/Projection Variance
<b>Revenues:</b>						
Taxes						
Property	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
Other Income	5,500	-	0.00%	3,667	5,500	5,500
Interest	249	-	0.00%	5,602	250	250
<b>Total Revenues</b>	<b>5,749</b>	<b>-</b>	<b>0.00%</b>	<b>9,269</b>	<b>5,750</b>	<b>5,750</b>
<b>Expenditures:</b>						
Contractual Services	-	2,000	0.00%	672	2,000	-
Other Expenses	-	-	0.00%	803,221	-	-
Capital Outlay	-	1,589,305	0.00%	7,772	1,595,559	(6,254)
	-	1,591,305	0.00%	811,665	1,597,559	(6,254)
Excess (deficiency) of revenues over expenditures	5,749	(1,591,305)		(802,396)	(1,591,809)	(504)
Excess (deficiency) of revenues & other financing sources over expenditures and other financing uses	5,749	(1,591,305)		(802,396)	(1,591,809)	(504)
<b>Unaudited</b>						
Fund balance December 31, 2020	1,591,809	1,591,809			1,591,809	
Fund balance March 31, 2021	<u>\$ 1,597,558</u>	<u>\$ 504</u>			<u>\$ (0)</u>	

**CITY OF ELMHURST**

North York Redevelopment Fund Statement  
of Revenues and Expenditures For the three  
months ending March 31, 2021

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2021	Favorable (Unfavorable) Budget/Projection Variance
<b>Revenues:</b>						
Taxes						
Property	\$ 5,436	\$ 1,582,100	0.34%	\$ -	\$ 1,582,100	\$ -
TIF Rebate	\$ -	\$ (81,100)	0.00%	\$ -	\$ (81,100)	\$ -
Intergovernmental						
Federal Grants	-	-	0.00%	-	\$ -	-
Interest	247	2,600	9.51%	2,091	\$ 2,600	-
<b>Total Revenues</b>	<b>5,684</b>	<b>1,503,600</b>	<b>0.38%</b>	<b>2,091</b>	<b>1,503,600</b>	<b>-</b>
<b>Expenditures:</b>						
Contractual Services	713	53,500	1.33%	5,463	53,500	-
Other Expenses	39	132,300	0.03%	9,750	132,300	-
Capital Outlay	-	858,900	0.00%	1,500,518	830,900	28,000
Debt Service	-	585,000	0.00%	-	585,000	-
	<b>752</b>	<b>1,629,700</b>	<b>0.05%</b>	<b>1,515,731</b>	<b>1,601,700</b>	<b>28,000</b>
Excess (deficiency) of revenues over expenditures	4,932	(126,100)		(1,513,639)	(98,100)	28,000
<b>Other financing sources (uses)</b>						
<b>Operating transfers:</b>						
Tsf from Redevelopment			0.00%	1,500,000	-	-
	-	-	0.00%	1,500,000	-	-
Excess (deficiency) of revenues & other financing sources over expenditures and other financing uses	4,932	(126,100)		(13,639)	(98,100)	28,000
<b>Unaudited</b>						
Fund balance December 31, 2020	1,894,164	1,894,164			1,894,164	
Fund balance March 31, 2021	<u>\$ 1,899,095</u>	<u>\$ 1,768,064</u>			<u>\$ 1,796,064</u>	

**CITY OF ELMHURST**

Church Road/Lake Street Redevelopment Fund  
Statement of Revenues and Expenditures For  
the three months ending March 31, 2021

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2021	Favorable (Unfavorable) Budget/Projection Variance
<b>Revenues:</b>						
Taxes						
Property	\$ 839	\$ 530,400	0.16%	\$ -	\$ 530,400	\$ -
Interest	112	4,000	2.81%	1,082	\$ 4,000	\$ -
Total Revenues	<u>952</u>	<u>534,400</u>	<u>0.18%</u>	<u>1,082</u>	<u>534,400</u>	<u>-</u>
<b>Expenditures:</b>						
Contractual Services	771	26,000	2.97%	544	26,000	-
Other Expenses	-	70,000	0.00%	-	70,000	-
Capital Outlay	-	400,000	0.00%	-	380,600	19,400
Debt Service	-	55,000	0.00%	-	55,000	-
	<u>771</u>	<u>551,000</u>	<u>0.14%</u>	<u>544</u>	<u>531,600</u>	<u>19,400</u>
Excess (deficiency) of revenues over expenditures	181	(16,600)		538	2,800	19,400
<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	181	(16,600)		538	2,800	19,400
<b>Unaudited</b>						
Fund balance December 31, 2020	842,983	842,983			842,983	
Fund balance March 31, 2021	<u>\$ 843,164</u>	<u>\$ 826,383</u>			<u>\$ 845,783</u>	

**CITY OF ELMHURST**

Downtown Redevelopment Fund Statement  
of Revenues and Expenditures For the three  
months ending March 31, 2021

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2021	Favorable (Unfavorable) Budget/Projection Variance
<b>Revenues:</b>						
Taxes						
Property	\$ -	\$ 520,000	0.00%	\$ -	\$ 520,000	\$ -
Grants						
Federal	\$ -	\$ 750,000	0.00%	-	750,000	-
Interest	1	600	0.13%	-	600	-
Other Income	-	-	0.00%	29,273	-	-
Total Revenues	1	1,270,600	0.00%	29,273	1,270,600	-
<b>Expenditures:</b>						
Contractual Services	966	61,000	1.58%	6,899	61,000	-
Other Expenses	4,580	234,000	1.96%	6,101	234,000	-
Capital Outlay	8,800	3,410,000	0.26%	-	3,410,000	-
Debt Service	-	83,800	0.00%	-	83,800	-
	14,346	3,788,800	0.38%	13,000	3,788,800	-
Excess (deficiency) of revenues over expenditures	(14,345)	(2,518,200)		16,272	(2,518,200)	-
<b>Other financing sources (uses)</b>						
<b>Operating transfers:</b>						
Letter of Credit	-	1,600,000	0.00%	-	1,600,000	-
	-	1,600,000	0.00%	-	1,600,000	-
Excess (deficiency) of revenues & other financing sources over expenditures and other financing uses	(14,345)	(918,200)		16,272	(918,200)	-
<b>Unaudited</b>						
Fund balance December 31, 2020	(81,392)	(81,392)			(81,392)	
Fund balance March 31, 2021	<u>\$ (95,737)</u>	<u>\$ (999,592)</u>			<u>\$ (999,592)</u>	

**CITY OF ELMHURST**  
**Municipal Utility Fund**  
**Statement of Revenues and Expenditures For**  
**the three months ending March 31, 2021**

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2021	Favorable (Unfavorable) Budget/Projection Variance
<b>Revenues:</b>						
<b>Grants</b>						
Federal <sup>1</sup>	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
<b>Service Charges</b>						
Water sales	3,356,170	15,618,900	21.49%	3,434,477	15,618,900	-
Sewer service	1,693,357	8,975,900	18.87%	1,720,048	8,975,900	-
Contract service	255,007	920,000	27.72%	147,040	920,000	-
Capital Recovery Charge	388,326	3,945,000	9.84%	734,471	3,945,000	-
<b>Other income</b>						
Employee health ins. contrib.	3,508	15,000	23.39%	3,972	15,000	-
Employee dental ins. contrib.	1,001	4,200	23.84%	936	4,200	-
Retiree health ins. contrib.	3,567	14,900	23.94%	3,207	14,900	-
Retiree Dental ins. Contrib.	278	1,100	25.26%	208	1,100	-
Meter sales	7,998	40,000	20.00%	6,731	40,000	-
Taps, B boxes, etc.	35,776	165,000	21.68%	27,897	165,000	-
Water for construction	2,499	2,800	89.25%	2,979	2,800	-
Late charges	-	100,000	0.00%	31,887	100,000	-
Turn On Fees	-	7,000	0.00%	1,400	7,000	-
NSF Fees	150	1,100	13.64%	275	1,100	-
Miscellaneous	425	35,000	1.21%	(275)	35,000	-
Interest	3	11,000	0.02%	57	11,000	-
Total Revenues	<u>5,748,065</u>	<u>29,856,900</u>	<u>19.25%</u>	<u>6,115,310</u>	<u>29,856,900</u>	<u>-</u>

1 The American Rescue Plan Grant of \$5,775,367, half of which is expected to be received in 2021, is not included in the 2021 projection figure

**CITY OF ELMHURST**  
**Municipal Utility Fund**  
**Statement of Revenues and Expenditures For**  
**the three months ending March 31, 2021**

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2021	Favorable (Unfavorable) Budget/Projection Variance
<b>Expenditures:</b>						
<b>Water Production</b>						
Personnel Services	71,907	327,800	21.94%	85,310	244,000	83,800
Employee Benefits	14,247	66,000	21.59%	17,026	60,800	5,200
Contractual Services	1,037,902	6,846,700	15.16%	1,006,630	6,846,700	-
Commodities	-	3,500	0.00%	-	3,500	-
Repairs & Maintenance	-	44,700	0.00%	863	44,700	-
Insurance	2,203	4,500	48.96%	-	4,500	-
	1,126,259	7,293,200	15.44%	1,109,829	7,204,200	89,000
<b>Water Distribution</b>						
Personnel Services	306,287	1,407,000	21.77%	374,306	1,102,800	304,200
Employee Benefits	89,318	277,800	32.15%	74,861	284,000	(6,200)
Contractual Services	23,074	419,500	5.50%	10,378	401,185	18,315
Commodities	23,052	260,000	8.87%	23,653	260,000	-
Repairs & Maintenance	68,662	163,500	42.00%	81,371	23,750	139,750
Insurance	6,608	13,300	49.68%	-	13,300	-
Interdepartmental Charges	46,021	184,000	25.01%	48,364	184,000	-
	563,023	2,725,100	20.66%	612,933	2,269,035	456,065
<b>Water Administration</b>						
Personnel Services	150,045	772,200	19.43%	214,498	627,980	144,220
Employee Benefits	142,995	695,400	20.56%	156,936	665,520	29,880
Contractual Services	76,317	693,000	11.01%	96,836	702,800	(9,800)
Commodities	2,756	11,000	25.05%	2,931	11,000	-
Other Expenses	644	46,500	1.38%	5,236	46,500	-
Interdepartmental Charges	60,550	242,200	25.00%	52,489	242,200	-
	433,306	2,460,300	17.61%	528,926	2,296,000	164,300
<b>Waste Water Administration</b>						
Personnel Services	183,959	886,400	20.75%	241,264	999,280	(112,880)
Employee Benefits	114,479	512,400	22.34%	136,176	502,320	10,080
Contractual Services	70,936	418,800	16.94%	52,273	418,800	-
Commodities	2,601	4,500	57.80%	1,628	4,500	-
Other Expenses	-	209,000	0.00%	170,130	209,000	-
Interdepartmental Charges	60,550	242,200	25.00%	52,489	242,200	-
	432,524	2,273,300	19.03%	653,960	2,376,100	(102,800)



**CITY OF ELMHURST**  
**Municipal Utility Fund**  
**Statement of Revenues and Expenditures For**  
**the three months ending March 31, 2021**

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2021	Favorable (Unfavorable) Budget/Projection Variance
<b>Maintenance Sanitary Sewers</b>						
Personnel Services	96,632	458,600	21.07%	126,548	409,500	49,100
Employee Benefits	19,316	92,200	20.95%	25,361	83,800	8,400
Contractual Services	12,786	1,448,000	0.88%	39,132	1,431,700	16,300
Commodities	2,511	70,000	3.59%	2,778	70,000	-
Repairs & Maintenance	5,117	342,000	1.50%	2,954	320,870	21,130
Insurance	2,203	4,500	48.96%	-	4,500	-
Interdepartmental Charges	17,051	68,100	25.04%	17,919	68,100	-
	<u>155,617</u>	<u>2,483,400</u>	<u>6.27%</u>	<u>214,694</u>	<u>2,388,470</u>	<u>94,930</u>
<b>Waste Water Treatment Plant</b>						
Personnel Services	257,391	1,286,600	20.01%	344,539	1,128,550	158,050
Employee Benefits	51,785	256,300	20.20%	68,268	229,000	27,300
Contractual Services	146,416	777,700	18.83%	8,653	892,105	(114,405)
Commodities	17,711	134,300	13.19%	24,380	134,300	-
Repairs & Maintenance	10,168	262,500	3.87%	6,871	262,500	-
Insurance	18,038	42,700	42.24%	-	42,700	-
Interdepartmental Charges	23,267	93,100	24.99%	24,451	93,100	-
	<u>524,776</u>	<u>2,853,200</u>	<u>18.39%</u>	<u>477,163</u>	<u>2,782,255</u>	<u>70,945</u>
<b>Other Expenses</b>						
Debt Retirement - Interest Expense	486,533	1,168,000	41.66%	399,767	1,168,000	-
Depreciation - Water	300,000	1,200,000	25.00%	277,125	1,200,000	-
Depreciation - Sewer	915,000	3,660,000	25.00%	941,338	3,660,000	-
	<u>1,701,533</u>	<u>6,028,000</u>	<u>28.23%</u>	<u>1,618,230</u>	<u>6,028,000</u>	<u>-</u>

**CITY OF ELMHURST**  
Municipal Utility Fund  
Statement of Revenues and Expenditures For  
the three months ending March 31, 2021

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2021	Favorable (Unfavorable) Budget/Projection Variance
Total Expenses						
Personnel Services	1,066,222	5,138,600	20.75%	1,386,466	4,512,110	626,490
Employee Benefits	432,140	1,900,100	22.74%	478,628	1,825,440	74,660
Contractual Services	1,367,431	10,603,700	12.90%	1,213,902	10,693,290	(89,590)
Commodities	48,631	483,300	10.06%	55,369	483,300	-
Repairs & Maintenance	83,947	812,700	10.33%	92,059	651,820	160,880
Other Expenses	644	255,500	0.25%	175,366	255,500	-
Insurance	29,052	65,000	44.70%	-	65,000	-
Interdepartmental Charges	207,439	829,600	25.00%	195,713	829,600	-
Debt Retirement - Interest Expense	486,533	1,168,000	41.66%	399,767	1,168,000	-
Depreciation - Water	300,000	1,200,000	25.00%	277,125	1,200,000	-
Depreciation - Sewer	915,000	3,660,000	25.00%	941,338	3,660,000	-
Total Expenses	4,937,038	26,116,500	18.90%	5,215,734	25,344,060	772,440
Operating Income (Loss)	811,027	3,740,400		899,576	4,512,840	772,440
<u>Other financing sources (uses)</u>						
Transfers:						
Transfer from Capital Impr. Fund	-	568,100	0.00%	-	568,100	-
	-	568,100	0.00%	-	568,100	-
Net Income	811,027	4,308,500		899,576	5,080,940	772,440
<b>Unaudited</b>						
Net Position December 31, 2020	30,915,141	30,915,141			30,915,141	
Net Position March 31, 2021	\$ 31,726,168	\$ 35,223,641			\$ 35,996,081	
<u>Fixed asset purchases</u>						
Water Distribution	34,130	8,050,000	0.42%	42,941	8,050,000	-
Water Administration	-	227,800	0.00%	-	156,742	71,058
Wastewater Administration	-	227,800	0.00%	-	156,742	71,058
Maintenance of Sanitary Sewers	80,381	2,505,000	3.21%	236,297	2,477,655	27,345
Wastewater Treatment Plant	30,900	8,200,000	0.38%	641,921	8,302,736	(102,736)
Total fixed asset purchases	145,411	19,210,600	0.76%	921,159	19,143,875	66,725
Debt Retirement - Principal payment	1,779,463	2,879,500	61.80%	1,501,026	2,879,500	-

**CITY OF ELMHURST**

Parking System Revenue Fund  
Statement of Revenues and Expenditures For  
the three months ending March 31, 2021

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2021	Favorable (Unfavorable) Budget/Projection Variance
<b>Revenues:</b>						
Intergovernmental						
Federal Grant	-	40,000	-	-	40,000	\$ -
Fines & penalties	\$ 60,152	\$ 99,000	60.76%	\$ 33,300	\$ 188,500	\$ 89,500
Service Charges	79,525	407,000	19.54%	237,297	407,000	-
Other Income	(28,254)	71,200	-39.68%	13,512	71,200	-
Interest	-	-	0.00%	648	-	-
Total Revenues	<u>111,423</u>	<u>617,200</u>	<u>18.05%</u>	<u>284,756</u>	<u>706,700</u>	<u>89,500</u>
<b>Expenditures:</b>						
Personnel Services	26,384	186,700	14.13%	52,011	101,000	85,700
Employee Benefits	15,324	83,400	18.37%	21,057	63,100	20,300
Contractual Services	41,284	365,500	11.30%	35,800	365,500	-
Commodities	11,352	70,000	16.22%	10,751	70,900	(900)
Repair & Maintenance	8,832	484,000	1.82%	32,167	414,940	69,060
Depreciation	162,875	651,500	25.00%	162,500	651,500	-
Interdepartmental Charges	32,598	130,500	24.98%	29,252	130,500	-
Debt Retirement - Interest Expense	256,070	489,000	52.37%	274,068	489,000	-
	<u>554,719</u>	<u>2,460,600</u>	<u>22.54%</u>	<u>617,606</u>	<u>2,286,440</u>	<u>174,160</u>
Operating Income (Loss)	(443,296)	(1,843,400)		(332,850)	(1,579,740)	263,660
<b>Other financing sources (uses)</b>						
<b>Transfers:</b>						
Transfer from Redevelopment Fund			0.00%	-		-
Transfer from Capital Improvement Fund	1,292,358	1,490,000	86.74%	1,255,777	1,490,000	-
	<u>1,292,358</u>	<u>1,490,000</u>	<u>86.74%</u>	<u>1,255,777</u>	<u>1,490,000</u>	<u>-</u>
Net Income	849,062	(353,400)		922,927	(89,740)	263,660
<b>Unaudited</b>						
Net Position December 31, 2020	9,634,386	9,634,386			9,634,386	
Net Position March 31, 2021	<u>\$ 10,483,448</u>	<u>\$ 9,280,986</u>			<u>\$ 9,544,646</u>	

**CITY OF ELMHURST**

Working Cash Fund  
Statement of Revenues and Expenditures For  
the three months ending March 31, 2021

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2021	Favorable (Unfavorable) Budget/Projection Variance
Revenues:						
Interest	6,057	1,800	336.47%	7,405	1,800	-
Total Revenues	6,057	1,800	336.47%	7,405	1,800	-
<u>Other financing sources (uses):</u>						
Operating transfers in:						
Transfer to General Fund	-	(1,800)	0.00%	-	(11,838)	(10,038)
	-	(1,800)	0.00%	-	(11,838)	(10,038)
Excess of revenues over other financing uses	6,057	-		7,405	(10,038)	(10,038)
<b>Unaudited</b>						
Fund balance December 31, 2020	1,010,038	1,010,038			1,010,038	
Fund balance March 31, 2021	\$ 1,016,094	\$ 1,010,038			\$ 1,000,000	