

# **Proposed Annual Operating Budget Fiscal Year 2020**



This page is intentionally left blank.



**CITY OF ELMHURST, ILLINOIS**  
Principal Officials

---

LEGISLATIVE

Steven M. Morley, Mayor

Mark Sabatino	Alderman – 1 <sup>st</sup> Ward
Marti Deuter	Alderman – 1 <sup>st</sup> Ward
Bob Dunn	Alderman – 2 <sup>nd</sup> Ward
Norman Leader	Alderman – 2 <sup>nd</sup> Ward
Dannee Polomsky	Alderman – 3 <sup>rd</sup> Ward
Michael J. Bram	Alderman – 3 <sup>rd</sup> Ward
Noel P. Talluto	Alderman – 4 <sup>th</sup> Ward
Kevin L. York	Alderman – 4 <sup>th</sup> Ward
Scott M. Levin	Alderman – 5 <sup>th</sup> Ward
Tina Park	Alderman – 5 <sup>th</sup> Ward
Michael Honquest	Alderman – 6 <sup>th</sup> Ward
Jim Kennedy	Alderman – 6 <sup>th</sup> Ward
Mark A. Mulliner	Alderman – 7 <sup>th</sup> Ward
Mike Brennan	Alderman – 7 <sup>th</sup> Ward

Patty Spencer, City Clerk

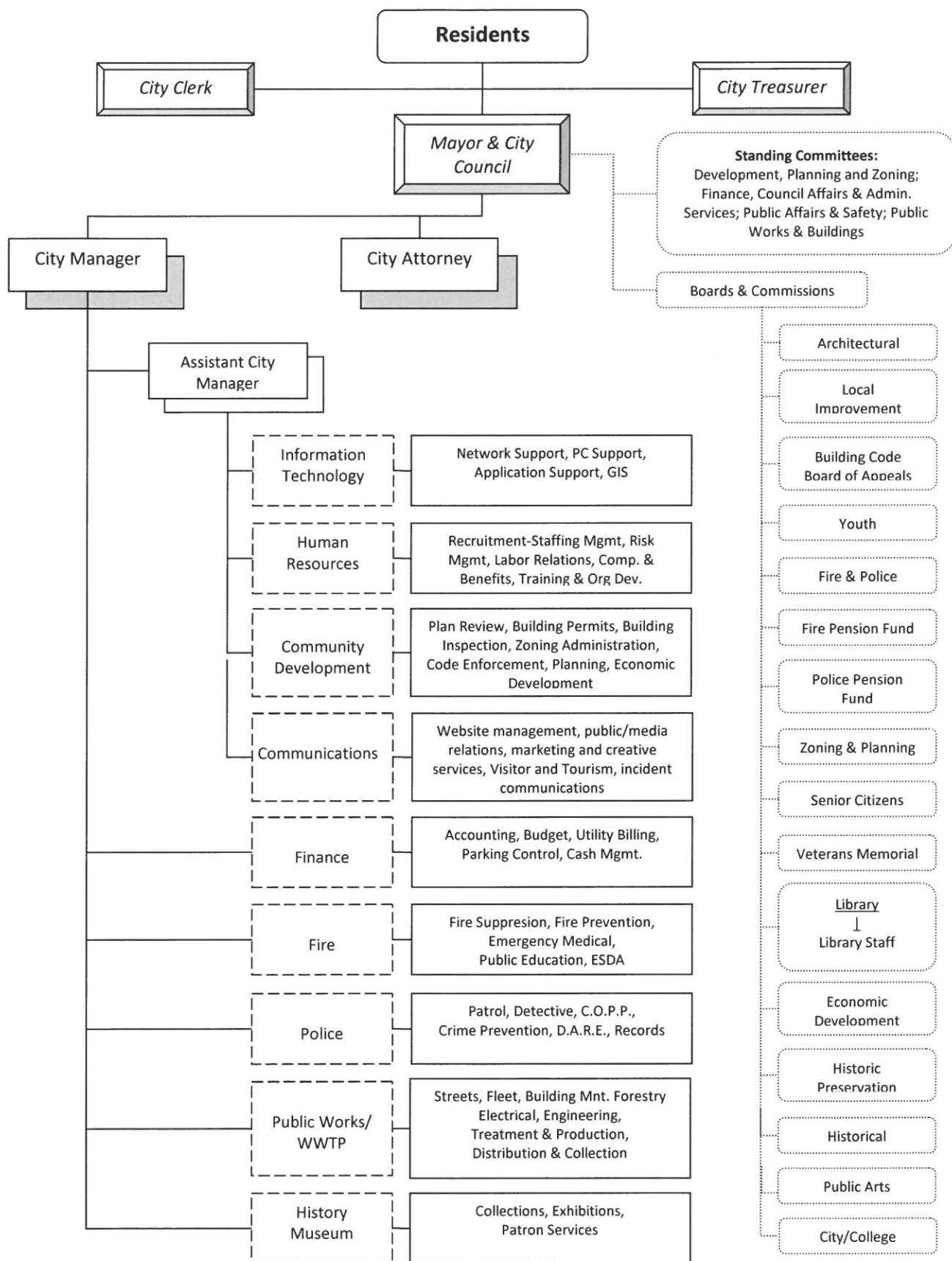
Elaine Libovicz, City Treasurer

ADMINISTRATIVE

James A. Grabowski, City Manager/Budget Officer

Director of Finance Thomas Trosien	Director of Public Works Howard Killian
Fire Chief Thomas K. Freeman	History Museum Director Dave Oberg
Police Chief Michael R. Ruth	Building Commissioner Bruce Dubiel
Zoning Administrator/City Planner Eileen Franz	Library Director Mary Beth Harper
Assistant City Manager Mike Kopp	City Attorney Donald J. Storino

## City of Elmhurst, Illinois



# CITY OF ELMHURST

## MISSION STATEMENT

The City of Elmhurst is committed to providing ***responsive*** and ***superior*** governmental services in an ***environment of respect*** to protect and enhance the ***quality of life*** of those who live, work, visit and conduct business in our community.

### ***RESPONSIVE***

We are committed to:

- Providing prompt and courteous service
- Maintaining open lines of communication with our community
- Listening and looking to the needs of our community for direction.

### ***SUPERIOR***

We are committed to:

- Being fiscally responsible
- Continually improving service to our community
- Representing the City in a professional manner
- Acting with integrity
- Keeping our services proactive
- Providing accurate and consistent service
- Creatively planning for our community's future.

### ***ENVIRONMENT OF RESPECT***

We are committed to:

- Treating all people with fairness, honesty and compassion
- Listening with patience
- Respecting the different needs of all members of our community
- Being loyal to ourselves, the City and our community.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Elmhurst  
Illinois**

For the Fiscal Year Beginning

**January 1, 2019**

*Christopher P. Morill*

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Elmhurst, Illinois for its annual budget for the fiscal year beginning January 1, 2019. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

**CITY OF ELMHURST  
2020 PROPOSED BUDGET  
TABLE OF CONTENTS**

<b>DESCRIPTION</b>	<b>PAGE</b>
<b><u>BUDGET SUMMARY</u></b>	
Transmittal Letter .....	1-8
Revenue Summary .....	9-14
Expenditure Summary .....	15-21
Fund Balance/Net Asset Summary - All Funds .....	22-24
Tax Rates/EAV .....	25-26
Personnel Summary .....	27-28
Departmental Overview .....	29-84
<b><u>GOVERNMENTAL FUNDS</u></b>	
<b>GENERAL FUND SUMMARY (Including Revenues) .....</b>	<b>85-103</b>
Administration/Elected Officials .....	102-107
Board of Fire and Police Commissioners .....	108
Finance .....	109-110
Human Resources .....	111
Information Technology .....	112-114
Planning, Zoning and Economic Development .....	115
Public Safety	
Fire Protection .....	116-118
Wireless Radio .....	119
ESDA-Civil Defense .....	120
Building .....	121-122
Police Department .....	123-125
Public Works	
Streets and Bridges-Administration .....	126-128
Street and Alley Maintenance .....	129-132
Snow Removal and Ice Control .....	133-134
Forestry .....	135-137
Electrical .....	138-140
Rubbish Disposal .....	141
Municipal Buildings .....	142-143
Central Maintenance Equipment .....	144-147
Public Benefits .....	148
Historical Museum .....	149-151
Legal .....	152-153
Claims .....	154-155
Senior Services (Health and Welfare) .....	156
Health Services (Health and Welfare) .....	157
Cable Television .....	158

**CITY OF ELMHURST  
2020 PROPOSED BUDGET  
TABLE OF CONTENTS**

<b>DESCRIPTION</b>	<b>PAGE</b>
<b><u>GOVERNMENTAL FUNDS (continued)</u></b>	
Visitor and Tourism .....	159-160
Interfund Transfers .....	161
<b>CAPITAL IMPROVEMENT FUND .....</b>	<b>162-165</b>
<b><u>SPECIAL REVENUE FUNDS</u></b>	
<b>LIBRARY FUND .....</b>	<b>166-181</b>
<b>MOTOR FUEL TAX FUND .....</b>	<b>182-189</b>
<b><u>ENTERPRISE FUNDS</u></b>	
<b>MUNICIPAL UTILITY FUND SUMMARY (Including Revenues) .....</b>	<b>190-198</b>
Water Administration .....	199-201
Water Production .....	202-203
Water Distribution .....	204-207
Wastewater Administration .....	208-210
Maintenance of Sanitary Sewers .....	211-213
Wastewater Treatment Plant .....	214-217
<b>PARKING SYSTEM FUND .....</b>	<b>218-225</b>
<b><u>CAPITAL PROJECTS FUNDS</u></b>	
<b>TAX INCREMENT FINANCING (TIF) FUNDS</b>	
Redevelopment Fund (TIF I) .....	226-230
Industrial Development Fund (TIF II) .....	231-235
Route 83 Commercial Development Fund (TIF III) .....	236-241
North York Street Development Fund (TIF IV) .....	242-247
Church Road/Lake Street Development Fund (TIF V) .....	248-253
Downtown TIF Fund .....	254-259
<b>STORMWATER FUND .....</b>	<b>260-264</b>
<b><u>DEBT SERVICE FUNDS</u></b>	
<b>BOND AND INTEREST FUNDS .....</b>	<b>265-272</b>
<b><u>TRUST AND AGENCY FUNDS</u></b>	
<b>TRUST AND AGENCY FUNDS .....</b>	<b>273-287</b>

**CITY OF ELMHURST  
2020 PROPOSED BUDGET  
TABLE OF CONTENTS**

<b>DESCRIPTION</b>	<b>PAGE</b>
<b><u>BUDGET AND FINANCIAL POLICIES AND PROCEDURES</u></b>	
Budget Planning/Controls, Budget Schedule and Policy & Procedures .....	288-291
Purchasing Policy .....	292-295
Revenue Policy and Detail Analysis .....	296-300
Long Term Debt/General Obligation Bonds .....	301-318
Working Cash Fund Policy .....	319-320
Fund Balance Policy .....	321
Police and Firefighters Pension Funding Policy .....	322-327
Sustainability Policy and Report .....	328-339
<b><u>SUPPLEMENTAL INFORMATION</u></b>	
Community Profile and Local Economy .....	340-347
Major Revenue Sources—History and Analysis .....	348-366
Interfund Transfer Detail .....	367-373
Federal and State Grant Detail .....	374
Allocation of Interdepartmental Charges .....	375
Capital Improvement Impact on Operating Budget .....	376-379
Fund Descriptions .....	380-383
Glossary .....	384-397
<b><u>CAPITAL EXPENDITURE BUDGET</u></b>	
<b>CAPITAL EXPENDITURE BUDGET .....</b>	<b>CEB 1-CEB 104</b>
(See Capital Expenditure Budget Table for Detail)	





**CITY OF ELMHURST**  
**209 NORTH YORK STREET**  
**ELMHURST, ILLINOIS 60126-2759**  
(630) 530-3000  
[www.elmhurst.org](http://www.elmhurst.org)

**STEVEN M. MORLEY**  
MAYOR  
**PATTY SPENCER**  
CITY CLERK  
**ELAINE LIBOVICZ**  
CITY TREASURER  
**JAMES A. GRABOWSKI**  
CITY MANAGER

To: Mayor Morley and City Council Members

From: James Grabowski, City Manager

Date: October 31, 2019

Re: Fiscal Year 2020 Budget

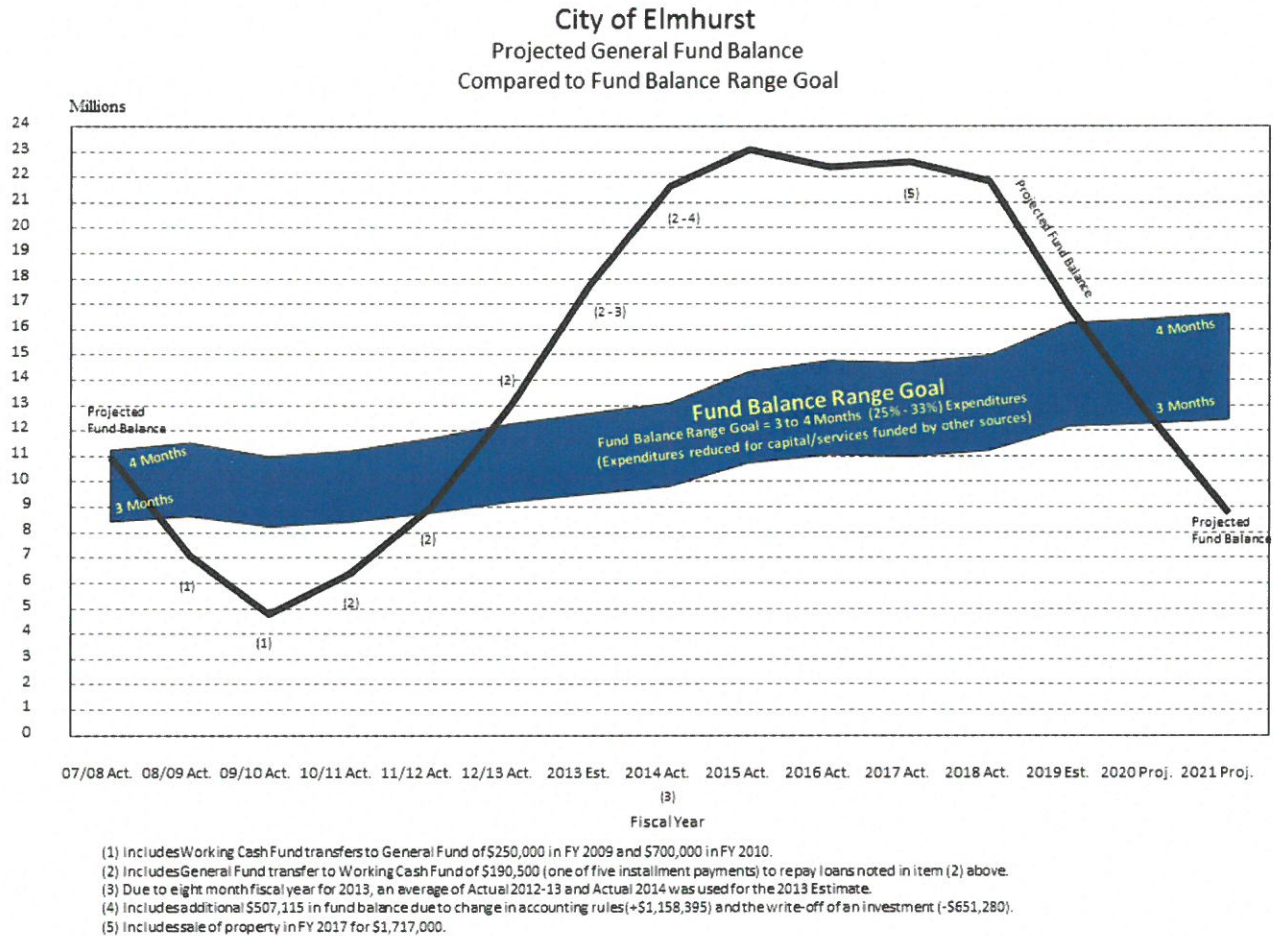
I am pleased to submit to the City Council the Fiscal Year 2020 Budget. The budget is typically the municipality's operational plan for the year, and for Elmhurst an outlook for two years.

The budget is organized in the following manner:

- Summary information, providing a listing of actual and proposed tax rates, fund balance/net asset summary, a personnel summary, various charts and graphs depicting sources and disposition of funds, and a budget overview of the operating departments of the City.
- Line item detail of the proposed Budget for 2020 by fund, including all revenues and expenditures. Justification forms identify budget details for all items that are in excess of 5% and more than \$2,500 over the previous year's budget.
- Individual fund balance schedules that include prior year actuals, current year estimates and proposed revenues, expenditures and fund balance levels.
- Budget and Financial Policies and Procedures.
- Supplemental information, providing an overview of the City, detailed information on major revenue sources, allocation of interdepartmental charges, fund descriptions and a glossary.

The past fiscal year saw continued progress on the Strategic Plan Goals. Included in those goals are fiscal reviews, technology upgrades, storm water control, and economic development efforts. City staff has utilized the direction generated in the Plan to design department goals and related budget requests for 2020. During the year, an additional \$4,000,000 of CMAQ funding was secured for the train station project which is slated for construction in 2021. The new train station and other facility improvements will provide added value to the growing CBD area. It furthers our Strategic Plan goals of increased economic development.

Regarding the City strategic goals of fiscal reviews and alternative revenues, the budget takes into account a fund balance currently above our policy goal of 25-33% of general fund expenditures. The previous budget utilized some funds to help control the property tax levy by transferring funds above our threshold into the General Fund revenue account. We are once again proposing this for the FY2020 budget. We remain prudent as we bring the fund balance within our policy of 25-33% of the general fund expenditures.



Capital project planning continues, as I outlined earlier with the presentation of the Capital Expenditure Budget. Funding these improvements remains a concern. However, the Finance Committee has started discussing revenue priorities and sources.

Proposed revenues for the City of Elmhurst for fiscal year 2020 total \$146,732,600. As indicated in the chart on page 9, the largest revenue sources are sales, property and utility taxes, comprising \$51,525,000 or 35% of total revenues, an increase of \$3,050,335 from 2019. Property taxes account for \$2,402,585 of the increase due to increased pension costs and the addition of a bond issue debt service payment. Service charges of \$33,298,400, or 23% of total revenues, include \$26,921,500 for water and sewer service charges. The City must continue to monitor legislative proposals that would change how revenues are distributed, especially considering the fiscal condition of the region and the State of Illinois. In addition, a change in the economy where sales tax revenues decline would significantly affect the City's revenue.

In the General Fund, the major operating fund of the City, the proposed budget expenditures are \$72,592,600 for the 2020 fiscal year. Proposed revenues to the General Fund are \$68,362,600 for FY 2020. This requires a use of fund balance of over \$4,000,000, for a projected General Fund balance at the end of FY 2020 of \$12,636,780. This balance falls within the City's fund balance goal policy of 25% - 33% of operating expenditures. An overview of Elmhurst's General Fund revenue sources is illustrated in the pie chart on page 89.

- Sales Taxes – The FY 2020 municipal 1% sales tax estimate is \$13,396,000 and is projected to increase at the rate of 3% compared to the prior year; it is the greatest single source of revenue in the City's General Fund. The City has participated in various economic development activities to encourage a diverse economic base and to mitigate against downturns in a given industry. For example, Trans Chicago and Throw Nation opened in 2019. 2020 businesses, including expansions of Honda on Grand and McMaster-Carr are anticipated to increase sales tax receipts. However, the reliance on sales tax is a reality that must be recognized as a significant factor in reviewing the City's general revenues and expenditures, and in planning for the future. Reliance on sales tax revenue could also challenge the City Council's General Fund balance goals in times when there is a struggling economy. We anticipate the loss of a commercial business that generates significant sales tax in 2021 and we will have to adjust our revenues and spending accordingly. In addition to the municipal 1% sales tax, the City levies a 1% Home Rule Sales Tax that funds stormwater and other capital projects, as well as General Fund operations; it is projected that FY2020 revenues will total \$7,456,000 before rebates. Beginning in August 2017, the State of Illinois permanently imposed 2% administrative fee to the City's 1% Home Rule Sales Tax, that administrative fee was reduced to 1.5% in July 2018. The 2020 budget considers the administrative fee in its projections.



- Prepared Food and Beverage Tax – The 1% Prepared Food and Beverage Tax, including packaged alcoholic beverages, has become a consistent and significant contributor to the General Fund. FY 2020 Prepared Food and Beverage Tax is projected to increase 3% over prior year estimated revenues to \$1,462,000.
- Property Taxes – The 2019 tax levy, which will be collected in the summer of 2020 (FY 2020), is budgeted at an increase of 4.9% in the General Fund portion of the tax levy. The proposed levy includes the continued abatement of the current debt service obligations on all current outstanding debt. However, the additional debt to be issued in 2019 and necessary for storm water projects is scheduled to be paid with an unabated line item on the property tax bill. The City Council has until March of 2020 to abate this and choose an alternative revenue source to pay the debt. Finally, the City, as a matter of policy, also levies for its contribution to the City's pension funds. Based on the recommended contribution amounts from the actuarial valuation reports dated January 1, 2019, significant increases are planned for the fire pension (18.4%) and police pension (18.2%) levies. The increases are mostly due to the investment returns for 2018 falling short of expectations and the change in the investment rate of return assumption from 7.0% to 6.75%.
- State Income Tax – City Council policy provides that the City of Elmhurst Capital Improvement Fund receives 80% of the City share of State income tax while the General Fund receives the remaining 20% of the revenue. This ongoing source of revenue to the Capital Improvement Fund allows the Fund to respond to the City's infrastructure requirements. It should be noted that continuation of this revenue source is subject to actions by the Illinois General Assembly and the Governor. Based upon legislation enacted in July 2018, the State kept back 5% of receipts for one year (July 2018-June 2019); and, in July 2019, the State continued the 5% "temporary" take back through June 2020. As a result, it is anticipated that overall receipts will increase 2% in 2019, and the 2020 Budget anticipates that the State will continue to keep the 5% of revenues originally earmarked for the City.
- Local Motor Fuel Tax – The City applies a 1.5 cents per gallon local Motor Fuel Tax (MFT). The proposed FY 2020 local MFT revenue is \$332,000 and reflects a small increase compared to the estimated FY 2019 revenue amount. The funds are designated for stormwater system improvements. As the number of stations has increased, so has this revenue source; however, the revenue amount the past four years has remained stable.

- Utility Taxes – The Elmhurst telecommunications tax has been combined with the Infrastructure Maintenance Fee for a combined rate of 6% on telephone use. This tax is collected by the State and then distributed to municipalities. Elmhurst allocates the telecommunications tax revenue 75% to the General Fund and 25% to the Capital Improvement Fund. Telecommunications tax revenue continues to struggle; FY 2019 estimates are 7.5% less than FY 2018 actual amounts. The electric tax, not changed since 1998, is a tax on kilowatt consumption. The 2019 estimated receipts are 1.9% less than 2018 and a 1% increase in revenue is projected for FY 2020. The City also converted to a natural gas use tax of 1.5 cents per therm effective June 1, 2003. Therm usage and resulting revenue is very unpredictable as usage is dependent upon weather conditions, particularly in the winter months. The 2019 gas use tax revenue estimate has decreased 2% over 2018 and FY 2020 has been projected to increase only 1% because of that unpredictability.
- Rubbish Collection Revenue – During FY 2018, the City Council approved a five year contract with Republic Services for curbside recycling and rubbish collection services. Projected revenues for FY 2020 reflect the terms and pricing of the contract in addition to a City charge to cover the fall leaf pick-up service, the spring clean-up event and miscellaneous administrative expenses. Recently, the City has started to offer curbside composting. This service is directly billed to the customer by Republic and does not affect the budget.
- Licenses and Permits – The City's permit fee schedule is designed to charge a fee for services used and to return a significant percentage of revenue back to the City for expenditures needed to operate the Community Development Department (Building Division and the Planning & Zoning and Economic Development Division) as well as portions of the Public Works and the Fire Departments relative to plan review and inspection services. Most permit fees are updated annually based on C.P.I. The permit fee budget for FY 2020 is projected at \$2,263,300; a 1% decrease over the 2019 estimation. A number of large commercial and residential build-outs occurred in 2019 and it is anticipated that there will be a slight reduction in the coming year. Vehicle license fees are a significant source of revenue (\$1,236,200 annually), and all proceeds from vehicle license sales are designated for street improvements. Finally, Cable Franchise Fee revenues are projected to remain stable, totaling \$887,000.

Other significant revenue sources recorded in other funds include the following:

- Water and Sewerage Rate Increases – The FY 2020 and FY 2021 budgets anticipate minimal rate increases from the DuPage Water Commission and usage based upon a five year average. Sewerage rates continue to be impacted by significant infrastructure replacement and upgrades in the collection system and at the wastewater treatment plant. These are due to age of infrastructure, EPA mandates and flood mitigation. Following the comprehensive water rate and sewer rate study, completed in spring 2014, the Capital Investment Recovery Charge (CIRC), to allow for funding of debt service costs based on meter size, continues to be charged.
- Parking System – No fee increases for parking are projected at this time for the over 1,500 daily commuter and paid permit spaces. Total revenue for the Parking System is projected to be \$1,302,100 for FY 2020, of which \$903,500 is attributable to daily and permit fees.
- Motor Fuel Tax (State) – Funds received from the State solely from MFT are restricted by State statute for uses related to roads. The City's share of MFT is projected to increase significantly in 2020 due to the approved legislation in June, 2019, increasing the State's MFT by 19 cents per gallon on gasoline and 24 cents per gallon on diesel fuel. The additional funds are to be deposited into a newly formed Transportation Renewal Fund (TRF) where a portion of the additional revenue will be shared with units of local government. As a result, the FY 2019 estimated revenues reflect a 24% increase over FY 2018. FY 2020 revenues are expected to increase an additional 24% to a projected \$1,745,000 reflecting a full year of distributions from the TRF.
- Tax Increment Financing (TIF) Revenues
  - 1) TIF III/Route 83 and St. Charles Commercial Development – Because TIF III is set to expire December 31, 2019, it is anticipated that Tax Increment Financing revenues projected for this area, primarily property taxes, will be collected for the last time in 2020. The Budget also anticipates expenses related to the TIF area, including land acquisition, to be completed in 2020 as well.

- 2) TIF IV/North York Redevelopment – Property Tax increment is projected to continue to increase significantly in FY 2020, before leveling off in FY2021, reflecting the completion of various redevelopment projects. The 2020 budget anticipates expenses related to roadway improvements, installation of sidewalks and interchange enhancements at York and I-290. The 2020 Budget also includes costs related to the sign, retail grant and façade program. This TIF was established in 2012 and expires December 31, 2035.
- 3) TIF V/Church Road-Lake Street Redevelopment – This redevelopment area was approved earlier in 2016 to help the area along Lake Street in under developed areas coinciding with TIF II. The 2019 Budget includes costs related to the sign, retail business grant and façade program.
- 4) Downtown TIF – The Downtown TIF was established in 2018 to further the development of the Central Business District after the closing of TIF I. Because the TIF is newly established, the increment for 2019 is anticipated to be only slightly above the base. Like TIF IV and TIF V, the 2019 Budget provides for the sign, retail business grant and façade program in addition to streetscape improvements. The 2020 Budget also anticipates some funding of the Metra Train Station for phase two design and engineering services.

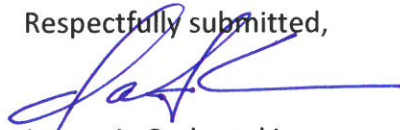
Overall, the Equalized Assessed Value (EAV) in Elmhurst increased 7.0% for the 2018 levy and it is projected to increase 5.6% for the 2019 levy. Looking at the real estate market, home sales have slowed somewhat, but Elmhurst is above the average. Additional/ “new” EAV from both residential and commercial building in the City positively impacts the community as those new residents and businesses share in community costs. In 2018, construction added 339 residential units as well as various business build-outs that will add an estimated EAV of \$58,077,000 for the City. Besides businesses previously mentioned, other businesses that are building or expanding in Elmhurst include X-Pert Trade Show Carpeting, Culvers, Imperial Bag & Paper Co., Greenleaf Foods, and CTL Logistics. Major residential construction in the works includes the Lennar project, condominiums at 105 Cottage Hill, Elmcreek Townhomes and Elmhurst ONE95 Condos which should all come online in 2020.



This fiscal plan continues to follow the results of the 2018 Strategic Plan update and emphasizes stormwater relief through a number of projects and policies, economic development to continue Elmhurst's growth, and sustains the City's strong financial position. This is a sound fiscal plan for the City of Elmhurst for the next Fiscal Year and I request the Council's positive consideration.

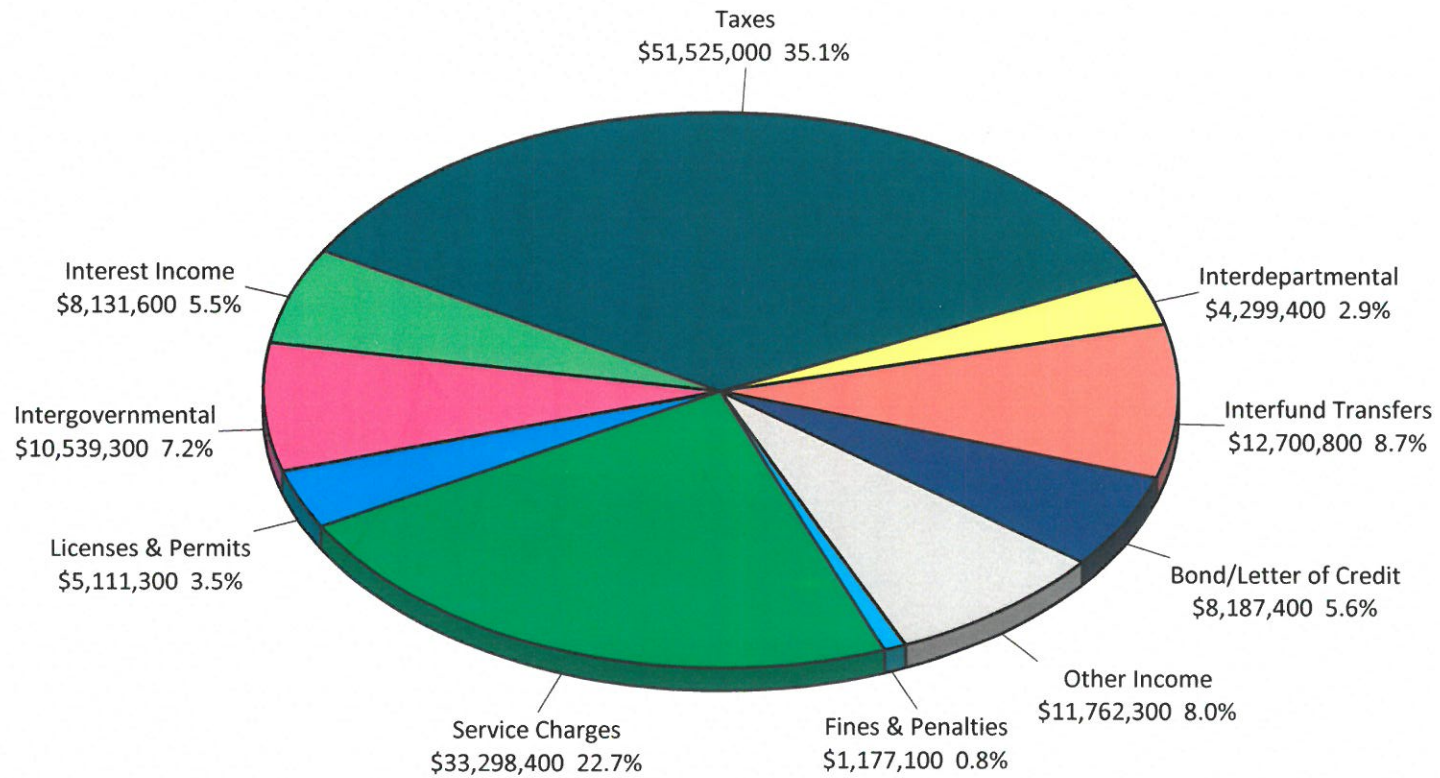
I would like to thank the Finance Department staff along with the Department Directors for their input and cooperation during the budget process.

Respectfully submitted,



James A. Grabowski  
City Manager

CITY OF ELMHURST  
TOTAL REVENUES - ALL FUNDS  
2020 PROPOSED BUDGET  
\$146,732,600



**CITY OF ELMHURST, ILLINOIS  
REVENUE SUMMARY BY TYPE BY FUND  
2020 PROPOSED BUDGET**

	2017 Actual	2018 Actual	2019		2020 Proposed	2021 Proposed
			Budget	Estimated		
<b>Summary By Fund</b>						
General Fund	57,583,252	57,323,085	67,300,380	63,006,620	<b>68,362,600</b>	83,073,500
Capital Improvement Fund	5,763,210	5,804,410	6,100,550	6,250,000	<b>6,928,700</b>	6,428,300
Library Funds (Combined)	9,731,694	9,928,960	10,366,000	10,387,100	<b>10,744,700</b>	10,877,100
Motor Fuel Tax Fund	1,139,423	1,148,103	1,153,000	1,414,000	<b>1,755,300</b>	1,770,000
Stormwater Fund	2,166,216	7,191,992	4,200,000	12,757,800	<b>3,424,300</b>	5,305,100
Redevelopment Projects Fund	2,182,526	2,304,957	-	85,000	-	-
Industrial Dev. Projects Fund	416,577	-	-	-	-	-
Rt. 83 Commercial Dev. Fund	511,833	558,166	864,800	554,300	<b>526,500</b>	-
North York Redevelopment Fund	1,565,629	888,546	2,640,900	2,630,600	<b>1,425,900</b>	1,443,100
Church Rd/Lake St Rdvlp Fund	659,622	2,516,830	401,500	376,600	<b>389,100</b>	404,100
Downtown Redevelopment	-	-	1,393,000	2,903,100	<b>2,881,100</b>	2,271,100
B & I-Debt Service G.O. Bond Fund	6,183,967	3,171,565	4,840,400	4,323,200	<b>3,558,900</b>	4,111,000
B & I-Series 2006 Revenue Bond Fund	453,193	357,285	-	-	-	-
Municipal Utility Fund	24,633,727	26,362,957	28,409,250	27,116,600	<b>28,007,500</b>	30,685,800
Parking System Fund	2,216,701	2,186,622	2,225,900	2,240,900	<b>2,783,600</b>	2,799,600
Glos Mausoleum Fund	375	645	600	800	<b>800</b>	800
Fire Pension Fund	7,606,537	648,034	5,890,200	10,162,600	<b>6,468,900</b>	6,719,300
Police Pension Fund	11,054,461	2,169,752	8,968,700	15,790,500	<b>9,457,200</b>	9,797,400
Working Cash Fund	10,378	17,417	13,200	17,700	<b>17,500</b>	17,500
<b>Total Revenues</b>	<b>133,879,321</b>	<b>122,579,326</b>	<b>144,768,380</b>	<b>160,017,420</b>	<b>146,732,600</b>	<b>165,703,700</b>

**CITY OF ELMHURST, ILLINOIS  
REVENUE SUMMARY BY TYPE BY FUND  
2020 PROPOSED BUDGET**

	2017 Actual	2018 Actual	2019		2020 Proposed	2021 Proposed
			Budget	Estimated		
<b>TAXES</b>						
General Fund	33,191,058	34,059,931	34,288,715	34,349,400	<b>36,272,200</b>	37,195,700
Capital Improvement Fund	2,212,466	2,185,668	2,225,250	2,165,000	<b>2,223,700</b>	2,146,300
Library Funds (Combined)	7,490,957	7,634,773	7,808,000	7,808,000	<b>7,964,000</b>	8,123,000
Stormwater	1,800,041	1,797,905	1,827,000	1,809,000	<b>2,459,300</b>	2,390,100
Redevelopment Projects Fund	2,131,652	2,207,217	-	-	-	-
Industrial Dev. Projects Fund	414,737	-	-	-	-	-
Rt. 83 Commercial Dev. Fund	488,870	513,342	528,700	490,800	<b>505,500</b>	-
North York Redevelopment Fund	313,629	881,055	1,104,000	1,110,500	<b>1,377,800</b>	1,433,000
Church Rd/Lake St Rdlp Fund	168,141	315,299	400,000	372,000	<b>387,000</b>	402,000
Downtown Redevelopment	-	-	293,000	253,000	<b>335,500</b>	575,000
	<u>48,211,551</u>	<u>49,595,190</u>	<u>48,474,665</u>	<u>48,357,700</u>	<b><u>51,525,000</u></b>	<u>52,265,100</u>
<b>INTERGOVERNMENTAL</b>						
General Fund	1,612,911	1,637,228	3,956,200	2,207,300	<b>2,812,300</b>	2,279,900
Capital Improvement Fund	3,266,450	3,405,748	3,553,000	3,753,000	<b>4,329,000</b>	3,906,000
Library Funds (Combined)	299,557	286,364	305,000	305,000	<b>285,000</b>	285,000
Motor Fuel Tax Fund	1,133,870	1,137,830	1,144,000	1,407,000	<b>1,745,000</b>	1,764,000
Rt. 83 Commercial Dev. Fund	-	-	324,100	-	-	-
North York Redevelopment	-	-	33,000	-	<b>33,000</b>	-
Downtown Redevelopment	-	-	-	-	<b>1,295,000</b>	1,295,000
Municipal Utility Fund	-	-	-	-	-	-
Parking System Fund	-	-	40,000	-	<b>40,000</b>	40,000
	<u>6,312,788</u>	<u>6,467,170</u>	<u>9,355,300</u>	<u>7,672,300</u>	<b><u>10,539,300</u></b>	<u>9,569,900</u>
<b>LICENSES</b>						
General Fund	2,836,533	2,793,629	2,813,700	2,803,600	<b>2,848,000</b>	2,877,700
	<u>2,836,533</u>	<u>2,793,629</u>	<u>2,813,700</u>	<u>2,803,600</u>	<b><u>2,848,000</u></b>	<u>2,877,700</u>
<b>PERMITS</b>						
General Fund	2,038,896	2,319,447	2,491,400	2,283,500	<b>2,263,300</b>	2,304,200
	<u>2,038,896</u>	<u>2,319,447</u>	<u>2,491,400</u>	<u>2,283,500</u>	<b><u>2,263,300</u></b>	<u>2,304,200</u>

**CITY OF ELMHURST, ILLINOIS  
REVENUE SUMMARY BY TYPE BY FUND  
2020 PROPOSED BUDGET**

	2017 Actual	2018 Actual	2019		2020 Proposed	2021 Proposed
			Budget	Estimated		
<b>CHARGES FOR SERVICES</b>						
General Fund	5,133,217	4,769,387	4,851,100	4,870,820	<b>5,357,400</b>	5,165,500
Library Funds (Combined)	126,614	117,842	126,000	121,000	<b>116,000</b>	106,000
Municipal Utility Fund	23,579,832	25,539,872	27,328,650	25,495,300	<b>26,921,500</b>	29,604,200
Parking System Fund	870,440	890,315	890,800	898,900	<b>903,500</b>	908,000
	<u>29,710,103</u>	<u>31,317,416</u>	<u>33,196,550</u>	<u>31,386,020</u>	<b>33,298,400</b>	35,783,700
<b>FINES &amp; PENALTIES</b>						
General Fund	804,615	890,912	904,100	949,900	<b>970,100</b>	980,300
Parking System Fund	209,308	165,435	195,200	205,300	<b>207,000</b>	209,000
	<u>1,013,923</u>	<u>1,056,347</u>	<u>1,099,300</u>	<u>1,155,200</u>	<b>1,177,100</b>	1,189,300
<b>INTEREST INCOME</b>						
General Fund	153,121	365,178	290,620	695,230	<b>369,800</b>	344,800
Capital Improvement Fund	68,294	122,994	106,300	170,000	<b>160,000</b>	160,000
Library Funds (Combined)	62,458	119,574	85,500	94,500	<b>88,500</b>	68,500
Stormwater Fund	91,982	75,914	73,000	65,500	<b>40,000</b>	40,000
Motor Fuel Tax Fund	5,553	10,273	9,000	7,000	<b>10,300</b>	6,000
Municipal Utility Fund	49,687	42,740	17,000	35,500	<b>22,000</b>	16,000
Parking System Fund	3,865	5,371	6,400	1,300	<b>1,500</b>	1,500
Redevelopment Projects Fund	50,874	97,740	-	85,000	-	-
Industrial Dev. Projects Fund	1,840	-	-	-	-	-
Rt. 83 Commercial Dev. Fund	11,963	33,824	1,000	52,500	<b>10,000</b>	-
North York Redevelopment Fund	-	7,491	3,900	20,100	<b>15,100</b>	10,100
Church Rd/Lake St Rdlp Fund	25,335	1,531	1,500	4,600	<b>2,100</b>	2,100
Downtown Redevelopment Fund	-	-	-	100	<b>600</b>	1,100
B & I-Series 2006 Revenue Bond Fund	450,193	357,285	-	-	-	-
Glos Mausoleum Fund	375	645	600	800	<b>800</b>	800
Fire Pension Fund	5,113,523	(1,972,804)	3,094,000	7,333,400	<b>3,186,200</b>	3,286,200
Police Pension Fund	7,047,489	(2,088,469)	4,545,700	11,237,200	<b>4,207,200</b>	4,307,200
Working Cash Fund	10,378	17,417	13,200	17,700	<b>17,500</b>	17,500
	<u>13,146,930</u>	<u>(2,803,296)</u>	<u>8,247,720</u>	<u>19,820,430</u>	<b>8,131,600</b>	8,261,800

**CITY OF ELMHURST, ILLINOIS  
REVENUE SUMMARY BY TYPE BY FUND  
2020 PROPOSED BUDGET**

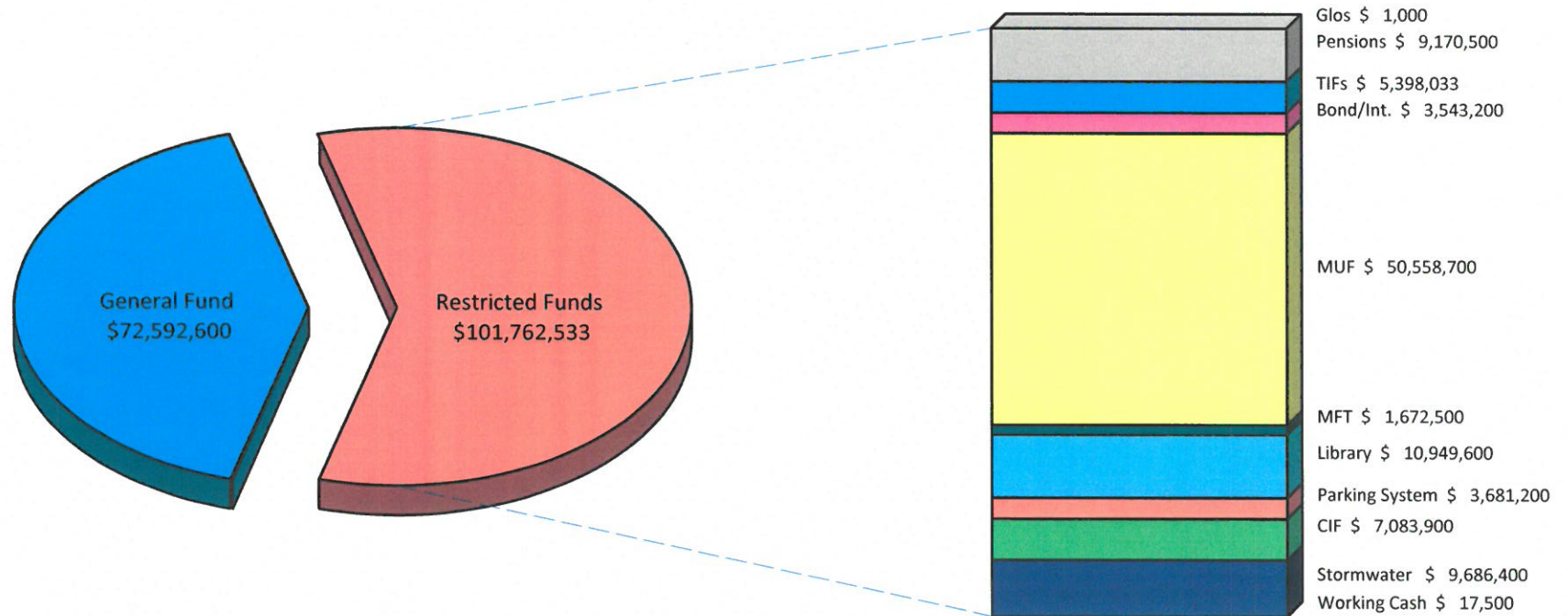
	2017 Actual	2018 Actual	2019		2020 Proposed	2021 Proposed
			Budget	Estimated		
<b>OTHER INCOME</b>						
General Fund	3,527,927	2,096,811	1,730,200	2,645,640	<b>2,188,400</b>	2,203,000
Capital Improvement Fund	216,000	90,000	216,000	162,000	<b>216,000</b>	216,000
Library Funds (Combined)	121,224	118,497	129,500	145,600	<b>143,200</b>	147,200
Stormwater Fund	-	34,480	-	33,300	<b>25,000</b>	25,000
Municipal Utility Fund	534,277	780,345	494,200	477,800	<b>495,900</b>	497,500
Parking System Fund	145,775	136,397	106,900	148,800	<b>150,100</b>	152,100
Rt. 83 Commercial Dev. Fund	11,000	11,000	11,000	11,000	<b>11,000</b>	-
Fire Pension Fund	2,493,014	2,620,838	2,796,200	2,829,200	<b>3,282,700</b>	3,433,100
Police Pension Fund	4,006,972	4,258,221	4,423,000	4,553,300	<b>5,250,000</b>	5,490,200
	<u>11,056,189</u>	<u>10,146,589</u>	<u>9,907,000</u>	<u>11,006,640</u>	<b><u>11,762,300</u></b>	<u>12,164,100</u>
<b>INTERDEPARTMENTAL INCOME</b>						
General Fund	3,478,097	3,232,870	4,132,800	3,954,600	<b>4,299,400</b>	4,374,000
	<u>3,478,097</u>	<u>3,232,870</u>	<u>4,132,800</u>	<u>3,954,600</u>	<b><u>4,299,400</u></b>	<u>4,374,000</u>
<b>INTERFUND TRANSFERS</b>						
General Fund	4,806,877	5,157,692	9,036,545	6,996,630	<b>4,044,300</b>	4,455,400
Library Funds (Combined)	1,630,884	1,651,910	1,912,000	1,913,000	<b>2,148,000</b>	2,147,400
Stormwater Fund	274,193	15,000	2,300,000	2,100,000	<b>900,000</b>	500,000
Municipal Utility Fund	469,931	-	569,400	1,108,000	<b>568,100</b>	568,100
Parking System Fund	987,313	989,104	986,600	986,600	<b>1,481,500</b>	1,489,000
North York Redevelopment Fund	-	-	1,500,000	1,500,000	-	-
Church Rd/Lake St Rdvlp Fund	466,146	-	-	-	-	-
B & I-Debt Service G.O. Bond Fund	2,609,613	3,171,565	4,840,400	4,323,200	<b>3,558,900</b>	4,111,000
B & I-Series 2006 Revenue Bond Fund	3,000	-	-	-	-	-
	<u>11,247,957</u>	<u>10,985,271</u>	<u>21,144,945</u>	<u>18,927,430</u>	<b><u>12,700,800</u></b>	<u>13,270,900</u>

**CITY OF ELMHURST, ILLINOIS  
REVENUE SUMMARY BY TYPE BY FUND  
2020 PROPOSED BUDGET**

	2017 Actual	2018 Actual	2019		2020 Proposed	2021 Proposed
			Budget	Estimated		
<u>BOND/LETTER OF CR. PROCEEDS</u>						
General Fund	-	-	2,805,000	1,250,000	<b>6,937,400</b>	20,893,000
Stormwater Fund	-	5,268,693	-	8,750,000	-	2,350,000
North York Redevelopment Fund	1,252,000	-	-	-	-	-
Church Rd/Lake St Rdvlp Fund	-	2,200,000	-	-	-	-
Downtown Redevelopment	-	-	1,100,000	2,650,000	<b>1,250,000</b>	400,000
B & I-Debt Service G.O. Bond Fund	3,574,354	-	-	-	-	-
	<u>4,826,354</u>	<u>7,468,693</u>	<u>3,905,000</u>	<u>12,650,000</u>	<b><u>8,187,400</u></b>	<u>23,643,000</u>
 Total Revenues	 <u><u>133,879,321</u></u>	 <u><u>122,579,326</u></u>	 <u><u>144,768,380</u></u>	 <u><u>160,017,420</u></u>	 <b><u><u>146,732,600</u></u></b>	 <u><u>165,703,700</u></u>



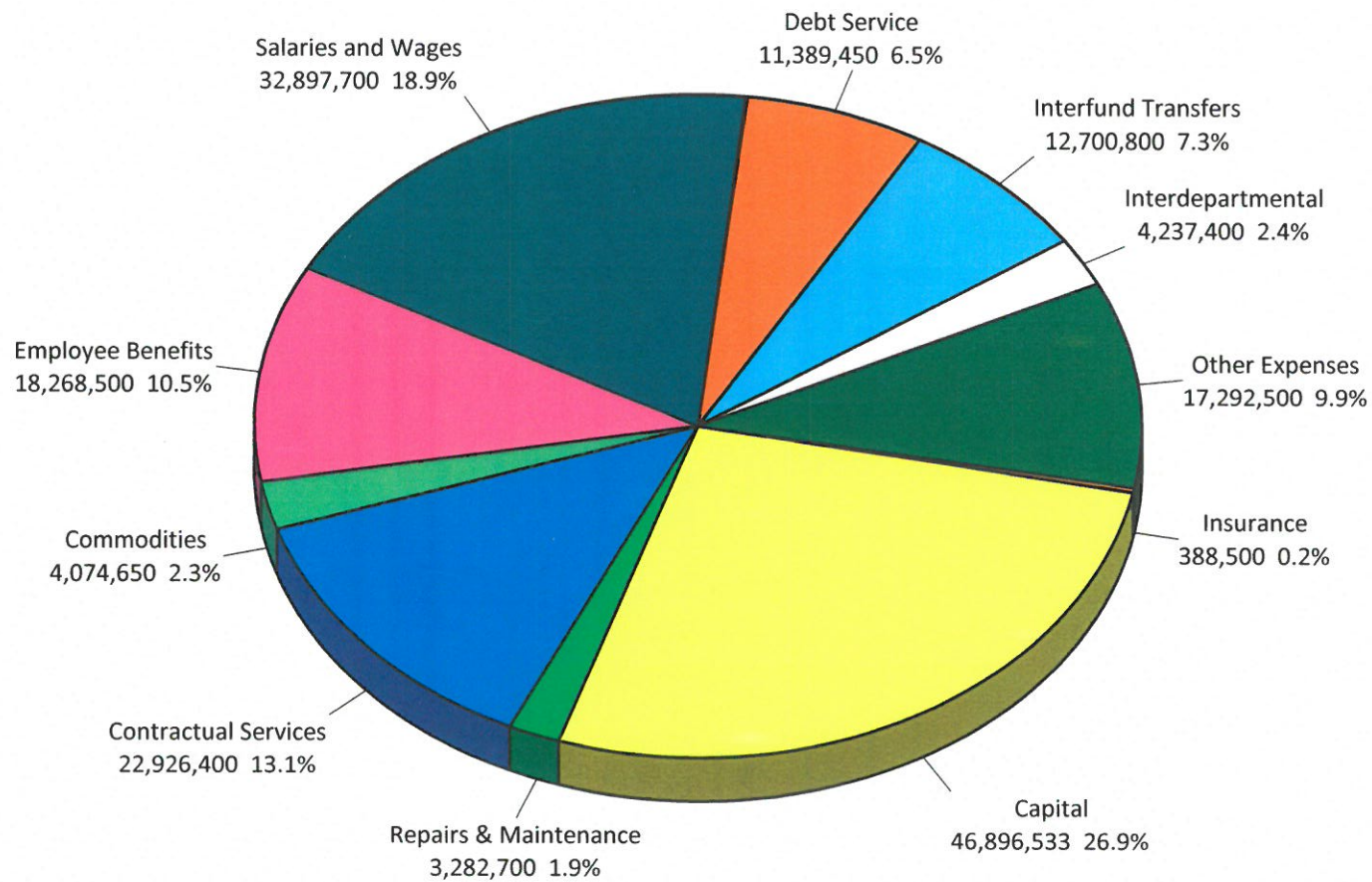
CITY OF ELMHURST  
TOTAL EXPENSES BY FUND  
2020 PROPOSED BUDGET  
\$174,355,133



**CITY OF ELMHURST, ILLINOIS**  
**EXPENDITURES SUMMARY BY TYPE BY FUND**  
**2020 PROPOSED BUDGET**

	2017	2018	2019		2020	2021
	Actual	Actual	Budget	Estimated	Proposed	Proposed
<b>Summary By Fund</b>						
General Fund	57,378,660	58,085,539	72,217,610	67,962,706	<b>72,592,600</b>	86,969,400
Capital Improvement Fund	6,751,347	6,438,885	10,835,645	9,324,100	<b>7,083,900</b>	7,447,900
Library Funds (Combined)	10,094,438	10,439,558	10,347,200	10,188,100	<b>10,949,600</b>	11,044,500
Motor Fuel Tax Fund	1,179,922	1,186,268	1,340,000	1,473,700	<b>1,672,500</b>	2,307,300
Municipal Utility Fund	26,837,072	29,758,239	58,228,754	42,349,910	<b>50,558,700</b>	46,790,600
Parking System Fund	2,102,160	2,310,358	3,174,200	3,067,100	<b>3,681,200</b>	3,861,800
Stormwater Fund	13,411,885	8,286,019	13,381,500	6,015,300	<b>9,686,400</b>	8,967,100
Redevelopment Projects Fund	2,066,425	2,092,603	5,861,600	5,959,540	-	-
Industrial Dev. Project Fund	468,109	-	-	-	-	-
Rt. 83 Commercial Dev. Fund	76,072	52,822	2,605,000	2,105,000	<b>752,933</b>	-
North York Redevelopment Fund	161,105	330,342	3,114,400	2,713,500	<b>1,492,600</b>	1,479,000
Church Rd/Lake St Redevelopment Fund	4,280,754	1,772,608	436,000	367,000	<b>431,000</b>	428,000
Downtown Redevelopment Fund	-	66,514	1,298,000	2,954,500	<b>2,721,500</b>	2,261,000
B & I Debt Service G.O. Bond Fund	7,121,103	3,171,565	3,478,480	3,348,600	<b>3,543,200</b>	4,184,100
B & I-2006 Revenue Bond Fund	1,840,023	6,847,399	-	-	-	-
Glos Mausoleum Fund	-	-	1,000	-	<b>1,000</b>	1,000
Fire Pension Fund	2,904,636	3,134,181	3,403,600	3,294,300	<b>3,401,500</b>	3,502,500
Police Pension Fund	5,204,358	5,415,918	5,732,000	5,583,100	<b>5,769,000</b>	5,960,000
Working Cash Fund	(5,185)	27,249	13,200	23,431	<b>17,500</b>	17,500
<b>Total Expenditures</b>	<b>141,872,884</b>	<b>139,416,067</b>	<b>195,468,189</b>	<b>166,729,887</b>	<b>174,355,133</b>	<b>185,221,700</b>

CITY OF ELMHURST  
TOTAL EXPENDITURES BY CLASS - ALL FUNDS  
2020 PROPOSED BUDGET  
\$174,355,133



**CITY OF ELMHURST, ILLINOIS**  
**EXPENDITURES SUMMARY BY TYPE BY FUND**  
**2020 PROPOSED BUDGET**

	2017	2018	2019		2020	2021
	Actual	Actual	Budget	Estimated	Proposed	Proposed
<b>SALARIES AND WAGES</b>						
General Fund	20,507,069	20,801,965	21,775,000	21,774,000	<b>22,859,400</b>	23,368,700
Library Funds (Combined)	3,279,091	3,327,330	3,495,000	3,340,000	<b>3,585,000</b>	3,656,000
Motor Fuel Tax Fund	839,545	838,504	990,000	998,500	<b>996,000</b>	1,031,700
Municipal Utility Fund	4,737,788	4,934,600	5,219,600	5,143,000	<b>5,261,600</b>	5,401,000
Parking System Fund	165,508	178,200	187,700	190,700	<b>195,700</b>	201,500
	<u>29,529,001</u>	<u>30,080,599</u>	<u>31,667,300</u>	<u>31,446,200</u>	<b>32,897,700</b>	33,658,900
<b>EMPLOYEE BENEFITS</b>						
General Fund	12,649,205	12,468,616	13,085,300	13,796,000	<b>14,938,200</b>	15,557,400
Library Funds (Combined)	987,257	975,829	1,002,900	1,002,900	<b>1,137,000</b>	1,180,000
Motor Fuel Tax Fund	173,659	166,857	175,000	200,200	<b>200,500</b>	207,600
Municipal Utility Fund	2,314,428	1,734,264	1,780,000	1,729,700	<b>1,906,200</b>	1,977,200
Parking System Fund	93,279	74,299	77,500	77,400	<b>86,600</b>	90,200
	<u>16,217,828</u>	<u>15,419,865</u>	<u>16,120,700</u>	<u>16,806,200</u>	<b>18,268,500</b>	19,012,400
<b>CONTRACTUAL SERVICES</b>						
General Fund	9,737,551	9,970,018	11,884,040	10,973,366	<b>10,496,300</b>	10,985,800
Library Funds (Combined)	454,304	453,351	474,100	473,000	<b>481,200</b>	486,400
Municipal Utility Fund	10,166,299	10,956,505	11,641,724	10,541,100	<b>11,278,800</b>	11,238,800
Parking System Fund	278,995	397,392	326,200	329,400	<b>393,600</b>	398,900
Redevelopment Projects Fund	84,334	47,441	25,000	122,940	-	-
Industrial Dev. Project Fund	1,963	-	-	-	-	-
Rt. 83 Commercial Dev. Fund	4,709	8,480	5,000	5,000	<b>12,000</b>	-
North York Redevelopment Fund	23,354	162,063	124,000	123,500	<b>54,000</b>	54,000
Church Rd/Lake St Redevelopment Fund	30,754	11,405	51,000	25,500	<b>26,000</b>	26,000
Downtown Redevelopment Fund	-	66,514	61,000	80,500	<b>61,000</b>	61,000
B & I-2006 Revenue Bond Fund	1,973	1,307	-	-	-	-
Fire Pension Fund	44,234	47,577	49,600	48,500	<b>49,500</b>	50,500
Police Pension Fund	65,579	69,801	72,700	72,700	<b>74,000</b>	75,000
	<u>20,894,049</u>	<u>22,191,854</u>	<u>24,714,364</u>	<u>22,795,506</u>	<b>22,926,400</b>	23,376,400

**CITY OF ELMHURST, ILLINOIS**  
**EXPENDITURES SUMMARY BY TYPE BY FUND**  
**2020 PROPOSED BUDGET**

	2017	2018	2019		2020	2021
	Actual	Actual	Budget	Estimated	Proposed	Proposed
<b>COMMODITIES</b>						
General Fund	1,602,952	1,526,577	2,174,350	1,932,450	<b>2,084,450</b>	1,982,250
Library Funds (Combined)	1,019,050	1,073,883	1,085,000	1,079,000	<b>1,094,000</b>	1,092,000
Motor Fuel Tax Fund	166,718	180,907	175,000	275,000	<b>300,000</b>	300,000
Municipal Utility Fund	4,223,607	5,910,825	827,700	629,600	<b>526,200</b>	595,200
Parking System Fund	4,717	34,768	40,000	18,600	<b>70,000</b>	40,000
	<u>7,017,044</u>	<u>8,726,960</u>	<u>4,302,050</u>	<u>3,934,650</u>	<u><b>4,074,650</b></u>	<u>4,009,450</u>
<b>REPAIRS &amp; MAINTENANCE</b>						
General Fund	1,159,920	1,193,036	1,913,850	2,264,240	<b>1,512,500</b>	1,397,000
Library Funds (Combined)	227,130	239,564	252,000	256,000	<b>289,000</b>	293,000
Municipal Utility Fund	459,875	1,366,917	4,816,700	1,899,900	<b>1,128,700</b>	1,156,700
Parking System Fund	194,258	374,759	423,800	372,800	<b>351,500</b>	559,000
Glos Mausoleum Fund	-	-	1,000	-	<b>1,000</b>	1,000
	<u>2,041,183</u>	<u>3,174,276</u>	<u>7,407,350</u>	<u>4,792,940</u>	<u><b>3,282,700</b></u>	<u>3,406,700</u>
<b>OTHER EXPENSES</b>						
General Fund	1,931,803	1,865,472	1,975,275	2,007,200	<b>1,988,750</b>	2,076,850
Library Funds (Combined)	95,776	84,634	103,000	101,000	<b>106,000</b>	106,000
Municipal Utility Fund	3,507,108	3,383,199	4,319,000	4,111,500	<b>5,122,350</b>	5,682,750
Parking System Fund	640,863	655,059	690,000	650,000	<b>650,000</b>	625,000
Redevelopment Projects Fund	449,024	453,938	-	-	-	-
North York Redevelopment Fund	3,853	8,487	129,200	63,800	<b>132,400</b>	133,000
Church Rd/Lake St Redevelopment Fund	-	-	70,000	50,000	<b>70,000</b>	70,000
Downtown Redevelopment Fund	-	-	187,000	124,000	<b>176,000</b>	178,000
Fire Pension Fund	2,860,402	3,086,604	3,354,000	3,245,800	<b>3,352,000</b>	3,452,000
Police Pension Fund	5,138,779	5,346,117	5,659,300	5,510,400	<b>5,695,000</b>	5,885,000
	<u>14,627,608</u>	<u>14,883,510</u>	<u>16,486,775</u>	<u>15,863,700</u>	<u><b>17,292,500</b></u>	<u>18,208,600</u>

**CITY OF ELMHURST, ILLINOIS**  
**EXPENDITURES SUMMARY BY TYPE BY FUND**  
**2020 PROPOSED BUDGET**

	2017	2018	2019		2020	2021
	Actual	Actual	Budget	Estimated	Proposed	Proposed
<b>INSURANCE</b>						
General Fund	220,354	232,778	240,000	254,400	<b>252,000</b>	260,600
Library Funds (Combined)	33,600	33,453	34,000	34,000	<b>34,000</b>	34,000
Municipal Utility Fund	72,247	83,474	87,200	98,100	<b>102,500</b>	108,000
	<u>326,201</u>	<u>349,705</u>	<u>361,200</u>	<u>386,500</u>	<b><u>388,500</u></b>	<u>402,600</u>
<b>CAPITAL</b>						
General Fund	6,209,959	7,495,863	13,644,095	9,787,850	<b>14,127,400</b>	26,884,300
Library Funds (Combined)	766,471	998,644	365,000	365,000	<b>190,000</b>	100,000
Motor Fuel Tax Fund	-	-	-	-	<b>176,000</b>	768,000
Municipal Utility Fund	6,205	21,614	25,851,800	14,869,000	<b>21,291,000</b>	15,960,600
Parking System Fund	-	-	-	-	-	-
Stormwater Fund	12,208,273	6,819,466	11,249,000	4,400,000	<b>7,220,000</b>	6,370,000
Redevelopment Projects Fund	1,055,195	116,617	1,885,000	1,885,000	-	-
Industrial Dev. Project Fund	-	-	-	-	-	-
Rt. 83 Commercial Dev. Fund	-	44,342	2,600,000	2,100,000	<b>740,933</b>	-
North York Redevelopment Fund	76,012	40,252	1,941,200	1,866,200	<b>571,200</b>	375,000
Church Rd/Lake St Redevelopment Fund	4,250,000	1,750,000	175,000	25,000	<b>175,000</b>	175,000
Downtown Redevelopment Fund	-	-	1,050,000	2,750,000	<b>2,405,000</b>	1,905,000
	<u>24,572,115</u>	<u>17,286,798</u>	<u>58,761,095</u>	<u>38,048,050</u>	<b><u>46,896,533</u></b>	<u>52,537,900</u>

**CITY OF ELMHURST, ILLINOIS**  
**EXPENDITURES SUMMARY BY TYPE BY FUND**  
**2020 PROPOSED BUDGET**

	2017	2018	2019		2020	2021
	Actual	Actual	Budget	Estimated	Proposed	Proposed
<b>DEBT SERVICE</b>						
Library Funds (Combined)	1,600,875	1,600,960	1,624,200	1,624,200	<b>1,885,400</b>	1,949,700
Municipal Utility Fund	729,401	793,777	2,946,730	2,615,810	<b>3,168,850</b>	3,877,550
Parking System Fund	633,246	511,758	1,319,700	1,319,700	<b>1,817,500</b>	1,824,700
Stormwater Fund	-	89,615	-	-	-	-
North York Redevelopment Fund	57,886	119,540	920,000	660,000	<b>735,000</b>	917,000
Church Rd/Lake St Redevelopment Fund	-	11,203	140,000	266,500	<b>160,000</b>	157,000
Downtown Redevelopment Fund	-	-	-	-	<b>79,500</b>	117,000
B & I Debt Service G.O. Bond Fund	7,121,103	3,171,565	3,478,480	3,348,600	<b>3,543,200</b>	4,184,100
B & I-2006 Revenue Bond Fund	<u>1,838,050</u>	<u>6,845,338</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	11,980,561	13,143,756	10,429,110	9,834,810	<b>11,389,450</b>	13,027,050
<b>INTERDEPARTMENTAL</b>						
General Fund	2,707,929	2,516,286	3,225,700	3,073,200	<b>3,348,600</b>	3,395,500
Municipal Utility Fund	620,114	573,064	738,300	712,200	<b>772,500</b>	792,800
Parking System Fund	<u>91,294</u>	<u>84,123</u>	<u>109,300</u>	<u>108,500</u>	<u>116,300</u>	<u>122,500</u>
	3,419,337	3,173,473	4,073,300	3,893,900	<b>4,237,400</b>	4,310,800
<b>TRANSFERS TO OTHER FUNDS</b>						
General Fund	651,918	14,928	2,300,000	2,100,000	<b>985,000</b>	1,061,000
Capital Improvement Fund	6,751,347	6,438,885	10,835,645	9,324,100	<b>7,083,900</b>	7,447,900
Library Funds (Combined)	1,630,884	1,651,910	1,912,000	1,913,000	<b>2,148,000</b>	2,147,400
Stormwater Fund	1,203,612	1,376,938	2,132,500	1,615,300	<b>2,466,400</b>	2,597,100
Redevelopment Projects Fund	477,872	1,474,607	3,951,600	3,951,600	-	-
Industrial Dev. Project Fund	466,146	-	-	-	-	-
Rt. 83 Commercial Dev. Fund	71,363	-	-	-	-	-
B & I-2006 Revenue Bond Fund	-	754	-	-	-	-
Working Cash Fund	<u>(5,185)</u>	<u>27,249</u>	<u>13,200</u>	<u>23,431</u>	<u>17,500</u>	<u>17,500</u>
	11,247,957	10,985,271	21,144,945	18,927,431	<b>12,700,800</b>	13,270,900
<b>Total Expenditures</b>	<u><u>141,872,884</u></u>	<u><u>139,416,067</u></u>	<u><u>195,468,189</u></u>	<u><u>166,729,887</u></u>	<u><u>174,355,133</u></u>	<u><u>185,221,700</u></u>



**Fund Balance and Net Asset Summary**  
**Fiscal Year 2020 Budget**

Fiscal Year 2019 Estimates						
	Beginning Fund Balance/ Net Assets	Total Revenues	Total Expenses	Ending Fund Balance/ Net Assets	Change in Fund Balance/ Net Assets	% Change
<b>Funds</b>						
<b><u>Governmental</u></b>						
General	21,822,866	59,112,720	64,068,806	16,866,780	(4,956,086)	-22.7% (a)
Capital Improvement	6,351,536	6,250,500	9,324,100	3,277,936	(3,073,600)	-48.4% (b)
<b><u>Special Revenue</u></b>						
Library Operating	3,140,074	8,452,700	8,563,800	3,028,974	(111,100)	-3.5%
Library Cap. Repl.	1,288,254	24,000	-	1,312,254	24,000	1.9%
Library Emp. Appr.	21,857	400	3,000	19,257	(2,600)	-11.9%
Library G.O. Bond/Int.	1,541,581	1,910,000	1,624,200	1,827,381	285,800	18.5% (c)
Motor Fuel Tax	535,458	1,414,000	1,473,700	475,758	(59,700)	-11.1%
<b><u>Capital Projects</u></b>						
Stormwater Fund	4,073,419	12,757,800	6,015,300	10,815,919	6,742,500	165.5% (d)
Redevelopment Proj.	5,874,540	85,000	5,959,540	-	(5,874,540)	-100.0% (e)
Rt. 83 Comm. Dev.	1,777,133	554,300	2,105,000	226,433	(1,550,700)	-87.3% (f)
North York Dev.	554,227	2,736,600	2,819,500	471,327	(82,900)	-15.0% (f)
Church Rd/Lake St Dev.	99,213	376,600	367,000	108,813	9,600	-9.7% (f)
Downtown Dev.	(66,513)	1,400,000	1,429,500	(96,013)	(29,500)	44.4% (g)
<b><u>Bond and Interest</u></b>						
Debt Serv. G.O. Bonds	-	4,323,200	3,348,600	974,600	974,600	-
<b><u>Enterprise Funds</u></b>						
Municipal Utility	46,120,530	43,810,500	42,349,910	47,581,120	1,460,590	3.2%
Parking System	10,460,825	2,990,900	3,067,100	10,384,625	(76,200)	-0.7%
<b><u>Trust and Agency</u></b>						
Glos Mausoleum	36,103	800	-	36,903	800	2.2%
Fire Pension	40,618,298	10,162,600	3,294,300	47,486,598	6,868,300	16.9% (h)
Police Pension	60,019,570	15,790,500	5,583,100	70,226,970	10,207,400	17.0% (h)
Working Cash	1,005,731	17,700	23,431	1,000,000	(5,731)	-0.6%
<b>Total</b>	<b>205,274,702</b>	<b>172,170,820</b>	<b>161,419,887</b>	<b>216,025,635</b>	<b>10,750,933</b>	<b>5.2%</b>

**Notes/Explanation for changes in fund balance:**

(a) Change due to general increases to operating expenditures, capital expenditures, and a \$2,100,000 transfer to Stormwater for property acquisitions.

(b) Decrease due to transfer of funds for roadway improvements, IT projects, stormwater projects, purchase of a Fire Vehicle, and debt service payments.

(c) Change due to increasing debt service payments.

(d) Increase due to timing of capital outlay for stormwater improvements funded by the proposed 2019 G.O. Bond.

(e) Decrease in fund balance due to closing of the Redevelopment Projects Fund.

(f) Change in fund balance due to timing of expenditures.

(g) TIF established in 2018. Increase reflects timing of revenues compared to expenditures.

(h) Increase reflects positive market returns during the fiscal year.

**Fund Balance and Net Asset Summary**  
**Fiscal Year 2020 Budget**

<b>Funds</b>	<b>Fiscal Year 2020 Projections</b>					
	Beginning Fund Balance/ Net Assets	Total Revenues	Total Expenses	Ending Fund Balance/ Net Assets	Change in Fund Balance/ Net Assets	% Change
<b><u>Governmental</u></b>						
General	16,866,780	64,125,200	68,355,200	12,636,780	(4,230,000)	-25.1% (a)
Capital Improvement	3,277,936	6,928,700	7,083,900	3,122,736	(155,200)	-4.7%
<b><u>Special Revenue</u></b>						
Library Operating	3,028,974	8,751,300	8,896,000	2,884,274	(144,700)	-4.8%
Library Cap. Repl.	1,312,254	18,000	170,000	1,160,254	(152,000)	-11.6% (b)
Library Emp. Appr.	19,257	400	3,000	16,657	(2,600)	-13.5%
Library G.O. Bond/Int.	1,827,381	1,975,000	1,885,400	1,916,981	89,600	4.9%
Motor Fuel Tax	475,758	1,755,300	1,672,500	558,558	82,800	17.4% (c)
<b><u>Capital Projects</u></b>						
Stormwater Fund	10,815,919	3,424,300	9,686,400	4,553,819	(6,262,100)	-57.9% (d)
Rt. 83 Comm. Dev.	226,433	526,500	752,933	-	(226,433)	-100.0% (e)
North York Dev.	471,327	1,499,900	1,566,600	404,627	(66,700)	-14.2% (f)
Church Rd/Lake St Dev.	108,813	389,100	431,000	66,913	(41,900)	-38.5% (f)
Downtown Dev.	(96,013)	-	-	(96,013)	-	0.0%
<b><u>Bond and Interest</u></b>						
Debt Serv. G.O. Bonds	974,600	3,558,900	3,543,200	990,300	15,700	1.6%
<b><u>Enterprise Funds</u></b>						
Municipal Utility	47,581,120	51,540,800	50,558,700	48,563,220	982,100	2.1%
Parking System	10,384,625	4,064,900	3,681,200	10,768,325	383,700	3.7%
<b><u>Trust and Agency</u></b>						
Glos Mausoleum	36,903	800	1,000	36,703	(200)	-0.5%
Fire Pension	47,486,598	6,468,900	3,401,500	50,553,998	3,067,400	6.5%
Police Pension	70,226,970	9,457,200	5,769,000	73,915,170	3,688,200	5.3%
Working Cash	1,000,000	17,500	17,500	1,000,000	-	0.0%
<b>Total</b>	<b>216,025,635</b>	<b>164,502,700</b>	<b>167,475,033</b>	<b>213,053,302</b>	<b>(2,972,333)</b>	<b>-1.4%</b>

**Notes/Explanation for changes in fund balance:**

- (a) Change due to general increases to operating expenditures, capital expenditures, and a \$900,000 transfer to Stormwater for property acquisitions.
- (b) Decrease due to transfer of \$170,000 to Library operating for capital expenditures.
- (c) Increase due to additional revenues from a new Motor Fuel Tax implemented by the State of IL in 2019.
- (d) Decrease due to timing of stormwater capital projects funded by 2019 GO Bond proceeds.
- (e) Decrease in fund balance due to closing of the Rt. 83 Commercial Development Fund.
- (f) Change in fund balance due to timing of expenditures.

**Fund Balance and Net Asset Summary**  
**Fiscal Year 2020 Budget**

<b>Funds</b>	<b>Fiscal Year 2021 Projections</b>					
	Beginning Fund Balance/ Net Assets	Total Revenues	Total Expenses	Ending Fund Balance/ Net Assets	Change in Fund Balance/ Net Assets	% Change
<b><u>Governmental</u></b>						
General	12,636,780	78,762,700	82,658,600	8,740,880	(3,895,900)	-30.8% (a)
Capital Improvement	3,122,736	6,428,300	7,447,900	2,103,136	(1,019,600)	-32.7% (b)
<b><u>Special Revenue</u></b>						
Library Operating	2,884,274	8,714,300	9,097,400	2,501,174	(383,100)	-13.3%
Library Cap. Repl.	1,160,254	18,000	-	1,178,254	18,000	1.6%
Library Emp. Appr.	16,657	400	3,000	14,057	(2,600)	-15.6%
Library G.O. Bond/Int.	1,916,981	2,144,400	1,949,700	2,111,681	194,700	10.2%
Motor Fuel Tax	558,558	1,770,000	2,307,300	21,258	(537,300)	-96.2% (c)
<b><u>Capital Projects</u></b>						
Stormwater Fund	4,553,819	5,305,100	8,967,100	891,819	(3,662,000)	-80.4% (d)
North York Dev.	404,627	1,520,100	1,556,000	368,727	(35,900)	-8.9% (e)
Church Rd/Lake St Dev.	66,913	404,100	428,000	43,013	(23,900)	-35.7% (e)
Downtown Dev.	(96,013)	-	-	(96,013)	-	0.0%
<b><u>Bond and Interest</u></b>						
Debt Serv. G.O. Bonds	990,300	4,111,000	4,184,100	917,200	(73,100)	-7.4%
<b><u>Enterprise Funds</u></b>						
Municipal Utility	48,563,220	49,124,500	46,790,600	50,897,120	2,333,900	4.8%
Parking System	10,768,325	4,135,300	3,861,800	11,041,825	273,500	2.5%
<b><u>Trust and Agency</u></b>						
Glos Mausoleum	36,703	800	1,000	36,503	(200)	-0.5%
Fire Pension	50,553,998	6,719,300	3,502,500	53,770,798	3,216,800	6.4%
Police Pension	73,915,170	9,797,400	5,960,000	77,752,570	3,837,400	5.2%
Working Cash	1,000,000	17,500	17,500	1,000,000	-	0.0%
<b>Total</b>	<b>213,053,302</b>	<b>178,973,200</b>	<b>178,732,500</b>	<b>213,294,002</b>	<b>240,700</b>	<b>0.1%</b>

**Notes/Explanation for changes in fund balance:**

(a) Change due to general increases to operating expenditures, capital expenditures, and a \$500,000 transfer to Stormwater for property acquisitions.

(b) Decrease due to transfer of funds for roadway improvements, IT projects, stormwater projects, and debt service payments.

(c) Decrease due to proposed capital expenditures and to adhere to the fund balance policy.

(d) Decrease due to timing of capital expenditures and transfers out for debt service payments.

(e) Change in fund balance due to timing of expenditures.



# CITY OF ELMHURST

## Equalized Assessed Valuation

### 2020 Proposed Budget



Tax Levy/Assessed Values

EAV increased 44.8% for the five year period 2014 - 2019 (est.).  
 EAV decreased 26.3% for the five year period 2009 - 2014.  
 EAV increased 48.0% for the five year period 2004 - 2009.

**CITY OF ELMHURST  
PROPERTY TAX RATES, EXTENSIONS AND ABATEMENTS**

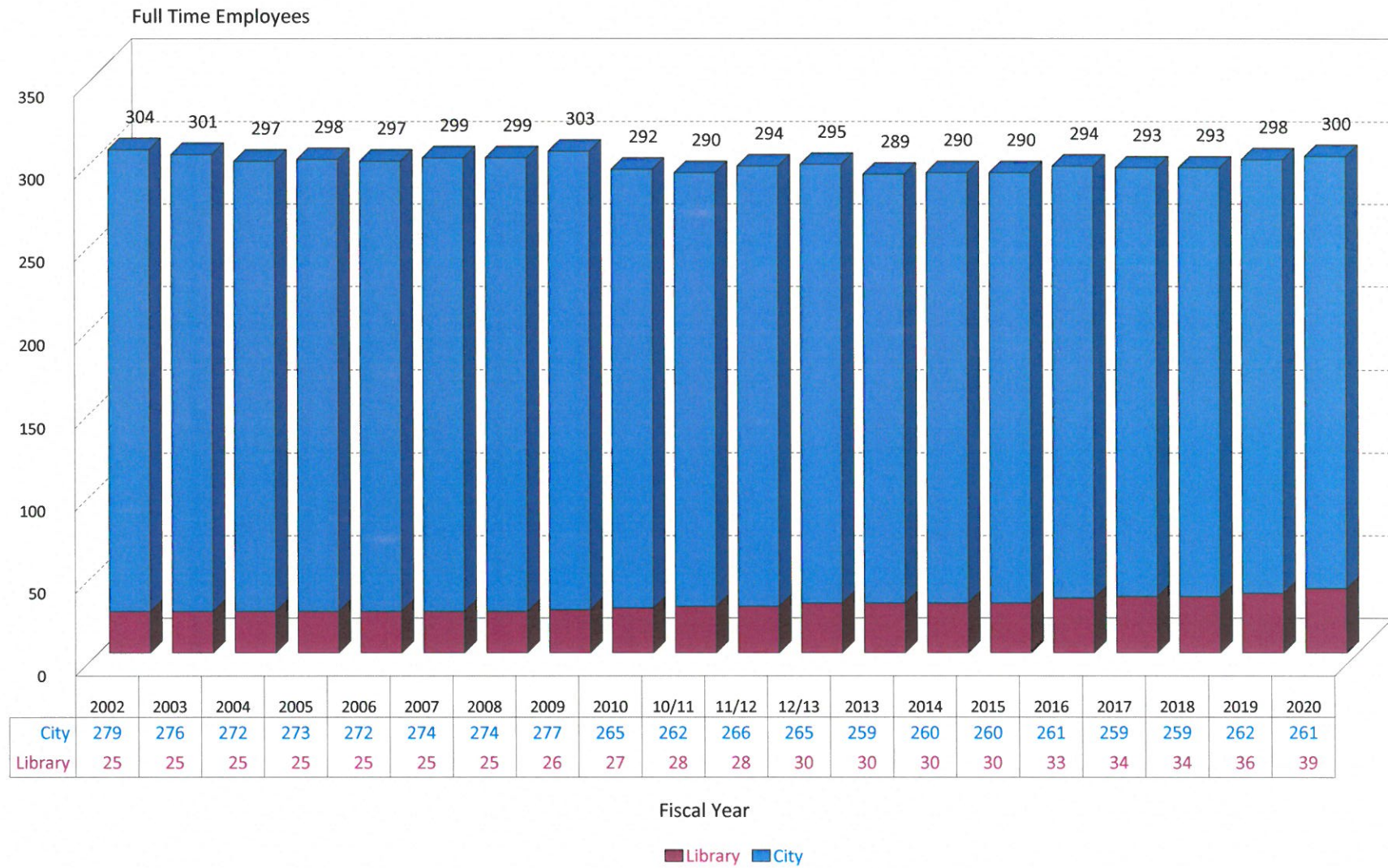
	2015 Actual Levy		2016 Actual Levy		2017 Actual Levy		2018 Actual Levy		2019 Estimated Levy	
	Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount
General Fund:										
Fire Protection	\$0.1633	\$3,321,699.09	\$0.1377	\$3,040,654.41	\$0.1298	\$3,082,652	\$0.1010	\$2,566,911	\$0.1058	\$2,839,269
Corporate										
IMRF	0.0379	\$770,927.10	0.0374	\$825,856.75	0.0330	\$783,725	0.0311	\$790,405	0.0239	\$641,440
Social Security	0.0299	\$608,198.43	0.0289	\$638,162.04	0.0268	\$636,480	0.0263	\$668,414	0.0262	\$704,240
Ambulance	0.0070	\$142,387.59	0.0066	\$145,739.43	0.0063	\$149,620	0.0080	\$203,320	0.0075	\$202,500
Fire Pension	0.0889	\$1,808,322.41	0.0924	\$2,040,351.98	0.0907	\$2,154,057	0.0926	\$2,353,426	0.1028	\$2,758,845
Police Pension	0.1423	\$2,894,536.32	0.1492	\$3,294,594.32	0.1469	\$3,488,765	0.1461	\$3,713,126	0.1619	\$4,343,850
Subtotal	0.4693	\$9,546,070.94	0.4522	9,985,359	0.4335	10,295,299	0.4051	10,295,601	0.4281	11,490,144
Library	0.3600	\$7,322,790.41	0.3399	\$7,505,580.48	0.3224	\$7,656,758	0.3103	\$7,886,263	0.2967	\$7,963,140
Debt Service	0.0466	\$947,894.54	0.0000	\$0.00	0.0000	\$0	0.0000	\$0	0.0253	\$680,281
Total	<u>\$0.8759</u>	<u>\$17,816,756</u>	<u>\$0.7921</u>	<u>\$17,490,939</u>	<u>\$0.7559</u>	<u>\$17,952,057</u>	<u>\$0.7154</u>	<u>\$18,181,864</u>	<u>\$0.7501</u>	<u>\$20,133,565</u>
Assessed Valuation		\$2,034,108,447		\$2,208,173,134		\$2,374,924,850		\$2,541,496,253		\$2,683,820,043
<u>Tax Increment Financing I:</u>										
Assessed Valuation Increment		\$23,327,763		\$26,127,472		28,118,989		-		
TIF Rate Extended		<u>8.7027/7.0776</u>		<u>8.4036/6.6381</u>		<u>8.1556/6.3715</u>		-		
Real Estate Tax Increment		\$1,977,527		\$2,131,652		\$2,222,392		-		
<u>Tax Increment Financing II:</u>										
Assessed Valuation Increment		\$8,750,561		\$6,179,215		-		-		
TIF Rate Extended		<u>7.1566</u>		<u>6.7118</u>		-		-		
Real Estate Tax Increment		\$626,243		\$414,737		-		-		
<u>Tax Increment Financing III:</u>										
Assessed Valuation Increment		\$6,682,490		\$7,364,600		8,056,850		7,922,300		
TIF Rate Extended		<u>7.0776</u>		<u>6.6381</u>		<u>6.3715</u>		<u>6.1951</u>		
Real Estate Tax Increment		\$472,960		\$488,870		\$513,342		\$490,794		<b>\$505,500</b>
<u>Tax Increment Financing IV:</u>										
Assessed Valuation Increment		\$4,045,340		\$4,662,670		14,037,342		19,338,672		
TIF Rate Extended		<u>8.7027/7.1566</u>		<u>8.4036/6.7118</u>		<u>8.1556/6.4404/6.3715</u>		<u>7.9466/6.263/6.1951</u>		
Real Estate Tax Increment		\$291,207		\$314,939		\$907,175		\$1,218,071		<b>\$1,451,800</b>
<u>Tax Increment Financing V:</u>										
Assessed Valuation Increment		-		\$2,505,150		4,898,790		5,952,830		
TIF Rate Extended		-		<u>6.7118</u>		<u>6.4404</u>		<u>6.2630</u>		
Real Estate Tax Increment		-		\$168,141		\$315,502		\$372,826		<b>\$387,000</b>
<u>Tax Increment Financing VI:</u>										
Assessed Valuation Increment		-		-		-		3,231,369		
TIF Rate Extended		-		-		-		<u>7.9466/6.1951</u>		
Real Estate Tax Increment		-		-		-		\$254,837		<b>\$335,500</b>
<u>Tax Abatements for Debt Service</u>										
V Corp Series 09		373,140		750,880		-		-		-
W Corp Series 09A		218,371		268,050		270,000		270,400		<b>270,400</b>
X Corp Series 12		635,993		818,275		825,475		822,275		<b>823,875</b>
Y Corp Series 13		2,025,480		1,526,800		1,158,000		591,800		<b>596,600</b>
Z Corp Series 14A		677,163		187,263		576,962		1,908,863		<b>1,975,875</b>
AA Corp Series 14B		221,600		906,128		887,528		619,027		<b>560,628</b>
BB Corp Series 15		1,258,700		1,260,800		1,261,000		1,260,600		<b>1,262,600</b>
CC Corp Series 16		-		1,066,800		1,160,400		1,247,800		<b>1,332,200</b>
DD Corp Series 17A		-		-		672,050		677,500		<b>677,350</b>
EE Corp Series 17B		-		-		832,554		829,279		<b>830,779</b>
FF Corp Series 18		-		-		-		700,271		<b>703,091</b>
Total Abatements for Debt Service		<u>5,410,447</u>		<u>6,784,996</u>		<u>7,643,969</u>		<u>8,927,815</u>		<u>9,033,398</u>

# CITY OF ELMHURST

## History of Budgeted Full Time Personnel

### 2020 Proposed Budget

27



2020 As Proposed

**CITY OF ELMHURST  
PERSONNEL SUMMARY**

			2019			
	Actual	Actual	As	Actual	2020	2021
	2017	2018	Budgeted	11/01/19	Proposed	Proposed
<u>CORPORATE</u>						
Administration	4.00	4.00	4.00	4.00	4.00	4.00
Finance	8.00	9.00	9.00	9.00	9.00	9.00
Human Resources	3.00	3.00	3.00	3.00	3.00	3.00
Information Technology	6.00	6.00	7.00	6.00	7.00	7.00
Planning & Zoning	3.00	3.00	3.00	3.00	3.00	3.00
Building	8.00	8.00	8.00	8.00	8.00	8.00
Museum	3.00	4.00	4.00	4.00	4.00	4.00
	<u>35.00</u>	<u>37.00</u>	<u>38.00</u>	<u>37.00</u>	<u>38.00</u>	<u>38.00</u>
<u>POLICE</u>						
Sworn						
Chief - Deputy Chiefs	3.00	3.00	3.00	3.00	3.00	3.00
Sergeants	10.00	10.00	10.00	10.00	10.00	10.00
Patrolmen	55.00	54.00	55.00	54.00	55.00	55.00
Subtotal	<u>68.00</u>	<u>67.00</u>	<u>68.00</u>	<u>67.00</u>	<u>68.00</u>	<u>68.00</u>
Civilian						
Service Officers	10.00	9.00	10.00	10.00	9.00	9.00
Parking Enforcement	2.00	2.00	2.00	2.00	2.00	2.00
Clerks	7.00	6.00	7.00	6.00	7.00	7.00
	<u>87.00</u>	<u>84.00</u>	<u>87.00</u>	<u>85.00</u>	<u>86.00</u>	<u>86.00</u>
<u>FIRE</u>						
Sworn						
Chief - Deputy Chief	2.00	2.00	2.00	2.00	2.00	2.00
Battalion Chiefs	3.00	3.00	3.00	3.00	3.00	3.00
Lieutenants	6.00	6.00	6.00	6.00	6.00	6.00
Firefighters	33.00	33.00	33.00	30.00	33.00	33.00
Subtotal	<u>44.00</u>	<u>44.00</u>	<u>44.00</u>	<u>41.00</u>	<u>44.00</u>	<u>44.00</u>
Civilian - Clerks	1.00	1.00	1.00	1.00	1.00	1.00
	<u>45.00</u>	<u>45.00</u>	<u>45.00</u>	<u>42.00</u>	<u>45.00</u>	<u>45.00</u>
<u>PUBLIC WORKS</u>						
Administration & Eng.	13.00	13.00	13.00	13.00	13.00	13.00
Street Maintenance	14.00	14.00	14.00	14.00	14.00	14.00
Forestry	9.00	9.00	9.00	9.00	9.00	9.00
Equipment Maintenance	9.00	9.00	9.00	8.00	9.00	9.00
Electrical	7.00	7.00	7.00	7.00	7.00	7.00
Treatment Plant	16.00	16.00	16.00	15.00	16.00	16.00
Utility Maintenance	19.00	19.00	19.00	19.00	19.00	19.00
Building Maintenance	5.00	4.00	5.00	5.00	5.00	5.00
	<u>92.00</u>	<u>91.00</u>	<u>92.00</u>	<u>90.00</u>	<u>92.00</u>	<u>92.00</u>
TOTAL FULL TIME (Excluding Library)	<u>259.00</u>	<u>257.00</u>	<u>262.00</u>	<u>254.00</u>	<u>261.00</u>	<u>261.00</u>
<u>LIBRARY</u>						
Full time	<u>31.00</u>	<u>34.00</u>	<u>36.00</u>	<u>37.00</u>	<u>39.00</u>	<u>39.00</u>
	<u>290.00</u>	<u>291.00</u>	<u>298.00</u>	<u>291.00</u>	<u>300.00</u>	<u>300.00</u>



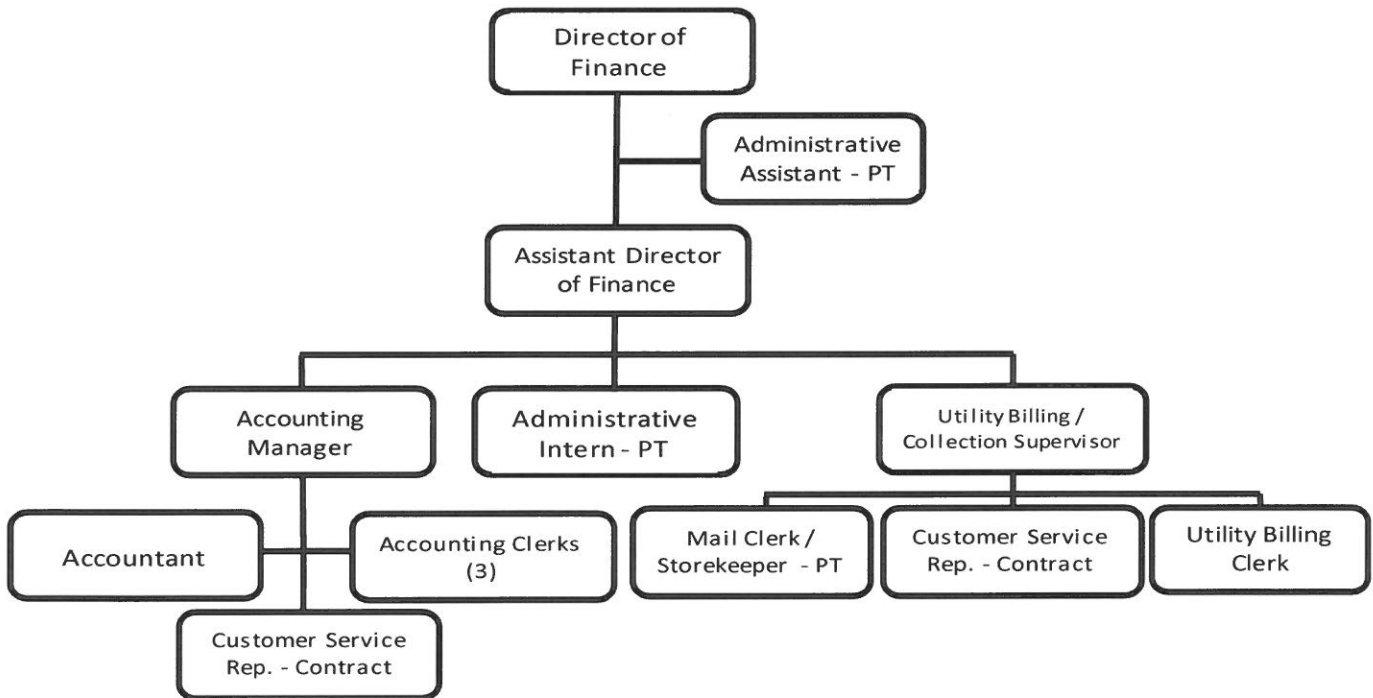
**FY 2020**  
**FINANCE DEPARTMENT**

**Mission**

The primary function of the Finance Department is to provide administrative support services to other city departments in the following areas:

- Accounting – to collect, invest and secure all city funds; to develop and maintain sound financial management information systems, policies and practices; and to safeguard city assets.
- Utility Billing- to provide general management for the utility billing, collections and administrative customer service of the City-owned water and sewer utility and refuse contract service.
- Parking System Administration - to provide general management for the collections and administrative customer service of the City-provided public parking system.
- Budget – to coordinate the City-wide budget and prepare all budget documents.

**Organizational Chart**





## **2019 Accomplishments**

- Received the GFOA Distinguished Budget Presentation Award for the thirteenth consecutive year.
- Received the GFOA Certificate of Achievement for Excellence in Financial Reporting Award for the thirtieth consecutive year.
- Continued assistance with review and analysis of TIF alternatives and redevelopment projects.
- Reviewed available efficiencies related to the Vehicle License sticker registration process.
- Began process to issue General Obligation Bond Series 2019 to provide new money for various stormwater and facility improvements. Coordinated rating process from S&P.
- Continued assistance with Central Business District Parking Program.
- Assisted with the 2019 Community Grant Program.
- Began review of City's Purchasing Policy.
- Begin a financial trend analysis and contingency plan study that prepares for potential revenue changes that may come about via State of Illinois decisions or outside economic forces.
- Began financial analyses that ensures planned operating expenses and capital projects are supported by sustainable revenues.
- Began development of a long-term tax and revenue diversification analysis to assess the City's financial weaknesses and vulnerabilities, especially those related to sales and property tax revenue flows.
- Established a new electric aggregation program with an emphasis on sustainability.
- Identified and implemented improvements based on the Central Square Business Process Review of the payroll system.

## **2020 Expectations**

- Receive the GFOA Certificate of Achievement for Excellence in Financial Reporting Award for the thirty-first consecutive year.
- Receive the GFOA Distinguished Budget Presentation Award for the fourteenth consecutive year.
- Complete the financial trend analysis and contingency plan study that prepares for potential revenue changes that may come about via State of Illinois decisions or outside economic forces.
- Complete financial analysis that ensures planned operating expenses and capital projects are supported by sustainable revenues.
- Complete development of a long-term tax and revenue diversification analysis to assess the City's financial weaknesses and vulnerabilities, especially those related to sales and property tax revenue flows.
- Assist with the 2020 Community Grant Program.
- Implement online purchase of parking permits.
- Review fees related to credit card services.
- Review fees associated with banking services.
- Continue review of document handling procedures in conjunction with the City's new Document Management System and begin implementation of Laser Fiche project.

- Complete review of City's Purchasing Policy and update accordingly.
- Continue review of financial policies.
- Complete review and implementation, if warranted, of lock box services.
- Complete implementation of an automated time-entry (payroll) system at Public Works facilities, and begin implementation of the system in the Police and Fire departments.
- Identify and implement improvements based on the Central Square Business Process Review of the finance/accounting systems.
- Continue to review and monitor the General Fund financial position including expenditure reduction and revenue enhancement options.
- Review utility billing processing efficiencies, including options for outsourcing.
- Supplement business plan review recommendations as appropriate.

Accounting Division (#110-2006) Summary of Expenditures					
Description	2018 Actual	2019 Budget	2019 Estimated	2020 Proposed	2021 Proposed
Salaries & Wages	461,931	486,000	486,800	<b>543,000</b>	510,800
Employee Benefits	198,156	200,100	199,700	<b>219,900</b>	218,600
Contractual Services	168,733	176,200	185,500	<b>187,900</b>	194,600
Commodities	38,986	30,900	28,700	<b>32,000</b>	30,200
Repairs & Maintenance	-	-	-	-	-
Other Expenses	3,825	13,600	23,200	<b>9,800</b>	9,800
Interdepartmental	94,861	124,000	125,500	<b>133,600</b>	143,100
Total Expenditures	966,492	1,030,800	1,049,400	<b>1,126,200</b>	1,107,100

#### **Explanation of Expenditures**

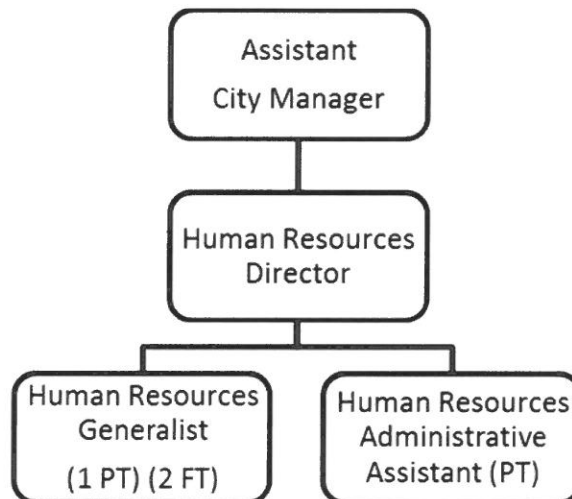
The increase in Salaries and Wages from estimated 2019 to proposed 2020 reflects an anticipated retirement in 2020 and the final salary payout associated with the retirement. The decrease in Other Expenses reflects expenses in 2019 for document restoration due to flooding that is not anticipated in 2020 or 2021.

**FY 2020**  
**HUMAN RESOURCES DEPARTMENT**

**Mission**

The Human Resources Department supports the City's mission and ongoing strategic planning by managing the main functional areas of recruitment, employee and labor relations, compensation and benefits, employment law compliance, performance management, and training and development. Human Resources also provides staff liaison support to the Board of Fire and Police Commissioners; administering the police and fire recruitment and promotional processes.

**Organizational Chart**



## **2019 Accomplishments**

### **Strategic, Operational, and Resource Planning**

- Workforce and succession planning; review alternative resource options
- Continued business process review project; reviewing the enterprise software applications

### **Recruitment**

- Filled vacancies
- Completed Firefighter and Police Officer candidate testing  
Facilitated hiring and promoting public safety officers as staff liaison to Board of Fire/Police Commission

### **Safety & Wellness Programs**

- Back Safety Refresher training provided to Public Works employees
- Organized a summer "Safety 1st" 8 session program
- Managed workers' compensation, auto and general liability claims
- Coordinated annual physical fitness exams and respirator fitness exams for public safety employees
- Illinois Public Risk Fund - roll out new process
- Provided Flu Shots and Biometric Screening for employees and dependents
- Wellness campaign "Know Your Numbers"
- Revised CDL and Occupational Health protocol

### **Employee & Labor Relations**

- Facilitated the Fire Lieutenant and Battalion Chief promotional process
- Facilitated the Police Sergeant promotional process
- Administered the employee service award program

### **Compensation and Benefits**

- Conducted multiple benefits open enrollments (January, Mid-year, and 4th quarter)
- Compensation Study 2019
- Managed the compensation program
- Facilitated the Wellness Committee and Insurance Committee

### **Compliance**

- Monitored legislative changes to maintain compliance and reporting requirements
- Revised Employment Policies Handbook

### **Training and Development**

- Monthly training opportunities for supervisor/management development
- Browser based - H5 training and Business Intelligence – Analytics - Cognos training
- Public Works Safety Symposium training
- Central Square University – Enterprise Learning System roll out to staff
- Sexual Harassment Prevention training
- Ethics training
- Administered tuition reimbursement program
- Implemented and trained on a new performance management process and performance evaluation too

## **2020 Expectations**

### **Strategic, Operational, and Resource Planning**

- Conduct feasibility and cost impact study of potential outsourcing and service delivery options including partnerships and consolidations (larger/broader regional basis)
- Human capital management, resource planning; staffing, succession planning, onboarding, offboarding

### **Recruitment**

- Recruit talent
- Provide organization wide talent development programs
- Provide supervisor/management/leadership development
- Complete Fire Lt. and BC promotional process
- Facilitate hiring and promoting public safety officers as staff liaison to Board of Fire/Police Commission

### **Safety**

- Manage workers' compensation, auto and general liability claims
- Coordinate and manage the City's third party administrators
- Facilitate Department Head Safety Committee
- Provide work place safety training
- Coordinate annual physical fitness and respirator fitness exams for public safety employees
- National Incident Management System NIMS

### **Employee & Labor Relations**

- Police and Fire collective bargaining; contracts expire 2020
- Provide employee engagement activities
- Administer employee service award program

### **Compensation and Benefits**

- Manage Wellness program through committee
- Conduct and manage monthly Insurance Committee meetings
- Perform position audits and update position documentation

### **Compliance**

- Monitor legislative changes and implement compliance procedures and documentation

### **Training and Development**

- Onboarding Program
- Enterprise Learning Program
- Performance appraisal system
- Annual prevention training programs
- Development programs
- Safety training
- Administer tuition reimbursement program

**Human Resources Department (#110-2007)**  
**Summary of Expenditures**

Description	2018 Actual	2019 Budget	2019 Estimated	2020 Proposed	2021 Proposed
Salaries & Wages	206,513	278,800	256,000	<b>293,800</b>	267,600
Employee Benefits	104,341	134,000	127,000	<b>144,300</b>	141,700
Contractual Services	142,622	149,000	149,200	<b>110,500</b>	167,600
Commodities	1,641	2,000	2,000	<b>2,000</b>	2,000
Other Expenses	34,482	54,600	44,600	<b>49,600</b>	49,600
Interdepartmental Charges	40,655	53,200	53,800	<b>57,300</b>	61,300
Total Expenditures	530,254	671,600	632,600	<b>657,500</b>	689,800

**Explanation of Expenditures**

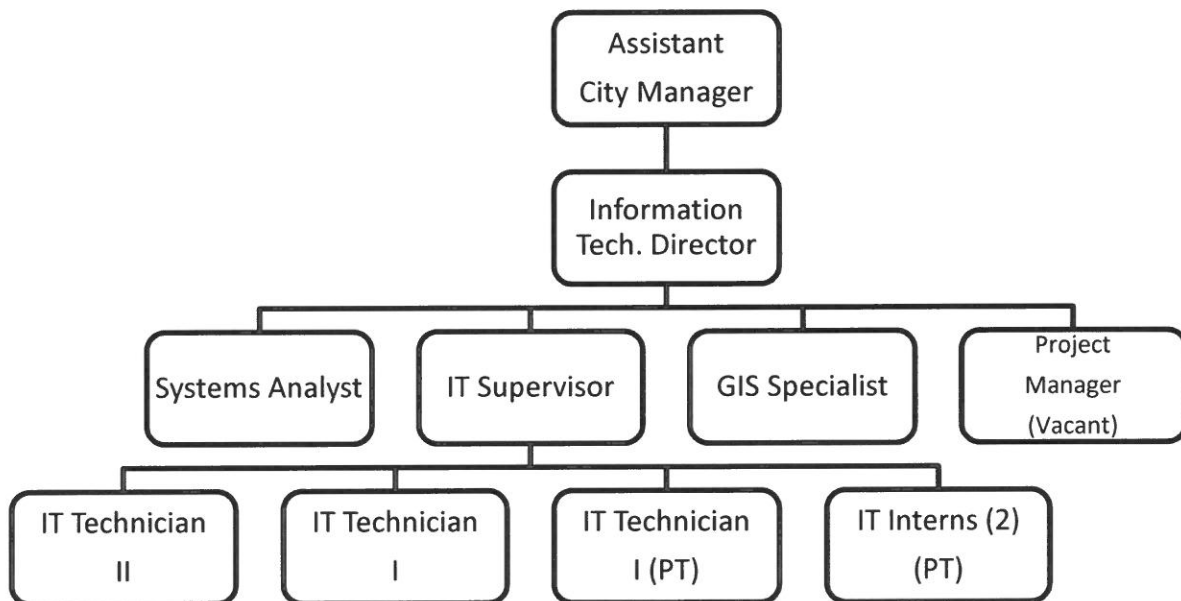
The increase in Salaries and Wages from 2019 Estimated to 2020 Proposed reflects an anticipated retirement in 2020 and the final salary payout associated with the retirement. The decrease in Contractual Services from 2019 to 2020 reflects the deferral of contracting for additional Business Process Reviews (BPR's) until additional analysis is completed on the City's core operating software applications. The positive variance in Other Expenses in 2019 reflects lower than anticipated personnel recruitment expenses.

**FY 2020**  
**INFORMATION TECHNOLOGY DEPARTMENT**

**Mission**

The Information Technology (IT) Department manages the City's computer, data, AV, and voice technology systems and provides maintenance/repair services to all City departments and employees. The IT Department secures and retains all City data and provides for disaster recovery and data restoration. The IT Department also provides information and services to the citizens of Elmhurst through the City's website. The IT Department supports eight City facilities directly and other facilities, such as the Library indirectly. Some of the data services provided are Email, Internet, Central Square Financial ERP Applications, GIS, Image Trend RMS, Police Hexagon RMS, Mobile CAD, Cyber Security, and various PC applications. The IT Department also maintains the internal telecommunication systems that include VoIP telephone systems, E911 database, voicemail, Verizon cell phones, CCTV, key fob door access systems, Fiber Optic WAN, digital data circuits and iPhone smart phones and mobile Tablets.

**Organizational Chart**





### **2019 Accomplishments**

- Implement integration of new DUCOMM CAD/WEB RMS/Mobile MDT/Pervis Fire Station Alerting System (FSAS).
- Upgrade Comcast WAN to fiber.
- Purchase new Desktop and Laptops City Wide.
- Purchase Office 2019.
- Upgrade Council Laptops.
- Upgrade Police LPR's.
- Installed new DVR for Police Lockup and replicated to front desk.
- Migrate to new HTML5 user interface for Central Square ERP.
- Reviewed and updated City Wide Technology Plan from NIU.
- Completed 40-hour training for Cognos BI server.
- Upgraded Lucity to 18.2 and Amazon Govt Cloud.
- Conducted space planning and office needs assessment.
- Moved HR to temporary office at 180 West Park.
- Moved IT to new remodeled offices.
- Research, test and implement underpass Electronic Sign.
- Assisted with multi project analysis of GIS Data for development and Planning/Zoning.
- Conducted numerous software upgrades and enhancements city wide.
- Researched and met with vendors on new and future IT products for the City.
- Completed 3000 (est.) work orders to internal/external customers.
- Recycled 8000 lbs. of electronic equipment; 34 Konica Minolta Copier Toners.
- Attended multiple vendor conferences and seminars for product updates.

### **2020 Expectations**

- Install and upgrade new PC's and Laptops.
- Install Office 2019.
- Upgrade BoardDocs to BoardDocs Pro for multi-committee and commissions.
- Upgrade key card access in Police Evidence Room.
- Remodel of Police Department front desk.
- Upgrade Police and Fire MDT's.
- Upgrade parking ticket system to DACRA for full electronic submission for paper tickets and Zebra printers.
- Upgrade and Migrate users to Executime Time and Attendance at Police, Fire, Garage and WWTP.
- Attend training classes.
- Attend user conferences and educational seminars.

**Information Technology Department (#110-2008)**  
**Summary of Expenditures**

Description	2018 Actual	2019 Budget	2019 Estimated	2020 Proposed	2021 Proposed
Salaries & Wages	571,746	712,300	610,000	<b>791,600</b>	782,800
Employee Benefits	193,216	251,100	229,700	<b>284,200</b>	288,400
Contractual Services	128,770	145,650	144,100	<b>154,700</b>	155,100
Commodities	99,356	83,500	88,500	<b>83,500</b>	83,500
Repairs & Maintenance	253,663	215,000	205,000	<b>215,000</b>	215,000
Other Expenses	6,119	10,650	10,700	<b>10,700</b>	10,700
Capital Outlay	86,983	505,000	505,000	<b>369,000</b>	509,000
Total Expenditures	1,339,853	1,923,200	1,793,000	<b>1,908,700</b>	2,044,500

**Explanation of Expenditures**

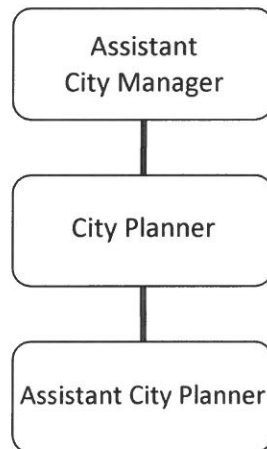
2019 Estimated Salaries and Benefits reflect the vacancy of 0.75 FTE and the 2020 Proposed Salaries reflect filling that vacancy at the start of the fiscal year. Contractual Services includes increases associated with the expansion of the City's wide area network. Proposed 2020 expenditures for Repairs and Maintenance reflect an increase over the 2019 Estimated amount due to the addition of several new software applications. 2020 Proposed Capital Outlay represents extending the life of the police mobile data terminals by one year.

**FY 2020**  
**COMMUNITY DEVELOPMENT DEPARTMENT – PLANNING AND ZONING DIVISION**

**Mission**

The Planning and Zoning Division has primary responsibility for coordination of short and long-range planning activities and the administration of appropriate City ordinances to protect neighborhood character and enhance the quality of life within the context of the City's Comprehensive Plan. Planning and Zoning Division staff serve as a resource to elected and appointed officials, as well as the community at large. Specific responsibilities include development site plan review, policy analysis, subdivision and zoning code administration and enforcement, and general information processing relative to development and redevelopment within the community.

**Organizational Chart**



## **2019 Accomplishments**

- Coordinated with other Community Development staff to review occupancy certificates, fences on corner lots, signage, and other zoning related items.
- Assisted the City Manager and Assistant City Manager with planning related activities.
- Provided assistance to Zoning and Planning Commission/Zoning Board of Appeals, the Development, Planning and Zoning Committee, and the City Council relative to zoning and planning approval requests. Zoning approval requests were processed for more than 25 applications, including the following key requests:
  - City of Elmhurst – Planned Development Ordinance
  - City of Elmhurst – Amenity Decks
  - City of Elmhurst – Religious Assembly
  - Lennar Apartments
- Continued implementation efforts of various recommendations in 2009 Comprehensive Plan including the following:
  - a. Assisted in the preparation of the Planned Unit Development Ordinance.
  - b. Began a comprehensive review of the 1992 Zoning Ordinance and identified areas in need of updating.
- Other Activities
  - a. Assisted in oversight and implementation of the Sustainability Plan.
  - b. Assisted the Historic Preservation Commission.
  - c. Assisted Engineering with the Bike Plan update.
  - d. Presented at the American Planning Association, Illinois Chapter annual conference.

## **2020 Expectations**

- Work with selected consultant to comprehensively update the 1992 Zoning Ordinance.
- Assist in preparation of Subarea Plan for the Business Parks.
- Assist economic development and business development initiatives within the Industrial Park areas.
- Provide assistance to City Manager and Assistant City Manager and other departments in the planning and review of proposed new development projects as well as redevelopment proposals in key areas of the City.
- Assist Zoning and Planning Commission/Zoning Board of Appeals in the processing and review of applications for zoning and planning approval.
- Continue to assist in development and enhancement of existing and proposed TIF districts.
- Work with business and building owners, Elmhurst City Centre and Chamber of Commerce to bring about additional retail improvements projects.
- Continue analysis of downtown parking issues/needs/alternatives as needed.
- Continue to incorporate technological enhancements, such as GIS/mapping, website updates and e-mail options, into various departmental functions.
- Continue proposing and processing Zoning Ordinance text amendments to address a variety of land use and development issues.
- Review and amend Subdivision Ordinance as needed.
- Continue implementation of the Downtown Plan.

- Continue implementation of the Subarea Plan.
- Where appropriate, pursue redevelopment opportunities in key areas including North York Street, North Avenue /Route 83, York/Vallette area, and other locations.

Planning, Zoning & Economic Development (#110-3015)					
Summary of Expenditures					
Description	2018 Actual	2019 Budget	2019 Estimated	2020 Proposed	2021 Proposed
Salaries & Wages	249,785	262,700	264,100	<b>270,900</b>	279,000
Employee Benefits	99,972	126,000	123,400	<b>139,600</b>	145,200
Contractual Services	166,701	276,950	200,800	<b>176,100</b>	201,200
Commodities	810	600	900	<b>600</b>	600
Other Expenses	29,654	42,300	42,100	<b>39,100</b>	39,600
Interdepartmental Charges	27,103	35,500	35,900	<b>38,200</b>	40,900
Total Expenditures	574,025	744,050	667,200	<b>664,500</b>	706,500

#### Explanation of Expenditures

Employee Benefits proposed for 2020 reflect a 28.1% increase to City IMRF contributions due to a significant increase to the required employer contribution, a 6.5% increase in Health insurance costs, and a 21.9% increase in Dental insurance costs. Contractual Services proposed for 2020 return to a typical level after completion of an update to the 2009 Comprehensive Plan, in which Professional Services were contracted to assist City staff.

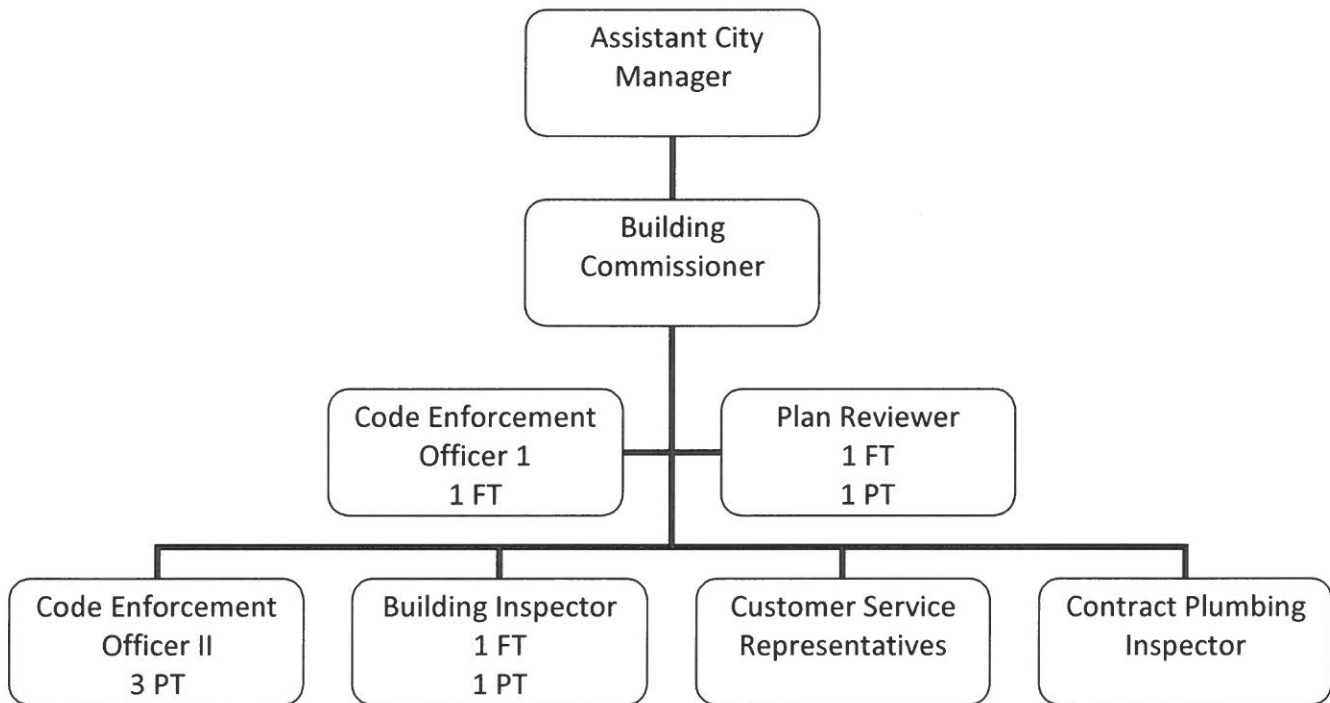
**FY 2020**

**COMMUNITY DEVELOPMENT DEPARTMENT BUILDING AND CODE ENFORCEMENT**

**Mission**

The primary mission of the Building and Code Enforcement Division is to process permit applications and subsequent inspections for all building activity and Public Works permit activity within the community; and also to monitor and pursue compliance with standards of the adopted codes. This mission is fulfilled by: 1) Monitoring all building activity within the community by means of plan review, permit issuance and construction inspection; 2) Counseling prospective builders and developers relative to code requirements and life/safety issues; and 3) Responding to complaints for violations of the Municipal, Property Maintenance or series of adopted Building and Life Safety Codes. 4) Reviewing and issuance of Public Works permits, providing inspections and documenting that activity.

**Organizational Chart**



## **2019 Accomplishments**

- Effectively enforced the adopted ICC Series of Codes and the City of Elmhurst Code Amendments for all construction projects.
- Enforced the State mandated Energy Conservation Code.
- Utilized the Local Adjudication Hearing Process to remedy code enforcement issues and gain code compliance.
- Monitored and inspected all commercial and residential construction activity in the City.
- Received all permit applications and processed for compliance with bonding and registration requirements.
- Reviewed all construction documents prior to issuance of permit for compliance with state, federal and local codes.
- Performed permit tracking and issuance of all permits, as well as all inspections.
- Assisted Virginia Lane Townhome Association in maintaining their property through funds provided by Special Service Area #3.
- Provided code enforcement activity to gain compliance relative to the Elmhurst Municipal Code, Property Maintenance Code and all other applicable codes and ordinances.
- Conducted meetings with developers and builders, as required, to promote a good working relationship and an understanding of Elmhurst codes early in the planning process.
- Coordinated with Fire Prevention Bureau personnel in a team effort to insure compliance in life safety matters.
- Administered Facade Assistance Rebate Program and coordinated with the staff architectural review team for compliance with the building design guidelines of the downtown plan.
- Administered the Overhead Sewer Program, the Check Valve Reimbursement Program, the I & I Program (Inflow & Infiltration Abatement) and Beekeeping Licensing.

## **2020 Expectations**

This department has several major projects that are being completed, under construction or will be coming to fruition for planning sessions, plan review, permit issuance and construction and/or occupancy. The projects are as follows:

- i. McMaster-Carr – 600 N. County Line Rd. – Parking Deck & Addition
  - ii. 195 N. Addison – 6 Story Condominium w/20 Units
  - iii. 105 Cottage Hill – 5 Story Condominium w/23 Units
  - iv. Christopher Glass – 832 Industrial Dr. - Addition
  - v. Aimco – 901-981 Elm Creek Way - 58 Townhomes
  - vi. Lennar - 7-8 Story Apartment Building w/213 Units
  - vii. Burger King Remodel – 176 E. Butterfield Rd.
  - viii. McDonalds Remodel – 190 E. Butterfield Rd.
  - ix. Developments in the North York TIF District
  - x. Construction of approximately 90 New Single Family Homes throughout the City
- Initiate and implement Central Square Naviline H5 for the Department.
  - Enforce Codes and Code Amendments in coordination with the adopted ICC Series of Codes and other State and Federal code mandates.



- Review, revise and update Code Amendments in coordination with the new series of ICC Codes that will be adopted in 2021.
- Continue to process building permits, providing plan reviews and consulting with architects and developers.
- Perform all inspections relative to construction permits issued.
- Process all contractor registrations and bonds.
- Issue Certificates of Occupancy for completed projects.
- Coordinate with the DuPage County Health Department for all requirements relative to food handling establishments.
- Respond to complaints relative to property maintenance, nuisance, ordinance or other code violations.
- Issue citations and appear in court as necessary to gain code compliance.
- Administer the Elevator Inspection Program with consultant.
- Issue elevator certificates twice per year and review inspections of same.
- Work with real estate owners, City Centre and others to effect additional Façade Renovation projects.
- Process and issue all Public Works permits.
- Administer the Overhead Sewer Program, Check Valve Program, I & I Program, review drawings and applications, issue permits, and perform inspections. Administer Beekeeping Licensing.

<b>Building and Code Enforcement (#110-4025)</b>					
<b>Summary of Expenditures</b>					
Description	2018 Actual	2019 Budget	2019 Estimated	2020 Proposed	2021 Proposed
Salaries & Wages	571,150	597,300	580,800	<b>611,600</b>	629,000
Employee Benefits	214,300	195,200	189,600	<b>219,000</b>	227,200
Contractual Services	71,180	84,500	68,000	<b>83,300</b>	83,400
Commodities	3,516	8,600	8,600	<b>17,600</b>	8,600
Other Expenses	5,492	10,000	10,000	<b>10,100</b>	10,700
Interdepartmental charges	40,655	53,200	53,800	<b>57,300</b>	61,300
Total Expenditures	906,293	948,800	910,800	<b>998,900</b>	1,020,200

#### **Explanation of Expenditures**

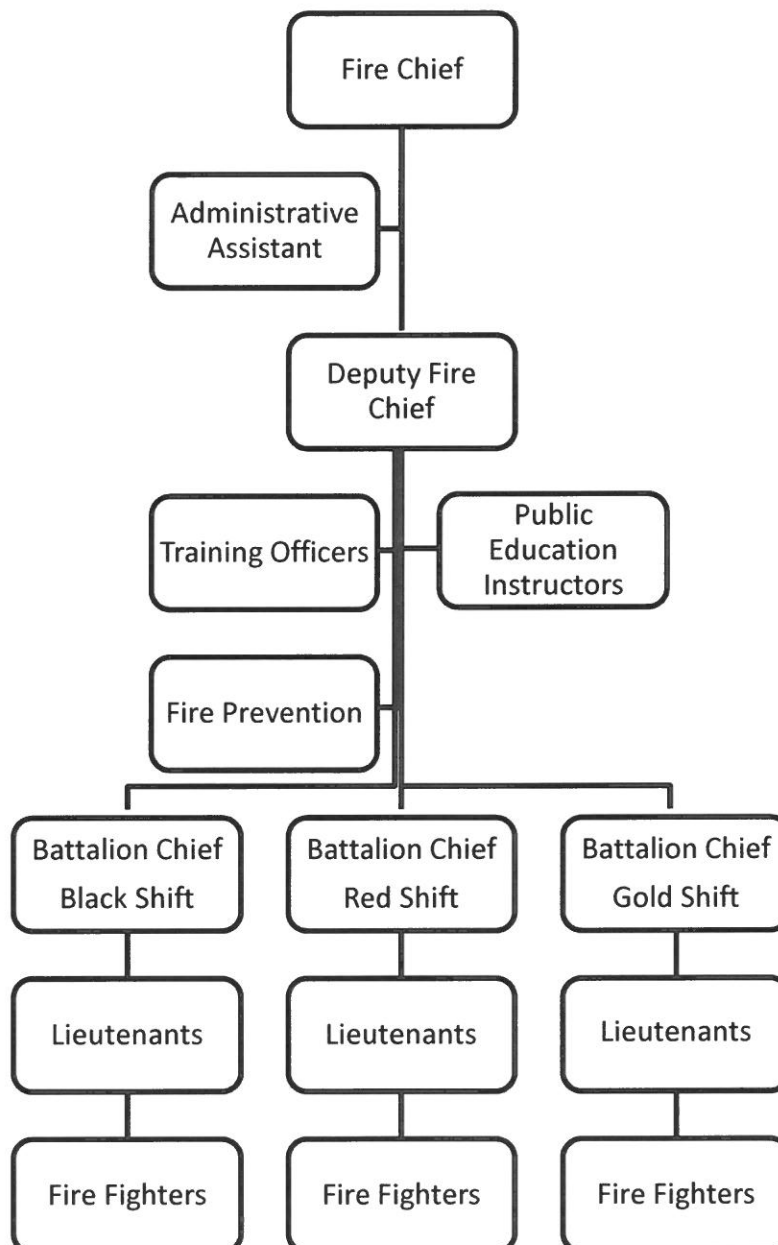
Increased Employee Benefits for 2020 Proposed represent a 24.3% increase to City IMRF contributions due to a significant increase to the required employer contribution. Additionally, Employee Benefits reflect a 10.2% increase on Health Insurance and a 31.1% increase on Dental Insurance costs. The increase for the 2020 Proposed Commodities is due to the planned purchase of new code books.

**FY 2020**  
**FIRE DEPARTMENT**

**Mission**

The Elmhurst Fire Department consists of competent and valued professionals dedicated to providing life safety, emergency services, and educational programs for the protection of life and property in our community. The mission is accomplished by holding devotion to duty, above personal safety and comfort, and continually challenging our members to enhance the quality of services provided.

**Organizational Chart**



## **2019 Accomplishments**

- As of October 1, 2019 the Fire Department has responded to 5,411 calls for service.
- The Fire Department put into service a new fire command vehicle, assigned to the on-duty Battalion Chief. This vehicle will replace the old Battalion 1 and will have the latest dispatch and command and control equipment on board.
- Received grant funds from the Elmhurst Elks Lodge to purchase technical rescue equipment. The money received from the grant allowed the technical rescue team to purchase three safety harnesses that will be put on front line apparatus.
- The Elmhurst Fire Department received the 2019 Run of the Year for cardiac call they responded to earlier in the year. The Elmhurst Fire Department has been the recipient of the Run of the Year for three years in a row.
- Received a \$63,300 grant through the Federal Emergency Management Agency to purchase a source capturing system for fire station 1. The system will be installed to reduce toxic emissions from the apparatus floor and living quarters.
- The Fire Department put into service two state of the art thermal imaging cameras that were installed directly into the firefighters SCBA pack.
- Addressing sustainability in Elmhurst, the department continued its smoke detector recycling program which has been very successful. There are five (5) gallon buckets at each station and at City Hall that are used to ship expired detectors for proper disposal.
- The Fire Department taught its first of many *Stop the Bleed* program in the City. The program involves teaching residents how to control bleeding and secure the airway to increase the chance of survival. This class came out of the active shooter incident at the Sandy Hook Elementary School.
- The Fire Department provided EMS, fire, and water rescue services on site at the 20th Century Fox film shoot at the quarry. The department staged MABAS assets and some of own equipment around the site to ensure the safety of the crews working around the water.
- Delivered programs to the Citizens Police Academy. Firefighter Dan Vogel and EMA Coordinator Novak provided information about the department and types of calls we respond to. Academy students were also given hands on demonstration, toured the Emergency Management Center, dressed in bunker gear, and sat in the apparatus at station 1.
- The Public Education Division installed 23 smoke detectors in eight homes in the City. This program has been extremely successful and is helping ensure the residents of Elmhurst have working detectors that will work properly in the event of a fire.
- Elmhurst companies have been busy installing residential Knox boxes at homes and condos in town; the residential Knox box program allows our fire crews to access the homes quickly and without potentially damaging property.
- The Public Education Division hosted the Annual Teacher Appreciation / Poster Contest at Fire Station 2. Over 700 posters were submitted this year and 34 made it to the final judging. Teachers from the 4th grade classes came by the station for a tour and to vote for their favorite poster.

- Elmhurst Firefighters and Paramedics responded to the drill at East End Pool. Each year the Park District sets up a mock scenario and has the new life guards treat a patient who is unresponsive in the pool. Fire Department members assist with the training and offer input on how they perform CPR to unresponsive patients.
- Elmhurst Firefighters, Paramedics, along with members from the Elmhurst Police Department helped set up over 400 flags around the Wilder Mansion.
- Firefighters helped to deliver a healthy baby after being dispatched to a residence for a woman in labor. Firefighter Bilotta and Firefighter Richard, along with Paramedics Hoffrage and Suero, assisted with delivery of the baby.
- The Fire Department participated in an active shooter drill at the Elmhurst Hospital. The drill was conducted throughout the day in different sections of the hospital.
- Metro Paramedics / Elmhurst Fire Department received the 2019 Mission: Lifeline EMS Gold recognition. This award is given by the American Heart Association who recognizes that pre-hospital personnel are the first providers of care for patients suffering from a STEMI heart attack. The treatment provided and early transport to the catheterization lab is an integral part of the STEMI system impacting the overall outcome of the patient. This achievement illustrates a commitment to providing guidelines-based care while meeting high standards of performance.
- The Fire Department continued the “Hydrant Heroes” program which allows residents to adopt a fire hydrant. The programs goal is to help ensure that all fire hydrants are in working order and that the area is kept clear of debris, tall grass, obstructions and snow.
- Firefighters and Paramedics received the Elmhurst/Edwards Run of the Month for calls they responded to in January, March, April and September.
- The Fire Department continued its recently implemented Explorer program which is open to citizens who want to learn more about the fire department and the services that firefighters and paramedics provide to the community.
- The Fire Department along with public works accepted a fire hydrant prop for training. The prop was given to the City by Illinois American Water and will be used to train both fire and public works employees on hydrant operations.
- The Fire Department continued to train and utilize its dive rescue team that is equipped and trained to respond to swift, ice, and dive rescue incidents. The team is comprised of 9 firefighters across three shifts.

### **2020 Expectations**

- The Fire Department continues to maintain and improve upon its ISO Class 1 Certification. The certification is based on the city’s fire suppression, training, public education, fire prevention, and water distribution systems.
- Initiate the Fire Department assessment process through the International Fire Chiefs Association. The assessment will utilize strategic planning to identify the strengths and weaknesses of the fire department and help improve operations.
- Continue to assist in addressing the needs of adjacent unincorporated areas surrounding the City to ensure proper delivery of service.

- Assist in evaluation of emergency response throughout the City as it relates to traffic flow, congestion and patterns.
- Continue to address and assess the potential risk associated with the changing demographics of the City.
- Implement the County wide Fire Station Alerting system that was purchased through the ETSB. The new system will be functional in 2020 and will help improve the efficiency of dispatch and decrease response times.
- Hire three firefighters off of the new eligibility list to replace those who have retired.
- Continue our efforts to prevent fires and the loss of life and property throughout the City.
- Complete a target hazard assessment for the City and update resources as needed to ensure the fire department expands its capabilities as the city continues to grow.
- Seek additional funding and apply for grants through the Federal Emergency Management Agency to help offset the cost of new equipment and resources that are needed and reduce the impact on the City's General Fund.
- Continue to collaborate with Fire East Chiefs Group and explore ways to provide services on a larger and broader regional basis, reduce costs with group purchases, develop standard operating guidelines, and train together to increase our efficiency during emergency incidents.
- Promote positive and progressive changes in building and other codes that protect firefighter and public health, safety, and general welfare. This includes updating and integrating codes.
- Work with staff and elected officials to review safety issues and ensure that any concerns are addressed in a timely manner.
- Review programs delivered by the Fire Prevention Bureau and evaluate possibilities for updating the materials to incorporate the latest technology.
- Conduct a feasibility study to examine the relocation of Fire Station 1 and the Fire Training Academy and explore possible redevelopment sites.
- Share department news and events and public education through the communications manager to enhance the marketing and branding of the Elmhurst Fire Department.
- Continue to update and revise, and rewrite standard operating guidelines to ensure department compliance and increase safety for all members.
- Compliance with nationally recognized standards – Insurance Services Office (ISO), National Fire Protection Association (NFPA) and Occupational Safety and Health Association (OSHA) mandates.
- Utilize International Association of Fire Chiefs' (IAFC) accreditation process with the Center for Public Safety Excellence to self-assess department's forward progress.

**Fire Department (#110-4020)**  
**Summary of Expenditures**

Description	2018	2019		2020	2021
	Actual	Budget	Estimated	Proposed	Proposed
Salaries & Wages	4,974,956	5,116,300	5,214,600	<b>5,372,800</b>	5,435,400
Employee Benefits	3,570,699	3,714,800	3,702,500	<b>4,236,200</b>	4,427,600
Contractual Services	357,481	373,300	365,400	<b>374,300</b>	383,800
Commodities	73,361	118,200	118,200	<b>104,650</b>	106,700
Repairs & Maintenance	49,652	117,500	52,500	<b>60,000</b>	60,000
Other Expenses	128,687	136,300	163,000	<b>222,500</b>	198,700
Insurance	7,148	7,400	7,500	<b>7,800</b>	8,100
Capital Outlay	614,985	853,700	895,000	<b>275,700</b>	-
Interdepartmental Charges	390,635	501,400	478,700	<b>521,200</b>	529,600
<b>Total Expenditures</b>	<b>10,167,604</b>	<b>10,938,900</b>	<b>10,997,400</b>	<b>11,175,150</b>	<b>11,149,900</b>

**Explanation of Expenditures**

The 2020 proposed Employee Benefits include an increase in employer contributions to the Firefighters Pension Fund as a result of reducing the long-term Expected Rate of Return from 7% to 6.75%. Additionally, Employee Benefits reflect increased Health and Dental Insurance costs, and a 5.9% increase to Worker's Compensation based on recent claims experience. Decreases in 2020 Proposed Commodities represent a reduction in uniform purchases. The decrease to Repairs & Maintenance for 2020 is due to the 2019 Budget including funds for Training Tower repairs which has been moved to Capital Outlay in the 2020 Budget. 2019 Estimated Capital Outlay includes the replacement of a Platform Tower Truck (F 6), and Proposed 2020 Capital Outlay includes replacement of the plymovent system at Station 2 and Training Tower repairs.

**FY 2020**  
**POLICE DEPARTMENT**

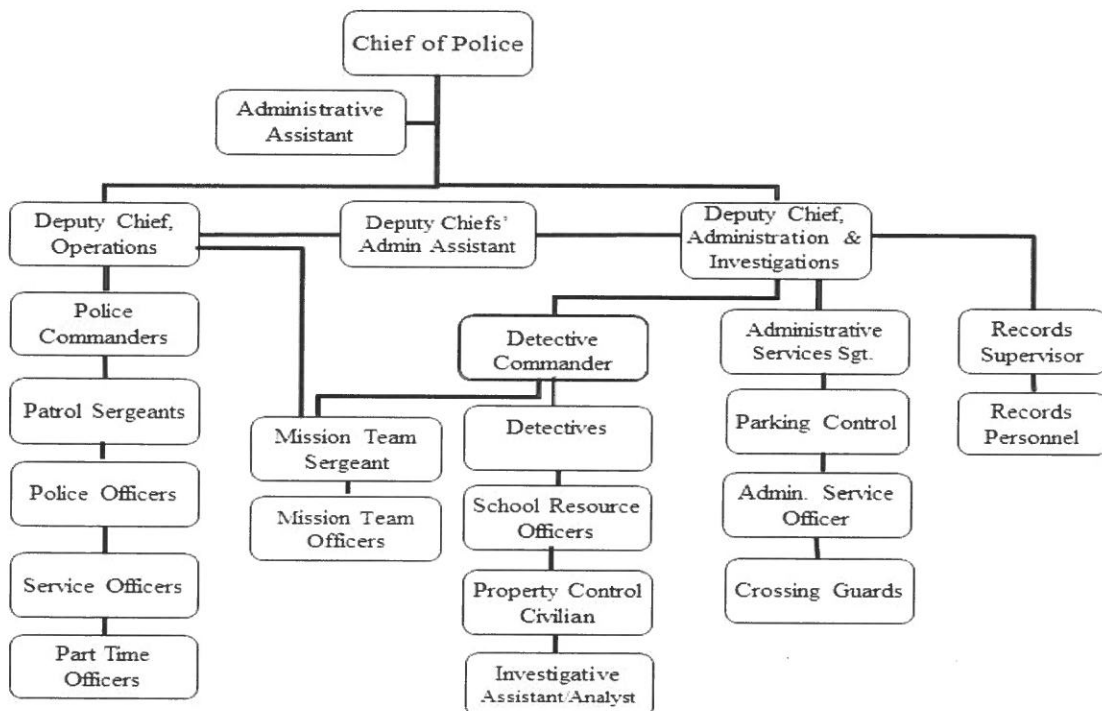
**Mission**

The primary mission of the Elmhurst Police Department is to provide effective and efficient delivery of law enforcement service to the community. The Police Department achieves this mission by a simple motto, ***"Providing the Best."*** The mission and motto are the guiding principles in the delivery of service to the community.

**Department Overview**

The Police Department has a budgeted staff of 68 full-time sworn officers, 15 part-time officers, 23 civilian police staff, and 25 part-time crossing guards. The Police Department also participates in many cooperative public safety programs and mutual aid agreements to maximize efficiency and reduce costs in providing public safety to our citizens. These programs include, but are not limited to: DuComm (regional dispatch center for public safety), DEA Task Force (Drug Enforcement Administration), DuPage County Children's Center, Metropolitan Emergency Response and Investigative Team (M.E.R.I.T.) and both the Northern Illinois Police Alarm System (N.I.P.A.S.) and the Illinois Law Enforcement Alarm System (I.L.E.A.S.), which are multi-agency mutual aid compacts to assist in dealing with critical incidents.

**Elmhurst Police Table of Organization**





## **2019 Accomplishments**

- As of October 1, 2019: The Police Department has provided services on 36,030 incidents. Of those; 13,657 were responses to 9-1-1 calls and 22,373 were police initiated activities.
- The Department investigated and filed 297 felony criminal case charges and 428 criminal misdemeanor case charges. 754 citations were issued for violations of City ordinances.
- Officers investigated 1,287 traffic collisions.
- The Department issued 6,269 traffic violation citations, 3,523 warning citations, and 8,499 parking violation citations. 154 drivers were arrested for Driving under the Influence (DUI).
- Officers have located and issued 693 crime prevention hazard notices, as well as conducted 2,497 directed patrols of community businesses and facilities.
- To date, the Investigations Division has completed 174 criminal investigations with 88 closed with an arrest, completed 25 applicant background investigations, and 78 criminal background checks for city permits.
- Police Department held the first annual Public Safety Night Out attended by over 200 residents in Berens Park. Police, Fire and Park District employees participated to make this event a success.
- Two School Resource Officers provided services to Elmhurst public and private schools during the year, including conducting building security checks and supervision of emergency drills.
- The two School Resource Officers were certified in the Active Shooter Threat Instructor Training Program at the Federal Law Enforcement Training Center, sponsored by the United States Department of Homeland Security.
- Department personnel presented Rapid Response and Work Place Violence training to several Elmhurst businesses, Civic Organizations, District 205 schools and Elmhurst Private Schools.
- The Traffic Unit completed its 2019 Sustained Traffic Enforcement Program (STEP) campaign. This program is funded by a grant obtained through the Illinois Department of Transportation. Overnight enforcement resulted in the arrest of over 45 impaired drivers, nearly 600 citations for seatbelt violations, over 240 citations for cell phone use violations, over 150 speeding violations and over 80 drug arrests initiated from traffic stops.
- The Mission Team conducted a successful Heroin Highway drug interdiction operation this spring in cooperation with approximately twenty area law enforcement agencies.
- The Mission Team have been very active throughout the year with over 100 arrests for drug offenses, over 60 combined misdemeanor and felony arrests, and recovery of 3 firearms.
- The Mission Team conducted successful multi-day liquor and tobacco compliance check operations in August to ensure retailers had necessary procedures to prevent sales to minors.
- In 2019, the Department lost K9 Unit "Diesel" to cancer. Diesel was a Belgian Malinois and was 10 years old. We appreciated the dedication and honorable service that Diesel gave to our community and to his handler Officer Poli. Diesel had served on the department since June 14, 2010.
- Officer Cappitelli was selected to become the new K9 handler, and in August of 2019 Officer Cappitelli and K9 Supervisor Sergeant Himpelmann attended a three day training seminar in downtown Chicago to prepare for our new K9 "Ozi". "Ozi" is a 2 year old German Shepherd. Officer Cappitelli will attend 4 weeks of initial handler training at Northern Michigan K9 in October 2019, and we expect great things in 2020.
- The Department held two prescription drug take back events (Spring and Fall), partnering with Elmhurst College for the Spring event during their recycling extravaganza and have taken back over 450 lbs. of prescription medication.

- The Department continued its award-winning Neighborhood Roll Call program during the summer months, with 1,025 residents attending this year. This initiative has reached approximately 5,000 residents since its start in 2014.
- The Department hired 4 full time Police officers, 2 part time Police officers, and 2 Service Officers in 2019.
- Members of the Police Department completed a total of 8,155 hours of training from January thru September, 2019, including but not limited to firearms, legal updates, defensive tactics, and annual certifications. A curriculum based roll call training program continued in 2019 to increase training on department policy and procedure topics.
- The Detective Division held several Bike Rodeo registrations at different Elmhurst schools to have students register their bikes, registering over 150 bicycles.
- The Automatic License Plate Readers (ALPR) continue to play an important role in aiding the Detective Division with investigative leads, which have solved over 20 cases consisting of Retail Thefts, Burglaries, Arson, Vehicle Theft, and Forgeries.
- Three in-service training dates for department officers were organized that included training related to Civil Rights, Constitutional and Proper Use of Law Enforcement Authority, Cultural Competency, Procedural Justice, Human Rights, Lead Homicide Investigator, Mental Health Awareness, Sexual Assault, Domestic Violence, Law Updates and Use of Force. One supervisor completed the Northwestern University Center for Public Safety Executive Management Program and one supervisor completed the School of Police Staff and Command.
- 2 Full time Police officers, 1 Part time Police officer and 2 Service Officers completed the Field Training Program. This program trains all newly hired officers on proper patrol operations.
- The Firearms Training Unit conducted monthly firearm and rifle training with all department officers.
- The Department underwent a Law Enforcement Agency Data System (LEADS) audit in September. The Department was found by the Illinois State Police to be in full compliance with LEADS and NCIC regulations.
- The Evidence Unit conducted several in-service training opportunities that have significantly enhanced the ability of evidence technicians to detect trace and latent evidence at crime scenes.
- The Evidence Unit throughout the year recovered numerous pieces of evidence (i.e. fingerprints and DNA), which lead to the identification of suspects in residential burglaries, stolen vehicles and commercial burglaries.
- The Peer Jury Program heard 20 cases involving juveniles and used the restorative justice method to resolve the underlying offenses. Peer Jury uses 18 peer jurors who are selected by the police department and are provided training in the Juvenile Restorative Justice method.
- The Emergency Response Team and Crisis Negotiation Team held regular training sessions and participated in professional training at the US Marshalls Training Center in Chicago, Illinois, Crisis Negotiation Conference, and Iowa National Conference/Competition.
- An Officer from the Elmhurst Emergency Response Team was selected to be a member of the Metropolitan Emergency Response and Investigative Team SWAT Team.
- The Department continued teaching Drug Abuse Resistance Education (DARE) in Elmhurst schools, graduating approximately 850 fifth grade students from the program this year.
- The Department continued its many community education and outreach programs to include: Elmhurst Police Explorers, two sessions of the Citizen's Police Academy, Seniors and Law Enforcement Together (SALT), Operation LifeSaver, Bicycle Patrol, Alive at 25, a renewed Lock It or Lose It campaign, bicycle safety, and various community crime prevention presentations.

- The Administrative Division continues to review all Department policies and procedures to meet quarterly checks set by Illinois Law Enforcement Accreditation Program.
- The Administrative Division planned approximately 35 City events throughout the year, to include emergency and traffic control plans.
- The Department became a member of the Metropolitan Emergency Response and Investigative Team (M.E.R.I.T.), providing access to mutual aid resources for major investigations, emergency services, traffic crash reconstruction, digital forensic services, and additional K9 resources.
- The Department continues to discuss the Space Needs Analysis of the Elmhurst police station which reported on the existing conditions present and the needs of modern police facilities.
- The Department trained and implemented the new DuPage Justice Information System (DuJIS) project a new dispatch and records management system countywide.

### **2020 Expectations**

- Implement a computer based policy audit system utilized for accreditation proof retention.
- Continue to participate in the development of the DuPage Justice Information System (DuJIS) project and implement the new dispatch and records management system countywide.
- Research and implement new technology for crime scene and evidence management. Obtain a digital crime scene diagram tool for evidence technicians and a digital evidence storage system for crime scene photos and videos with secure chain of custody safeguards.
- Complete the fixed Automated License Plate Reader expansion program citywide.
- Apply for and receive a 2020 Sustained Traffic Enforcement Program (STEP) grant from the Illinois Department of Transportation to enhance traffic safety in Elmhurst through the enforcement DUI, safety belt, and distracted driving laws.
- Ensure a minimum level of 50 hours of annual training per sworn officer. Complete three Executive Management Program sessions for command level supervisors and two School of Police Staff and Command training courses for eligible Sergeants.
- Establish a formal plan to meet the police facility needs of the Department.
- Complete contract to rent a HVAC chiller system to provide temporary air conditioning for the police facility during warmer seasons.
- Host Crisis Intervention Team (CIT) training at the Elmhurst Police Department to train a significant portion of local officers on operations involving mental health crisis situations.
- Continue digital imaging of past police records from paper and film to digital formats.
- Implement an e-ticketing system for municipal ordinance citations, similar to traffic citations.
- Implement a local fingerprint database system in the police station crime lab based upon LiveScan fingerprint records to increase the efficiency of criminal suspect identification.
- Develop stronger association with mutual aid response organizations by staffing specialty positions in K9, SWAT, Investigations, Forensics, and Accident Reconstruction teams.
- Coordinate physical security assessments and drills with community schools, hospital, and business facilities.
- Continue to hold the Neighborhood Roll Call Program to ensure a partnership with the Community.
- Continue to provide emergency and safety plans for special events held in the City.

**Police Department (#110-5030)**  
**Summary of Expenditures**

Description	2018 Actual	2019 Budget	2019 Estimated	2020 Proposed	2021 Proposed
Salaries & Wages	9,219,408	9,644,200	9,698,400	<b>10,114,500</b>	10,496,800
Employee Benefits	5,668,493	5,955,000	6,264,200	<b>6,851,600</b>	7,164,300
Contractual Services	1,147,971	1,338,200	1,286,800	<b>1,303,800</b>	1,307,300
Commodities	133,532	157,500	157,500	<b>159,000</b>	160,750
Repairs & Maintenance	96,650	107,000	462,000	<b>112,000</b>	118,000
Other Expenses	238,042	438,800	451,900	<b>318,050</b>	283,050
Insurance	7,068	7,400	7,700	<b>7,800</b>	8,100
Capital Outlay	428,484	1,852,000	687,000	<b>1,617,000</b>	15,730,000
Interdepartmental Charges	763,097	980,900	940,600	<b>1,022,600</b>	1,043,900
<b>Total Expenditures</b>	<b>17,702,745</b>	<b>20,481,000</b>	<b>19,956,100</b>	<b>21,506,350</b>	<b>36,312,200</b>

**Explanation of Expenditures**

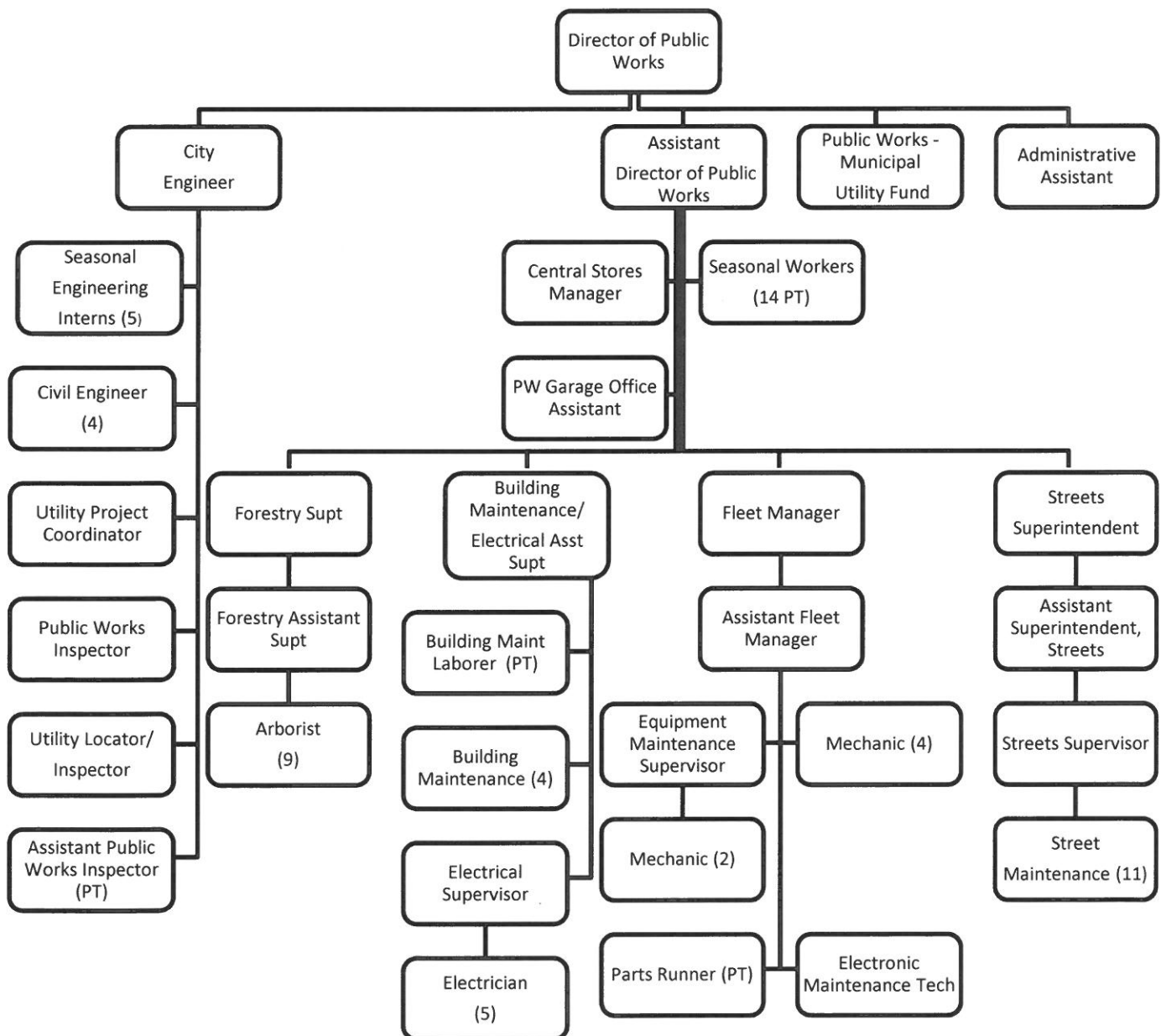
2020 Proposed Salaries & Wages represent full staffing and a projected increase in Overtime costs. The 2020 proposed Employee Benefits include an increase in employer contributions to the Police Pension Fund as a result of reducing the long-term Expected Rate of Return from 7% to 6.75%. Additionally, Employee Benefits reflect increased Health and Dental Insurance costs, and a 53.8% increase to Worker's Compensation based on recent claims experience. Contractual Services proposed for 2020 have increased from 2019 Estimated as a result of increased Du-Comm fees. 2020 Proposed Other Expenses decreases due to a decrease in Forfeiture Expenses. 2019 Estimated Capital Outlay has a positive variance as a result of Police Station building improvements being delayed until 2020. The 2020 Proposed Capital Outlay includes the replacement of three (3) Police vehicles (CEB pg. 101 & 102), and Police Station Building Improvements (CEB pg. 16).

**FY 2020**  
**PUBLIC WORKS & WATER/WASTEWATER – GENERAL FUND**

**Mission**

The responsibilities of the Department of Public Works are to maintain the public streets, alleys and parking lots; public buildings and grounds; street lighting and traffic signals; parkway restoration and trees; the distribution of water; the collection of sewage; the collection of solid waste and recycling, including a public awareness program on the need for recycling; and City engineering support services. In addition, Public Works maintains all City-owned equipment, including police and fire vehicles, and communications equipment. The Public Works Department operates through six divisions. A summary of each division and highlights of 2019 accomplishments and 2020 expectations follow.

**Organizational Chart**





### **Administration and Engineering Division**

The division is responsible for the design and/or review of plans for capital construction projects, as well as construction supervision, inspection and administration of all Public Works projects. This division also maintains utility system records and City maps, and reviews and approves all site plans for private property development.

### **2019 Accomplishments**

- Performed design and coordination of annual City Capital Improvement Projects, including contract paving, watermain replacement, sewer repairs, sidewalk replacement and slabjacking, and asphalt and concrete pavement patching.
- Continued to coordinate engineering services in regards to stormwater as identified by the Comprehensive Flood Plan; including assisting with the property acquisitions along Swain Avenue and conceptual engineering for the potential Saylor/Swain/Vallette neighborhood.
- Continued to work with identified neighborhood public stormwater mitigation projects.
- Coordinated with DuPage County and FEMA on the adoption of revised floodplain maps for the entire City of Elmhurst.
- Coordinated development efforts and inspected construction for various private development including: 100 Addison Avenue development-Opus, 140 N. Addison Avenue-FFC, Elm Creek Townhomes, 105 Cottage Hill Avenue, 183 N. Addison Avenue, 195 N. Addison Avenue, etc.
- Continued to work with the Western O'Hare Bypass work group to discuss improvements to alleviate eastbound North Avenue traffic issues.
- Continued working on traffic sign requests and performing other traffic and parking studies, as needed.
- Assisted residents with drainage problems and supervised the installation of rear yard drains/sump connections/dry wells and provided technical assistance, survey and investigation work regarding street flooding and sanitary sewer back up for residential areas.
- Completed the Southwest Elmhurst Stormwater Mitigation Project-Ph. I.
- Completed the Southwest Elmhurst Stormwater Mitigation Project-Ph. II.
- Prepared and presented information to the Public Works and Buildings Committee regarding future potential stormwater project planning.
- Coordinated and completed roadway improvements to West Avenue and Spring Road; both of which received Federal grant dollars.
- Coordinate construction of the Adelaide Parking Deck maintenance repairs.
- Coordinated an assessment of the Schiller Parking Deck for future repair purposes.
- Coordinate engineering phase I design of the North York sidewalk improvements from Lake Street to Crestview Avenue.
- Coordinate engineering phase I design of the York Street and Butterfield Road intersection improvements; which is 95% funded by State/Federal grants.
- Coordinated with Villa Park and the State on their St. Charles Road Bridge over Salt Creek structure improvements.
- Coordinated with the State on their North Avenue resurfacing project.
- Coordinated construction of the Robert Palmer Drive Landscape Improvements Project.
- Coordinate the start of Phase 1 engineering for the Route 83 pedestrian bridge project.

## **2020 Expectations**

- Continue design and coordination of annual City Capital Improvement Projects, such as sewer repairs, contract paving, sidewalk replacement, roadway patching and watermain projects.
- Continue to coordinate engineering and construction of identified Comprehensive Flood Plan projects; including possibly the Saylor/Swain/Vallette area, York High School, and Jackson School.
- Continue to work with identified neighborhood public stormwater mitigation projects.
- Coordinate final engineering design on future stormwater projects as budgeted and identified by the City Council.
- Continue to maintain the City's stormwater website.
- Coordinate the completion of the Phase I engineering design for improvements to the York Street and Butterfield Road intersection.
- Coordinate the completion of the Phase I engineering design for the North York sidewalk improvements from Lake Street to Crestview Avenue.
- Coordinate the Phase I engineering design for the Route 83 pedestrian bridge project.
- Coordinate the design of the Brush Hill Road improvements.
- Coordinate engineering review of drainage ditch systems to create a maintenance program for drainage ditches.
- Coordinate and review requests for new sidewalks in areas where none exist.
- Continue to work with staff of the DuPage County Stormwater group to develop/design additional flood control measures along Salt Creek.
- Continue to work with Western O'Hare Bypass group, Northlake, IDOT and the Illinois Tollway to seek improvements to the eastbound North Avenue traffic issues.
- Coordinate maintenance construction on the Schiller Parking Deck.
- Coordinate assessment and engineering plans for the Addison Parking Deck repairs.
- Coordinate the Phase II engineering design for the Metra Station improvements.

<b>Public Works Department - Administration and Engineering (#110-6040)</b>					
<b>Summary of Expenditures</b>					
	2018	2019		2020	2021
Description	Actual	Budget	Estimated	Proposed	Proposed
Salaries & Wages	820,691	870,100	878,100	<b>906,200</b>	930,400
Employee Benefits	1,559,739	1,746,000	2,171,300	<b>1,942,100</b>	2,020,400
Contractual Services	284,172	324,600	331,600	<b>333,800</b>	335,300
Commodities	58,162	76,300	50,000	<b>75,500</b>	76,500
Other Expenses	29,026	35,100	32,300	<b>37,300</b>	37,300
Insurance	10,220	10,700	11,400	<b>11,300</b>	11,700
Capital Outlay	270,105	100,000	80,000	<b>1,274,200</b>	297,400
Interdepartmental Charges	158,128	203,200	194,200	<b>211,300</b>	215,000
Total Expenditures	3,190,243	3,366,000	3,748,900	<b>4,791,700</b>	3,924,000



**Explanation of Expenditures**

The 2020 Employee Benefits reflect a 29.6% increase to City IMRF contributions due to a significant increase to the required employer contribution, an increase to Health and Dental Insurance, and a 25.3% increase to Worker's Compensation. The 2020 Proposed Capital Outlay is for the replacement of one (1) vehicle and also includes the PW Garage roof replacement (CEB pg. 17).

**Public Works Department - Rubbish Disposal (#110-6045)**  
**Summary of Expenditures**

Description	2018 Actual	2019 Budget	2019 Estimated	2020 Proposed	2021 Proposed
Contractual Services	3,167,861	3,182,000	3,224,000	<b>3,315,300</b>	3,414,900
Commodities	-	2,500	2,500	<b>2,500</b>	2,500
Interdepartmental Charges	67,758	88,700	89,700	<b>95,400</b>	102,200
Total Expenditures	3,235,619	3,273,200	3,316,200	<b>3,413,200</b>	3,519,600

**Explanation of Expenditures**

The 2020 Proposed Contractual Services reflect the terms of the City's agreement with Allied Waste/Republic Services.

**Public Works Department - Public Benefit (#110-6048)**  
**Summary of Expenditures**

Description	2018 Actual	2019 Budget	2019 Estimated	2020 Proposed	2021 Proposed
Capital Outlay	64,162	2,260,000	500,000	<b>390,000</b>	310,000
Total Expenditures	64,162	2,260,000	500,000	<b>390,000</b>	310,000

**Explanation of Expenditures**

The 2020 Proposed Capital Outlay includes funds for new sidewalk installation, drainage system improvements, a Route 83 pedestrian bridge, and safety improvements at the intersection of the IL Prairie Path at York Street (CEB pg. 49-52).

### **Street Maintenance Division**

This Division is responsible for the repair and maintenance of all streets, alleys, sidewalks, parking lots, manhole structures, signage and pavement markings within the City of Elmhurst corporate limits, excluding Illinois Routes 83, 56, 64, and 20, Grand Avenue, and County Line Road, such roadways being maintained by other government agencies.

### **2018 Accomplishments**

City Work Crews projections:

- Repair about 1,000 asphalt patches and 15,000 potholes.
- Repair about 30 manholes and storm water inlets, clean numerous storm water inlets.
- Repair various fences and guardrails.
- Manufacture, replace, and install over 1,500 signs, paint school crosswalks and maintain striping throughout town, re-install traffic wands at railroad crossings, and conduct traffic counts.
- Steam clean and remove gum from sidewalks in the Central Business District. Perform large cleaning operations during overnight hours in areas with high pedestrian traffic.
- Repair sidewalk brick-pavers in numerous locations in the Central Business District.
- Clean/fill tree grates with lava rock and spray for weed control throughout the Central Business District.
- Repair and stain/paint numerous benches and trash receptacles in the Central Business District.
- Remove and dispose of flower pots from the Central Business District and assist with placement of new pots.
- Seal cracks in asphalt pavement in numerous locations.
- Ramp sidewalk trip hazards at various locations.
- Remove graffiti from numerous locations.
- Respond to numerous snow, wind, and rain storms, including debris pick-up after events.
- Clean debris from inlets prior to, during, and after numerous rain storms.
- Make and maintain a supply of sandbags for resident pickup and use during rain events.
- Perform monthly litter pick-up throughout town and remove dead animals from City right-of-way upon request.
- Inspect manholes and inlets, identify deficiencies, and recommend improvements and repairs for the Contract Paving Program.
- Operate City street sweepers to clear debris from streets, clear storm water inlets before rain storms, to support special events, and to clean debris from traffic accidents.
- Support approximately 200 block parties, numerous film productions, and over 30 special events, including: St. Patrick's Day and Memorial Day Parades, Jaycee's Carnival, 4 on the 4<sup>th</sup> Race, Elmhurst Cycling Classic, Rock the Block, and the Turkey Trot.
- Deploy message boards as requested for meetings and special events.

#### Contract Work:

- Patch about 2,500 square yards of concrete pavement (including residential areas and special patching on State routes), 1,000 lineal feet of curb and gutters, 150 square yards of concrete driveways, and 250 square feet of sidewalks.
- Facilitate patching and grind/overlay about 6,500 square yards of asphalt pavement with the Contract Paving project.
- Apply rejuvenating sealant to over 230,000 square yards (or 15 miles) of asphalt pavement.
- Sealcoat City-owned parking lots and perform hot crack filling operations on major roadways with concrete base/asphalt overlays.
- Stripe major roadways paved within the last 5 to 7 years or where striping is deteriorating and in need of maintenance.
- Sweep City streets seven times from May to November, Business District streets weekly, City parking lots monthly, and sweep streets twice in November to pick up leaves.
- Perform mosquito abatement throughout the City.

#### **2020 Expectations**

##### City Work Crews:

- Continue to repair deteriorated asphalt and concrete pavement, curbs and gutters.
- Continue to patch potholes.
- Continue to patch street excavations from utility and home construction.
- Continue to seal cracks in asphalt pavement.
- Continue to address trip hazards as identified.
- Continue to inspect and repair storm water inlets and manholes.
- Continue to systematically clean inlets in low areas.
- Continue to maintain and repair guardrails, fencing, bollards, benches, trash receptacles, and bike racks.
- Continue to sweep streets to clean up accident, construction, and storm debris and to support special events.
- Continue to maintain traffic signs, pavement markings, and traffic wands.
- Continue to conduct traffic counts.
- Continue to provide barricades and signage for block parties and special events.
- Continue to remove graffiti, clean litter, and remove dead animals from roadways.
- Continue to clean and repair brick-paver sidewalks and perform routine maintenance in the Central Business District.
- Continue to respond to rain, snow, ice, and wind storms.

##### Contract Work:

- Continue to patch asphalt and concrete pavements, utility trenches, curbs and gutters.
- Monitor inlets throughout town to establish appropriate cleaning cycle.
- Continue to seal coat, rejuvenate, and seal cracks in asphalt pavements and parking lots.
- Continue to repaint pavement markings.
- Continue to sweep City streets, business districts, and parking lots of debris and leaves.

**Public Works Department - Street Maintenance Division (#110-6041)**

**Summary of Expenditures**

Description	2018	2019		2020	2021
	Actual	Budget	Estimated	Proposed	Proposed
Salaries & Wages	402,793	298,200	293,100	<b>295,700</b>	302,500
Employee Benefits	94,361	48,600	51,300	<b>54,700</b>	56,300
Contractual Services	1,554,553	2,400,424	2,022,400	<b>1,335,100</b>	1,600,900
Commodities	177,877	206,000	189,500	<b>193,000</b>	193,000
Repairs & Maintenance	83,331	622,000	572,000	<b>169,000</b>	112,000
Capital Outlay	5,632,412	6,607,000	6,227,000	<b>8,875,500</b>	9,593,000
Interdepartmental Charges	475,854	602,200	550,000	<b>609,800</b>	593,400
<b>Total Expenditures</b>	<b>8,421,181</b>	<b>10,784,424</b>	<b>9,905,300</b>	<b>11,532,800</b>	<b>12,451,100</b>

**Explanation of Expenditures**

Beginning in 2019, the allocation of Streets Division salaries to Motor Fuel Tax (Fund 250) dollars has been increased. As a result, 2019 estimated and 2020 Proposed Salaries & Wages and Employee Benefits have decreased when compared to prior years. A three year city-wide storm sewer cleaning program was completed in 2019, therefore, 2020 Proposed Contractual Services have decreased to reflect cleaning only as needed. The 2020 Proposed Capital Outlay includes the purchase of three (3) new vehicles including a mini dump truck, a dump truck, and a vacuum truck, and one (1) Mobile Equipment purchase, a concrete saw (CEB pg. 93-96). Additionally, 2020 Proposed Capital Outlay includes Storm Station Improvements totaling \$4,525,000 and \$2,910,500 in Roadway Improvement projects consisting of asphalt and concrete street resurfacing and Butterfield and York intersection improvements.

**Public Works Department - Snow & Ice Removal (#110-6042)**

**Summary of Expenditures**

Description	2018	2019		2020	2021
	Actual	Budget	Estimated	Proposed	Proposed
Salaries & Wages	325,291	309,300	309,300	<b>327,600</b>	336,900
Employee Benefits	65,170	54,600	54,600	<b>65,900</b>	67,800
Contractual Services	95,780	77,900	77,900	<b>77,900</b>	77,900
Commodities	13,767	25,000	21,500	<b>20,500</b>	20,500
Repairs & Maintenance	64,230	80,000	55,000	<b>90,000</b>	80,000
Capital Outlay	-	190,000	-	<b>190,000</b>	180,000
Interdepartmental Charges	9,092	10,000	10,000	<b>10,000</b>	10,000
<b>Total Expenditures</b>	<b>573,330</b>	<b>746,800</b>	<b>528,300</b>	<b>781,900</b>	<b>773,100</b>

**Explanation of Expenditures**

The Proposed 2020 Salaries & Wages increases due to a 5.92% increase in estimated overtime. The 2020 Proposed Employee Benefits reflect an increase to the City IMRF contributions due to a significant increase to the required employer contribution. 2020 Capital Outlay includes the purchase of a Brine Machine which had been budgeted in 2019, but was not purchased. The machine will be used for an anti-ice program which will reduce winter maintenance costs, and is contingent on receipt of grant funding.

**Forestry and Grounds Maintenance Division**

This Division is responsible for the care of all public property trees and maintenance of public grounds. This includes the removal of undesirable trees, Dutch Elm diseased trees, and Emerald Ash Borer infested trees; tree planting; tree trimming; weed spraying; brush removal; parkway restoration; mowing and landscape maintenance.

**2019 Accomplishments**

- Planted 575 new trees.
- Trimmed/serviced over 3,500 parkway trees.
- 1,500 resident service requests were completed.
- Restored approximately 500 parkways damaged by work consisting of stump removal, main breaks, water leaks, damaged electrical cables, auto damage, etc.
- Removed approximately 400 trees (other than DED Elms) for reasons such as hazardous condition, declining health, and the EAB Ash Reduction Program, etc.
- Removed 42 parkway elms afflicted with Dutch Elm Disease and continued aggressive monitoring for disease.
- Successfully went out to bid for the City's 3 year contracts for mowing/landscaping and tree trimming/removal.

**2020 Expectations**

- Plant 600 trees on the City's parkways
- Continue to refine Dutch Elm Disease field detection and control techniques developed from ongoing observations made during the previous DED season.
- Continued peak (summer) season quick response to resident service requests.
- Continue timely restoration of all damaged parkways.
- Continue the Citywide contract tree trimming and maintenance schedule based on a regular trim cycle.
- Continue to manage the City's 3 year contracts and closely monitor City contractors to ensure their work meets deadlines and does not compromise City standards.
- Continue parkway hydroseeding completed in-house to support the Engineering Division contracts.
- Manage the City-wide plan and response to Emerald Ash Borer (EAB) infestation
- Continue to assist the Engineering Division by completing necessary tree work on numerous high-profile storm water projects.
- Solicit professional services for, and manage a City-wide tree inventory that will encompass Elmhurst's approximately 24,000 parkway trees.

**Public works Department - Forestry Division (#110-6043)**

**Summary of Expenditures**

Description	2018	2019		2020	2021
	Actual	Budget	Estimated	Proposed	Proposed
Salaries & Wages	733,465	772,300	751,700	<b>825,900</b>	819,100
Employee Benefits	142,568	133,400	131,100	<b>162,300</b>	161,000
Contractual Services	416,682	869,666	666,866	<b>658,800</b>	658,800
Commodities	156,310	224,300	205,500	<b>224,300</b>	224,300
Repairs & Maintenance	56	4,000	4,000	<b>4,000</b>	4,000
Capital Outlay	329,263	375,000	307,000	<b>548,000</b>	222,400
Interdepartmental Charges	213,471	270,200	246,700	<b>273,600</b>	266,200
Total Expenditures	1,991,815	2,648,866	2,312,866	<b>2,696,900</b>	2,355,800

**Explanation of Expenditures**

Proposed 2020 Salaries & Wages have increased from the 2019 Budget due to an elevated Sick Payout budget as a result of expected retirements. The 2020 Proposed Employee Benefits reflect an increase to the City IMRF contributions due to a significant increase to the required employer contribution. The decrease in 2020 Proposed Contractual Services is due to decreases in Contract Tree Trimming, Landscaping Maintenance, and Tree Removal. 2020 Proposed Capital Outlay includes replacement of five (5) vehicles (CEB 93-94), City Hall landscaping, and First Street Landscaping. 2019 Estimated Interdepartmental Charges are below budget due to lower than expected fuel costs.

## **Electrical Division**

This division is responsible for the maintenance of all municipal street lighting (excluding Com Ed lighting), traffic signal maintenance, and the maintenance of various control circuits, minor air conditioning repairs and electrical improvements and repairs at municipal buildings. In addition, this division with the Building Maintenance division has primary responsibility for snow removal in the business districts.

## **2019 Accomplishments**

### **Public Works Garage**

- Connected power and data lines to new propane dispensing station
- Repaired electronic entrance gates at garage

### **City Centre**

- Provided power for the “Rock the Block Party”
- Start up and winterization of City Centre fountain
- Assisted with set up and removal of Holiday tree

### **Parking decks**

- Completed thorough cleaning of Schiller, Adelaide, Larch, Addison and First St. parking decks
- Performed snow removal/haul snow off of decks

### **Police Department**

- Installed new license plate readers
- Assisted with flood clean-up and electrical issues due to fire sprinkler system break
- Assist hooking up portable A/C unit

### **City Hall**

- Installed LED office lighting in Community Development, HR and IT work areas
- Assisted with work space reallocation project for HR and IT.

### **City Wide**

- Coordinated contractual structural analysis of decorative street light poles on North Ave.
- Removed and replaced 27 decorative light poles on North Avenue
- Painted streetlight poles in City Centre
- Completed final year of 3 year residential concrete street light pole replacement
- Completed yearly thermal scan testing of all City of Elmhurst electrical panels
- Prepared for special events including parades and festivals
- Installed conduit and wire for new electronic signs at Palmer Drive Underpass
- Completed yearly testing of all traffic signal conflict monitors
- Installed flags on Spring Road of St. Patrick’s Day Parade
- Mounted banners on the Palmer Drive Underpass
- Checked all street light festoon outlets for Holiday lighting
- Repaired and maintained street lights and traffic signal systems

## **2020 Expectations**

- Assist police with installation of radar signs in residential areas
- Run power for license plate readers at various locations
- Remove and replace 25 decorative light poles on North Avenue
- Maintain lights for 2020 storm sewer and engineering projects
- Continue street light repair program



- Continue street light pole painting program
- Complete the annual thermoscan of all City electrical panels
- Continue to provide power for the “Rock the Block Party” and other special events
- Continue maintenance of the City Centre fountain and coordination of holiday decorations
- Continue to assist with the installation and removal of the Holiday tree
- Maintain the existing streetlight and traffic signal systems
- Install and remove holiday decorations throughout the City
- Install flags on Spring Road for St. Patrick’s Day
- Continue to prepare for special events, parades and festivals
- Continue to coordinate snow removal in the City Centre
- Provide power for additional electric vehicle charging stations
- Complete annual decorative street light pole painting
- Replace cameras at Public Works garage

Public Works Department - Electrical Division (#110-6044)					
Summary of Expenditures					
Description	2018 Actual	2019 Budget	2019 Estimated	2020 Proposed	2021 Proposed
Salaries & Wages	254,648	236,000	284,300	<b>233,000</b>	240,000
Employee Benefits	48,984	40,000	63,600	<b>44,400</b>	45,800
Contractual Services	259,006	302,900	301,700	<b>276,300</b>	281,100
Commodities	150,693	332,600	351,550	<b>340,300</b>	220,800
Repairs & Maintenance	2,586	8,500	6,140	<b>8,500</b>	8,500
Capital Outlay	-	415,000	114,000	<b>365,000</b>	-
Interdepartmental Charges	90,370	114,500	104,500	<b>115,900</b>	112,800
Total Expenditures	806,287	1,449,500	1,225,790	<b>1,383,400</b>	909,000

#### **Explanation of Expenditures**

The 2020 Proposed Capital Outlay budget contains \$365,000 for railroad interconnect improvements at the First/Addison crossing of the UPRR and at the St. Charles Road/Berkley crossing of the CNRR (CEB page 44). These projects are dependent on grant approval from the ICC.

### **Building Maintenance Division**

This division is responsible for the routine maintenance of municipal buildings, parking decks, decorative fountains and city-owned rental property. The building maintenance areas include heating and air conditioning, ventilation, plumbing, janitorial, roofing, and minor building repairs and improvements. This division also assists with the business district snow removal program.

### **2019 Accomplishments**

#### **Police Department**

- Coordinated install of temporary AC for police department.
- Coordinated clean-up after flood damage due to a fire sprinkler freezing and breaking.
- Installed new attic heater to prevent the fire system from freezing/breaking.

#### **Fire Department**

- Completed roof repairs at the Training Tower.
- Completed structural analysis of the Training Tower for 2020 repairs and maintenance.

#### **City Hall**

- Installed new carpeting in the several offices.
- Assisted with reallocation of work space for IT and HR.
- Assisted with creation of media room in the council chambers.

#### **Public Works Garage**

- Hosted annual Community food drive and Northern Illinois food pantries
- Hosted the 4 electronic recycling events
- Performed masonry and sealant repairs on the building to eliminate water infiltration
- Coordinated several HVAC and boiler pump repairs

#### **History Museum-Education Center**

- Installed vapor barrier in the crawl space and attic fans to reduce moisture.
- Installed new dry wall and painted public areas
- Assisted in several Museum sponsored events which include Craft Beef festival, Exhibit openings and Churchville School House event

#### **City Wide**

- Conducted both annual and 5 year fire sprinkler and alarm testing at all City properties
- Completed routine maintenance and custodial services for all City facilities
- Complete washing of parking garages and underpasses
- Completed service requests, light fixture repairs and special event set-ups
- Increased part time custodial staff for parking deck maintenance
- City property RPZ testing

### **2020 Expectations**

- Complete Public Works roof repairs
- Replace worn and peeling laminated exterior of the dais in the Council Chambers
- Separate the 2<sup>nd</sup> floor and Community development sink drains from the storm system
- Complete annual fire alarm and sprinkler testing
- Complete annual fire extinguisher testing
- Coordinate delivery and installation of temporary chiller for Police Department
- Complete Fire Training Tower repairs
- Review the cost life expectancy of Station 1 roof top HVAC units for future replacement

- RPZ testing for all city properties
- Complete routine maintenance and custodial services for all City facilities

Public Works Department - Building Maintenance Division (#110-6046)					
Summary of Expenditures					
Description	2018 Actual	2019 Budget	2019 Estimated	2020 Proposed	2021 Proposed
Salaries & Wages	370,085	435,300	435,900	<b>461,500</b>	464,400
Employee Benefits	71,478	73,300	73,500	<b>86,500</b>	87,000
Contractual Services	125,861	218,600	131,900	<b>229,400</b>	230,400
Commodities	42,195	40,100	40,100	<b>42,100</b>	42,100
Repairs & Maintenance	156,214	155,000	155,000	<b>175,000</b>	155,000
Other Expenses	369,753	30,000	30,000	<b>30,000</b>	30,000
Insurance	3,956	4,100	4,300	<b>4,300</b>	4,500
Capital Outlay	32,418	431,250	425,250	<b>115,500</b>	-
Total Expenditures	1,171,960	1,387,650	1,295,950	<b>1,144,300</b>	1,013,400

#### **Explanation of Expenditures**

The 2020 Proposed Salaries and Wages increase reflects the addition of one part-time position, an increase to the Overtime budget based on recent experience, and additional funds for Sick Payout due to anticipated retirements. 2020 Proposed Employee Benefits represent a 28.3% increase to the City IMRF contributions due to a significant increase to the required employer contribution. The 2020 Proposed Contractual Services includes additional funds budgeted for contracted custodial services. 2020 Proposed Capital Outlay includes funds for Dais Laminating and Storm Drain Separation projects at City Hall.

### **Fleet Maintenance Division**

This division is responsible for the operation of the Central Garage, coordinates all city equipment replacement lifecycles and maintenance of all city-owned mechanical equipment, including police, fire and public works vehicles; including hybrid vehicles, electric vehicles, propane fueled vehicles major pump and equipment repairs required for the utilities operation, and mechanical equipment for all public buildings. This division also maintains Elmhurst Park District equipment as a result of a 1993 intergovernmental agreement. In addition, this division is responsible for the operation and maintenance of a fuel dispensing station as well as ordering fuel to maintain an appropriate inventory at all times.

The City of Elmhurst Fleet Division is a member of Illinois Green Fleet, NTEA Green Truck Association, Chicago Clean Cities and the B20 Club, a program of the Illinois Soybean Association and American Lung Association created to help promote the use of biodiesel fuel manufactured domestically from waste products. B20 has been the diesel product of choice for the City. The Cities municipal diesel vehicles run on B20 biodiesel fuel, including fire engines and snow plows. By using biodiesel fuel, the City is helping to reduce greenhouse gas and promote greater diversity in fuel supplies

### **2019 Accomplishments**

- Coordinated sale of vehicles and equipment replaced by fleet upgrades for best possible return on investment through vehicle trades.
- The total Biological component of the diesel fuel consumed in FY19 budget year was 10,140 gallons in an effort to reducing Greenhouse Gas Emissions and our dependency on foreign oil.
- The total amount of Propane fuel consumed in FY19 budget year from 1/1/2019 to 9/24/2019 was 6,642.70 gallons in an effort to reducing Greenhouse Gas Emissions and our dependency on foreign oil. The cost per gallon for propane is \$ 1.44. The cost per gallon for gasoline is \$2.64. This is a cost savings of \$1.20 per gallon.
- From 09/30/18/ – 9/30/19, 6,780 equipment repairs were completed between the City and Park District Fleets. This includes 528 preventative maintenance procedures.
- An all new Snap on Diagnostic Center was purchased. This system speeds up diagnostic/repair time. It also has Mitchell on demand integrated into it as well.
- The Ford IDS, All-data on line repair manuals, and the Ford Technical Resource Center have also been upgraded.
- Coordinated specifications, purchases, and repairs of Park District equipment and vehicles in accordance with intergovernmental agreement.
- The Cities Fuel Island has received extensive repairs and upgrades, including a new Vendor - Root monitoring system.
- 591 radio and computer repairs/modifications were completed.
- The camera, and phone system on the Mobile Incident Command, (MIC) has been upgraded to HD quality.
- Coordinated specifications, purchases, and repairs of Park District equipment and vehicles in accordance with intergovernmental agreement.
- Central Stores Removed 48 obsolete part numbers totaling \$1322
- Updated filter and brake parts inventory to meet current model year
- Maintained inventory stocking levels to meet current demand
- Continue to reviewed parts inventory and adjust quantities to reduce costs and meet demand.

- Replaced one in-ground automotive car lift at the maintenance garage.
- Convert 10 City PW vehicle to dual fuel propane through an IEPA Grant
- The Cities Fuel Island was inspected and passed its annual line leak test for 2019.
- Replace the Veeder-Root fuel monitoring system to the latest model and added Propane gas as an additional fuel to monitor.
- All previously staff held ASE, and EVT Certifications were maintained or re-certified in 2019.

## **2020 Expectations**

- Examine best practice and innovative ways to reduce cost to the City.
- Coordinate maintenance and repairs of the entire City fleet vehicles and equipment. To establish a safe and cost effective Fleet.
- Continue cost analysis of internal/external fire apparatus repairs and maintenance.
- Monitor changes in rules and regulations pertaining to alternate fuel and hybrid and propane vehicles. Incorporate Federal and State operational mandates.
- Apply for alternative fuel vehicle Grants.
- Continue to seek competitive bids/quotes for repairs/modifications from area vendors that are not cost effective to be done "in house"
- Expand choices of area vendors for external work to insure cost effectiveness.
- Maintain and upgrade shop equipment to keep pace with changing equipment technology.
- Expand choices of area vendors for external work to insure cost effectiveness.
- Maintain and upgrade radio communication equipment to keep pace with changing equipment technology for Narrow Band Radio's.
- Standardize communication/emergency lighting for emergency equipment, to reduce costs, downtime and inventory.
- Updating all police vehicles at change over time with this latest technology from Whelen Engineering.
- Assist the Police department with new portable radios for their police explorers.
- Monitor and maintain equipment replacement schedule according to needs of specific user departments.
- Coordinate specifications, purchases, and repairs of Park District equipment and vehicles in accordance with existing intergovernmental agreement.
- Coordinate vehicle replacement for the 2020 CEB capital budget and vehicle salvage from sales of vehicles and equipment replaced by fleet upgrades for best possible return on investment.
- Maintain accurate and detailed records of all aspects of shop operations and personnel performance.
- Formulate contingency plan for unexpected or extended staff shortages. In order to continue providing superior service to the Cities fleet and "internal customers".
- Continue to increase technology based training to keep pace with fleet wide industry changes.
- Continue to investigate current as well as upcoming diagnostic equipment and software.
- Inventory all hard parts. (Tires, snow fighting parts, filters, etc.) Return and or replace inventory with current inventory; and adjust levels as needed.

- Central Stores Central Stores will continue to work with the Fleet Department cataloging snow plow parts inventory.

Public Works Department - Fleet Maintenance Division (#110-6047)					
Summary of Expenditures					
Description	2018 Actual	2019 Budget	2019 Estimated	2020 Proposed	2021 Proposed
Salaries & Wages	714,139	769,800	695,200	<b>742,000</b>	766,300
Employee Benefits	140,811	133,800	132,600	<b>146,300</b>	151,000
Contractual Services	135	100	200	<b>200</b>	200
Commodities	523,516	775,500	575,500	<b>695,000</b>	716,000
Repairs & Maintenance	398,782	559,000	642,000	<b>615,000</b>	567,000
Other Expenses	3,604	4,600	4,600	<b>6,900</b>	6,900
Insurance	14,075	14,800	15,800	<b>15,800</b>	16,400
Capital Outlay	17,581	42,500	35,000	<b>107,500</b>	42,500
Total Expenditures	1,812,643	2,300,100	2,100,900	<b>2,328,700</b>	2,266,300

#### **Explanation of Expenditures**

The 2020 Proposed Employee Benefits budget reflects an increase to the City IMRF contributions due to a significant increase to the required employer contribution. 2020 Proposed Commodities reflect decreasing costs for diesel and gasoline fuel. In addition, propane purchases and the conversion of six (6) vehicles to dual fuel operation are budgeted as the City aims to deploy a more responsible and sustainable fleet. 2020 Proposed Capital Outlay includes the purchase of a new fueling trailer and one (1) new vehicle (CEB pg. 97 & 99).

**FY 2020**  
**HISTORY MUSEUM**

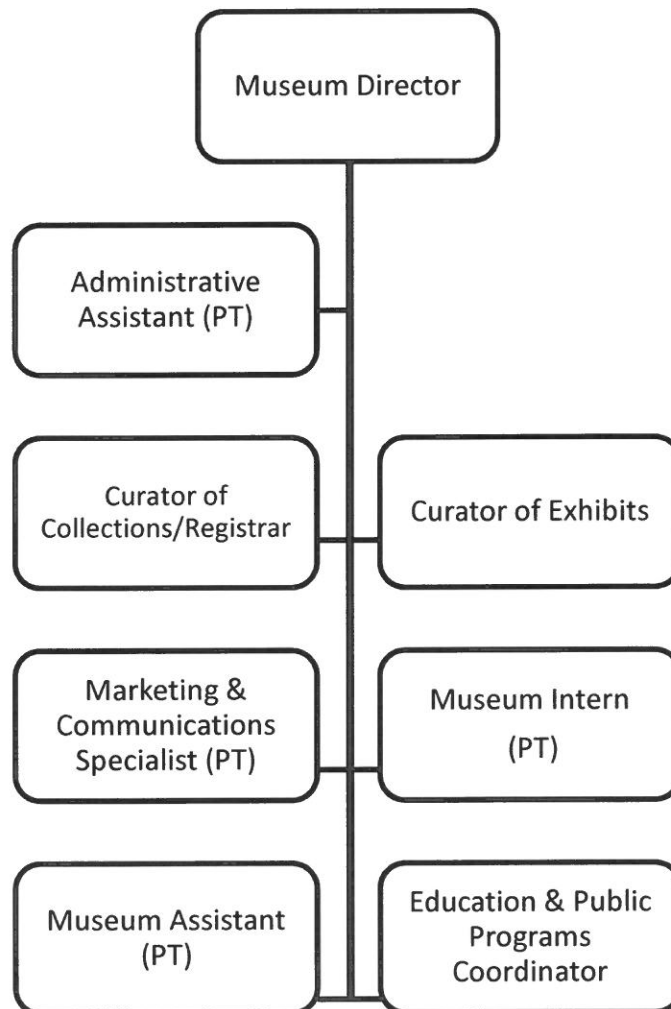
**Mission**

The mission of the Elmhurst History Museum is to engage people with history through thoughtful collection, enlightening exhibits, and diverse educational experiences. The Museum fills an essential role in the life of the community by revealing the quality of life in years past and providing a basis on which community pride can grow and endure. The Museum fulfills its mission by accomplishing the following:

- Presenting historical concepts and museum collections to the public through exhibits, educational programs, tours, and publications.
- Acquiring and caring for locally significant artifacts, records, documents, photographs, audio-visual materials, and publications related to Elmhurst history.
- Offering cultural, social, and learning opportunities related to the history and heritage of the regional community and the world at large.
- Providing research services to enable an understanding of local history and to make the museum's collections available to the public.
- Maintaining two historically and architecturally significant buildings: the Glos Mansion and the Churchville Schoolhouse.

The EHM works with the Elmhurst Heritage Foundation (EHF), a 501(c)(3) non-profit organization that provides support to and on behalf of the Museum.

**Organizational Chart**





## **2019 Accomplishments**

- Staging a record five exhibits between January and December, including two traveling shows, Sign of the Times: The Great American Political Poster, 1844-2012 and The Power of Children: Making a Difference. Museum staff created three new exhibits in 2019, including Heart's Desire: Reflections on Love and Marriage, the wildly popular Worlds of Wonder: A Celebration of Chicagoland Amusement Parks, and On the Right Track: By Rail to Chicago and Beyond. Worlds of Wonder is up for awards consideration and broke average weekly attendance records for an in-house show.
- Holding a dramatic recreation of the Lincoln-Douglas debate in Council Chambers to a packed house, featuring performers George Buss and Timothy Connors as Abraham Lincoln and Stephen Douglas.
- Holding a special concert with folk musician Chris Vallillo to honor the centennial of poet Carl Sandburg's arrival in Elmhurst. Sandburg's family arrived in Elmhurst in 1919 and called our community home for a decade. During that span, he collected many of the folk songs that would comprise The American Songbag, wrote the children's book The Rootabaga Stories and began work on his epic biography of Abraham Lincoln.
- Piloting a new outreach program, From Prairie to Tree Town: Tales of Old Elmhurst, which explores the settlement and growth of our community from pioneer days to the present through engaging images and stories.
- Creation of Time Trekkers, a new day camp for children grades 2 to 5.
- Staging creative new events in support of ongoing exhibits, including a carnival-themed Family Fun Day for Worlds of Wonder, which drew nearly 1,000 participants to the museum campus in a single evening, as well as collaboration with model railroad enthusiasts for On the Right Track.
- Piloting a new Reminiscence program aimed at seniors with Alzheimer's and dementia. History museums on the cutting edge are exploring using historic images to aid memory and provoke meaningful dialogue.
- Piloting a monthly Museum Maker Monday program during Summer Break. Based on enthusiastic response, the museum will reprise the program in 2020.
- Piloting a new Throwback Thursday lecture program for Elmhurst's senior community. Based on enthusiastic participation, the museum looks to expand this to a quarterly offering in 2020.
- Reprising the museum's biennial tour of the Elmhurst Quarry. In 2017, the museum sold out all 520 tickets in just 4 hours. In 2019, the museum sold out all 520 tickets in just over an hour.
- Reprisals of popular, family-friendly programs, such as Museum Day, the 19th-century rules Vintage Baseball Game, and the Ruth Strand Poster Contest for young historians.

## 2020 Expectations

- Staging four major exhibitions in 2020. The year will begin with *On the Right Track: By Rail to Chicago and Beyond*, followed by the traveling exhibition, *Once Upon a Playground*, which explores the history and evolution of playground equipment over the past century and which will coincide with the Elmhurst Park District's centennial. *The Great Midwestern Road Trip*, a nostalgia-fueled exhibition featuring generations of family trips, tourist traps and destinations will run through the summer months, followed by another traveling exhibition, *Frank Lloyd Wright: Architecture of the Interior*.
- Major upgrades to the museum's exhibition halls. These include changes to the core exhibition, *By All Accounts*, such as an interactive narrative called *Lessons with the Schoolmarm*, and larger, more robust touch screen technology for the Elmhurst biography wall. Also included are much-needed repairs to first floor gallery walls, upgraded LED track lighting and an exhibition hanging system which will speed installation and help protect gallery walls.
- Quarterly History Spotlight exhibits in the *By All Accounts* exhibition, calling attention to community milestones and local history connections to traveling exhibitions.
- Major family-friendly special events, including a vintage car show featuring a '50s-'60s concert in support of *The Great Midwestern Road Trip*, a 10<sup>th</sup> anniversary celebration in honor of the restoration of the Churchville One-Room Schoolhouse and a Cemetery Walk in partnership with the Churchville Cemetery Association.
- Revision and expansion of pilot programs, including the museum's *Reminisce* programs for Alzheimer's and dementia patients, Summer Break *Museum Maker Mondays* for children and caregivers, and a quarterly *Throwback Thursday* lecture series for seniors.
- Development of two new outreach programs for adult audiences, highlighting the history of regional amusement parks and the history of regional railroads
- Creation of *Back in the Day*, a new, history-themed children's day camp for grades 2 to 5.
- History and architecture-themed walking, bicycle and virtual tours in support of the traveling exhibition, *Frank Lloyd Wright: Architecture of the Interior*.
- A week-long, railroad-themed Spring Break series for local families in support of the exhibition, *On the Right Track: By Rail to Chicago and Beyond*.
- Living history performances featuring actors and actresses, including Leslie Goddard as Women's Suffrage pioneer Alice Paul and R. J. Lindsey as the founding Executive Director of the National Park Service, Stephen T. Mather.
- A Prairie Restoration project at the Churchville One-Room Schoolhouse, led by Eagle Scout candidate Luke LaMorte.

- Continuation of popular, family-friendly programs, such as Museum Day, the 19<sup>th</sup>-century rules Vintage Baseball Game, and the Ruth Strand Poster Contest for young historians.

Museum (#110-7060) Summary of Expenditures					
Description	2018 Actual	2019 Budget	2019 Estimated	2020 Proposed	2021 Proposed
Salaries & Wages	386,234	429,000	431,400	<b>439,600</b>	452,800
Employee Benefits	110,454	116,900	119,800	<b>142,600</b>	147,900
Contractual Services	68,735	77,100	77,000	<b>69,800</b>	70,300
Commodities	19,616	12,000	16,400	<b>11,800</b>	15,300
Repairs & Maintenance	85,319	26,200	91,200	<b>46,300</b>	57,400
Other Expenses	94,818	140,900	139,400	<b>179,000</b>	167,500
Insurance	5,685	5,900	6,000	<b>6,200</b>	6,400
Capital Outlay	19,470	12,645	12,600	-	-
Interdepartmental Charges	81,309	106,400	107,600	<b>114,500</b>	122,700
Total Expenditures	871,640	927,045	1,001,400	<b>1,009,800</b>	1,040,300

#### Explanation of Expenditures

Proposed 2020 Employee Benefits reflect a 30.9% increase to City IMRF contributions due to a significant increase to the required employer contribution. 2019 Estimated Repairs & Maintenance exceed Budget due to unexpected repairs that were necessary at the Education Center. 2020 Proposed Other Expenses increase due to additional Exhibits planned and budgeted upgrades to the By All Accounts exhibit (these increases will be offset by additional funding from the Elmhurst Heritage Foundation).

**FY 2020**  
**WATER/WASTEWATER – MUNICIPAL UTILITY FUND**

**Mission**

The City of Elmhurst operates and maintains its Water and Wastewater programs through two divisions (Production & Treatment and Collection & Distribution) within the Department of Public Works.

**Organizational Chart**



## **Production and Treatment Division**

The Production and Treatment Division is responsible for the 20 million gallon per day (MGD) activated sludge wastewater treatment facility with 10 sanitary sewer lift stations and the 15.0 MG water production system which utilizes three large finished water reservoirs and three elevated storage tanks. This division is also responsible for the 12 storm water pumping stations, 4 storm water reservoirs and ancillary systems.

## **2019 Accomplishments**

- Administered the annual Cross Connection Control Device CCCD program with 2,758 devices connected to the water distribution system at 1,721 locations. The program is a requirement of the Illinois Department of Public Health and the Illinois Environmental Protection Agency.
- Administered Stewart Spreading on the Land Application of Biosolids contract of the WRF.
- Administered Boller Construction on the Effluent Sampling station project (completed).
- Administered IHC Construction on the Atrium Lift Station Replacement project (completed).
- Administered IHC Construction on the Water Reclamation Facility (WRF) Roofing and Masonry project (completed).
- Administered IHC Construction on Building 2 & 3 HVAC project (completed).
- Administered IHC Construction on the Grit Chamber Rehabilitation project (completed).
- Administered IHC Construction on the WRF Underground Non-Potable Water, Natural Gas, Potable Water project, Electrical and Fiber Optic project.
- Administered JJ Henderson & Son on the Installation of the (3) Raw Screw Pumps.
- Administered JJ Henderson & Son on the replacement Sludge Belt Presses (2) Sludge Transfer Pumps (3), Waste Activated Sludge Pumps (2) and ancillary equipment in the Belt Press project.
- Administered ERA Valdivia on the Painting and Rehabilitation project of the West Elevated Water Tower which included a mixing system (completed).
- Administered ERA Valdivia on the Painting, Rehabilitation of the North Elevated Water and Building Demolition of Well 6 at the North Tower site. Project also included a mixing system (completed).
- Administered ERA Valdivia on the installation of a Kasco mixer to the South Elevated Water tower.
- Work with Robinson Engineering on the Construction Oversight for projects at the West, South, and North Elevated Water Towers.
- Administered DCG Roofing & Construction on the WRF Building 2 Roofing, Lower Elmhurst Control Building Roofing and Masonry project.
- Administered Baxter & Woodman with the engineering on new and current projects; Construction Oversight of ongoing projects, Implementation of Pre-treatment Requirements in the NPDES Permit, Sanitary Sewer Study/Evaluation for Capacity, Management, Operation, Maintenance, Emergency Sewer Overflow Elimination and procurement of the Raw Screw Pumps.
- Administered Baxter & Woodman with evaluation of the revised requirements and mandates in the revised issuance of the National Pollutant Discharge Eliminating System (NPDES) permit in July.

- Administered Trotter & Associates in the Design and Bid of the Lake & Walnut Sanitary Lift Station Replacement project.
- Administered Bolder Construction on the Lake & Walnut Sanitary Lift Station Replacement project.
- Administered Keno Construction on the North Industrial Sanitary Lift Station Generator and Control System project.
- Administered Manusos Construction on the WRF Electrical Building project.
- Worked with City Engineering and Administered Christopher Burke Engineering in the design, bidding and construction oversight of the Harrison Storm Station and Harrison Detention Basin projects.
- Administered Martam Construction on the Harrison Storm Station and the Harrison Detention Basin projects.
- Administered Conservation Landscape Stewardship (new Davey Resource Group) on the maintenance of the Salt Creek Greenway Trail infrastructure at the Harrison, Jackson, Berkley & Adams and McKinley storm stations, annual mowing of the Lower Elmhurst Storm Reservoir, Harrison Storm Reservoir, Arlington Storm Reservoir, North Water Reservoir, Eldridge Storm Reservoir, Lake Street & Hwy 290 infield (south side). The annual burn at the WRF was held off, and mechanical mowing was performed due to ongoing locating being performed at the WRF for the underground project.
- Completed the 2019 Consumer Confidence Report and distributed notification cards of the electronic report available to customers of the water distribution system for the calendar year of 2018. This was the fifth year where the distribution of the Consumer Confidence Report was made available on the City's website via the internet, thus reducing printing services and postage. The report was mailed to forty-one customers requesting a hard copy of the report.
- Completed required monitoring and sampling of the water production/distribution system and the discharges from the Wastewater Treatment Plant.
- Continue to administer Clark Deitz Engineering the construction oversight of the Atrium Sanitary Lift Station Replacement project (completed).
- Continue to administer Clark Deitz Engineering the Storm Station and Pumping System evaluations of McKinley and Utley Storm Station projects.
- Administer Ovivo Systems with the warranty replacement of the coupler to the linear motion mixing system of the South Digester at the WRF.
- Continue work with Baxter & Woodman for the design and structure of the Facility Planning Report for the funding of the division projects over the next twenty years.
- Continue providing and implementing the Stormwater Management program for contractors.
- Administered Trotter & Associates on the North Reservoir and Water System Enhancement projects.
- Administered Trotter & Associates, Christopher Burke Engineering, Baxter & Woodman Engineering, Clark Diets Engineering, Concentric Integration and City IT on development of a system wide Fiber Network project.
- Continue work with Concentric Integration and City IT on the design, installation and implementation of the Remote Facilities Security Cameras, Communication System Private Network, and Utility System Communication Network.

- Continue work with Human Resources on filling the vacated Operator positions within the Division.
- With City Engineering - Administered EarthWerks Construction on Southwest Elmhurst Phase II Stormwater project.
- With City Engineering - Administered Swallow Construction on Southwest Elmhurst Phase I Stormwater project.

### **2020 Expectations**

- Continue to work with IHC Construction on the construction of the Natural Gas Piping, Non Potable Water System, Electrical Distribution and Fiber Optic Projects.
- Continue to work with JJ Henderson & Son on the construction of the projects for the Replacement of the Raw Screw Pumps and Belt Filter Presses.
- Continue to work with Bolder Construction on the construction of the Lake & Walnut Lift Station Replacement Project.
- Continue to work with Keno Construction on the construction of the North Industrial Lift Station Generator and Control System Project.
- Continue to work with Manusos Construction on the construction of the WRF Electrical Building Project.
- Continue to work with Bolder Construction on the construction of the Lake & Walnut Lift Station Replacement Project.
- Continue to work with Martam Construction on the construction of Harrison Storm Pump and Harrison Storm Basin Projects.
- Continue to work with consultants and contractors on the redesign, bidding and construction of the Utility System Communication and Fiber Networks.
- Work with Trotter & Associates, consultants and contractors on the construction of the North Reservoir Water System Improvements.
- Administer Trotter & Associates the engineer on the Water Production System Enhancements.
- Complete citywide cross connection survey.
- Work with consultants and contractors on NPDES – ESO Monitoring - Special Condition 14.
- Work with consultants on NPDES – Industrial Survey - Special Condition 11.
- Work with consultants on NPDES- Mixing Study – Special Condition 19.



**WATER OPERATIONS - PRODUCTION (#510-6051)****Summary of Expenditures**

Description	2018	2019		2020	2021
	Actual	Budget	Estimated	Proposed	Proposed
Salaries & Wages	351,103	362,100	322,800	<b>326,300</b>	335,500
Employee Benefits	72,066	64,000	63,400	<b>65,800</b>	67,500
Contractual Services	7,325,675	7,427,400	6,915,900	<b>7,224,100</b>	7,287,700
Commodities	557	3,500	2,800	<b>6,000</b>	6,000
Repairs & Maintenance	6,147	67,700	67,700	<b>44,700</b>	44,700
Insurance	3,110	3,300	3,400	<b>3,500</b>	3,600
Total Expenditures	7,758,658	7,928,000	7,376,000	<b>7,670,400</b>	7,745,000

**Explanation of Expenditures**

The 2020 Proposed Salaries & Wages decrease due to a projected reduction in Overtime and Sick Payouts resulting from retirements. Decreases in Proposed Contractual Services are primarily due to a projected decrease in water purchased from the DuPage Water Commission. 2020 Proposed Repairs & Maintenance includes a decrease to the Building Repairs and Maintenance budget because of minor repairs inside the water reservoir pumping stations completed in 2019 that are not anticipated in 2020 or 2021.

**Wastewater Operations -Wastewater Treatment Plant (#510-6057)**  
**Summary of Expenditures**

Description	2018	2019		2020	2021
	Actual	Budget	Estimated	Proposed	Proposed
Salaries & Wages	1,200,686	1,344,100	1,279,900	<b>1,324,500</b>	1,363,400
Employee Benefits	240,031	235,900	226,000	<b>264,900</b>	272,500
Contractual Services	576,549	769,900	694,200	<b>798,000</b>	819,600
Commodities	1,057,115	128,700	137,300	<b>136,700</b>	128,700
Repairs & Maintenance	167,902	1,155,000	570,000	<b>367,000</b>	436,000
Insurance	67,922	70,800	81,000	<b>85,000</b>	90,000
Capital Outlay	3,244,299	15,082,000	5,170,000	<b>10,072,000</b>	3,980,000
Interdepartmental Charges	74,187	93,900	85,700	<b>95,100</b>	92,500
<b>Total Expenditures</b>	<b>6,628,691</b>	<b>18,880,300</b>	<b>8,244,100</b>	<b>13,143,200</b>	<b>7,182,700</b>

**Explanation of Expenditures**

The 2020 Proposed Contractual Services increase due to an 18.2% increase to Electricity costs and a 127.3% increase to Laboratory Services used while the in-house Laboratory is undergoing improvements. The 2019 Estimated Repairs & Maintenance includes completion of a project to replace the roof on eleven (11) buildings, while 2020 Proposed reflects a return to routine annual maintenance costs. The 2020 Proposed Capital Outlay funds various projects outlined in the CEB (pg. 67-75) including upgrades to the original process water system and natural gas lines, replacement of three (3) influent screw pumps, replacement of the influent flow meter, North & Center belt press replacement, laboratory improvements, exterior lighting improvements, replacement of the North Digester cover and mixing system, and rehabilitation of the primary and secondary clarifiers.

### **Distribution and Collection Division**

The Distribution and Collection Division manages 188 miles of potable water distribution main, 160 miles of the sanitary sewer collection system, and the storm sewer collection system which includes more than 60 outfalls and flap gates discharging into local streams. Additionally, the Division operates and maintains more than 15,000 residential/commercial water meters providing first-class service through the more than 10,000 service calls made each year. This group is also responsible for the maintenance, calibration and replacement of water meters throughout the City of Elmhurst.

### **2019 Accomplishments**

- Second year of a three year hydrant renovation project completed. Hydrants are sandblasted and painted with yellow beads to make hydrants easier to see at night (reflective). Also hydrant caps are being painted to match the distribution model for anticipated fire flows.
- In conjunction with SCARE, held a pumpkin recycling event following Halloween.
- In conjunction with SCARE, held a cooking oil collection event following Thanksgiving.
- Filed 2018 IEPA consent order report by the deadline. The City has met all obligations required by 12/31/2017. The next report is due June 15<sup>th</sup> 2020.
- Completed the annual fire hydrant flushing and pressure testing program of over 2,300 fire hydrants throughout the City.
- Completed lining 6,246 feet of sanitary and 522 feet of storm sewers in various locations.
- Continued the Fats Oils and Grease (FOG) program in order to protect the sanitary system and prevent overflows. This program includes inspecting all of the Food Service Establishments (FSE) and automobile repair/fueling facilities in the City of Elmhurst. Staff expects to inspect 250 facilities.
- Administered material hauling and delivery. Due to new Illinois EPA requirements, all excavations delivered to local landfills must be PH tested and soils sampled for contaminants.
- Developed the 2020 water main replacement project list using a database developed from 30 years of water main break information. This database assists staff in locating water system vulnerabilities and aids in scheduling replacement activities.
- Continued to develop sanitary sewer "problem areas" database. This list properly directs sewer crews to areas of concern where sewer back-ups have occurred. The database also contains the previous fifteen (15) years of sewer back-up complaints from residents. Regular maintenance reduces customer complaints and improves system performance.
- Completed engineering plan reviews for new utility installations.
- Completed Meter exchange program for fire meters and reservoirs.
- Completed sanitary manhole repairs and replacements in conjunction with road resurfacing projects.
- Completed nearly 100 t-lining projects in consent order area.
- Started GPS project of b-boxes (water shut off) on water system.

- Assisted Fire Department in achieving ISO 1 rating.
- Participated in Fire Department Open House. Sign residents up for Water Smart.
- Participated in two different WARD meeting role calls.
- Administered Enhanced I & I program for over 350 improper pump connections within consent order area.

### **2020 Expectations**

- Administer 2020 Sewer CIPP Lining of sanitary and storm sewer lines.
- Administer the contractual T-lining of laterals to reduce inflow and infiltration in the sanitary collection system.
- Continue monitoring the Fats Oils and Grease (FOG) program designed to protect the sanitary system and prevent overflows. This program which includes inspecting all of the Food Service Establishments (FSE) and automobile repair/fueling facilities in the City of Elmhurst will include further monitoring of discharges in the City of Elmhurst sanitary collection system. Another aspect of capacity, management, operation and maintenance of the sanitary system is root control and to that end, staff will continue removing roots, flushing and cleaning the sanitary sewers. In addition, treatment of the collection system with a root inhibitor to retard root growth will be a priority.
- Administer the 2020 Fire Hydrant and Valve material purchase.
- Administer the 2020 Fire Hydrant Flushing program.
- Administer the 2020 City of Elmhurst Fire Hydrant program.
- Administer the 2020 City of Elmhurst Water Valve Replacement program.
- Administer the 3<sup>rd</sup> year of City wide 3 year fire hydrant sand blasting and painting.
- Complete water system b-box GPS/GIS mapping and add to Lucity CMMS.
- Develop the 2021 water main replacement project list.
- Conduct annual flap-gate and air relief maintenance/inspections; continue updating City base maps regarding changes in the City of Elmhurst storm sewer system.
- Continue to monitor Inflow and Infiltration enhanced reimbursement program in SSIP consent order area.
- Continue monitoring new zone scan acoustical leak detection devices (610) for leaks not surfacing.
- Convert maps into working AGOL GIS system for staff management of work orders

**Water Operations - Distribution (#510-6052)**  
**Summary of Expenditures**

Description	2018 Actual	2019 Budget	2019 Estimated	2020 Proposed	2021 Proposed
Salaries & Wages	1,393,790	1,443,800	1,447,300	<b>1,472,300</b>	1,517,900
Employee Benefits	273,699	253,700	265,500	<b>291,900</b>	301,400
Contractual Services	309,439	491,324	503,200	<b>575,800</b>	487,600
Commodities	4,722,571	618,000	417,000	<b>305,000</b>	380,000
Repairs & Maintenance	1,132,011	3,214,000	962,200	<b>294,000</b>	296,000
Insurance	9,332	9,800	10,300	<b>10,500</b>	10,800
Capital Outlay	2,027,529	3,435,000	3,344,600	<b>6,350,000</b>	4,025,000
Interdepartmental Charges	146,557	185,500	169,400	<b>187,800</b>	182,800
<b>Total Expenditures</b>	<b>10,014,928</b>	<b>9,651,124</b>	<b>7,119,500</b>	<b>9,487,300</b>	<b>7,201,500</b>

**Explanation of Expenditures**

The 2020 Proposed Commodities budget reflects a return to typical stock purchasing after large water meter purchases in 2018 and 2019, necessitated by the City-wide meter replacement project. The 2019 Estimated Repairs & Maintenance includes funds for the sand blasting and painting of the North elevated water tank and annual software maintenance, while 2020 Proposed Repairs & Maintenance reflects a return to normal annual maintenance. The 2020 Proposed Capital Outlay budget provides funds for a utility communications project, annual water main improvements, and rehabilitation of the North pumping station and reservoir (CEB pg. 57, 58, & 60).

**Wastewater Operations - Sanitary Sewer Maintenance (#510-6056)**  
**Summary of Expenditures**

Description	2018 Actual	2019 Budget	2019 Estimated	2020 Proposed	2021 Proposed
Salaries & Wages	513,849	460,800	467,100	<b>484,500</b>	500,600
Employee Benefits	109,562	81,400	83,800	<b>97,600</b>	100,800
Contractual Services	1,059,906	1,549,500	1,104,300	<b>1,492,700</b>	1,617,900
Commodities	64,751	62,000	57,000	<b>63,000</b>	65,000
Repairs & Maintenance	60,857	380,000	300,000	<b>423,000</b>	380,000
Insurance	3,110	3,300	3,400	<b>3,500</b>	3,600
Capital Outlay	1,461,935	7,301,000	6,320,600	<b>4,510,000</b>	7,805,000
Interdepartmental Charges	54,186	68,700	62,700	<b>69,600</b>	67,700
<b>Total Expenditures</b>	<b>3,328,156</b>	<b>9,906,700</b>	<b>8,398,900</b>	<b>7,143,900</b>	<b>10,540,600</b>

**Explanation of Expenditures**

The 2020 Proposed Contractual Services budget includes engineering on the sanitary sewer collections system (CEB pg. 65) and increased waste disposal fees. The 2020 Proposed Capital Outlay budget provides for various capital projects including the utility communications project, replacement of the Lake and Walnut sanitary lift station, lift station force main replacements, and sanitary sewer improvements (CEB pg. 57, 61-63).



# **CITY OF ELMHURST, IL**

## **2020 PROPOSED BUDGET**

### **GENERAL FUND**

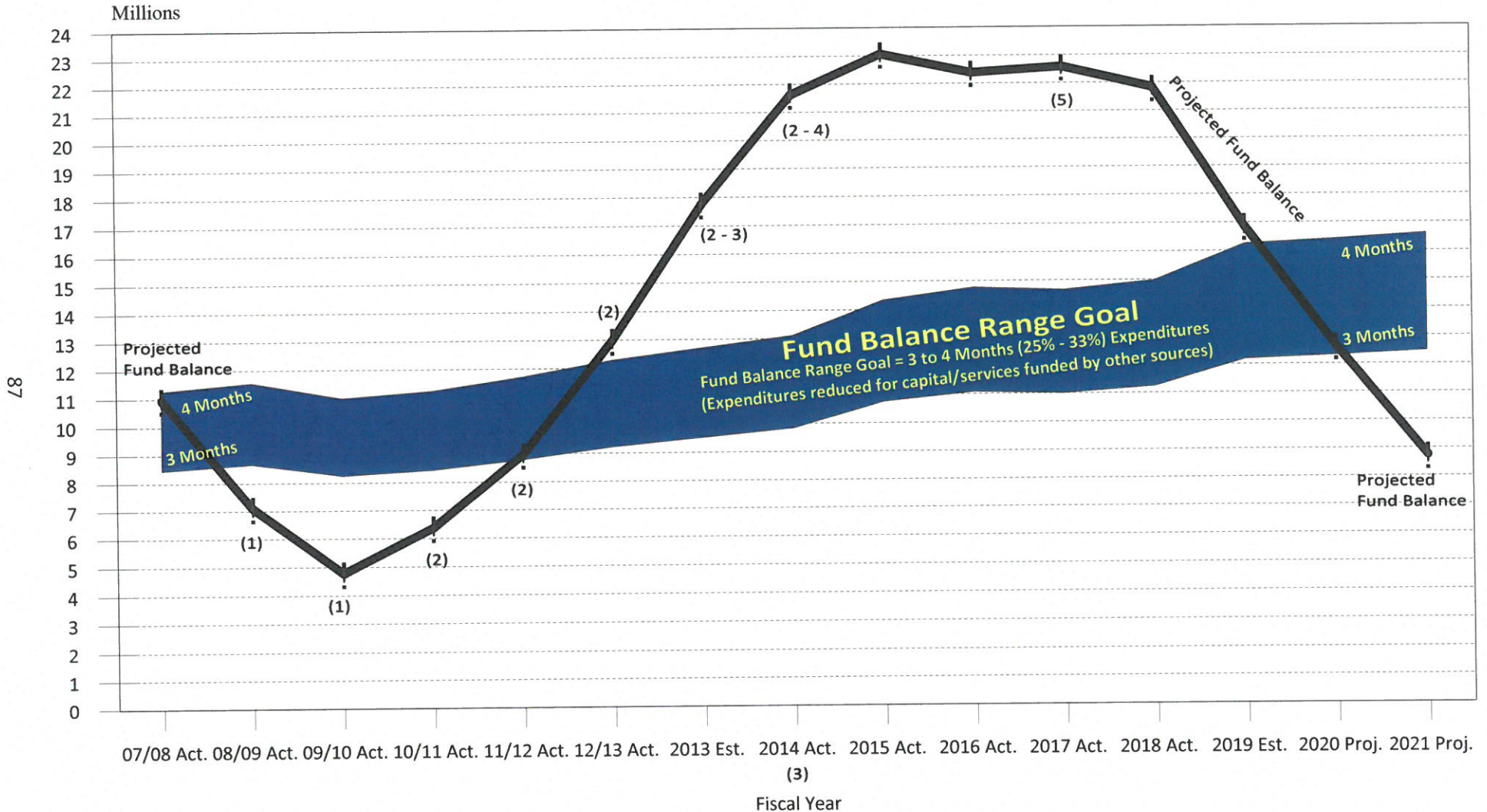
The General Fund is used to account for all financial resources traditionally associated with governments which are not required to be accounted for in another fund. Expenditures include public safety, public works, community development, health and welfare, cultural and administrative functions. Revenues include property tax, municipal 1% sales tax, home rule sales tax (50% of total as of July 1, 2016), electric and gas utility taxes, telecommunications tax (75% of total), state income tax (20% of total), interest income, and a variety of fee based revenue sources.

**CITY OF ELMHURST**  
**GENERAL FUND**  
**Revenues and Expenditures**  
**and Changes in Fund Balance**  
**Fiscal Years Ended December 31**

	2017	2018	2019	2019	2020	2021
	Actual	Actual	Budget	Estimated	Proposed	Proposed
<b>Revenues:</b>						
Property Taxes, Net	10,231,209	10,560,935	10,522,315	10,569,400	<b>11,885,500</b>	12,939,900
Sales Taxes	17,046,382	17,460,239	17,641,500	17,853,200	<b>18,361,800</b>	18,134,000
Utility Taxes	3,392,768	3,452,392	3,481,900	3,324,000	<b>3,354,900</b>	3,386,800
Other Taxes	2,520,697	2,586,366	2,643,000	2,602,800	<b>2,670,000</b>	2,735,000
Intergovernmental	1,612,909	1,637,227	3,956,200	2,207,300	<b>2,812,300</b>	2,279,900
Licenses and permits	4,875,427	5,113,076	5,305,100	5,087,100	<b>5,111,300</b>	5,181,900
Charges for services	5,133,217	4,769,386	4,851,100	4,870,820	<b>5,357,400</b>	5,165,500
Fines and penalties	804,616	890,912	904,100	949,900	<b>970,100</b>	980,300
Interest Income	153,121	365,178	290,620	695,230	<b>369,800</b>	344,800
Other Income	3,586,686	2,156,208	1,789,700	2,706,340	<b>2,250,400</b>	2,266,200
<b>Total Revenues</b>	<b>49,357,032</b>	<b>48,991,920</b>	<b>51,385,535</b>	<b>50,866,090</b>	<b>53,143,500</b>	<b>53,414,300</b>
<b>Expenditures:</b>						
General government	5,575,218	5,640,500	6,126,775	5,738,400	<b>6,103,100</b>	6,366,500
Public safety	28,033,408	27,970,321	29,959,050	30,569,400	<b>32,080,900</b>	33,051,600
Streets	8,631,904	8,751,074	11,308,590	10,993,156	<b>9,934,000</b>	10,120,200
Public health	372,161	420,570	424,600	424,600	<b>428,600</b>	440,700
Public welfare	140,352	123,594	189,500	147,500	<b>147,500</b>	147,500
Cultural	1,339,448	1,266,611	1,362,900	1,431,300	<b>1,508,200</b>	1,511,800
Sanitation	3,247,534	3,235,619	3,273,200	3,316,200	<b>3,413,200</b>	3,519,600
Capital	5,871,664	7,391,299	13,096,595	9,247,850	<b>13,650,900</b>	26,332,800
Other	95,708	97,546	103,100	100,400	<b>103,800</b>	106,900
<b>Total Expenditures</b>	<b>53,307,398</b>	<b>54,897,131</b>	<b>65,844,310</b>	<b>61,968,806</b>	<b>67,370,200</b>	<b>81,597,600</b>
<b>Excess (Deficiency) Revenues</b>						
Over Expenditures	(3,950,366)	(5,905,212)	(14,458,775)	(11,102,716)	<b>(14,226,700)</b>	(28,183,300)
<b>Other Financing Source:</b>						
Bond Proceeds	-	-	2,805,000	1,250,000	<b>6,937,400</b>	20,893,000
Operating Transfers In	4,806,877	5,157,692	9,036,545	6,996,630	<b>4,044,300</b>	4,455,400
Operating Transfers Out	(651,918)	(14,928)	(2,300,000)	(2,100,000)	<b>(985,000)</b>	(1,061,000)
<b>Total Other Financing Sources</b>	<b>4,154,959</b>	<b>5,142,764</b>	<b>9,541,545</b>	<b>6,146,630</b>	<b>9,996,700</b>	<b>24,287,400</b>
<b>Excess of revenues and other</b>						
<b>financing sources over exp.</b>						
<b>and other financing uses</b>	<b>204,593</b>	<b>(762,448)</b>	<b>(4,917,230)</b>	<b>(4,956,086)</b>	<b>(4,230,000)</b>	<b>(3,895,900)</b>
<b>Fund Balance Beginning of Year</b>	<b>22,380,720</b>	<b>22,585,313</b>	<b>21,822,866</b>	<b>21,822,866</b>	<b>16,866,780</b>	<b>12,636,780</b>
<b>Fund Balance End of Year</b>	<b>22,585,313</b>	<b>21,822,866</b>	<b>16,905,636</b>	<b>16,866,780</b>	<b>12,636,780</b>	<b>8,740,880</b>

# City of Elmhurst

## Projected General Fund Balance Compared to Fund Balance Range Goal



(1) Includes Working Cash Fund transfers to General Fund of \$250,000 in FY 2009 and \$700,000 in FY 2010.

(2) Includes General Fund transfer to Working Cash Fund of \$190,500 (one of five installment payments) to repay loans noted in item (2) above.

(3) Due to eight month fiscal year for 2013, an average of Actual 2012-13 and Actual 2014 was used for the 2013 Estimate.

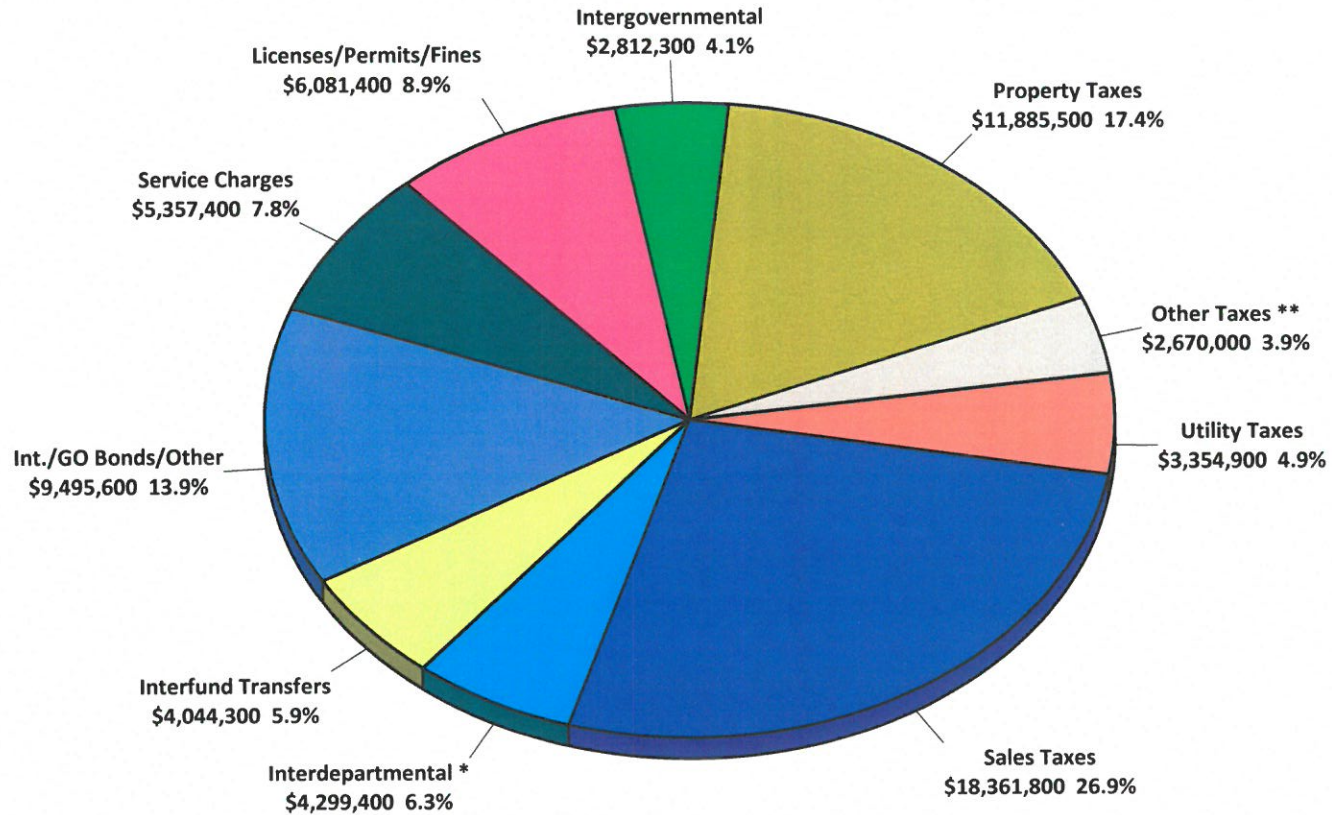
(4) Includes additional \$507,115 in fund balance due to change in accounting rules (+\$1,158,395) and the write-off of an investment (-\$651,280).

(5) Includes sale of property in FY 2017 for \$1,717,000.

**CITY OF ELMHURST**  
**GENERAL FUND**  
**Fund Balance Analysis/Reserve Proposal**  
**Fiscal Years Ended December 31**

	2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Projected	2021 Projected
<b>Total General Fund Expenditures</b>	53,307,398	54,897,131	65,844,310	61,968,806	<b>67,370,200</b>	81,597,600
<b>Less: Exp. With Other Funding Sources</b>						
Fire Pension Employer Contribution	(2,104,310)	(2,212,563)	(2,391,400)	(2,423,900)	<b>(2,852,900)</b>	(2,986,100)
Police Pension Employer Contribution	(3,397,808)	(3,583,458)	(3,774,200)	(3,824,400)	<b>(4,492,000)</b>	(4,701,800)
Health/Dental Contributions	(941,610)	(913,512)	(899,500)	(961,600)	<b>(1,094,400)</b>	(1,144,600)
Federal Grants	(190,971)	(110,212)	(2,137,500)	(498,000)	<b>(633,400)</b>	(472,200)
State and Other Grants	107,020	(12,155)	(275,000)	(85,000)	<b>(203,000)</b>	(113,000)
Museum Improvements (CIF)	-	(19,470)	(12,645)	(12,645)	-	-
Fire Equipment (General/CIF)	-	(574,676)	(750,000)	(895,000)	-	-
Foreign Fire Ins./Forfeitures/DUI Tech	(271,186)	(216,290)	(317,500)	(445,000)	<b>(290,000)</b>	(260,000)
Intergovernmental Expenses	(563,271)	(246,572)	(262,000)	(189,000)	<b>(564,700)</b>	(255,200)
Roadway Imp. (CIF)	(869,580)	(1,623,405)	(477,000)	(477,000)	<b>(6,000)</b>	(270,000)
Traffic/Street Light Imp. (CIF)	(91,752)	(126,758)	(176,750)	(50,000)	<b>(179,500)</b>	(50,000)
Misc. Contractual Services/Other	(50,000)	(50,000)	(50,000)	(52,500)	<b>(207,500)</b>	(150,000)
Storm Sewers	-	-	(600,000)	(250,000)	<b>(200,000)</b>	(200,000)
Miscellaneous Equipment (CIF)	-	-	(80,000)	(80,000)	-	-
Bridge/RR/Underpass Improvements (CIF)	(669,890)	(70,000)	(488,000)	(488,000)	<b>(136,500)</b>	-
Property Management Services	(30,000)	(20,096)	(30,000)	(30,000)	<b>(30,000)</b>	(30,000)
Building Improvements-Other	(70,000)	(131,250)	(204,950)	(116,750)	<b>(248,000)</b>	(181,125)
City Hall Improvements	-	-	(200,000)	(200,000)	-	-
SSA - Capital Improvements	-	-	(50,000)	-	<b>(50,000)</b>	(50,000)
Police Building Improvements	(127,438)	(12,020)	(500,000)	(870,000)	-	-
Audit Adjustments / Bonds Proceeds	-	-	(2,805,000)	(1,250,000)	<b>(6,937,400)</b>	(20,893,000)
<b>Total Adjusted General Fund Expenditures</b>	44,036,602	44,974,694	49,362,865	48,770,011	<b>49,244,900</b>	49,840,575
<b>% of Expenditures for Min. Fund Balance Goal</b>	25%	25%	25%	25%	25%	25%
Fund Balance Minimum Goal	11,009,150	11,243,674	12,340,716	12,192,503	<b>12,311,225</b>	12,460,144
<b>% of Expenditures for Max. Fund Balance Goal</b>	33%	33%	33%	33%	33%	33%
Fund Balance Maximum Goal	14,664,188	14,976,573	16,437,834	16,240,414	<b>16,398,552</b>	16,596,911
<b>General Fund - Fund Balance</b>	<b>22,585,313</b>	<b>21,822,866</b>	<b>16,905,636</b>	<b>16,866,780</b>	<b>12,636,780</b>	<b>8,740,880</b>
Fund Balance Excess/(Def.) Over Min. Balance (25%)	11,576,163	10,579,193	4,564,920	4,674,277	<b>325,555</b>	(3,719,264)
Fund Balance Over/(Under) Max. Balance (33%)	7,921,125	6,846,293	467,802	626,366	<b>(3,761,772)</b>	(7,856,031)

**CITY OF ELMHURST**  
**GENERAL FUND REVENUES**  
**2020 PROPOSED BUDGET - \$68,362,600 \***



\* Includes Interdepartmental Charges for Equipment Maintenance and Information Technology

\*\* Other Taxes includes Foreign Fire Ins., Hotel, Real Estate Transfer and Food and Beverage Taxes



City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

CITY OF ELMHURST, ILLINOIS SCHEDULE OF REVENUES		2017 Actual	2018 Actual	2019 Budget      Estimated		2020 Projected	2021 Projected
<b>General Fund - 110-0000</b>							
<u>Property Taxes 311</u>							
01-01	Curr. Taxes-Corp	4,641,234	4,638,775	4,221,315	4,216,300	<b>4,387,500</b>	4,604,700
01-02	Curr. Taxes-R & B	265,705	295,694	296,000	301,800	<b>307,900</b>	314,000
01-03	Curr. Taxes-Debt Ser.	-	-	-	-	<b>85,000</b>	561,000
01-08	Curr. Taxes-SSA XVI, III & V	44,689	44,751	44,800	44,800	<b>44,800</b>	44,800
01-10	Curr. Taxes-Fire Pen.	2,036,252	2,147,768	2,329,900	2,346,300	<b>2,758,800</b>	2,896,700
01-11	Curr. Taxes-Police Pen.	3,288,019	3,478,536	3,674,700	3,702,000	<b>4,343,800</b>	4,561,000
01-16	Curr. Taxes-SSA VI	229,182	224,570	225,000	637,600	<b>671,700</b>	671,700
01-51	Curr. Taxes-SSA XVI, III/V Con.	(44,689)	(44,751)	(44,800)	(44,800)	<b>(44,800)</b>	(44,800)
01-52	Curr. Taxes-SSA VI Con.	(229,182)	(224,570)	(225,000)	(637,600)	<b>(671,700)</b>	(671,700)
02-01	Prior Taxes-Corp	-	75	100	1,200	<b>1,000</b>	1,000
02-02	Prior Taxes-R & B	-	1	100	300	<b>500</b>	500
02-10	Prior Taxes-Fire Pen.	-	33	100	600	<b>500</b>	500
02-11	Prior Taxes-Police Pen.	-	53	100	900	<b>500</b>	500
	Sub-Total	10,231,209	10,560,935	10,522,315	10,569,400	<b>11,885,500</b>	12,939,900
<u>Sales Taxes - 312</u>							
01-01	Sales Tax	12,558,940	12,693,613	12,996,000	13,070,000	<b>13,396,000</b>	13,230,000
01-02	Sales Tax-Auto Rental	50,468	37,332	37,500	42,000	<b>42,800</b>	44,000
01-04	Sales Tax-Local Use	1,149,871	1,305,858	1,261,000	1,450,500	<b>1,522,000</b>	1,597,000
01-05	Sales Tax-Gaming Tax	3,595	5,210	3,000	2,700	<b>3,000</b>	3,000
01-11	Sales Tax Rebate	(316,573)	(177,586)	(310,000)	(330,000)	<b>(330,000)</b>	(330,000)
02-00	Home Rule Sales Tax	3,600,082	3,595,811	3,654,000	3,618,000	<b>3,728,000</b>	3,590,000
	Sub-Total	17,046,382	17,460,238	17,641,500	17,853,200	<b>18,361,800</b>	18,134,000
<u>Utility Taxes - 313</u>							
01-00	Utility Tax - Electric	1,836,034	1,880,191	1,898,000	1,843,000	<b>1,859,000</b>	1,877,000
01-01	Rebate Util. Tax - Elec.	(73)	(2,895)	(2,600)	(3,100)	<b>(3,200)</b>	(3,300)
02-00	Utility Tax - Gas	401,598	459,205	451,000	451,000	<b>456,000</b>	461,000
02-02	Rebate Util. Tax - Gas	(23)	(164)	(200)	(200)	<b>(200)</b>	(200)
03-00	Utility Tax - Telephone	1,560,236	1,491,528	1,537,000	1,379,600	<b>1,393,000</b>	1,405,000
03-01	Utility Tax - Tele. Con.	(390,059)	(372,882)	(384,300)	(344,900)	<b>(348,300)</b>	(351,300)
03-03	Rebate Util. Tax - Tele.	(14,945)	(2,591)	(17,000)	(1,400)	<b>(1,400)</b>	(1,400)
	Sub-Total	3,392,768	3,452,392	3,481,900	3,324,000	<b>3,354,900</b>	3,386,800
<u>Foreign Fire Insurance - 314</u>							
00-00	Foreign Fire Insurance	89,537	87,769	90,000	90,000	<b>95,000</b>	100,000
	Sub-Total	89,537	87,769	90,000	90,000	<b>95,000</b>	100,000
<u>Municipal Hotel Tax - 315</u>							
00-00	Municipal Hotel Tax	429,329	413,865	432,000	422,000	<b>430,000</b>	432,000
	Sub-Total	429,329	413,865	432,000	422,000	<b>430,000</b>	432,000



City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

CITY OF ELMHURST, ILLINOIS SCHEDULE OF REVENUES		2017 Actual	2018 Actual	2019		2020 Projected	2021 Projected
				Budget	Estimated		
<b>General Fund - 110-0000</b>							
<u>R.E. Transfer Tax - 316</u>							
00-00 R.E. Tran. Tax		673,038	702,637	687,000	670,000	<b>683,000</b>	697,000
Sub-Total		673,038	702,637	687,000	670,000	<b>683,000</b>	697,000
<u>Food &amp; Beverage Tax - 317</u>							
00-00 Food and Beverage Tax		1,328,793	1,382,095	1,434,000	1,420,800	<b>1,462,000</b>	1,506,000
Sub-Total		1,328,793	1,382,095	1,434,000	1,420,800	<b>1,462,000</b>	1,506,000
<u>Taxes/Intergovernmental - 321</u>							
01-00 State Income Tax		4,083,063	4,257,185	4,441,000	4,691,000	<b>4,786,000</b>	4,882,000
02-00 State Income Tax Con.		(3,266,450)	(3,405,748)	(3,553,000)	(3,753,000)	<b>(3,829,000)</b>	(3,906,000)
03-00 Replacement Tax		202,742	157,186	150,700	158,300	<b>161,600</b>	153,500
03-01 Rplcmnt Tax-Fire Pen.		68,059	64,762	61,500	77,600	<b>94,100</b>	89,400
03-02 Rplcmnt Tax-Police Pen.		109,790	104,869	99,500	122,400	<b>148,200</b>	140,800
04-00 Motor Fuel Tax		332,728	336,607	344,000	328,000	<b>332,000</b>	335,000
Sub-Total		1,529,931	1,514,861	1,543,700	1,624,300	<b>1,692,900</b>	1,694,700
<u>Grants - 322</u>							
01-01 Federal Grants-City		190,971	110,212	2,137,500	498,000	<b>633,400</b>	472,200
02-00 State Grants - City		(108,992)	1,155	270,000	80,000	<b>476,000</b>	103,000
03-00 Other Grants-City		1,000	11,000	5,000	5,000	<b>10,000</b>	10,000
Sub-Total		82,979	122,367	2,412,500	583,000	<b>1,119,400</b>	585,200
<u>Licenses - 331</u>							
01-00 Business		5,024	9,951	5,500	11,100	<b>11,300</b>	11,400
02-00 Contractors		131,681	122,705	125,200	129,000	<b>130,000</b>	131,000
03-00 Liquor		292,808	304,641	303,000	301,000	<b>311,000</b>	321,000
04-00 Entertainment		4,200	1,800	4,000	4,000	<b>4,500</b>	4,900
05-00 Taxi		6,200	1,150	2,300	-	-	-
06-00 Animal		2,103	2,103	2,900	2,200	<b>2,300</b>	2,300
07-00 Vehicle Licenses		1,219,443	1,211,046	1,222,000	1,217,500	<b>1,236,200</b>	1,235,000
08-00 Cable Franchise Fees		926,306	894,277	900,000	878,000	<b>887,000</b>	899,000
10-00 Cell Phone Franch. Fees		144,152	145,741	154,000	156,300	<b>166,700</b>	172,600
20-00 Lic. Fee-Amerit. N-Med		35,553	45,553	35,500	36,500	<b>37,000</b>	37,500
98-00 Miscellaneous		69,063	54,662	59,300	68,000	<b>62,000</b>	63,000
Sub-Total		2,836,531	2,793,629	2,813,700	2,803,600	<b>2,848,000</b>	2,877,700
<u>Permits - 332</u>							
01-00 Building		1,126,027	1,348,279	1,560,300	1,280,000	<b>1,250,000</b>	1,280,000
02-00 Electrical		10,523	10,215	9,900	11,500	<b>11,700</b>	11,900
04-00 Truck Permit Fees		17,405	36,005	34,000	29,500	<b>30,000</b>	30,300
05-00 Fire Protection Permits		2,217	1,716	1,500	3,500	<b>3,600</b>	3,700
98-00 Miscellaneous		882,724	923,232	885,700	959,000	<b>968,000</b>	978,300
Sub-Total		2,038,896	2,319,447	2,491,400	2,283,500	<b>2,263,300</b>	2,304,200

City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

CITY OF ELMHURST, ILLINOIS SCHEDULE OF REVENUES		2017	2018	2019		2020	2021
		Actual	Actual	Budget	Estimated	Projected	Projected
General Fund - 110-0000							
<u>Charges for Services - 341</u>							
01-00 Rubbish Service Charge		3,048,884	2,986,741	3,048,700	3,069,000	3,154,500	3,249,100
02-00 Refuse Sticker		90,955	91,585	81,900	81,600	83,800	86,300
03-00 Yard Waste Program		247,793	246,126	241,100	261,200	268,900	276,900
06-00 Police Protection		77,487	78,845	80,500	88,000	90,000	91,000
15-00 Park District-Gasoline		43,458	54,500	51,100	54,000	55,000	56,000
16-00 School District-Gasoline		29,147	37,285	34,800	38,000	39,000	40,000
17-00 Park Dist.-Equip. Maint.		127,395	74,694	138,600	70,500	72,000	73,000
19-00 Park District-Other		363,271	80,093	37,500	26,500	398,700	86,200
21-00 Museum Program Fees		7,978	7,030	8,800	12,000	12,200	12,400
25-00 Fire Protection Services		521,893	536,471	552,100	590,000	598,000	604,000
26-00 Radio Alarm Services		535,421	550,235	550,000	555,000	560,000	565,000
98-00 Miscellaneous		39,535	25,782	26,000	25,020	25,300	25,600
Sub-Total		5,133,217	4,769,387	4,851,100	4,870,820	5,357,400	5,165,500
<u>Fines &amp; Penalties - 351</u>							
01-00 Court		395,169	461,656	481,200	537,300	542,700	548,100
04-00 Vehicle Sticker Fines		79,983	88,532	86,700	66,400	79,100	80,100
04-01 Res. for Uncollect. Fines		(56,565)	(58,080)	(43,800)	(53,000)	(53,600)	(54,000)
05-00 Court Fines - DUI Tech		42,246	36,802	38,100	49,200	49,700	50,200
06-00 Court Fines - Supervision		24,078	26,400	25,900	23,500	23,700	23,900
07-00 Code Enforcement Fines		2,725	1,300	1,300	1,000	1,100	1,100
08-00 Adj. Hearing Fees		80	-	100	-	-	-
09-00 Administrative Tow		190,500	210,010	204,500	204,500	213,800	216,000
10-00 Compliance/Ordinance Fine		232,525	179,725	179,400	189,000	190,800	192,800
10-01 Uncoll Comp/Ordin. Fines		(106,126)	(58,233)	(69,300)	(76,500)	(77,200)	(77,900)
98-00 Miscellaneous		-	2,800	-	8,500	-	-
Sub-Total		804,616	890,912	904,100	949,900	970,100	980,300
<u>Interest Income - 361</u>							
01-00 Int. Income		113,928	245,622	255,800	354,100	325,000	300,000
03-00 Int. Inc.-Veteran's Mem.		18	41	40	60	100	100
04-00 Int. Income-Claims		15,579	27,339	22,800	34,400	30,000	30,000
05-00 Int.-Fire Equipment		1,441	3,697	3,700	4,200	4,000	4,000
06-00 Int.-Sesqui.		26	53	50	60	100	100
08-00 Undistributed Taxes		-	4,684	-	250	300	300
12-00 Gain/Loss Sale of Invest.		-	61,146	-	290,000	-	-
25-00 Forfeiture Funds Int.		3,600	8,937	7,900	11,900	10,000	10,000
27-00 1998 Sales Tax Escrow		18,390	13,311	-	-	-	-
28-00 DuPage May/Mgrs. Loan		-	116	100	-	-	-
31-00 Historic Preservation		85	151	140	180	200	200
33-00 Police Explorer's		54	81	90	80	100	100
Sub-Total		153,121	365,178	290,620	695,230	369,800	344,800

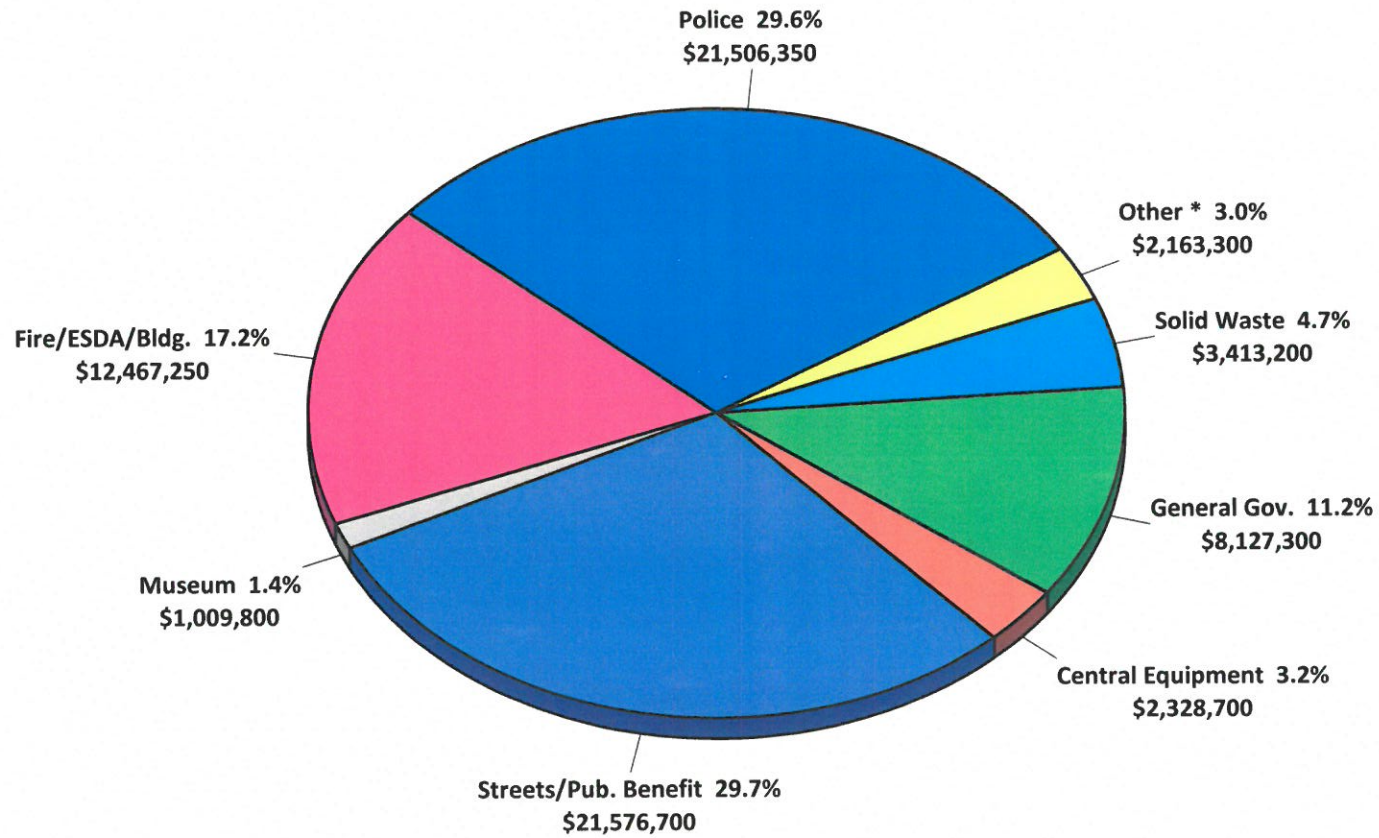
City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

CITY OF ELMHURST, ILLINOIS SCHEDULE OF REVENUES		2017	2018	2019		2020	2021
		Actual	Actual	Budget	Estimated	Projected	Projected
General Fund - 110-0000							
<u>Other Income - 371</u>							
02-00	Forfeiture Proceeds	82,434	259,007	175,000	300,000	135,000	100,000
04-00	Public Hearing Fees	21,000	20,100	18,100	22,500	23,000	23,000
06-00	Recycling	12,707	19,606	7,800	10,000	11,000	12,000
08-00	Property Damage	123,940	87,781	73,200	240,000	90,000	95,000
08-01	Insurance Claim Proceeds	-	-	-	247,000	-	-
09-00	Tree Removal	20,100	19,550	25,000	13,000	14,000	15,000
11-00	Sidewalk Repairs	73,247	40,474	35,300	35,300	38,000	38,000
12-00	Sale of Assets	2,200	36,000	-	50,000	50,000	50,000
13-00	Rental Income	12,854	12,080	13,000	12,000	12,500	13,000
13-01	Museum Rental Income	6,400	(7,700)	4,900	(500)	-	-
14-00	Museum Trust Fund	17,037	5,703	29,000	50,000	80,000	80,000
15-00	Hist. Museum-Merch.	7,372	9,236	9,100	9,000	8,000	8,200
17-00	Veteran's Memorial	1,139	954	1,000	500	500	500
18-00	Empl. Health Ins. Contr.	432,911	428,466	408,700	450,500	471,500	494,900
19-00	Empl. Dental Ins. Contr.	122,196	102,516	86,500	105,300	118,600	120,800
20-00	Retiree Health Ins Contr.	369,348	365,431	388,900	388,000	482,200	506,200
21-00	Retiree Dental Ins. Contr.	17,155	17,099	15,400	17,800	22,100	22,700
24-00	Donation	972	-	-	-	-	-
24-02	Police Explorers	6,845	5,167	5,000	5,000	5,000	5,000
24-03	Fire Explorers	-	192	500	200	200	200
24-04	First Responders Memorial	-	-	-	20,000	60,000	50,000
24-05	Public Arts Commission	-	-	-	30,000	50,000	50,000
25-00	Rear Yard Drain	12,185	-	1,800	-	-	-
35-00	Sale of Property	1,717,186	-	-	127,000	-	-
36-00	Hist. Museum Don./Gift	2,099	3,746	3,400	5,000	5,300	5,400
38-00	NSF Check Fee	100	175	100	200	200	200
39-00	False Alarm Fee	5,728	3,330	5,000	4,000	5,000	5,400
40-00	Taxi Cab County Program	4,638	2,793	-	1,560	-	-
42-00	Fire Programs	322	184	300	1,030	1,000	1,000
43-00	Gain(Loss) Sale of Assets	-	162,426	-	-	-	-
45-00	Explore Elmhurst	-	3,600	3,600	-	3,800	-
60-00	Police Seizure Funds	1,272	1,726	1,500	1,250	1,500	1,500
98-00	Miscellaneous	454,540	497,169	418,100	500,000	500,000	505,000
	Sub-Total	3,527,926	2,096,811	1,730,200	2,645,640	2,188,400	2,203,000
<u>Interdepartmental Income - 381</u>							
01-00	Data Processing	1,476,102	1,355,150	1,773,200	1,793,000	1,908,700	2,044,500
03-00	Central Garage	1,943,235	1,818,320	2,300,100	2,100,900	2,328,700	2,266,300
04-00	Revenue Replacement	58,760	59,400	59,500	60,700	62,000	63,200
	Sub-Total	3,478,098	3,232,870	4,132,800	3,954,600	4,299,400	4,374,000

City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

CITY OF ELMHURST, ILLINOIS SCHEDULE OF REVENUES		2017 Actual	2018 Actual	2019 Budget      Estimated		2020 Projected	2021 Projected
General Fund - 110-0000							
<u>Interfund Transfers - 391</u>							
02-00	Tran. From CIF (111)	4,812,062	5,129,689	9,023,345	6,973,200	<b>4,026,800</b>	4,437,900
23-00	Tran. From Wrk. Cash (770)	(5,185)	27,249	13,200	23,430	<b>17,500</b>	17,500
55-00	Tran. From Revenue Bonds	-	754	-	-	-	-
	Sub-Total	4,806,877	5,157,692	9,036,545	6,996,630	<b>4,044,300</b>	4,455,400
<u>Bond Proceeds - 392</u>							
02-00	G.O. Bond Proceeds	-	-	2,805,000	1,250,000	<b>6,937,400</b>	20,893,000
	Sub-Total	-	-	2,805,000	1,250,000	<b>6,937,400</b>	20,893,000
Total General Fund		<u>57,583,247</u>	<u>57,323,085</u>	<u>67,300,380</u>	<u>63,006,620</u>	<u><b>68,362,600</b></u>	<u>83,073,500</u>

**CITY OF ELMHURST**  
**GENERAL FUND EXPENDITURES BY DIVISION**  
**2020 PROPOSED BUDGET - \$72,592,600**



\* Other includes Human Services, Health, Visitor/Tourism, Cable Television and Interfund Transfers

**CITY OF ELMHURST, ILLINOIS  
SCHEDULE OF EXPENDITURES BY TYPE  
2020 BUDGET WORKSHEET**

	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Estimated</b>	<b>2020 Proposed</b>	<b>2021 Proposed</b>
<b>General Government:</b>						
Administration - 110-1001	1,081,022	1,095,652	1,154,500	1,157,600	<b>1,269,100</b>	1,485,300
Elected Officials - 110-1002	57,351	58,268	58,100	58,100	<b>58,300</b>	58,300
Board of Fire & Police Comm. - 110-1003	63,915	57,832	87,325	87,800	<b>79,700</b>	81,100
Finance Department - 110-2006	969,752	966,492	1,030,800	1,049,400	<b>1,126,200</b>	1,107,100
Human Resources - 110-2007	546,412	530,254	671,600	632,600	<b>657,500</b>	689,800
Management Inf. Systems - 110-2008	1,476,101	1,339,853	1,923,200	1,793,000	<b>1,908,700</b>	2,044,500
Legal Department - 110-0081	796,223	871,249	914,000	785,000	<b>849,000</b>	840,000
Claims Against the City - 110-0082	125,071	362,491	360,000	430,000	<b>370,000</b>	385,000
Planning and Development - 110-3015	657,612	574,025	744,050	667,200	<b>664,500</b>	706,500
Contingent - 110-0085	-	-	-	-	-	-
Muni. Bldgs. - Repair and Mnt. - 110-6046	1,277,861	1,171,959	1,387,650	1,295,950	<b>1,144,300</b>	1,013,400
<b>Total General Government</b>	<b>7,051,320</b>	<b>7,028,074</b>	<b>8,331,225</b>	<b>7,956,650</b>	<b>8,127,300</b>	<b>8,411,000</b>
<b>Public Safety:</b>						
Police Department - 110-5030	17,560,258	17,702,745	20,481,000	19,956,100	<b>21,506,350</b>	36,312,200
Fire Protection - 110-4020	9,637,346	10,167,604	10,938,900	10,997,400	<b>11,175,150</b>	11,149,900
Wireless Radio Alarm Services - 110-4021	174,848	168,613	179,300	171,300	<b>172,500</b>	178,200
ESDA - Civil Defense - 110-4022	79,381	68,531	116,750	115,800	<b>120,700</b>	121,100
Buildings - 110-4025	877,309	906,293	948,800	910,800	<b>998,900</b>	1,020,200
<b>Total Public Safety</b>	<b>28,329,142</b>	<b>29,013,786</b>	<b>32,664,750</b>	<b>32,151,400</b>	<b>33,973,600</b>	<b>48,781,600</b>
<b>Streets:</b>						
Street & Bridge - Admin. - 110-6040	3,099,105	3,190,244	3,366,000	3,748,900	<b>4,791,700</b>	3,924,000
Street & Alley Maintenance - 110-6041	7,150,997	8,421,181	10,784,424	9,905,300	<b>11,532,800</b>	12,451,100
Snow Removal & Ice Control - 110-6042	457,337	573,330	746,800	528,300	<b>781,900</b>	773,100
Forestry - 110-6043	2,561,828	1,991,815	2,648,866	2,312,866	<b>2,696,900</b>	2,355,800
Electrical - 110-6044	846,194	806,287	1,449,500	1,225,790	<b>1,383,400</b>	909,000
<b>Total Streets</b>	<b>14,115,461</b>	<b>14,982,857</b>	<b>18,995,590</b>	<b>17,721,156</b>	<b>21,186,700</b>	<b>20,413,000</b>
Rubbish Disposal - 110-6045	3,247,534	3,235,619	3,273,200	3,316,200	<b>3,413,200</b>	3,519,600
Human Services - 110-0083	140,353	123,594	189,500	147,500	<b>147,500</b>	147,500
Health Department - 110-0084	372,161	420,570	424,600	424,600	<b>428,600</b>	440,700
History Museum - 110-7060	920,392	871,640	927,045	1,001,400	<b>1,009,800</b>	1,040,300
Visitor & Tourism - 110-0094	419,058	414,441	448,500	442,500	<b>498,400</b>	471,500
Cable Television - 110-0086	93,980	103,223	103,100	100,400	<b>103,800</b>	106,900
Central Equip. Maint. - 110-6047	1,944,962	1,812,642	2,300,100	2,100,900	<b>2,328,700</b>	2,266,300
Public Benefits - 110-6048	92,379	64,162	2,260,000	500,000	<b>390,000</b>	310,000
Interfund Transfers - 110-0098	651,918	14,928	2,300,000	2,100,000	<b>985,000</b>	1,061,000
<b>Total Expenditures - All Departments</b>	<b>57,378,660</b>	<b>58,085,536</b>	<b>72,217,610</b>	<b>67,962,706</b>	<b>72,592,600</b>	<b>86,969,400</b>



**CITY OF ELMHURST, ILLINOIS  
SCHEDULE OF EXPENDITURES BY TYPE  
2020 BUDGET WORKSHEET**

		<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Proposed</b>	<b>Proposed</b>
<b>General Government:</b>							
<b>Administration - 110-1001</b>							
10	Salaries & Wages	399,028	421,817	443,400	469,600	<b>512,700</b>	535,400
20	Employee Benefits	177,025	168,090	146,900	146,400	<b>180,700</b>	188,700
30	Contractual Services	169,980	150,243	139,300	129,900	<b>142,400</b>	146,300
40	Commodities	5,458	9,740	5,500	4,500	<b>5,500</b>	5,500
60	Other Expenses	96,665	106,930	158,900	133,800	<b>152,700</b>	322,200
70	Insurance	173,822	184,626	189,700	201,700	<b>198,800</b>	205,400
95	Interdepartmental Charges	59,044	54,206	70,800	71,700	<b>76,300</b>	81,800
	<b>Total Administration</b>	<b>1,081,022</b>	<b>1,095,652</b>	<b>1,154,500</b>	<b>1,157,600</b>	<b>1,269,100</b>	<b>1,485,300</b>
<b>Administration/Elected Officials - 110-1002</b>							
10	Salaries & Wages	52,300	53,166	53,100	53,100	<b>53,100</b>	53,100
20	Employee Benefits	5,051	5,102	5,000	5,000	<b>5,200</b>	5,200
	<b>Total Administration</b>	<b>57,351</b>	<b>58,268</b>	<b>58,100</b>	<b>58,100</b>	<b>58,300</b>	<b>58,300</b>
<b>Board of Fire &amp; Police Comm. - 110-1003</b>							
10	Salaries & Wages	25,734	31,505	27,500	27,900	<b>28,900</b>	30,000
20	Employee Benefits	5,114	6,177	4,700	4,700	<b>5,600</b>	5,900
30	Contractual Services	31,339	19,775	54,150	54,200	<b>44,200</b>	44,200
40	Commodities	-	-	100	100	<b>100</b>	100
05	Other Expenses	1,728	375	875	900	<b>900</b>	900
	<b>Total Board of Fire &amp; Police Comm.</b>	<b>63,915</b>	<b>57,832</b>	<b>87,325</b>	<b>87,800</b>	<b>79,700</b>	<b>81,100</b>
<b>Finance - 110-2006</b>							
10	Salaries and Wages	425,526	461,931	486,000	486,800	<b>543,000</b>	510,800
20	Employee Benefits	205,491	198,156	200,100	199,700	<b>219,900</b>	218,600
30	Contractual Services	197,780	168,733	176,200	185,500	<b>187,900</b>	194,600
40	Commodities	31,076	38,986	30,900	28,700	<b>32,000</b>	30,200
50	Repair & Maintenance	-	-	-	-	-	-
60	Other Expenses	6,552	3,825	13,600	23,200	<b>9,800</b>	9,800
95	Interdepartmental Charges	103,327	94,861	124,000	125,500	<b>133,600</b>	143,100
	<b>Total Finance</b>	<b>969,752</b>	<b>966,492</b>	<b>1,030,800</b>	<b>1,049,400</b>	<b>1,126,200</b>	<b>1,107,100</b>
<b>Human Resources - 110-2007</b>							
10	Salaries and Wages	224,970	206,513	278,800	256,000	<b>293,800</b>	267,600
20	Employee Benefits	109,591	104,341	134,000	127,000	<b>144,300</b>	141,700
30	Contractual Services	124,567	142,622	149,000	149,200	<b>110,500</b>	167,600
40	Commodities	2,961	1,641	2,000	2,000	<b>2,000</b>	2,000
60	Other Expenses	40,040	34,482	54,600	44,600	<b>49,600</b>	49,600
95	Interdepartmental Charges	44,283	40,655	53,200	53,800	<b>57,300</b>	61,300
	<b>Total Human Resources</b>	<b>546,412</b>	<b>530,254</b>	<b>671,600</b>	<b>632,600</b>	<b>657,500</b>	<b>689,800</b>
<b>Mgmt. Inf. Systems - 110-2008</b>							
10	Salaries and Wages	549,575	571,746	712,300	610,000	<b>791,600</b>	782,800
20	Employee Benefits	194,937	193,216	251,100	229,700	<b>284,200</b>	288,400
30	Contractual Services	144,052	128,770	145,650	144,100	<b>154,700</b>	155,100
40	Commodities	80,807	99,356	83,500	88,500	<b>83,500</b>	83,500
50	Repair & Maintenance	200,504	253,663	215,000	205,000	<b>215,000</b>	215,000
60	Other Expenses	5,685	6,119	10,650	10,700	<b>10,700</b>	10,700
80	Capital Outlay	300,541	86,983	505,000	505,000	<b>369,000</b>	509,000
	<b>Total Mgmt. Information Systems</b>	<b>1,476,101</b>	<b>1,339,853</b>	<b>1,923,200</b>	<b>1,793,000</b>	<b>1,908,700</b>	<b>2,044,500</b>

**CITY OF ELMHURST, ILLINOIS  
SCHEDULE OF EXPENDITURES BY TYPE  
2020 BUDGET WORKSHEET**

		<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Proposed</b>	<b>Proposed</b>
	Legal Department - 110-0081						
30	Contractual Services	796,223	871,249	914,000	785,000	<b>849,000</b>	840,000
	Total Legal Department	796,223	871,249	914,000	785,000	<b>849,000</b>	840,000
	Claims Against the City - 110-0082						
60	Other Expenses (Claims)	125,071	362,491	360,000	430,000	<b>370,000</b>	385,000
	Total Claims Against the City	125,071	362,491	360,000	430,000	<b>370,000</b>	385,000
	Planning and Development - 110-3015						
10	Salaries and Wages	283,429	249,785	262,700	264,100	<b>270,900</b>	279,000
20	Employee Benefits	110,423	99,972	126,000	123,400	<b>139,600</b>	145,200
30	Contractual Services	208,550	166,701	276,950	200,800	<b>176,100</b>	201,200
40	Commodities	409	810	600	900	<b>600</b>	600
60	Other Expenses	25,279	29,654	42,300	42,100	<b>39,100</b>	39,600
95	Interdepartmental Charges	29,522	27,103	35,500	35,900	<b>38,200</b>	40,900
	Total Planning and Development	657,612	574,025	744,050	667,200	<b>664,500</b>	706,500
	Muni. Bldgs. - Repair and Mnt. - 110-6046						
10	Salaries and Wages	378,197	370,085	435,300	435,900	<b>461,500</b>	464,400
20	Employee Benefits	74,964	71,478	73,300	73,500	<b>86,500</b>	87,000
30	Contractual Services	117,026	125,861	218,600	131,900	<b>229,400</b>	230,400
40	Commodities	39,947	42,195	40,100	40,100	<b>42,100</b>	42,100
50	Repair & Maintenance	84,330	156,214	155,000	155,000	<b>175,000</b>	155,000
60	Other Expenses	579,310	369,753	30,000	30,000	<b>30,000</b>	30,000
70	Insurance	4,087	3,956	4,100	4,300	<b>4,300</b>	4,500
80	Capital Outlay	-	32,418	431,250	425,250	<b>115,500</b>	-
	Total Municipal Buildings	1,277,861	1,171,959	1,387,650	1,295,950	<b>1,144,300</b>	1,013,400
	Total General Government	7,051,320	7,028,074	8,331,225	7,956,650	<b>8,127,300</b>	8,411,000
	Police Department - 110-5030						
10	Salaries and Wages	9,075,340	9,219,408	9,644,200	9,698,400	<b>10,114,500</b>	10,496,800
20	Employee Benefits	5,684,806	5,668,493	5,955,000	6,264,200	<b>6,851,600</b>	7,164,300
30	Contractual Services	1,043,579	1,147,971	1,338,200	1,286,800	<b>1,303,800</b>	1,307,300
40	Commodities	151,167	133,532	157,500	157,500	<b>159,000</b>	160,750
50	Repairs & Maintenance	137,114	96,650	107,000	462,000	<b>112,000</b>	118,000
60	Other Expenses	342,551	238,042	438,800	451,900	<b>318,050</b>	283,050
70	Insurance	7,012	7,068	7,400	7,700	<b>7,800</b>	8,100
80	Capital Outlay	295,731	428,484	1,852,000	687,000	<b>1,617,000</b>	15,730,000
95	Interdepartmental Charges	822,958	763,097	980,900	940,600	<b>1,022,600</b>	1,043,900
	Total Police Department	17,560,258	17,702,745	20,481,000	19,956,100	<b>21,506,350</b>	36,312,200
	Fire Protection - 110-4020						
10	Salaries and Wages	5,063,146	4,974,956	5,116,300	5,214,600	<b>5,372,800</b>	5,435,400
20	Employee Benefits	3,577,177	3,570,699	3,714,800	3,702,500	<b>4,236,200</b>	4,427,600
30	Contractual Services	300,251	357,480	373,300	365,400	<b>374,300</b>	383,800
40	Commodities	111,565	73,360	118,200	118,200	<b>104,650</b>	106,700
50	Repair & Maintenance	81,796	49,652	117,500	52,500	<b>60,000</b>	60,000
60	Other Expenses	77,040	128,687	136,300	163,000	<b>222,500</b>	198,700
70	Insurance	6,335	7,148	7,400	7,500	<b>7,800</b>	8,100
80	Capital Outlay	-	614,985	853,700	895,000	<b>275,700</b>	-
95	Interdepartmental Charges	420,036	390,635	501,400	478,700	<b>521,200</b>	529,600

**CITY OF ELMHURST, ILLINOIS  
SCHEDULE OF EXPENDITURES BY TYPE  
2020 BUDGET WORKSHEET**

	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Estimated</b>	<b>2020 Proposed</b>	<b>2021 Proposed</b>
Total Fire Protection	9,637,346	10,167,604	10,938,900	10,997,400	11,175,150	11,149,900
Wireless Radio Alarm Services - 110-4021						
30 Contractual Services	135,160	159,786	143,600	135,600	138,400	141,300
40 Commodities	39,603	8,827	32,500	32,500	33,100	33,700
50 Repairs & Maintenance	85	-	3,200	3,200	1,000	3,200
Total Wireless Radio Alarm	174,848	168,613	179,300	171,300	172,500	178,200
ESDA - Civil Defense - 110-4022						
10 Salaries and Wages	31,629	32,642	33,400	33,700	35,000	36,400
20 Employee Benefits	6,372	6,504	5,900	6,000	7,100	7,400
30 Contractual Services	10,954	5,057	10,900	10,500	10,900	11,200
40 Commodities	14,383	11,734	37,850	37,900	38,600	36,800
50 Repairs & Maintenance	5,422	2,552	16,150	16,200	16,400	16,600
60 Other Expenses	905	950	1,050	1,000	1,100	1,400
95 Interdepartmental Charges	9,716	9,092	11,500	10,500	11,600	11,300
Total ESDA - Civil Defense	79,381	68,531	116,750	115,800	120,700	121,100
Buildings - 110-4025						
10 Salaries and Wages	529,118	571,150	597,300	580,800	611,600	629,000
20 Employee Benefits	225,728	214,300	195,200	189,600	219,000	227,200
30 Contractual Services	68,388	71,180	84,500	68,000	83,300	83,400
40 Commodities	5,136	3,516	8,600	8,600	17,600	8,600
60 Other Expenses	4,656	5,492	10,000	10,000	10,100	10,700
95 Interdepartmental Charges	44,283	40,655	53,200	53,800	57,300	61,300
Total Buildings	877,309	906,293	948,800	910,800	998,900	1,020,200
Total Public Safety	28,329,142	29,013,786	32,664,750	32,151,400	33,973,600	48,781,600
Streets:						
Street & Bridge - Admin. - 110-6040						
10 Salaries and Wages	817,772	820,692	870,100	878,100	906,200	930,400
20 Employee Benefits	1,647,618	1,559,739	1,746,000	2,171,300	1,942,100	2,020,400
30 Contractual Services	356,513	284,172	324,600	331,600	333,800	335,300
40 Commodities	34,110	58,162	76,300	50,000	75,500	76,500
60 Other Expenses	32,142	29,026	35,100	32,300	37,300	37,300
70 Insurance	10,711	10,220	10,700	11,400	11,300	11,700
80 Capital Outlay	29,272	270,105	100,000	80,000	1,274,200	297,400
95 Interdepartmental Charges	170,967	158,128	203,200	194,200	211,300	215,000
Total Street & Bridge - Admin.	3,099,105	3,190,244	3,366,000	3,748,900	4,791,700	3,924,000
Street & Alley Maintenance - 110-6041						
10 Salaries and Wages	370,008	402,793	298,200	293,100	295,700	302,500
20 Employee Benefits	71,548	94,360	48,600	51,300	54,700	56,300
30 Contractual Services	1,595,599	1,554,552	2,400,424	2,022,400	1,335,100	1,600,900
40 Commodities	158,330	177,879	206,000	189,500	193,000	193,000
50 Repair & Maintenance	111,225	83,331	622,000	572,000	169,000	112,000
80 Capital Outlay	4,335,159	5,632,412	6,607,000	6,227,000	8,875,500	9,593,000
95 Interdepartmental Charges	509,128	475,854	602,200	550,000	609,800	593,400
Total street & Alley Maintenance	7,150,997	8,421,181	10,784,424	9,905,300	11,532,800	12,451,100

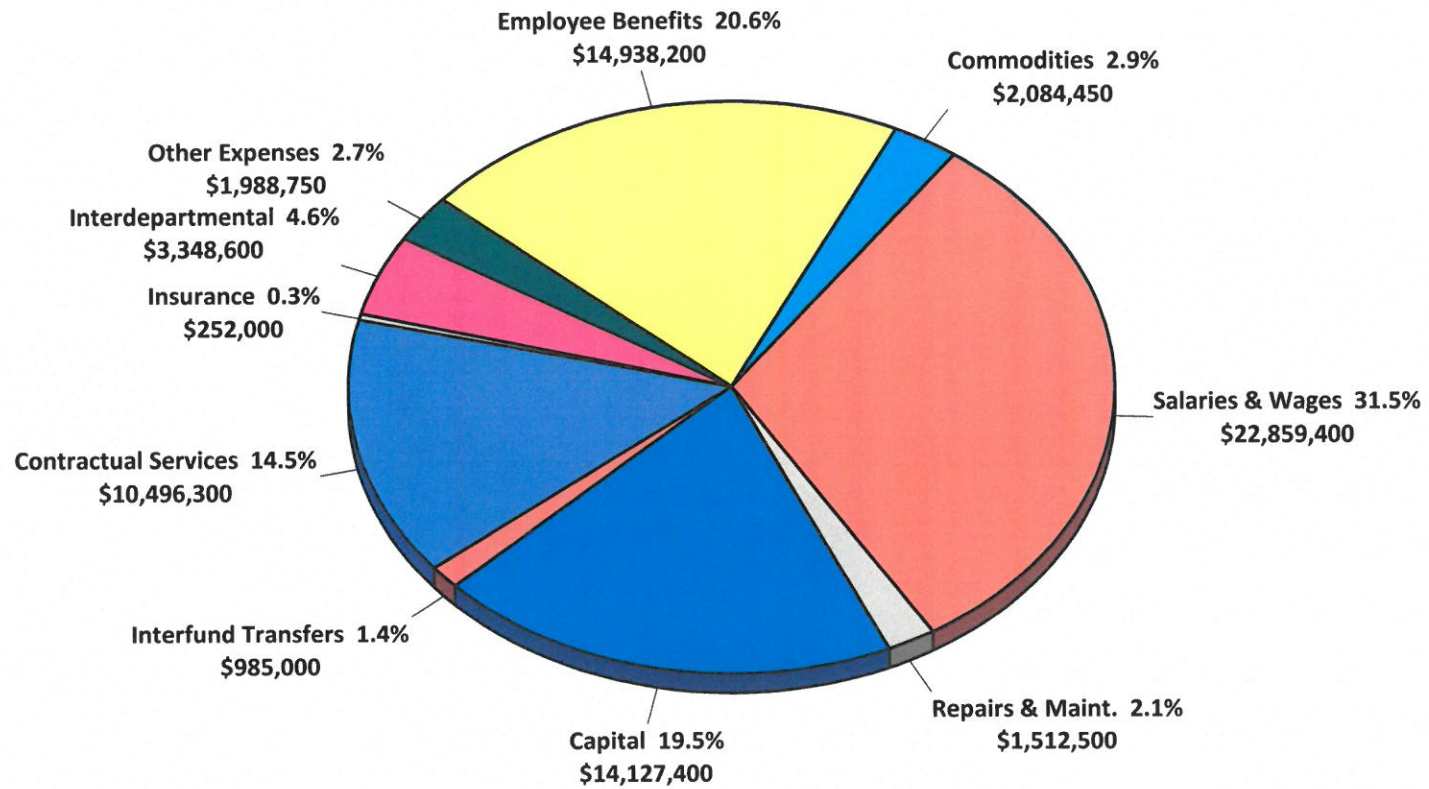
**CITY OF ELMHURST, ILLINOIS  
SCHEDULE OF EXPENDITURES BY TYPE  
2020 BUDGET WORKSHEET**

		<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Proposed</b>	<b>Proposed</b>
<b>Snow Removal &amp; Ice Control - 110-6042</b>							
10	Salaries and Wages	110,600	325,291	309,300	309,300	<b>327,600</b>	336,900
20	Employee Benefits	22,240	65,169	54,600	54,600	<b>65,900</b>	67,800
30	Contractual Services	9,458	95,780	77,900	77,900	<b>77,900</b>	77,900
40	Commodities	950	13,767	25,000	21,500	<b>20,500</b>	20,500
50	Repair & Maintenance	59,136	64,230	80,000	55,000	<b>90,000</b>	80,000
80	Capital Outlay	247,180	-	190,000	-	<b>190,000</b>	180,000
95	Interdepartmental Charges	<u>7,773</u>	<u>9,092</u>	<u>10,000</u>	<u>10,000</u>	<u><b>10,000</b></u>	<u>10,000</u>
	<b>Total Snow Removal &amp; Ice Control</b>	<b>457,337</b>	<b>573,330</b>	<b>746,800</b>	<b>528,300</b>	<b>781,900</b>	<b>773,100</b>
<b>Forestry - 110-6043</b>							
10	Salaries and Wages	733,805	733,465	772,300	751,700	<b>825,900</b>	819,100
20	Employee Benefits	176,725	142,568	133,400	131,100	<b>162,300</b>	161,000
30	Contractual Services	456,216	416,682	869,666	666,866	<b>658,800</b>	658,800
40	Commodities	200,741	156,310	224,300	205,500	<b>224,300</b>	224,300
50	Repairs & Maintenance	648	56	4,000	4,000	<b>4,000</b>	4,000
80	Capital Outlay	766,334	329,263	375,000	307,000	<b>548,000</b>	222,400
95	Interdepartmental Charges	<u>227,359</u>	<u>213,471</u>	<u>270,200</u>	<u>246,700</u>	<u><b>273,600</b></u>	<u>266,200</u>
	<b>Total Forestry</b>	<b>2,561,828</b>	<b>1,991,815</b>	<b>2,648,866</b>	<b>2,312,866</b>	<b>2,696,900</b>	<b>2,355,800</b>
<b>Electrical - 110-6044</b>							
10	Salaries and Wages	239,327	254,648	236,000	284,300	<b>233,000</b>	240,000
20	Employee Benefits	62,171	48,984	40,000	63,600	<b>44,400</b>	45,800
30	Contractual Services	188,010	259,006	302,900	301,700	<b>276,300</b>	281,100
40	Commodities	153,413	150,693	332,600	351,550	<b>340,300</b>	220,800
50	Repair & Maintenance	501	2,586	8,500	6,140	<b>8,500</b>	8,500
80	Capital Outlay	105,610	-	415,000	114,000	<b>365,000</b>	-
95	Interdepartmental Charges	<u>97,162</u>	<u>90,370</u>	<u>114,500</u>	<u>104,500</u>	<u><b>115,900</b></u>	<u>112,800</u>
	<b>Total Electrical</b>	<b>846,194</b>	<b>806,287</b>	<b>1,449,500</b>	<b>1,225,790</b>	<b>1,383,400</b>	<b>909,000</b>
	<b>Total Streets</b>	<b>14,115,461</b>	<b>14,982,857</b>	<b>18,995,590</b>	<b>17,721,156</b>	<b>21,186,700</b>	<b>20,413,000</b>
<b>Rubbish Disposal - 110-6045</b>							
30	Contractual Services	3,173,729	3,167,861	3,182,000	3,224,000	<b>3,315,300</b>	3,414,900
40	Commodities	-	-	2,500	2,500	<b>2,500</b>	2,500
95	Interdepartmental Charges	<u>73,805</u>	<u>67,758</u>	<u>88,700</u>	<u>89,700</u>	<u><b>95,400</b></u>	<u>102,200</u>
	<b>Total Rubbish Disposal</b>	<b>3,247,534</b>	<b>3,235,619</b>	<b>3,273,200</b>	<b>3,316,200</b>	<b>3,413,200</b>	<b>3,519,600</b>
<b>Human Services - 110-0083</b>							
60	Other Expenses	<u>140,353</u>	<u>123,594</u>	<u>189,500</u>	<u>147,500</u>	<u><b>147,500</b></u>	<u>147,500</u>
	<b>Total Human Services</b>	<b>140,353</b>	<b>123,594</b>	<b>189,500</b>	<b>147,500</b>	<b>147,500</b>	<b>147,500</b>
<b>Health Department - 110-0084</b>							
30	Contractual Services	<u>372,161</u>	<u>420,570</u>	<u>424,600</u>	<u>424,600</u>	<u><b>428,600</b></u>	<u>440,700</u>
	<b>Total Health Department</b>	<b>372,161</b>	<b>420,570</b>	<b>424,600</b>	<b>424,600</b>	<b>428,600</b>	<b>440,700</b>

**CITY OF ELMHURST, ILLINOIS**  
**SCHEDULE OF EXPENDITURES BY TYPE**  
**2020 BUDGET WORKSHEET**

		<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Proposed</b>	<b>Proposed</b>
<b>History Museum - 110-7060</b>							
10	Salaries and Wages	468,184	386,234	429,000	431,400	<b>439,600</b>	452,800
20	Employee Benefits	147,044	110,453	116,900	119,800	<b>142,600</b>	147,900
30	Contractual Services	73,477	68,734	77,100	77,000	<b>69,800</b>	70,300
40	Commodities	12,495	19,616	12,000	16,400	<b>11,800</b>	15,300
50	Repairs & Maintenance	23,321	85,319	26,200	91,200	<b>46,300</b>	57,400
60	Other Expenses	102,418	94,819	140,900	139,400	<b>179,000</b>	167,500
70	Insurance	4,887	5,685	5,900	6,000	<b>6,200</b>	6,400
80	Capital Outlay	-	19,470	12,645	12,600	-	-
95	Interdepartmental Charges	88,566	81,309	106,400	107,600	<b>114,500</b>	122,700
	<b>Total History Museum</b>	<b>920,392</b>	<b>871,640</b>	<b>927,045</b>	<b>1,001,400</b>	<b>1,009,800</b>	<b>1,040,300</b>
<b>Visitor &amp; Tourism - 110-0094</b>							
30	Contractual Services	70,550	86,810	100,400	100,300	<b>94,900</b>	95,500
60	Other Expenses	348,508	327,631	348,100	342,200	<b>403,500</b>	376,000
	<b>Total Visitor &amp; Tourism</b>	<b>419,058</b>	<b>414,441</b>	<b>448,500</b>	<b>442,500</b>	<b>498,400</b>	<b>471,500</b>
<b>Cable Television - 110-0086</b>							
30	Contractual Services	93,892	100,285	100,000	99,900	<b>100,700</b>	103,800
40	Commodities	88	2,938	2,800	500	<b>2,800</b>	2,800
50	Repairs & Maintenance	-	-	300	-	<b>300</b>	300
	<b>Total Cable Television</b>	<b>93,980</b>	<b>103,223</b>	<b>103,100</b>	<b>100,400</b>	<b>103,800</b>	<b>106,900</b>
<b>Central Equip. Maint. - 110-6047</b>							
10	Salaries and Wages	729,381	714,139	769,800	695,200	<b>742,000</b>	766,300
20	Employee Benefits	145,180	140,811	133,800	132,600	<b>146,300</b>	151,000
30	Contractual Services	97	135	100	200	<b>200</b>	200
40	Commodities	560,313	523,515	775,500	575,500	<b>695,000</b>	716,000
50	Repairs & Maintenance	455,838	398,782	559,000	642,000	<b>615,000</b>	567,000
60	Other Expenses	2,900	3,604	4,600	4,600	<b>6,900</b>	6,900
70	Insurance	13,500	14,075	14,800	15,800	<b>15,800</b>	16,400
80	Capital Outlay	37,753	17,581	42,500	35,000	<b>107,500</b>	42,500
	<b>Total Central Equipment Maint.</b>	<b>1,944,962</b>	<b>1,812,642</b>	<b>2,300,100</b>	<b>2,100,900</b>	<b>2,328,700</b>	<b>2,266,300</b>
<b>Public Benefits - 110-6048</b>							
80	Capital Outlay	92,379	64,162	2,260,000	500,000	<b>390,000</b>	310,000
	<b>Total Public Benefits</b>	<b>92,379</b>	<b>64,162</b>	<b>2,260,000</b>	<b>500,000</b>	<b>390,000</b>	<b>310,000</b>
<b>Interfund Transfers - 110</b>							
11	Interfund Transfers	651,918	14,928	2,300,000	2,100,000	<b>985,000</b>	1,061,000
	<b>Total Interfund Transfers</b>	<b>651,918</b>	<b>14,928</b>	<b>2,300,000</b>	<b>2,100,000</b>	<b>985,000</b>	<b>1,061,000</b>
<b>Total Expenditures</b>							
		<b>57,378,660</b>	<b>58,085,536</b>	<b>72,217,610</b>	<b>67,962,706</b>	<b>72,592,600</b>	<b>86,969,400</b>

**CITY OF ELMHURST**  
**GENERAL FUND EXPENDITURES BY CLASS**  
**2020 PROPOSED BUDGET - \$72,592,600**





CITY OF ELMHURST, ILLINOIS  
SCHEDULE OF EXPENDITURES BY TYPE  
2020 BUDGET WORKSHEET

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Estimated</u>	<u>2020 Proposed</u>	<u>2021 Proposed</u>
<u>Totals By Type - General Fund</u>						
Salaries and Wages	20,507,069	20,801,967	21,775,000	21,774,000	<b>22,859,400</b>	23,368,700
Employee Benefits	12,649,205	12,468,613	13,085,300	13,796,000	<b>14,938,200</b>	15,557,400
Contractual Services	9,737,551	9,970,014	11,884,040	10,973,366	<b>10,496,300</b>	10,985,800
Commodities	1,602,952	1,526,576	2,174,350	1,932,450	<b>2,084,450</b>	1,982,250
Repairs & Maintenance	1,159,920	1,193,037	1,913,850	2,264,240	<b>1,512,500</b>	1,397,000
Other Expenses	1,931,803	1,865,474	1,975,275	2,007,200	<b>1,988,750</b>	2,076,850
Insurance	220,354	232,778	240,000	254,400	<b>252,000</b>	260,600
Capital Outlay	6,209,959	7,495,863	13,644,095	9,787,850	<b>14,127,400</b>	26,884,300
Interdepartmental	2,707,929	2,516,285	3,225,700	3,073,200	<b>3,348,600</b>	3,395,500
Interfund Transfers	<u>651,918</u>	<u>14,928</u>	<u>2,300,000</u>	<u>2,100,000</u>	<u><b>985,000</b></u>	<u>1,061,000</u>
Total - General Fund	<u><u>57,378,660</u></u>	<u><u>58,085,536</u></u>	<u><u>72,217,610</u></u>	<u><u>67,962,706</u></u>	<u><u><b>72,592,600</b></u></u>	<u><u>86,969,400</u></u>

City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

**General Fund - 110**

		<b>2017</b>	<b>2018</b>	<b>2019</b>		<b>2020</b>	<b>2021</b>
		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Projected</b>	<b>Projected</b>
<b>Administration - 110-1001-411</b>							
<u>Salaries and Wages</u>							
10-01	Wages-Full Time	344,199	362,515	379,500	398,000	<b>396,100</b>	406,300
10-02	Wages-Part Time	52,294	54,831	58,300	62,900	<b>107,600</b>	118,800
10-03	Overtime Full Time	2,535	4,471	4,500	6,800	<b>5,500</b>	5,700
10-06	Sick Payout	-	-	1,100	1,900	<b>3,500</b>	4,600
	Sub-Total	<u>399,028</u>	<u>421,817</u>	<u>443,400</u>	<u>469,600</u>	<b>512,700</b>	535,400
<u>Employee Benefits</u>							
20-01	City IMRF	47,865	49,638	43,100	45,500	<b>61,700</b>	64,400
20-02	City FICA-Soc. Secur.	19,975	20,465	27,500	24,000	<b>31,800</b>	33,200
20-03	City FICA-Medicare	5,609	5,926	6,400	6,700	<b>7,500</b>	7,800
20-04	Health Ins.	85,132	74,818	57,200	57,200	<b>65,300</b>	68,400
20-05	Dental Ins.	4,153	3,621	2,800	3,100	<b>4,300</b>	4,500
20-06	Group Term Life Ins.	1,028	1,118	1,300	1,300	<b>1,300</b>	1,300
20-07	Worker's Comp.	13,263	6,651	5,600	5,600	<b>5,800</b>	6,100
20-08	Unempl. Comp.	-	5,853	3,000	3,000	<b>3,000</b>	3,000
	Sub-Total	<u>177,025</u>	<u>168,090</u>	<u>146,900</u>	<u>146,400</u>	<b>180,700</b>	188,700
<u>Contractual services:</u>							
30-12	Consultant Fees	15,250	4,234	5,000	2,000	<b>5,000</b>	5,000
30-21	Duplicating	2,399	2,440	2,000	2,400	<b>2,400</b>	2,400
30-49	Postage	11,659	12,222	13,600	12,300	<b>14,100</b>	12,900
30-52	Profess. Serv.	7,183	1,549	3,000	4,400	<b>5,500</b>	6,000
30-54	Public Notice	5,940	8,058	7,500	6,000	<b>7,500</b>	8,000
30-75	Telephone	15,742	13,313	13,200	12,200	<b>12,500</b>	12,800
30-92	Contract Staffing	<u>111,807</u>	<u>108,427</u>	<u>95,000</u>	<u>90,600</u>	<b>95,400</b>	99,200
	Sub-Total	<u>169,980</u>	<u>150,243</u>	<u>139,300</u>	<u>129,900</u>	<b>142,400</b>	146,300
<u>Commodities:</u>							
40-33	Office Supplies	1,136	418	1,500	500	<b>1,000</b>	1,000
40-98	Other Supplies	<u>4,322</u>	<u>9,322</u>	<u>4,000</u>	<u>4,000</u>	<b>4,500</b>	4,500
	Sub-Total	<u>5,458</u>	<u>9,740</u>	<u>5,500</u>	<u>4,500</u>	<b>5,500</b>	5,500

City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

General Fund - 110		2017	2018	2019		2020	2021
		Actual	Actual	Budget	Estimated	Projected	Projected
Administration - 110-1001-411							
<u>Other expenses:</u>							
60-03	Bad Debts	-	-	5,000	5,000	5,000	5,000
60-11	Conf., Sem., and Trng.	12,123	12,443	15,000	13,000	18,000	18,500
60-36	Liq. Cntrl Enfrmnt	-	-	500	500	500	500
60-37	Memberships	52,688	58,906	58,000	55,800	58,000	60,000
60-40	Newsletter	26,732	570	-	-	-	-
60-45	Public Information Program	296	25,289	62,500	44,500	68,000	220,000
60-51	Subscriptions	1,400	915	900	1,000	1,200	1,200
60-52	Suburban O'Hare Commiss.	-	1,500	1,500	1,500	1,500	1,500
60-56	Veteran's Mem.	1,134	-	500	500	500	500
60-98	Other Expenses	2,292	7,307	15,000	12,000	-	15,000
	Sub-Total	96,665	106,930	158,900	133,800	152,700	322,200
<u>Insurance:</u>							
70-01	Bonding	6,537	7,880	8,600	9,300	8,600	8,900
70-06	Gen. Liability Ins.	167,285	176,746	181,100	192,400	190,200	196,500
	Sub-Total	173,822	184,626	189,700	201,700	198,800	205,400
<u>Interdepartmental charges:</u>							
95-01	Data Processing	59,044	54,206	70,800	71,700	76,300	81,800
	Sub-Total	59,044	54,206	70,800	71,700	76,300	81,800
Total Administration		<u>1,081,022</u>	<u>1,095,652</u>	<u>1,154,500</u>	<u>1,157,600</u>	<u>1,269,100</u>	<u>1,485,300</u>

**CITY OF ELMHURST  
INCREASE IN PROPOSED LINE ITEM  
2020 BUDGET**

**Instructions**

1. Provide explanation if increase (5) is in excess of 5% and more than \$2,500 over the previous year's budget (2).

**Fund - General**

**Dept./Division - Administration**

	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>
	2018	2019	2019	2020	Increase	2021
<u>Account Code (#)</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Proposed</u>	<u>(4 - 2)</u>	<u>Proposed</u>
A) 110-1001-411-30-52	\$1,549	\$3,000	\$4,400	\$5,500	\$2,500	\$6,000
Account Description -	<u>Profess. Serv.</u>					

**Explanation -**

The proposed 2020 budget anticipates additional costs associated with employment screenings based on experience.

B) 110-1001-411-60-11	\$12,443	\$15,000	\$13,000	\$18,000	\$3,000	\$18,500
Account Description -	<u>Conf., Sem. And Trng.</u>					

**Explanation -**

The increase in this line item reflects additional training opportunities proposed for the communications function.

C) 110-1001-411-60-45	\$25,289	\$62,500	\$44,500	\$68,000	\$5,500	\$220,000
Account Description -	<u>Public Information Program</u>					

**Explanation -**

The increase in this budget line is due to the 2020 Census and the City's Biennial Citizen Survey. Marketing dollars will be used to promote and communicate the importance of every resident to be accounted for in the 2020 Census. The City will be outsourcing this service. The National Community Service (NCR) is the leading municipal provider in conducting surveys that gather resident's opinions across a wide range of community issues. NCR facilitates the survey process and delivers a thorough report on results and rankings with other communities.

D) 110-1001-411-70-06	\$167,285	\$169,600	\$175,300	\$181,100	\$11,500	\$187,100
Account Description -	<u>General Liability</u>					

**Explanation -**

The proposed increase is based on recent experience and premium increases.

City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

General Fund - 110		2017	2018	2019		2020	2021
		Actual	Actual	Budget	Estimated	Projected	Projected
Elected Officials - 110-1002-411							
<u>Salaries and Wages</u>							
10-02	Part Time Wages	52,300	53,166	53,100	53,100	53,100	53,100
	Sub-Total	52,300	53,166	53,100	53,100	53,100	53,100
<u>Employee Benefits</u>							
20-01	City IMRF	1,050	1,035	900	900	1,100	1,100
20-02	City FICA-Social Security	3,243	3,296	3,300	3,300	3,300	3,300
20-03	City FICA-Medicare	758	771	800	800	800	800
	Sub-Total	5,051	5,102	5,000	5,000	5,200	5,200
Total Elected Officials		57,351	58,268	58,100	58,100	58,300	58,300

City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

**General Fund - 110**

	<b>2017</b>	<b>2018</b>	<b>2019</b>		<b>2020</b>	<b>2021</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Projected</b>	<b>Projected</b>
<b>Board of Fire &amp; Police Comm. - 110-1003-412</b>						
<u>Salaries and Wages</u>						
10-01 Full Time Wages	24,276	30,009	26,000	26,400	<b>27,400</b>	28,500
10-02 Part Time Wages	1,458	1,496	1,500	1,500	<b>1,500</b>	1,500
10-03 Overtime - Full Time	-	-	-	-	-	-
Sub-Total	<u>25,734</u>	<u>31,505</u>	<u>27,500</u>	<u>27,900</u>	<b>28,900</b>	30,000
<u>Employee Benefits</u>						
20-01 City IMRF Contribution	3,033	3,664	2,600	2,600	<b>3,400</b>	3,600
20-02 City FICA-Social Security	1,606	1,960	1,700	1,700	<b>1,800</b>	1,900
20-03 City FICA-Medicare	375	458	400	400	<b>400</b>	400
20-06 City Group Term Life Ins.	100	95	-	-	-	-
Sub-Total	<u>5,114</u>	<u>6,177</u>	<u>4,700</u>	<u>4,700</u>	<b>5,600</b>	5,900
<u>Contractual services:</u>						
30-36 Legal Fees & Addl. Coun.	-	-	1,000	1,000	<b>1,000</b>	1,000
30-47 Physical Examinations	-	2,408	2,500	2,500	<b>2,500</b>	2,500
30-52 Professional Services	31,339	17,367	50,650	50,700	<b>40,700</b>	40,700
Sub-Total	<u>31,339</u>	<u>19,775</u>	<u>54,150</u>	<u>54,200</u>	<b>44,200</b>	44,200
<u>Commodities</u>						
40-33 Office Supplies	-	-	100	100	<b>100</b>	100
Sub-Total	<u>-</u>	<u>-</u>	<u>100</u>	<u>100</u>	<b>100</b>	100
<u>Other expenses:</u>						
60-37 Memberships	375	375	375	400	<b>400</b>	400
60-42 Personnel Recruitment	1,353	-	500	500	<b>500</b>	500
Sub-Total	<u>1,728</u>	<u>375</u>	<u>875</u>	<u>900</u>	<b>900</b>	900
 Total Board of Fire & Police Comm.	 <u>63,915</u>	 <u>57,832</u>	 <u>87,325</u>	 <u>87,800</u>	 <b><u>79,700</u></b>	 <u>81,100</u>

City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

**General Fund - 110**

		<b>2017</b>	<b>2018</b>	<b>2019</b>		<b>2020</b>	<b>2021</b>
		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Projected</b>	<b>Projected</b>
<b>Finance Department - 110-2006-413</b>							
<u>Salaries and Wages</u>							
10-01	Wages-Full Time	379,947	412,863	432,900	432,900	<b>442,600</b>	454,400
10-02	Wages-Part Time	38,265	41,897	44,900	44,900	<b>48,600</b>	50,100
10-03	Overtime - Full Time	4,712	4,498	4,800	5,700	<b>5,000</b>	5,200
10-06	Sick Payout	2,602	2,673	3,400	3,300	<b>46,800</b>	1,100
	Sub-Total	425,526	461,931	486,000	486,800	<b>543,000</b>	510,800
<u>Employee Benefits</u>							
20-01	City IMRF	52,802	56,361	48,300	48,300	<b>67,300</b>	63,200
20-02	City FICA-Social Security	23,990	26,145	30,100	29,300	<b>33,600</b>	31,700
20-03	City FICA-Medicare	5,921	6,458	7,100	7,000	<b>7,900</b>	7,500
20-04	Health Ins.	115,297	102,310	107,400	107,400	<b>103,400</b>	108,300
20-05	Dental Ins.	6,251	5,647	4,900	5,400	<b>5,500</b>	5,700
20-06	Group Term Life Ins.	1,230	1,235	2,300	2,300	<b>2,200</b>	2,200
	Sub-Total	205,491	198,156	200,100	199,700	<b>219,900</b>	218,600
<u>Contractual services:</u>							
30-03	Audit	21,507	22,998	21,600	21,800	<b>19,800</b>	20,500
30-05	Banking Expenses	104,951	115,419	118,500	129,400	<b>133,300</b>	137,300
30-12	Consultant Fees	10,112	8,353	10,200	10,000	<b>10,000</b>	12,000
30-21	Duplicating	6,180	5,656	6,400	5,900	<b>5,900</b>	5,900
30-49	Postage	3,989	3,979	4,600	4,100	<b>4,400</b>	4,300
30-54	Public Notices	1,476	1,593	1,600	1,900	<b>2,000</b>	2,000
30-75	Telephone	3,845	2,999	3,300	2,400	<b>2,500</b>	2,600
30-92	Contract Staffing	45,720	7,736	10,000	10,000	<b>10,000</b>	10,000
	Sub-Total	197,780	168,733	176,200	185,500	<b>187,900</b>	194,600
<u>Commodities</u>							
40-31	Minor Equipment	4,678	10,742	4,000	2,500	<b>3,000</b>	3,000
40-33	Office Supplies	25,564	25,736	25,500	25,500	<b>26,000</b>	26,500
40-98	Other Supplies	834	2,508	1,400	700	<b>3,000</b>	700
	Sub-Total	31,076	38,986	30,900	28,700	<b>32,000</b>	30,200
<u>Repairs &amp; Maintenance</u>							
50-13	Office Equipment	-	-	-	-	-	-
	Sub-Total	-	-	-	-	-	-
<u>Other expenses:</u>							
60-11	Confer, Sem., & Trng.	2,447	1,997	9,200	2,500	<b>5,000</b>	5,000
60-37	Memberships	1,919	524	1,300	1,300	<b>1,400</b>	1,400
60-51	Subscriptions	482	38	900	900	<b>900</b>	900
60-98	Other Expenses	1,704	1,266	2,200	18,500	<b>2,500</b>	2,500
	Sub-Total	6,552	3,825	13,600	23,200	<b>9,800</b>	9,800
<u>Interdepartmental charges:</u>							
95-01	Data Processing	103,327	94,861	124,000	125,500	<b>133,600</b>	143,100
	Sub-Total	103,327	94,861	124,000	125,500	<b>133,600</b>	143,100
<b>Total Finance Department</b>		<b>969,752</b>	<b>966,492</b>	<b>1,030,800</b>	<b>1,049,400</b>	<b>1,126,200</b>	<b>1,107,100</b>



**CITY OF ELMHURST  
INCREASE IN PROPOSED LINE ITEM  
2020 BUDGET**

**Instructions**

**1. Provide explanation if increase (5) is in excess of 5% and more than \$2,500 over the previous year's budget (2).**

**Fund - General**

**Dept./Division - Finance**

	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>
	2018	2019	2019	2020	Increase	2021
<u>Account Code (#)</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Proposed</u>	<u>(4 - 2)</u>	<u>Proposed</u>
A) 110-2006-413-30-05	\$115,419	\$118,500	\$129,400	\$133,300	\$14,800	\$137,300
Account Description -	<u>Banking Expenses</u>					

**Explanation -**

The 2020 proposed budget reflects increases in credit card merchant fees based on the growing volume of credit card payments received by the City.

City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

General Fund - 110		2017	2018	2019		2020	2021
		Actual	Actual	Budget	Estimated	Projected	Projected
Human Resources - 110-2007-413							
<u>Salaries and Wages</u>							
10-01	Wages-Full Time	146,168	131,239	182,000	189,700	194,700	200,500
10-02	Wages-Part Time	76,769	73,180	61,900	64,100	65,200	67,100
10-03	Overtime - Full Time	-	-	-	-	-	-
10-06	Sick Payout	2,033	2,094	34,900	2,200	33,900	-
	Sub-Total	224,970	206,513	278,800	256,000	293,800	267,600
<u>Employee Benefits</u>							
20-01	City IMRF	28,111	25,341	27,700	25,700	36,600	33,400
20-02	City FICA-Social Security	13,684	12,477	17,100	15,600	18,200	16,600
20-03	City FICA-Medicare	3,200	2,918	4,000	3,700	4,200	3,900
20-04	Health Ins.	37,490	29,168	51,300	47,800	51,200	53,600
20-05	Dental Ins.	2,300	2,064	2,800	3,100	3,100	3,200
20-06	Group Term Life Ins.	611	502	1,100	1,100	1,000	1,000
20-09	Tuition Reimbursement	24,195	31,871	30,000	30,000	30,000	30,000
	Sub-Total	109,591	104,341	134,000	127,000	144,300	141,700
<u>Contractual services:</u>							
30-21	Duplicating	1,553	1,635	1,500	2,400	2,400	2,400
30-47	Physical Examinations	28,632	22,102	20,000	20,000	20,000	20,000
30-49	Postage	2,771	2,768	3,200	2,900	3,100	3,100
30-52	Professional Services	89,059	64,475	122,000	122,000	83,000	140,000
30-75	Telephone	2,552	2,314	2,300	1,900	2,000	2,100
30-92	Contract Staffing	-	49,328	-	-	-	-
	Sub-Total	124,567	142,622	149,000	149,200	110,500	167,600
<u>Commodities</u>							
40-33	Office supplies	2,300	91	1,000	1,000	1,000	1,000
40-98	Other Supplies	661	1,550	1,000	1,000	1,000	1,000
	Sub-Total	2,961	1,641	2,000	2,000	2,000	2,000
<u>Other expenses:</u>							
60-11	Confer, Sem., & Trng.	7,434	2,780	7,500	7,500	7,500	7,500
60-23	Employee Relations	20,163	16,806	25,000	25,000	25,000	25,000
60-37	Memberships	1,368	1,353	1,900	1,900	1,900	1,900
60-42	Personnel Recruitment	10,986	13,470	20,000	10,000	15,000	15,000
60-98	Other Expenses	89	73	200	200	200	200
	Sub-Total	40,040	34,482	54,600	44,600	49,600	49,600
<u>Interdepartmental charges:</u>							
95-01	Data Processing	44,283	40,655	53,200	53,800	57,300	61,300
	Sub-Total	44,283	40,655	53,200	53,800	57,300	61,300
Total Human Resources		546,412	530,254	671,600	632,600	657,500	689,800

City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

**General Fund - 110**

		<b>2017</b>	<b>2018</b>	<b>2019</b>		<b>2020</b>	<b>2021</b>
		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Projected</b>	<b>Projected</b>
<b>Information Technology - 110-2008-413</b>							
<u>Salaries and Wages</u>							
10-01	Wages-Full Time	531,220	539,856	650,800	545,800	<b>698,300</b>	718,100
10-02	Wages-Part Time	11,325	25,563	53,900	57,000	<b>57,100</b>	58,900
10-03	Overtime - Full Time	682	207	600	600	<b>1,000</b>	1,000
10-06	Sick Payout	6,348	6,120	7,000	6,600	<b>35,200</b>	4,800
	Sub-Total	549,575	571,746	712,300	610,000	<b>791,600</b>	782,800
<u>Employee Benefits</u>							
20-01	City IMRF	67,345	68,131	68,800	59,000	<b>96,000</b>	94,800
20-02	City FICA-Social Security	32,201	33,408	44,100	36,400	<b>49,000</b>	48,500
20-03	City FICA-Medicare	7,700	8,012	10,300	8,700	<b>11,400</b>	11,400
20-04	Health Ins.	81,639	78,092	120,600	117,900	<b>120,000</b>	125,700
20-05	Dental Ins.	4,328	3,921	5,500	5,900	<b>6,100</b>	6,300
20-06	Group Term Life Ins.	1,724	1,652	1,800	1,800	<b>1,700</b>	1,700
	Sub-Total	194,937	193,216	251,100	229,700	<b>284,200</b>	288,400
<u>Contractual services:</u>							
30-49	Postage	3	-	50	100	<b>200</b>	100
30-52	Professional Services	26,685	41,633	60,000	60,000	<b>40,000</b>	40,000
30-75	Telephone	58,660	26,669	25,600	24,000	<b>24,500</b>	25,000
30-98	Other Services	58,704	60,468	60,000	60,000	<b>90,000</b>	90,000
	Sub-Total	144,052	128,770	145,650	144,100	<b>154,700</b>	155,100
<u>Commodities</u>							
40-16	Computer Software	3,507	7,797	7,500	7,500	<b>7,500</b>	7,500
40-31	Minor Equipment	2,297	7,982	10,000	10,000	<b>10,000</b>	10,000
40-33	Office Supplies	1,480	-	1,000	1,000	<b>1,000</b>	1,000
40-72	Computer Hardware	46,548	47,699	39,000	45,000	<b>40,000</b>	40,000
40-73	Computer Supplies	26,975	35,878	25,000	25,000	<b>25,000</b>	25,000
40-98	Other Supplies	-	-	1,000	-	-	-
	Sub-Total	80,807	99,356	83,500	88,500	<b>83,500</b>	83,500
<u>Repair &amp; maintenance</u>							
50-22	Hardware Maintenance	8,447	1,275	25,000	15,000	<b>25,000</b>	25,000
50-23	Software Maintenance	166,646	225,888	180,000	180,000	<b>180,000</b>	180,000
50-24	Network Maintenance	-	-	-	-	-	-
50-25	Telephone Maintenance	25,411	26,500	10,000	10,000	<b>10,000</b>	10,000
	Sub-Total	200,504	253,663	215,000	205,000	<b>215,000</b>	215,000

City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

**General Fund - 110**

	<b>2017</b>	<b>2018</b>	<b>2019</b>		<b>2020</b>	<b>2021</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Projected</b>	<b>Projected</b>
Information Technology - 110-2008-413						
<u>Other expenses:</u>						
60-05 Car Allowance	-	-	-	-	-	-
60-11 Confer, Sem., & Trng.	5,275	5,819	10,000	10,000	<b>10,000</b>	10,000
60-37 Memberships	410	300	650	700	<b>700</b>	700
Sub-Total	<u>5,685</u>	<u>6,119</u>	<u>10,650</u>	<u>10,700</u>	<b><u>10,700</u></b>	<u>10,700</u>
<u>Capital Outlay:</u>						
80-03 Computer Equipment	191,275	52,135	230,000	230,000	<b>169,000</b>	309,000
80-06 Vehicles	-	-	-	-	-	-
80-31 Computer Software	77,833	34,848	40,000	40,000	<b>115,000</b>	130,000
80-98 Miscellaneous Equipment	31,433	-	235,000	235,000	<b>85,000</b>	70,000
Sub-Total	<u>300,541</u>	<u>86,983</u>	<u>505,000</u>	<u>505,000</u>	<b><u>369,000</u></b>	<u>509,000</u>
 Total Information Technology	 <u><u>1,476,101</u></u>	 <u><u>1,339,853</u></u>	 <u><u>1,923,200</u></u>	 <u><u>1,793,000</u></u>	 <u><u>1,908,700</u></u>	 <u><u>2,044,500</u></u>

**CITY OF ELMHURST  
INCREASE IN PROPOSED LINE ITEM  
2020 BUDGET**

**Instructions**

1. Provide explanation if increase (5) is in excess of 5% and more than \$2,500 over the previous year's budget (2).

**Fund - General**

**Dept./Division - Management Information System**

<u>Account Code (#)</u>	<u>1</u> 2018 Actual	<u>2</u> 2019 Budget	<u>3</u> 2019 Estimated	<u>4</u> 2020 Proposed	<u>5</u> Increase (4 - 2)	<u>6</u> 2021 Proposed
A) 110-2008-413-30-98	\$60,468	\$60,000	\$60,000	\$90,000	\$30,000	\$90,000
Account Description -	<u>Other Services</u>					

**Explanation -**

The budget reflects increases in monthly service cost for the City Wide Comcast ENS Fiber Network as a result of increased capacity and the inclusion of additional City facilities.

B) 110-2008-413-80-31	\$34,848	\$40,000	\$40,000	\$115,000	\$75,000	\$130,000
Account Description -	<u>Computer Software</u>					

**Explanation -**

The proposed 2020 budget includes the acquisition and implementation of Human Resource software applications.

City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

**General Fund - 110**

		2017	2018	2019		2020	2021
		Actual	Actual	Budget	Estimated	Projected	Projected
Planning, Zoning & Econ. Dev. - 110-3015-414							
<u>Salaries and Wages</u>							
10-01	Wages-Full Time	283,429	247,442	262,700	264,100	270,900	279,000
10-06	Sick Payout	-	2,343	-	-	-	-
	Sub-Total	283,429	249,785	262,700	264,100	270,900	279,000
<u>Employee Benefits</u>							
20-01	City IMRF	35,415	30,662	26,300	26,400	33,700	34,800
20-02	City FICA-Social Security	16,138	14,266	16,300	15,300	16,800	17,300
20-03	City FICA-Medicare	3,774	3,336	3,800	3,700	3,900	4,000
20-04	Health Ins.	51,274	48,381	75,500	73,600	80,400	84,100
20-05	Dental Ins.	2,654	2,401	3,200	3,500	3,900	4,100
20-06	Group Term Life Ins.	1,168	926	900	900	900	900
	Sub-Total	110,423	99,972	126,000	123,400	139,600	145,200
<u>Contractual services:</u>							
30-12	Consultant Fees	88,525	75,008	75,000	75,000	75,000	75,000
30-13	Court Reporting	16,487	18,816	16,000	16,000	16,000	16,000
30-21	Duplicating	994	1,194	1,600	1,100	1,100	1,100
30-49	Postage	2,823	2,768	3,200	2,900	3,100	3,100
30-52	Professional Services	86,251	63,819	175,000	100,000	75,000	100,000
30-54	Public Notices	10,898	3,075	4,000	4,000	4,000	4,000
30-75	Telephone	2,572	2,021	2,150	1,800	1,900	2,000
	Sub-Total	208,550	166,701	276,950	200,800	176,100	201,200
<u>Commodities:</u>							
40-13	Code Books - Zoning	-	626	-	300	-	-
40-33	Office Supplies	229	134	300	300	300	300
40-98	Other Supplies	180	50	300	300	300	300
	Sub-Total	409	810	600	900	600	600
<u>Other expenses:</u>							
60-11	Confer, Sem., & Trng.	9,921	10,269	14,000	14,000	16,000	16,500
60-37	Memberships	650	1,889	2,800	2,800	2,800	2,800
60-45	Pub. Information Program	14,517	17,259	25,000	25,000	20,000	20,000
60-51	Subscriptions	191	237	500	300	300	300
60-54	Travel	-	-	-	-	-	-
60-98	Other Expenses	-	-	-	-	-	-
	Sub-Total	25,279	29,654	42,300	42,100	39,100	39,600
<u>Interdepartmental charges:</u>							
95-01	Data Processing	29,522	27,103	35,500	35,900	38,200	40,900
	Sub-Total	29,522	27,103	35,500	35,900	38,200	40,900
Total Plng., Zoning and Econ. Dev.		657,612	574,025	744,050	667,200	664,500	706,500



City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

**General Fund - 110**

	<b>2017</b>	<b>2018</b>	<b>2019</b>		<b>2020</b>	<b>2021</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Projected</b>	<b>Projected</b>
<b>Fire Protection - 110-4020-422</b>						
<u>Salaries and Wages</u>						
10-01 Wages-Full Time	4,409,964	4,510,186	4,523,200	4,523,200	<b>4,754,300</b>	4,897,100
10-02 Wages-Part Time	96,164	70,653	123,900	66,100	<b>76,100</b>	78,400
10-03 Overtime - Fire	439,107	311,861	317,800	518,100	<b>372,100</b>	328,600
10-06 Sick Payout	117,911	82,256	151,400	107,200	<b>170,300</b>	131,300
Sub-Total	5,063,146	4,974,956	5,116,300	5,214,600	<b>5,372,800</b>	5,435,400
<u>Employee Benefits</u>						
20-01 City IMRF	11,112	11,290	9,500	9,700	<b>12,600</b>	13,000
20-02 City FICA-Social Security	16,542	17,154	24,600	19,800	<b>20,600</b>	21,500
20-03 City FICA-Medicare	68,546	69,776	74,200	74,200	<b>77,200</b>	80,300
20-04 Health Ins.	1,083,677	1,014,246	952,100	950,800	<b>989,000</b>	1,035,400
20-05 Dental Ins.	47,504	42,979	39,600	42,900	<b>47,500</b>	48,900
20-06 Group Term Life Ins.	9,868	8,772	8,100	8,200	<b>8,400</b>	8,400
20-07 Worker's Comp.	235,617	193,919	215,300	173,000	<b>228,000</b>	234,000
20-11 Employer Contr. Prop. Tax	2,036,252	2,147,801	2,329,900	2,346,300	<b>2,758,800</b>	2,896,700
20-12 Employer Contr. Repl. Tax	68,059	64,762	61,500	77,600	<b>94,100</b>	89,400
Sub-Total	3,577,177	3,570,699	3,714,800	3,702,500	<b>4,236,200</b>	4,427,600
<u>Contractual services:</u>						
30-18 Du-Comm	255,826	311,298	319,100	319,100	<b>327,100</b>	335,300
30-21 Duplicating	1,238	1,425	1,300	600	<b>600</b>	600
30-29 Fuel	9,697	12,533	12,300	11,500	<b>12,300</b>	12,600
30-49 Postage	2,810	3,002	3,400	3,900	<b>3,100</b>	3,100
30-75 Telephone	24,708	24,528	27,600	20,700	<b>21,200</b>	21,700
30-98 Other Services	5,972	4,695	9,600	9,600	<b>10,000</b>	10,500
Sub-Total	300,251	357,480	373,300	365,400	<b>374,300</b>	383,800
<u>Commodities:</u>						
40-21 Haz-Mat Restock	1,073	1,139	4,000	4,000	<b>3,500</b>	3,600
40-22 Hose	7,672	135	3,000	3,000	<b>1,500</b>	1,500
40-24 Janitorial Supplies	3,456	4,462	4,300	4,300	<b>4,000</b>	4,100
40-31 Minor Equipment	38,511	4,019	4,400	4,400	<b>4,650</b>	5,000
40-33 Office Supplies	830	671	700	700	<b>800</b>	800
40-41 Radio Supplies	1,814	1,121	2,500	2,500	<b>2,500</b>	2,500
40-45 Safety Equipment	5,483	12,181	15,000	15,000	<b>15,500</b>	16,100
40-62 Uniforms	34,678	28,811	63,000	63,000	<b>50,000</b>	50,000
40-75 Rescue Equipment	9,087	14,398	15,500	15,500	<b>16,200</b>	16,800
40-98 Other Supplies	8,961	6,424	5,800	5,800	<b>6,000</b>	6,300
Sub-Total	111,565	73,360	118,200	118,200	<b>104,650</b>	106,700
<u>Repair &amp; maintenance:</u>						
50-01 Building	74,520	41,185	100,000	35,000	<b>50,000</b>	50,000
50-08 Equipment	7,276	8,467	17,500	17,500	<b>10,000</b>	10,000
50-12 Parts & Materials	-	-	-	-	<b>-</b>	-
Sub-Total	81,796	49,652	117,500	52,500	<b>60,000</b>	60,000

City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

**General Fund - 110**

	<b>2017</b>	<b>2018</b>	<b>2019</b>		<b>2020</b>	<b>2021</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Projected</b>	<b>Projected</b>
<b>Fire Protection - 110-4020-422</b>						
<u>Other expenses:</u>						
60-11 Confer, Sem., & Trng.	14,166	29,950	25,000	23,000	<b>23,900</b>	25,200
60-25 Fire Prevention	9,976	8,255	12,500	12,500	<b>10,000</b>	10,000
60-26 Foreign Fire Ins. Adm. Fee	4,502	4,388	3,800	4,500	<b>4,800</b>	5,000
60-37 Memberships	3,392	5,585	6,000	6,000	<b>6,300</b>	6,000
60-51 Subscriptions	63	39	6,000	1,500	<b>2,000</b>	2,000
60-86 Foreign Fire Ins. Expenses	44,931	79,301	82,500	115,000	<b>95,000</b>	100,000
60-88 Fire Explorers	-	1,169	500	500	<b>500</b>	500
60-89 First Responders Memorial	-	-	-	-	<b>80,000</b>	50,000
60-98 Other Expenses	10	-	-	-	-	-
Sub-Total	77,040	128,687	136,300	163,000	<b>222,500</b>	198,700
<u>Insurance:</u>						
70-03 Fire Ins.	6,335	7,148	7,400	7,500	<b>7,800</b>	8,100
Sub-Total	6,335	7,148	7,400	7,500	<b>7,800</b>	8,100
<u>Capital Outlay:</u>						
80-06 Vehicles	-	614,985	788,000	895,000	-	-
80-07 Mobile Equipment	-	-	-	-	-	-
80-09 Safety Equipment	-	-	65,700	-	<b>65,700</b>	-
80-23 Building improvements	-	-	-	-	<b>210,000</b>	-
Sub-Total	-	614,985	853,700	895,000	<b>275,700</b>	-
<u>Interdepartmental charges:</u>						
95-01 Data Processing	177,132	162,618	212,800	215,200	<b>229,000</b>	245,300
95-03 Central Garage Services	242,904	228,017	288,600	263,500	<b>292,200</b>	284,300
Sub-Total	420,036	390,635	501,400	478,700	<b>521,200</b>	529,600
<b>Total Fire Protection</b>	<b>9,637,346</b>	<b>10,167,604</b>	<b>10,938,900</b>	<b>10,997,400</b>	<b>11,175,150</b>	<b>11,149,900</b>

CITY OF ELMHURST  
INCREASE IN PROPOSED LINE ITEM  
2020 BUDGET

**Instructions**

1. Provide explanation if increase (5) is in excess of 5% and more than \$2,500 over the previous year's budget (2).

Fund - General

Dept./Division - Fire

	<u>1</u> 2018 Actual	<u>2</u> 2019 Budget	<u>3</u> 2019 Estimated	<u>4</u> 2020 Proposed	<u>5</u> Increase (4 - 2)	<u>6</u> 2021 Proposed
Account Code (#)						
A) 110-4020-422-60-86	\$79,301	\$82,500	\$115,000	\$95,000	\$12,500	\$100,000
Account Description -	<u>Foreign Fire Ins. Expenses</u>					

Explanation -

This line item reflects anticipated expenses that are funded by corresponding foreign fire insurance proceeds.

	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$80,000</u>	<u>\$80,000</u>	<u>\$50,000</u>
B) 110-4020-422-60-89						
Account Description -	<u>First Responders Memorial</u>					

Explanation -

This account reflects anticipated expenses for the construction of a 911 memorial at Fire Station #2 that will include a piece of the World Trade Center. The First Responders Plaza will be totally funded by donations.

	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$210,000</u>	<u>\$210,000</u>	<u>\$0</u>
C) 110-4020-422-80-23						
Account Description -	<u>Building Improvements</u>					

Explanation -

The proposed 2020 budget includes repairs to the fire training facility. Repairs include the removal of damaged sill plates and door jams, tuck-pointing around all windows, doors and along the roof line and improvements to the roof of the facility.

City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

**General Fund - 110**

	<b>2017</b>	<b>2018</b>	<b>2019</b>		<b>2020</b>	<b>2021</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Projected</b>	<b>Projected</b>
Wireless Radio Alarm Svcs. - 110-4021-425						
<u>Contractual services:</u>						
30-75 Telephone	7,900	6,431	8,600	600	<b>700</b>	800
30-98 Other Services	<u>127,260</u>	<u>153,355</u>	<u>135,000</u>	<u>135,000</u>	<u><b>137,700</b></u>	<u>140,500</u>
Sub-Total	135,160	159,786	143,600	135,600	<b>138,400</b>	141,300
<u>Commodities:</u>						
40-31 Minor Equipment	689	3,211	2,500	2,500	<b>2,500</b>	2,500
40-41 Radios/Radio Parts	<u>38,914</u>	<u>5,616</u>	<u>30,000</u>	<u>30,000</u>	<u><b>30,600</b></u>	<u>31,200</u>
Sub-Total	39,603	8,827	32,500	32,500	<b>33,100</b>	33,700
<u>Repair &amp; maintenance:</u>						
50-98 Other Repairs	<u>85</u>	<u>-</u>	<u>3,200</u>	<u>3,200</u>	<u><b>1,000</b></u>	<u>3,200</u>
Sub-Total	85	-	3,200	3,200	<b>1,000</b>	3,200
 Total Wireless Radio Alarm	 <u><u>174,848</u></u>	 <u><u>168,613</u></u>	 <u><u>179,300</u></u>	 <u><u>171,300</u></u>	 <u><u><b>172,500</b></u></u>	 <u><u>178,200</u></u>

City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

General Fund - 110		2017	2018	2019		2020	2021
		Actual	Actual	Budget	Estimated	Projected	Projected
ESDA - Civil Defense - 110-4022-423							
<u>Salaries and Wages</u>							
10-02	Wages-Part Time	31,629	32,642	33,400	33,700	35,000	36,400
	Sub-Total	31,629	32,642	33,400	33,700	35,000	36,400
<u>Employee Benefits</u>							
20-01	City IMRF	3,952	4,007	3,300	3,400	4,400	4,500
20-02	City FICA-Social Security	1,961	2,024	2,100	2,100	2,200	2,300
20-03	City FICA-Medicare	459	473	500	500	500	600
	Sub-Total	6,372	6,504	5,900	6,000	7,100	7,400
<u>Contractual services:</u>							
30-12	Consultant Fees	6,390	684	6,500	6,500	6,700	6,800
30-24	Electricity	1,747	1,927	1,800	1,900	2,000	2,100
30-75	Telephone	2,817	2,446	2,600	2,100	2,200	2,300
	Sub-Total	10,954	5,057	10,900	10,500	10,900	11,200
<u>Commodities:</u>							
40-33	Office Supplies	131	200	250	300	300	300
40-41	Radio Parts	-	-	500	500	500	500
40-62	Uniforms	-	145	500	500	500	500
40-75	Rescue Equipment	975	408	500	500	500	500
40-98	Other Supplies	13,277	10,981	36,100	36,100	36,800	35,000
	Sub-Total	14,383	11,734	37,850	37,900	38,600	36,800
<u>Repairs &amp; Maintenance</u>							
50-03	Comm. Equipment	-	-	10,250	10,300	10,500	10,700
50-08	Equipment	5,147	508	2,500	2,500	2,500	2,500
50-13	Office Equipment	275	1,980	2,900	2,900	2,900	2,900
50-17	Radio Equipment	-	65	500	500	500	500
	Sub-Total	5,422	2,552	16,150	16,200	16,400	16,600
<u>Other expenses:</u>							
60-11	Confer, Sem., & Trng.	715	689	700	700	700	1,000
60-37	Memberships	190	261	350	300	400	400
60-54	Travel	-	-	-	-	-	-
	Sub-Total	905	950	1,050	1,000	1,100	1,400
<u>Interdepartmental charges:</u>							
95-03	Central Garage Services	9,716	9,092	11,500	10,500	11,600	11,300
	Sub-Total	9,716	9,092	11,500	10,500	11,600	11,300
Total ESDA - Civil Defense		79,381	68,531	116,750	115,800	120,700	121,100

City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

General Fund - 110		2017	2018	2019		2020	2021
		Actual	Actual	Budget	Estimated	Projected	Projected
Building Department - 110-4025-424							
<u>Salaries and Wages</u>							
10-01	Wages-Full Time	412,293	425,223	439,800	415,400	439,600	451,900
10-02	Wages-Part Time	115,722	144,108	155,800	163,700	170,300	175,400
10-03	Overtime-Full Time	1,103	1,819	1,700	1,700	1,700	1,700
10-06	Sick Payout	-	-	-	-	-	-
	Sub-Total	529,118	571,150	597,300	580,800	611,600	629,000
<u>Employee Benefits</u>							
20-01	City IMRF	56,074	54,195	45,600	43,300	56,700	58,200
20-02	City FICA-Social Security	31,859	32,442	37,000	32,800	38,000	39,000
20-03	City FICA-Medicare	7,463	8,083	8,700	8,300	8,900	9,100
20-04	Health Ins.	124,091	114,031	98,200	99,100	108,200	113,500
20-05	Dental Ins.	5,238	4,634	4,500	4,900	5,900	6,100
20-06	Group Term Life Ins.	1,003	915	1,200	1,200	1,300	1,300
	Sub-Total	225,728	214,300	195,200	189,600	219,000	227,200
<u>Contractual services:</u>							
30-12	Consultant Fees	50,338	54,389	50,000	50,000	60,000	60,000
30-21	Duplicating	994	1,194	1,600	1,100	1,100	1,100
30-40	Document Imaging	1,500	263	1,000	1,000	1,000	1,000
30-49	Postage	2,788	2,768	3,200	2,900	3,100	3,100
30-75	Telephone	3,768	3,770	3,700	3,000	3,100	3,200
30-92	Contract Staffing	9,000	8,796	25,000	10,000	15,000	15,000
	Sub-Total	68,388	71,180	84,500	68,000	83,300	83,400
<u>Commodities:</u>							
40-12	Code Books-Bldg.	570	745	1,000	1,000	10,000	1,000
40-33	Office Supplies	3,289	552	3,000	3,000	3,000	3,000
40-62	Uniforms	1,831	847	1,600	1,600	1,600	1,600
40-98	Other Supplies	(554)	1,372	3,000	3,000	3,000	3,000
	Sub-Total	5,136	3,516	8,600	8,600	17,600	8,600
<u>Other expenses:</u>							
60-11	Confer, Sem., & Trng.	3,876	4,522	8,000	8,000	8,000	8,500
60-37	Memberships	780	970	1,000	1,000	1,100	1,200
60-51	Subscriptions	-	-	1,000	1,000	1,000	1,000
	Sub-Total	4,656	5,492	10,000	10,000	10,100	10,700
<u>Interdepartmental charges:</u>							
95-01	Data Proc. Services	44,283	40,655	53,200	53,800	57,300	61,300
	Sub-Total	44,283	40,655	53,200	53,800	57,300	61,300
Total Building Department		877,309	906,293	948,800	910,800	998,900	1,020,200

**CITY OF ELMHURST  
INCREASE IN PROPOSED LINE ITEM  
2020 BUDGET**

**Instructions**

1. Provide explanation if increase (5) is in excess of 5% and more than \$2,500 over the previous year's budget (2).

Fund - General

Dept./Division - Building

	<u>1</u> 2018	<u>2</u> 2019	<u>3</u> 2019	<u>4</u> 2020	<u>5</u> Increase (4 - 2)	<u>6</u> 2021
Account Code (#)	Actual	Budget	Estimated	Proposed		Proposed
A) 110-4025-424-30-12	\$54,389	\$50,000	\$50,000	\$60,000	\$10,000	\$60,000
Account Description -	<u>Consultant Fees</u>					

Explanation -

This line item includes expenses associated with plumbing and elevator inspections. The proposed budget anticipates increased costs for plumbing inspections.

B) 110-4025-424-40-12	\$745	\$1,000	\$1,000	\$10,000	\$9,000	\$1,000
Account Description -	<u>Code Books-Bldg</u>					

Explanation -

The International Code Council issues a new series of Codes every three years. It has been City policy to adopt new codes every third cycle (every nine years). The 2021 edition of codes, which the department will be adopting, become available in March of 2020 and a sufficient amount code books needs to be purchased for use by staff.



City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

General Fund - 110		2017	2018	2019		2020	2021
		Actual	Actual	Budget	Estimated	Projected	Projected
Police Department - 110-5030-421							
<u>Salaries and Wages</u>							
10-01	Wages-Full Time	7,605,964	7,787,307	8,275,200	8,225,000	<b>8,523,600</b>	8,862,100
10-02	Wages-Part Time	294,792	340,533	333,600	383,400	<b>394,900</b>	406,800
10-03	Overtime - Full Time	990,134	992,097	848,300	1,000,000	<b>1,030,000</b>	1,060,900
10-06	Sick Payout	184,450	99,471	187,100	90,000	<b>166,000</b>	167,000
	Sub-Total	9,075,340	9,219,408	9,644,200	9,698,400	<b>10,114,500</b>	10,496,800
<u>Employee Benefits</u>							
20-01	City IMRF	166,963	182,238	139,700	140,500	<b>175,700</b>	181,000
20-02	City FICA-Social Security	85,533	86,343	104,300	92,600	<b>96,300</b>	100,100
20-03	City FICA-Medicare	123,355	124,193	140,200	140,300	<b>145,900</b>	151,800
20-04	Health Ins.	1,645,096	1,542,964	1,584,200	1,577,600	<b>1,661,900</b>	1,742,500
20-05	Dental Ins.	84,072	76,615	75,700	81,600	<b>88,600</b>	91,400
20-06	Group Term Life Ins.	23,309	21,396	19,100	19,400	<b>20,700</b>	20,700
20-07	Worker's Comp.	157,077	47,927	107,600	382,800	<b>165,500</b>	170,000
20-08	Unemploy. Comp.	1,592	3,359	10,000	5,000	<b>5,000</b>	5,000
20-11	Employer Contr. Prop. Tax	3,288,019	3,478,589	3,674,700	3,702,000	<b>4,343,800</b>	4,561,000
20-12	Employer Contr. Repl. Tax	109,790	104,869	99,500	122,400	<b>148,200</b>	140,800
	Sub-Total	5,684,806	5,668,493	5,955,000	6,264,200	<b>6,851,600</b>	7,164,300
<u>Contractual services:</u>							
30-12	Consultant Fees	4,900	5,302	8,000	8,000	<b>8,000</b>	8,000
30-18	Du-Comm	724,355	816,456	887,100	887,000	<b>900,000</b>	900,000
30-21	Duplicating	8,382	9,443	9,300	9,100	<b>9,100</b>	9,100
30-25	Elevator Maintenance	1,176	1,385	2,000	2,000	<b>2,000</b>	2,000
30-27	Equipment Rental	11,336	15,621	15,000	20,000	<b>20,000</b>	20,000
30-28	Film Processing	-	18	200	200	<b>200</b>	200
30-29	Fuel	3,278	4,000	3,100	3,700	<b>3,800</b>	3,900
30-40	Document Imaging	8,566	10,238	10,000	10,000	<b>10,300</b>	10,300
30-48	Police Social Service	59,236	60,361	61,900	61,900	<b>63,300</b>	64,600
30-49	Postage	8,425	8,309	9,400	8,500	<b>9,100</b>	9,000
30-50	Printing Services	12,381	4,492	12,000	12,000	<b>11,000</b>	11,000
30-54	Public Notices	-	-	300	-	-	-
30-75	Telephone	60,366	54,163	53,000	52,500	<b>53,600</b>	54,700
30-76	Towing	-	277	500	500	<b>500</b>	500
30-92	Contract Staffing	64,641	50,854	49,500	49,500	<b>51,000</b>	52,000
30-98	Other Services	76,537	107,052	216,900	161,900	<b>161,900</b>	162,000
	Sub-Total	1,043,579	1,147,971	1,338,200	1,286,800	<b>1,303,800</b>	1,307,300
<u>Commodities:</u>							
40-01	Ammunition	22,223	25,102	27,000	27,000	<b>27,500</b>	28,000
40-11	Clothing	59,124	56,289	54,000	54,000	<b>55,000</b>	56,000
40-31	Minor Equipment	26,357	17,030	26,500	26,500	<b>26,500</b>	26,750
40-33	Office Supplies	10,483	8,047	11,000	11,000	<b>11,000</b>	11,000
40-98	Other Supplies	32,980	27,064	39,000	39,000	<b>39,000</b>	39,000
	Sub-Total	151,167	133,532	157,500	157,500	<b>159,000</b>	160,750

City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

**General Fund - 110**

		<b>2017</b>	<b>2018</b>	<b>2019</b>		<b>2020</b>	<b>2021</b>
		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Projected</b>	<b>Projected</b>
<b>Police Department - 110-5030-421</b>							
<u>Repairs &amp; maintenance:</u>							
50-01	Buildings	128,474	87,154	95,000	450,000	<b>100,000</b>	106,000
50-08	Equipment	1,918	1,447	2,000	2,000	<b>2,000</b>	2,000
50-17	Radio	6,722	8,049	10,000	10,000	<b>10,000</b>	10,000
	Sub-Total	137,114	96,650	107,000	462,000	<b>112,000</b>	118,000
<u>Other expenses:</u>							
60-01	Animal Control	4,237	1,712	4,500	4,000	<b>4,000</b>	4,000
60-05	Car Allowance	4,759	3,946	5,000	4,500	<b>4,800</b>	4,800
60-08	Community Workshops	3,893	3,662	4,000	4,000	<b>4,000</b>	4,000
60-11	Confer, Sem., & Trng.	76,203	58,945	76,500	76,000	<b>76,000</b>	76,000
60-13	Court Appearance	206	96	500	-	-	-
60-24	Feeding Prisoners	191	121	300	300	<b>300</b>	300
60-27	Forfeiture Expenses	179,756	103,500	175,000	300,000	<b>135,000</b>	100,000
60-31	Grants	1,251	-	80,000	-	-	-
60-37	Memberships	5,638	7,630	5,500	5,500	<b>5,600</b>	5,600
60-45	Pub. Information Program	3,976	6,664	8,000	8,000	<b>8,000</b>	8,000
60-50	Special investigations	7,901	9,702	10,000	10,000	<b>10,000</b>	10,000
60-51	Subscriptions	279	407	500	600	<b>600</b>	600
60-75	DUI Tech Fund Expenditures	46,499	33,489	60,000	30,000	<b>60,000</b>	60,000
60-87	Police Explorers	6,204	5,568	5,000	5,000	<b>5,000</b>	5,000
60-98	Other Expenses	1,558	2,600	4,000	4,000	<b>4,750</b>	4,750
	Sub-Total	342,551	238,042	438,800	451,900	<b>318,050</b>	283,050
<u>Insurance:</u>							
70-03	Fire Ins.	7,012	7,068	7,400	7,700	<b>7,800</b>	8,100
	Sub-Total	7,012	7,068	7,400	7,700	<b>7,800</b>	8,100
<u>Capital Outlay:</u>							
80-01	Furniture & Fixtures	-	-	-	-	-	-
80-06	Vehicles	147,794	416,464	187,000	187,000	<b>117,000</b>	230,000
80-23	Building Improvements	147,937	12,020	1,165,000	-	<b>1,500,000</b>	15,500,000
80-98	Misc Equipment	-	-	500,000	500,000	-	-
	Sub-Total	295,731	428,484	1,852,000	687,000	<b>1,617,000</b>	15,730,000
<u>Interdepartmental charges:</u>							
95-01	Data Processing	383,787	352,339	461,000	466,000	<b>496,300</b>	531,700
95-03	Central Garage Services	439,171	410,758	519,900	474,600	<b>526,300</b>	512,200
	Sub-Total	822,958	763,097	980,900	940,600	<b>1,022,600</b>	1,043,900
<b>Total Police Department</b>		<b>17,560,258</b>	<b>17,702,745</b>	<b>20,481,000</b>	<b>19,956,100</b>	<b>21,506,350</b>	<b>36,312,200</b>

**CITY OF ELMHURST  
INCREASE IN PROPOSED LINE ITEM  
2020 BUDGET**

**Instructions**

1. Provide explanation if increase (5) is in excess of 5% and more than \$2,500 over the previous year's budget (2).

Fund - General

Dept./Division - Police

	<u>1</u> 2018 Actual	<u>2</u> 2019 Budget	<u>3</u> 2019 Estimated	<u>4</u> 2020 Proposed	<u>5</u> Increase (4 - 2)	<u>6</u> 2021 Proposed
Account Code (#)						
A) 110-5030-421-30-27	\$15,621	\$15,000	\$20,000	\$20,000	\$5,000	\$20,000
Account Description -	<u>Equipment Rental</u>					

Explanation -

The budget includes monthly service charges for public safety communications and is based on current experience.

B) 110-5030-421-50-01	\$87,154	\$95,000	\$450,000	\$100,000	\$5,000	\$106,000
Account Description -	<u>Buildings</u>					

Explanation -

The proposed 2020 budget is for routine maintenance and upkeep of the police facility. Increased costs reflected in the 2019 estimate are due to the flooding of the police station caused by a broken pipe and were covered by insurance, net of our deductible.

C) 110-5030-421-80-23	\$12,020	\$1,165,000	\$0	\$1,500,000	\$335,000	\$15,500,000
Account Description -	<u>Building Improvements</u>					

Explanation -

The increase reflects improvements to the existing Police Station necessary to meet the current and future needs of the department, including replacement of the HVAC system. (CEB pg. 16)

City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

General Fund - 110		2017	2018	2019		2020	2021
		Actual	Actual	Budget	Estimated	Projected	Projected
Street & Bridge - Admin. - 110-6040-431							
<u>Salaries and Wages</u>							
10-01	Wages-Full Time	748,948	752,841	798,800	803,800	<b>832,200</b>	855,400
10-02	Wages-Part Time	46,204	49,167	48,200	48,200	<b>47,200</b>	47,600
10-03	Overtime - Full Time	21,036	17,067	19,400	23,400	<b>23,900</b>	24,400
10-06	Sick Payout	1,584	1,616	3,700	2,700	<b>2,900</b>	3,000
	Sub-Total	817,772	820,692	870,100	878,100	<b>906,200</b>	930,400
<u>Employee Benefits</u>							
20-01	City IMRF	96,556	95,444	82,700	83,200	<b>107,200</b>	110,200
20-02	City FICA-Social Security	45,721	45,622	54,000	50,900	<b>52,300</b>	53,800
20-03	City FICA-Medicare	11,371	11,437	12,700	12,700	<b>13,200</b>	13,500
20-04	Health Ins.	1,127,809	1,081,757	1,149,500	1,120,000	<b>1,211,600</b>	1,270,700
20-05	Dental Ins.	22,461	20,636	21,000	22,800	<b>28,800</b>	29,700
20-06	Group Term Life Ins.	2,331	2,066	8,700	8,700	<b>8,500</b>	8,500
20-07	Worker's Comp.	341,369	291,785	407,400	873,000	<b>510,500</b>	524,000
20-08	Unemploy. Comp.	-	10,992	10,000	-	<b>10,000</b>	10,000
	Sub-Total	1,647,618	1,559,739	1,746,000	2,171,300	<b>1,942,100</b>	2,020,400
<u>Contractual services:</u>							
30-21	Duplicating	2,890	3,776	4,200	3,200	<b>3,200</b>	3,200
30-26	Engineering	146,250	143,775	168,000	168,000	<b>168,000</b>	168,000
30-27	Equip Rental	(3,329)	-	-	-	-	-
30-49	Postage	17,501	8,879	10,100	9,200	<b>9,800</b>	9,700
30-54	Public Notices	3,664	3,924	4,000	4,000	<b>4,000</b>	4,000
30-75	Telephone	95,308	61,370	62,300	61,200	<b>62,500</b>	63,800
30-80	Utility Location-JULIE	6,000	5,724	6,000	6,000	<b>6,300</b>	6,600
30-92	Contract Staffing	88,229	56,724	70,000	80,000	<b>80,000</b>	80,000
	Sub-Total	356,513	284,172	324,600	331,600	<b>333,800</b>	335,300
<u>Commodities:</u>							
40-31	Minor Equipment	2,827	5,625	2,500	2,500	<b>2,500</b>	2,500
40-33	Office Supplies	2,288	2,438	2,000	2,500	<b>2,000</b>	2,000
40-65	Vehicle Licenses	27,772	43,500	45,800	44,000	<b>45,000</b>	46,000
40-98	Other Supplies	1,223	6,599	26,000	1,000	<b>26,000</b>	26,000
	Sub-Total	34,110	58,162	76,300	50,000	<b>75,500</b>	76,500

City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

**General Fund - 110**

	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Estimated</b>	<b>2020 Projected</b>	<b>2021 Projected</b>
Street & Bridge - Admin. - 110-6040-431						
<u>Other expenses:</u>						
60-11 Confer, Sem., & Trng.	26,325	20,050	27,800	25,000	<b>30,000</b>	30,000
60-37 Memberships	5,492	8,762	6,800	6,800	<b>6,800</b>	6,800
60-54 Travel	325	214	500	500	<b>500</b>	500
Sub-Total	<u>32,142</u>	<u>29,026</u>	<u>35,100</u>	<u>32,300</u>	<u><b>37,300</b></u>	<u>37,300</u>
<u>Insurance:</u>						
70-03 Fire & Contents	10,711	10,220	10,700	11,400	<b>11,300</b>	11,700
Sub-Total	<u>10,711</u>	<u>10,220</u>	<u>10,700</u>	<u>11,400</u>	<u><b>11,300</b></u>	<u>11,700</u>
<u>Capital Outlay:</u>						
80-06 Vehicles	30,378	30,203	100,000	80,000	<b>38,000</b>	30,000
80-23 Building Improvements	(1,116)	239,902	-	-	<b>1,236,200</b>	-
80-98 Misc Equipment	10	-	-	-	-	267,400
Sub-Total	<u>29,272</u>	<u>270,105</u>	<u>100,000</u>	<u>80,000</u>	<u><b>1,274,200</b></u>	<u>297,400</u>
<u>Interdepartmental charges:</u>						
95-01 Data Processing	73,805	67,758	88,700	89,700	<b>95,400</b>	102,200
95-02 Printing Services	-	-	-	-	-	-
95-03 Central Garage Service	97,162	90,370	114,500	104,500	<b>115,900</b>	112,800
Sub-Total	<u>170,967</u>	<u>158,128</u>	<u>203,200</u>	<u>194,200</u>	<u><b>211,300</b></u>	<u>215,000</u>
 Total Street & Bridge - Admin.	 <u><u>3,099,105</u></u>	 <u><u>3,190,244</u></u>	 <u><u>3,366,000</u></u>	 <u><u>3,748,900</u></u>	 <u><u><b>4,791,700</b></u></u>	 <u><u>3,924,000</u></u>

**CITY OF ELMHURST  
INCREASE IN PROPOSED LINE ITEM  
2020 BUDGET**

**Instructions**

1. Provide explanation if increase (5) is in excess of 5% and more than \$2,500 over the previous year's budget (2).

**Fund - General**

**Dept./Division - Streets Administration**

	<u>1</u> 2018 Actual	<u>2</u> 2019 Budget	<u>3</u> 2019 Estimated	<u>4</u> 2020 Proposed	<u>5</u> Increase (4 - 2)	<u>6</u> 2021 Proposed
Account Code (#)						
A) 110-6040-431-30-92	\$56,724	\$70,000	\$80,000	\$80,000	\$10,000	\$80,000
Account Description -	<u>Contract Staffing</u>					

**Explanation -**

This line item budget includes expenses for contracted plan review services and is based on current experience.

B) 110-6040-431-80-23	\$239,902	\$0	\$0	\$1,236,200	\$1,236,200	\$0
Account Description -	<u>Building Improvements</u>					

**Explanation -**

The proposed 2020 budget includes funds to repair and replace the existing roof of the Public Works Garage due to deteriorating conditions. Recommendations include temporary repairs, overlay of the existing rubber roof sections, transition from the standing seam metal roof to a rubber roof system, and the replacement of gutters and down spouts on the north side of the facility. Work will also include masonry and sealant repairs.

City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

**General Fund - 110**

	2017	2018	2019		2020	2021
	Actual	Actual	Budget	Estimated	Projected	Projected
<b>Street &amp; Alley Maintenance - 110-6041-432</b>						
<u>Salaries and Wages</u>						
10-01 Wages-Full Time	331,126	318,078	249,400	243,100	251,800	258,500
10-02 Wages-Part Time	27,693	48,672	42,000	38,300	38,100	38,100
10-03 Overtime - Full Time	9,427	6,029	5,300	6,000	4,300	4,400
10-06 Sick Payout	1,762	30,014	1,500	5,700	1,500	1,500
Sub-Total	370,008	402,793	298,200	293,100	295,700	302,500
<u>Employee Benefits</u>						
20-01 City IMRF	42,832	63,214	25,700	28,600	32,000	33,000
20-02 City FICA-Social Security	22,668	24,744	18,500	18,300	18,400	18,900
20-03 City FICA-Medicare	5,301	5,787	4,400	4,400	4,300	4,400
20-04 Health Ins.	16	-	-	-	-	-
20-06 Group Term Life Ins.	731	616	-	-	-	-
Sub-Total	71,548	94,360	48,600	51,300	54,700	56,300
<u>Contractual services:</u>						
30-02 Asphalt Patching	95,000	95,000	95,000	95,000	105,000	105,000
30-06 Barricade Rental	15,756	16,811	18,000	18,000	18,000	18,000
30-08 Alley Maintenance	175,285	279,013	130,000	130,000	150,000	150,000
30-11 Concrete Street Patching	22,303	101,378	220,124	220,100	135,000	135,000
30-24 Electricity	48,977	57,439	52,300	51,300	52,100	52,900
30-27 Equipment Rental	-	-	-	3,000	5,000	5,000
30-46 Pavement Striping	2,783	33,132	80,000	80,000	45,000	35,000
30-55 Res. Stormwater Mgmt. Programs	138,633	141,140	150,000	150,000	150,000	150,000
30-69 Sidewalk Slabjacking	44,484	44,247	40,000	40,000	45,000	45,000
30-70 Sidewalk, Curb & Gutter Repair	159,697	143,797	165,000	150,000	150,000	150,000
30-74 Street Sealing	153,043	202,431	200,000	200,000	200,000	200,000
30-79 Trucking Services	-	-	-	-	-	-
30-81 Waste Disposal Fee	750	-	15,000	-	10,000	10,000
30-84 Storm Sewer Cleaning	472,780	253,540	850,000	500,000	25,000	300,000
30-98 Other Services	266,108	186,625	385,000	385,000	245,000	245,000
Sub-Total	1,595,599	1,554,552	2,400,424	2,022,400	1,335,100	1,600,900
<u>Commodities:</u>						
40-02 Asphalt	59,314	75,663	75,000	75,000	75,000	75,000
40-08 Catch Basin & Pipe	219	5,424	5,000	5,000	5,000	5,000
40-09 Chemicals	496	1,046	2,500	1,000	2,500	2,500
40-14 Concrete	1,675	5,135	5,000	1,000	5,000	5,000
40-15 Crackfilling Material	8,619	1,861	7,000	2,000	7,000	7,000
40-20 Guard Rails & Fence Mat.	3,667	1,805	8,000	5,000	8,000	8,000
40-24 Janitorial Supplies	-	-	-	-	-	-
40-44 Pavement Blades	-	731	-	-	-	-
40-48 Sand, Stone, Brick & Cem.	2,750	3,168	5,000	5,000	5,000	5,000
40-52 Signs, Posts & Paint	46,166	36,105	45,000	45,000	45,000	45,000
40-53 Small Tools	1,873	3,092	3,500	3,500	3,500	3,500
40-58 Sweeper Parts & Brooms	566	139	2,000	1,000	2,000	2,000
40-62 Uniforms	24,753	18,886	20,000	18,000	20,000	20,000
40-98 Other Supplies	8,232	24,822	28,000	28,000	15,000	15,000
Sub-Total	158,330	177,879	206,000	189,500	193,000	193,000



City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

General Fund - 110		2017	2018	2019		2020	2021
		Actual	Actual	Budget	Estimated	Projected	Projected
Street & Alley Maintenance - 110-6041-432							
<u>Repair and maintenance:</u>							
50-01	Buildings	27,329	18,560	125,000	75,000	20,000	20,000
50-09	Grounds	-	-	-	-	87,000	30,000
50-11	Lift Stat., Pumps & Motors	83,896	64,771	497,000	497,000	62,000	62,000
	Sub-Total	111,225	83,331	622,000	572,000	169,000	112,000
<u>Capital Outlay:</u>							
80-06	Vehicles	330,484	605,450	485,000	440,000	935,000	-
80-07	Mobile Equipment	-	-	155,000	110,000	55,000	250,000
80-14	Storm Sewers	22,436	24,543	500,000	300,000	450,000	450,000
80-15	Roadway Improvements	3,280,236	4,863,562	3,692,000	3,692,000	2,910,500	3,985,000
80-17	Storm Station Improvement	-	-	1,250,000	1,250,000	4,525,000	4,908,000
80-22	Land Improvements	702,003	138,857	525,000	435,000	-	-
	Sub-Total	4,335,159	5,632,412	6,607,000	6,227,000	8,875,500	9,593,000
<u>Interdepartmental charges:</u>							
95-03	Central garage services	509,128	475,854	602,200	550,000	609,800	593,400
	Sub-Total	509,128	475,854	602,200	550,000	609,800	593,400
Total Street & Alley Maintenance		<u>7,150,997</u>	<u>8,421,181</u>	<u>10,784,424</u>	<u>9,905,300</u>	<u>11,532,800</u>	<u>12,451,100</u>

CITY OF ELMHURST  
INCREASE IN PROPOSED LINE ITEM  
2020 BUDGET

**Instructions**

1. Provide explanation if increase (5) is in excess of 5% and more than \$2,500 over the previous year's budget (2).

Fund - General

Dept./Division - Streets and Alley Maintenance

	<u>1</u> 2018 Actual	<u>2</u> 2019 Budget	<u>3</u> 2019 Estimated	<u>4</u> 2020 Proposed	<u>5</u> Increase (4 - 2)	<u>6</u> 2021 Proposed
Account Code (#)						
A) 110-6041-432-30-02	\$95,000	\$95,000	\$95,000	\$105,000	\$10,000	\$105,000
Account Description -	<u>Asphalt Patching</u>					

Explanation -

An increase for the annual asphalt patching program is proposed to allow the department to address increasing pavement failures due to age and deterioration.

B) 110-6041-432-30-08	\$279,013	\$130,000	\$130,000	\$150,000	\$20,000	\$150,000
Account Description -	<u>Alley Maintenance</u>					

Explanation -

The 2020 budget includes funds to resurface alleys between Elm and Maple Avenues, south of North Avenue. The increase for this annual program reflects an overall increase in the cost of materials and labor.

C) 110-6041-432-30-27	\$0	\$0	\$3,000	\$5,000	\$5,000	\$5,000
Account Description -	<u>Equipment Rental</u>					

Explanation -

The additional funds are needed to rent grinding and paving equipment as Street Division operations change and grow. Staff will be patching larger sections of roadway, which require larger equipment.

D) 110-6041-432-30-69	\$44,247	\$40,000	\$40,000	\$45,000	\$5,000	\$45,000
Account Description -	<u>Sidewalk Slabjacking</u>					

Explanation -

The proposed increase will allow completion of additional work through the annual sidewalk slabjacking program. The ongoing sidewalk maintenance program aims to eliminate as many trip hazards as possible to minimize legal action taken against the City for injuries incurred through falls.

**CITY OF ELMHURST  
INCREASE IN PROPOSED LINE ITEM  
2020 BUDGET**

**Instructions**

1. Provide explanation if increase (5) is in excess of 5% and more than \$2,500 over the previous year's budget (2).

**Fund - General**

**Dept./Division - Streets and Alley Maintenance**

	<u>1</u> 2018	<u>2</u> 2019	<u>3</u> 2019	<u>4</u> 2020	<u>5</u> Increase	<u>6</u> 2021
Account Code (#)	Actual	Budget	Estimated	Proposed	(4 - 2)	Proposed
E) 110-6041-432-50-09	\$0	\$0	\$0	\$87,000	\$87,000	\$30,000
Account Description -	<u>Grounds</u>					

**Explanation -**

This is a new line item included in the 2020 proposed budget. Funds have been moved from 110-6041-432-50-01 (Building) to cover storm water mowing and native grass management. The 2020 budget includes installation of pavers at the York/290 and Washington pump stations. The original plastic grading is failing, likely due to the weight of vehicles used to maintain pumps.

F) 110-6041-432-80-06	\$605,450	\$485,000	\$440,000	\$935,000	\$450,000	\$0
Account Description -	<u>Vehicles</u>					

**Explanation -**

The proposed 2020 budget includes the replacement of three vehicles (as indicated in the City's vehicle replacement schedule) that are beyond their useful life. Purchases include a Ford F650 Dump Truck (PW15), Ford 4 Wheel Muni Dump Truck (PW28), and a Vacuum Truck with Catch Basin (PW106).

G) 110-6041-432-80-17	\$0	\$1,250,000	\$1,250,000	\$4,525,000	\$3,275,000	\$4,908,000
Account Description -	<u>Storm Station Improvements</u>					

**Explanation -**

The increase reflected in the 2020 proposed budget includes the rehabilitation of the McKinley and Utley Salt Creek Pump Stations. Both are currently undergoing design engineering with construction planned in 2020. The budget for 110-6041-432-50-11 (Lift Station, Pumps, Motors) was lowered and the funds for pump repairs were added to this line item.

City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

**General Fund - 110**

	<b>2017</b>	<b>2018</b>	<b>2019</b>		<b>2020</b>	<b>2021</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Projected</b>	<b>Projected</b>
<b>Snow Removal &amp; Ice Control - 110-6042-433</b>						
<u>Salaries and Wages</u>						
10-03 Overtime - Full Time	110,600	325,291	309,300	309,300	<b>327,600</b>	336,900
Sub-Total	110,600	325,291	309,300	309,300	<b>327,600</b>	336,900
<u>Employee Benefits</u>						
20-01 City IMRF	13,759	40,152	30,900	30,900	<b>40,800</b>	42,000
20-02 City FICA-Social Security	6,764	19,883	19,200	19,200	<b>20,300</b>	20,900
20-03 City FICA-Medicare	1,582	4,655	4,500	4,500	<b>4,800</b>	4,900
20-06 Group Term Life Ins.	135	480	-	-	-	-
Sub-Total	22,240	65,169	54,600	54,600	<b>65,900</b>	67,800
<u>Contractual services:</u>						
30-72 Snow removal	7,418	93,740	74,000	74,000	<b>74,000</b>	74,000
30-98 Other Services	2,040	2,040	3,900	3,900	<b>3,900</b>	3,900
Sub-Total	9,458	95,780	77,900	77,900	<b>77,900</b>	77,900
<u>Commodities:</u>						
40-31 Minor Equipment	-	-	6,000	-	-	-
40-46 Salt	950	2,850	1,500	4,000	<b>3,000</b>	3,000
40-47 Sand, chloride & abrasives	-	10,917	13,500	13,500	<b>13,500</b>	13,500
40-98 Other Supplies	-	-	4,000	4,000	<b>4,000</b>	4,000
Sub-Total	950	13,767	25,000	21,500	<b>20,500</b>	20,500
<u>Repair &amp; maintenance:</u>						
50-16 Parts & Materials	59,136	64,230	80,000	55,000	<b>90,000</b>	80,000
Sub-Total	59,136	64,230	80,000	55,000	<b>90,000</b>	80,000
<u>Capital Outlay</u>						
80-07 Mobile Equipment	247,180	-	-	-	-	180,000
80-98 Misc Equipment	-	-	190,000	-	<b>190,000</b>	-
Sub-Total	247,180	-	190,000	-	<b>190,000</b>	180,000
<u>Interdepartmental charges:</u>						
95-03 Central garage services	7,773	9,092	10,000	10,000	<b>10,000</b>	10,000
Sub-Total	7,773	9,092	10,000	10,000	<b>10,000</b>	10,000
<b>Total Snow Removal &amp; Ice Control</b>	<b>457,337</b>	<b>573,330</b>	<b>746,800</b>	<b>528,300</b>	<b>781,900</b>	<b>773,100</b>

CITY OF ELMHURST  
INCREASE IN PROPOSED LINE ITEM  
2020 BUDGET

**Instructions**

1. Provide explanation if increase (5) is in excess of 5% and more than \$2,500 over the previous year's budget (2).

Fund - General

Dept./Division - Snow Removal & Ice Control

	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>
	2018	2019	2019	2020	Increase	2021
<u>Account Code (#)</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Proposed</u>	<u>(4 - 2)</u>	<u>Proposed</u>
A) <u>110-6042-433-50-16</u>	<u>\$64,230</u>	<u>\$80,000</u>	<u>\$55,000</u>	<u>\$90,000</u>	<u>\$10,000</u>	<u>\$80,000</u>
Account Description -	<u>Parts and Materials</u>					

Explanation -

The proposed budget is for replacement of snow plows, cutting edges, plow frames, and tailgate spreaders. Purchase of a skid mounted anti-ice tank with spray bar is budgeted for in 2020.

City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

**General Fund - 110**

		2017	2018	2019		2020	2021
		Actual	Actual	Budget	Estimated	Projected	Projected
<b>Forestry - 110-6043-434</b>							
<u>Salaries and Wages</u>							
10-01	Wages-Full Time	645,259	691,285	729,500	709,100	755,800	776,400
10-02	Wages-Part Time	24,088	30,518	30,000	29,300	30,000	30,000
10-03	Overtime - Full Time	3,251	7,409	6,800	8,200	6,800	7,000
10-06	Sick Payout	61,207	4,253	6,000	5,100	33,300	5,700
	Sub-Total	733,805	733,465	772,300	751,700	825,900	819,100
<u>Employee Benefits</u>							
20-01	City IMRF	120,464	86,341	74,300	72,500	99,100	98,300
20-02	City FICA-Social Security	44,625	44,687	47,900	47,500	51,200	50,800
20-03	City FICA-Medicare	10,436	10,451	11,200	11,100	12,000	11,900
20-04	Health Insurance	20	-	-	-	-	-
20-06	Group Term Life Ins.	1,180	1,089	-	-	-	-
	Sub-Total	176,725	142,568	133,400	131,100	162,300	161,000
<u>Contractual services:</u>							
30-07	Contract Tree Trimming	135,000	150,000	211,866	211,866	150,000	150,000
30-22	Dis. Tree Removal-Private	24,792	26,849	50,000	30,000	30,000	30,000
30-27	Equipment rental	650	1,572	4,000	4,000	4,000	4,000
30-34	Landscaping maintenance	142,051	147,402	331,000	227,000	277,000	277,000
30-52	Tree Inventory	-	-	-	-	-	-
30-77	Tree planting	87,390	56,800	98,800	95,000	98,800	98,800
30-78	Tree waste disposal	25,320	28,510	45,000	45,000	45,000	45,000
30-79	Trucking services	-	25	4,000	4,000	4,000	4,000
30-88	Dis. Tree Removal-Public	41,013	5,524	125,000	50,000	50,000	50,000
	Sub-Total	456,216	416,682	869,666	666,866	658,800	658,800
<u>Commodities:</u>							
40-09	Chemicals	1,371	946	4,000	4,000	4,000	4,000
40-27	Landscaping Materials	3,477	6,681	5,000	5,000	5,000	5,000
40-39	Plant Materials	399	252	5,000	5,000	5,000	5,000
40-50	Seed	7,852	12,234	10,000	10,000	10,000	10,000
40-53	Small Tools	6,866	5,612	7,000	7,000	7,000	7,000
40-54	Sod	139	-	2,000	2,000	2,000	2,000
40-59	Topsoil	13,065	13,600	10,000	10,000	10,000	10,000
40-61	Trees	156,707	106,581	168,800	150,000	168,800	168,800
40-98	Other Supplies	10,865	10,404	12,500	12,500	12,500	12,500
	Sub-Total	200,741	156,310	224,300	205,500	224,300	224,300

City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

<b>General Fund - 110</b>						
	<b>2017</b>	<b>2018</b>	<b>2019</b>		<b>2020</b>	<b>2021</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Projected</b>	<b>Projected</b>
<b>Forestry - 110-6043-434</b>						
<u>Repairs and maintenance:</u>						
50-08 Equipment	648	56	4,000	4,000	4,000	4,000
50-98 Other Repairs	-	-	-	-	-	-
Sub-Total	648	56	4,000	4,000	4,000	4,000
<u>Capital Outlay:</u>						
80-06 Vehicles	614,501	158,341	215,000	157,000	483,000	110,000
80-07 Mobile Equipment	151,833	170,922	160,000	150,000	65,000	112,400
80-98 Miscellaneous Equip	-	-	-	-	-	-
Sub-Total	766,334	329,263	375,000	307,000	548,000	222,400
<u>Interdepartmental charges:</u>						
95-03 Central garage services	227,359	213,471	270,200	246,700	273,600	266,200
Sub-Total	227,359	213,471	270,200	246,700	273,600	266,200
<b>Total Forestry</b>	<b>2,561,828</b>	<b>1,991,815</b>	<b>2,648,866</b>	<b>2,312,866</b>	<b>2,696,900</b>	<b>2,355,800</b>



**CITY OF ELMHURST  
INCREASE IN PROPOSED LINE ITEM  
2020 BUDGET**

**Instructions**

**1. Provide explanation if increase (5) is in excess of 5% and more than \$2,500 over the previous year's budget (2).**

**Fund - General**

**Dept./Division - Forestry**

<u>Account Code (#)</u>	<u><b>1</b> 2018 Actual</u>	<u><b>2</b> 2019 Budget</u>	<u><b>3</b> 2019 Estimated</u>	<u><b>4</b> 2020 Proposed</u>	<u><b>5</b> Increase (4 - 2)</u>	<u><b>6</b> 2021 Proposed</u>
A) 110-6043-434-80-06	\$158,341	\$215,000	\$157,000	\$483,000	\$268,000	\$110,000
Account Description -	<u><b>Vehicles</b></u>					

**Explanation -**

The proposed 2020 budget includes the replacement of four vehicles (as indicated in the City's vehicle replacement schedule) that are beyond their useful life. Purchases include a Ford F450 Dump Truck (PW26), Ford 4 Wheel Dump Truck with underbody (PW33), Ford F450 4X4 Dump Truck with side packs (PW70), and a Ford F550 4X4 Dump Truck (PW71).

City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

**General Fund - 110**

		2017	2018	2019		2020	2021
		Actual	Actual	Budget	Estimated	Projected	Projected
<b>Electrical - 110-6044-435</b>							
<u>Salaries and Wages</u>							
10-01	Wages-Full Time	207,409	223,633	205,000	218,600	<b>203,300</b>	209,900
10-02	Wages-Part Time	12,050	18,060	18,400	16,800	<b>16,800</b>	16,800
10-03	Overtime - Full Time	10,836	10,133	10,100	10,400	<b>10,400</b>	10,800
10-06	Sick Payout	9,032	2,822	2,500	38,500	<b>2,500</b>	2,500
	Sub-Total	239,327	254,648	236,000	284,300	<b>233,000</b>	240,000
<u>Employee Benefits</u>							
20-01	City IMRF	44,645	29,962	21,800	41,700	<b>26,700</b>	27,500
20-02	City FICA-Social Security	13,693	14,970	14,700	17,200	<b>14,300</b>	14,800
20-03	City FICA-Medicare	3,202	3,501	3,500	4,700	<b>3,400</b>	3,500
20-04	Health Insurance	20	-	-	-	-	-
20-06	Group Term Life Ins.	611	551	-	-	-	-
	Sub-Total	62,171	48,984	40,000	63,600	<b>44,400</b>	45,800
<u>Contractual services:</u>							
30-24	Electricity	139,942	182,630	154,400	153,200	<b>157,800</b>	162,600
30-27	Equipment Rental	-	-	2,500	2,500	<b>2,500</b>	2,500
30-30	Painting	38,138	52,819	50,000	50,000	<b>50,000</b>	50,000
30-71	Signal Maintenance	3,510	4,680	6,000	6,000	<b>6,000</b>	6,000
30-98	Other Services	6,420	18,877	90,000	90,000	<b>60,000</b>	60,000
	Sub-Total	188,010	259,006	302,900	301,700	<b>276,300</b>	281,100
<u>Commodities:</u>							
40-06	Cable	7,036	5,412	5,000	5,000	<b>5,000</b>	5,000
40-26	Lamps	17,821	12,303	18,000	18,000	<b>18,000</b>	18,000
40-28	Luminaries	18,463	28,174	25,000	41,000	<b>65,000</b>	65,000
40-37	Panels	-	944	2,000	500	<b>2,000</b>	2,000
40-53	Small Tools	2,748	1,173	2,800	2,800	<b>2,800</b>	2,800
40-55	Standards	53,614	73,194	226,800	225,000	<b>189,500</b>	70,000
40-60	Traffic Signals Parts	10,064	8,234	15,000	12,000	<b>15,000</b>	15,000
40-70	Conduit	390	254	1,500	1,500	<b>1,500</b>	1,500
40-71	Handholes	673	715	1,500	750	<b>1,500</b>	1,500
40-98	Other Supplies	42,604	20,290	35,000	45,000	<b>40,000</b>	40,000
	Sub-Total	153,413	150,693	332,600	351,550	<b>340,300</b>	220,800
<u>Repair and maintenance:</u>							
50-08	Equipment	17	91	4,000	4,000	<b>4,000</b>	4,000
50-21	Traffic Signals	484	2,495	4,500	2,000	<b>4,500</b>	4,500
50-98	Other Repairs	-	-	-	140	-	-
	Sub-Total	501	2,586	8,500	6,140	<b>8,500</b>	8,500

City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

General Fund - 110		2017	2018	2019		2020	2021
		Actual	Actual	Budget	Estimated	Projected	Projected
Electrical - 110-6044-435							
<u>Capital Outlay</u>							
80-06	Vehicles	105,610	-	110,000	82,000	-	-
80-07	Mobile Equipment	-	-	35,000	32,000	-	-
80-16	Traffic Signals	-	-	260,000	-	365,000	-
80-98	Miscellaneous	-	-	10,000	-	-	-
	Sub-Total	105,610	-	415,000	114,000	365,000	-
<u>Interdepartmental charges:</u>							
95-03	Central Garage Services	97,162	90,370	114,500	104,500	115,900	112,800
	Sub-Total	97,162	90,370	114,500	104,500	115,900	112,800
Total Electrical		846,194	806,287	1,449,500	1,225,790	1,383,400	909,000

**CITY OF ELMHURST  
INCREASE IN PROPOSED LINE ITEM  
2020 BUDGET**

**Instructions**

1. Provide explanation if increase (5) is in excess of 5% and more than \$2,500 over the previous year's budget (2).

**Fund - General**

**Dept./Division - Electrical**

<u>Account Code (#)</u>	<u>1 2018 Actual</u>	<u>2 2019 Budget</u>	<u>3 2019 Estimated</u>	<u>4 2020 Proposed</u>	<u>5 Increase (4 - 2)</u>	<u>6 2021 Proposed</u>
A) 110-6044-435-40-28	\$28,174	\$25,000	\$41,000	\$65,000	\$40,000	\$65,000
Account Description -	<u>Luminaries</u>					

**Explanation -**

\$25,000 is budgeted annually for the replacement of luminaries/fixtures for street lights. In 2019, additional dollars were used to take advantage of ComEd LED rebates for commercial/industrial street lights. In 2020 and 2021, \$40,000 was added to the budget to allow the City to apply for available ComEd rebate programs.

B) 110-6044-435-40-98	\$20,290	\$35,000	\$45,000	\$40,000	\$5,000	\$40,000
Account Description -	<u>Other Supplies</u>					

**Explanation -**

The budget includes miscellaneous supplies for the electrical division and is based on current experience.

C) 110-6044-435-80-16	\$0	\$260,000	\$0	\$365,000	\$105,000	\$0
Account Description -	<u>Traffic Signals</u>					

**Explanation -**

This is for railroad interconnect improvements at the First/Addison crossing of the UPRR and at the St. Charles Road/Berkley crossing of the CNRR (CEB page 44). These projects are dependent on grant approval (90% of construction) from the ICC.

City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

<b>General Fund - 110</b>						
	<b>2017</b>	<b>2018</b>	<b>2019</b>		<b>2020</b>	<b>2021</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Projected</b>	<b>Projected</b>
Rubbish Disposal - 110-6045-441						
<u>Contractual services:</u>						
30-35 Leaf Pickup	75,074	84,646	80,700	87,800	<b>91,100</b>	94,400
30-65 Rubbish Collection	2,895,556	2,871,935	2,889,300	2,906,400	<b>2,987,300</b>	3,076,400
30-83 Yard Waste Program	203,099	211,280	212,000	229,800	<b>236,900</b>	244,100
Sub-Total	3,173,729	3,167,861	3,182,000	3,224,000	<b>3,315,300</b>	3,414,900
<u>Commodities:</u>						
40-98 Other Supplies	-	-	2,500	2,500	<b>2,500</b>	2,500
Sub-Total	-	-	2,500	2,500	<b>2,500</b>	2,500
<u>Interdepartmental charges:</u>						
95-01 Data Processing	73,805	67,758	88,700	89,700	<b>95,400</b>	102,200
Sub-Total	73,805	67,758	88,700	89,700	<b>95,400</b>	102,200
 Total Rubbish Disposal	 <u>3,247,534</u>	 <u>3,235,619</u>	 <u>3,273,200</u>	 <u>3,316,200</u>	 <u><b>3,413,200</b></u>	 <u>3,519,600</u>

City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

**General Fund - 110**

	2017	2018	2019		2020	2021
	Actual	Actual	Budget	Estimated	Projected	Projected
Muni. Bldgs. - Repair and Mnt. - 110-6046-418						
<u>Salaries and Wages</u>						
10-01 Wages-Full Time	352,378	329,938	385,200	367,800	379,200	392,100
10-02 Wages-Part Time	13,019	25,391	36,900	39,500	51,000	52,500
10-03 Overtime - Full Time	12,221	13,851	11,400	16,500	18,400	18,900
10-06 Sick Payout	579	905	1,800	12,100	12,900	900
Sub-Total	378,197	370,085	435,300	435,900	461,500	464,400
<u>Employee Benefits</u>						
20-01 City IMRF	46,519	43,322	39,900	40,200	51,200	51,400
20-02 City FICA-Social Security	22,553	22,369	27,000	27,000	28,600	28,800
20-03 City FICA-Medicare	5,274	5,231	6,400	6,300	6,700	6,800
20-06 Group Term Life Ins.	618	556	-	-	-	-
Sub-Total	74,964	71,478	73,300	73,500	86,500	87,000
<u>Contractual services:</u>						
30-14 Custodial service	71,717	83,981	150,000	90,000	160,000	160,000
30-24 Electricity	15,048	15,870	15,600	15,600	16,100	16,600
30-25 Elevator maintenance	1,155	1,200	4,000	2,500	4,000	4,000
30-26 Engineering	-	-	25,000	-	25,000	25,000
30-29 Fuel	29,106	24,810	24,000	23,800	24,300	24,800
Sub-Total	117,026	125,861	218,600	131,900	229,400	230,400
<u>Commodities:</u>						
40-24 Janitorial supplies	27,765	26,415	28,000	28,000	30,000	30,000
40-33 Office Supplies	232	109	100	100	100	100
40-53 Small tools	2,688	3,659	3,000	3,000	3,000	3,000
40-98 Other supplies	9,262	12,012	9,000	9,000	9,000	9,000
Sub-Total	39,947	42,195	40,100	40,100	42,100	42,100
<u>Repair &amp; Maintenance:</u>						
50-01 Building	84,330	155,982	155,000	155,000	175,000	155,000
50-08 Equipment	-	232	-	-	-	-
Sub-Total	84,330	156,214	155,000	155,000	175,000	155,000
<u>Other expenses:</u>						
60-69 Property Mgmt. Services	579,310	369,753	30,000	30,000	30,000	30,000
Sub-Total	579,310	369,753	30,000	30,000	30,000	30,000
<u>Insurance:</u>						
70-03 Fire Ins.	4,087	3,956	4,100	4,300	4,300	4,500
Sub-Total	4,087	3,956	4,100	4,300	4,300	4,500
<u>Capital Outlay:</u>						
80-06 Vehicles	-	32,418	115,000	109,000	-	-
80-23 Building improvements	-	-	316,250	316,250	115,500	-
Sub-Total	-	32,418	431,250	425,250	115,500	-
Total Muni. Bldgs. Rep. and Mnt.	1,277,861	1,171,959	1,387,650	1,295,950	1,144,300	1,013,400

**CITY OF ELMHURST  
INCREASE IN PROPOSED LINE ITEM  
2020 BUDGET**

**Instructions**

**1. Provide explanation if increase (5) is in excess of 5% and more than \$2,500 over the previous year's budget (2).**

**Fund - General**

**Dept./Division - Building Maintenance**

<u>Account Code (#)</u>	<u>1</u> <u>2018</u> <u>Actual</u>	<u>2</u> <u>2019</u> <u>Budget</u>	<u>3</u> <u>2019</u> <u>Estimated</u>	<u>4</u> <u>2020</u> <u>Proposed</u>	<u>5</u> <u>Increase</u> <u>(4 - 2)</u>	<u>6</u> <u>2021</u> <u>Proposed</u>
A) 110-6046-418-30-14	\$83,981	\$150,000	\$90,000	\$160,000	\$10,000	\$160,000
Account Description -	<u>Custodial Services</u>					

**Explanation -**

A three year contract for custodial services for City facilities was competitively bid in 2019. The 2020 and 2021 budgets are per the bid.

B) 110-6046-418-50-01	\$155,982	\$155,000	\$155,000	\$175,000	\$20,000	\$155,000
Account Description -	<u>Building</u>					

**Explanation -**

This account includes all annual maintenance contracts for City facilities, fountains, in-house and contractual repairs. The 2020 budget includes \$20,000 to replace the existing 20 year old camera system and equipment at the PW garage with new HD cameras and dvrs.



City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

**General Fund - 110**

	<b>2017</b>	<b>2018</b>	<b>2019</b>		<b>2020</b>	<b>2021</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Projected</b>	<b>Projected</b>
<b>Central Equip. Maint. - 110-6047-512</b>						
<u>Salaries and Wages</u>						
10-01 Wages-Full Time	701,705	682,585	734,200	631,200	<b>709,000</b>	732,400
10-02 Wages-Part Time	17,191	18,443	22,300	22,300	<b>21,800</b>	22,300
10-03 Overtime - Full Time	5,203	7,452	6,700	6,700	<b>5,400</b>	5,600
10-06 Sick Payout	5,282	5,659	6,600	35,000	<b>5,800</b>	6,000
Sub-Total	729,381	714,139	769,800	695,200	<b>742,000</b>	766,300
<u>Employee Benefits</u>						
20-01 City IMRF	88,968	85,702	74,800	80,300	<b>89,600</b>	92,500
20-02 City FICA-Social Security	44,574	43,769	47,800	42,400	<b>45,900</b>	47,400
20-03 City FICA-Medicare	10,425	10,236	11,200	9,900	<b>10,800</b>	11,100
20-06 Group Term Life Ins.	1,213	1,104	-	-	-	-
Sub-Total	145,180	140,811	133,800	132,600	<b>146,300</b>	151,000
<u>Contractual services:</u>						
30-21 Duplicating	97	135	100	200	<b>200</b>	200
Sub-Total	97	135	100	200	<b>200</b>	200
<u>Commodities:</u>						
40-18 Diesel fuel	116,017	150,522	250,000	175,000	<b>200,000</b>	210,000
40-19 Gasoline	224,418	288,577	350,000	300,000	<b>325,000</b>	350,000
40-24 Janitorial supplies	4,600	3,706	4,500	4,000	<b>4,500</b>	4,500
40-31 Minor Equipment	-	-	-	-	-	-
40-33 Office Supplies	-	-	-	-	-	-
40-34 Oil and grease	27,287	25,247	45,000	30,000	<b>35,000</b>	40,000
40-53 Small tools	6,027	6,683	6,500	6,500	<b>6,500</b>	6,500
40-74 Compressed Natural Gas	127,413	8,233	74,500	15,000	<b>79,000</b>	60,000
40-98 Other supplies	54,551	40,548	45,000	45,000	<b>45,000</b>	45,000
Sub-Total	560,313	523,515	775,500	575,500	<b>695,000</b>	716,000
<u>Repairs and Maintenance:</u>						
50-01 Building	7,639	2,824	70,000	65,000	<b>73,000</b>	20,000
50-02 Commercial repairs	126,951	96,319	130,000	200,000	<b>175,000</b>	175,000
50-08 Equipment	214	2,619	29,000	29,000	<b>12,000</b>	12,000
50-16 Parts and materials	272,438	250,533	280,000	300,000	<b>305,000</b>	305,000
50-20 Tires and tubes	48,596	46,487	50,000	48,000	<b>50,000</b>	55,000
Sub-Total	455,838	398,782	559,000	642,000	<b>615,000</b>	567,000
<u>Other expenses:</u>						
60-37 Membership	-	-	-	-	-	-
60-55 Vehicle Licenses	2,900	3,604	4,600	4,600	<b>6,900</b>	6,900
Sub-Total	2,900	3,604	4,600	4,600	<b>6,900</b>	6,900

City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

General Fund - 110		2017	2018	2019		2020	2021
		Actual	Actual	Budget	Estimated	Projected	Projected
Central Equip. Maint. - 110-6047-512							
<u>Insurance:</u>							
70-04	Fleet Insurance	13,500	14,075	14,800	15,800	15,800	16,400
	Sub-Total	13,500	14,075	14,800	15,800	15,800	16,400
<u>Capital Outlay:</u>							
80-06	Vehicles	-	-	-	-	35,000	-
80-07	Mobile equipment	16,631	-	-	-	28,000	-
80-21	Software	6,850	8,094	14,500	10,000	14,500	14,500
80-23	Building Improvements	-	-	-	-	-	-
80-98	Miscellaneous Equipment	14,272	9,487	28,000	25,000	30,000	28,000
	Sub-Total	37,753	17,581	42,500	35,000	107,500	42,500
Total Central Equipment Maint.		1,944,962	1,812,642	2,300,100	2,100,900	2,328,700	2,266,300

**CITY OF ELMHURST  
INCREASE IN PROPOSED LINE ITEM  
2020 BUDGET**

**Instructions**

1. Provide explanation if increase (5) is in excess of 5% and more than \$2,500 over the previous year's budget (2).

**Fund - General**

**Dept./Division - Central Equipment Maintenance**

<u>Account Code (#)</u>	<u>1</u> <u>2018</u> <u>Actual</u>	<u>2</u> <u>2019</u> <u>Budget</u>	<u>3</u> <u>2019</u> <u>Estimated</u>	<u>4</u> <u>2020</u> <u>Proposed</u>	<u>5</u> <u>Increase</u> <u>(4 - 2)</u>	<u>6</u> <u>2021</u> <u>Proposed</u>
A) 110-6047-512-40-74	\$8,233	\$74,500	\$15,000	\$79,000	\$4,500	\$60,000
Account Description -	<u>Compressed Natural Gas</u>					

**Explanation -**

The budget includes the purchase of propane is for forklifts and duel fuel vehicles, as well as the purchase of oxygen and acetylene gas. In 2020 6 vehicles are budgeted to be converted to duel fuel. An IEPA grant will be applied for to pay for 50% of the conversion cost (budget reflects 50%).

B) 110-6047-512-50-02	\$96,319	\$130,000	\$200,000	\$175,000	\$45,000	\$175,000
Account Description -	<u>Commercial Repairs</u>					

**Explanation -**

Repairs include the rebuilding of starters, alternators, vehicle glass replacement, vehicle accident repairs along with annual aerial lift and UL inspections. Also included are annual mandatory EPA tank inspections, repairs and servicing of the fuel island pumps and tank monitoring system repairs. \$95,000 was added to the 2020 budget to cover contractual fire apparatus repairs. The Emergency Vehicle Technician (EVT) position is currently vacant and staff is evaluating whether to keep the position in-house or contract out for the maintenance costs.

C) 110-6047-512-50-16	\$250,533	\$280,000	\$300,000	\$305,000	\$25,000	\$305,000
Account Description -	<u>Parts and materials</u>					

**Explanation -**

The budget includes purchasing parts and material for the repair and maintenance of City Vehicles. The \$25,000 increase is due to overall cost increases from parts manufacturers and suppliers.

D) 110-6047-512-80-06	\$0	\$0	\$0	\$35,000	\$35,000	\$0
Account Description -	<u>Vehicles</u>					

**Explanation -**

The proposed 2020 budget includes the replacement a Ford Escape (E20) as indicated in the City's vehicle replacement schedule.

**CITY OF ELMHURST  
INCREASE IN PROPOSED LINE ITEM  
2020 BUDGET**

**Instructions**

**1. Provide explanation if increase (5) is in excess of 5% and more than \$2,500 over the previous year's budget (2).**

**Fund - General**

**Dept./Division - Central Equipment Maintenance**

	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>
	2018	2019	2019	2020	Increase	2021
<u>Account Code (#)</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Proposed</u>	<u>(4 - 2)</u>	<u>Proposed</u>
E) 110-6047-512-80-07	\$0	\$0	\$0	\$28,000	\$28,000	\$0
Account Description -	<u>Mobile Equipment</u>					

**Explanation -**

The proposed 2020 budget includes the purchase of a Fueling Trailer (PW178) as indicated in the City's vehicle replacement schedule.

City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

<b>General Fund - 110</b>						
	<b>2017</b>	<b>2018</b>	<b>2019</b>		<b>2020</b>	<b>2021</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Projected</b>	<b>Projected</b>
Public Benefits - 110-6048-513						
<u>Capital outlay</u>						
80-22 Land improvements	100,588	21,622	250,000	250,000	<b>100,000</b>	100,000
80-23 Building Improvements	10,054	35,900	1,400,000	-	-	-
80-25 Street improvements	(18,263)	6,640	560,000	250,000	<b>240,000</b>	160,000
80-34 Sidewalk Improvements	-	-	50,000	-	<b>50,000</b>	50,000
Sub-Total	92,379	64,162	2,260,000	500,000	<b>390,000</b>	310,000
 Total Public Benefits	<u>92,379</u>	<u>64,162</u>	<u>2,260,000</u>	<u>500,000</u>	<u><b>390,000</b></u>	<u>310,000</u>

City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

**General Fund - 110**

		2017	2018	2019		2020	2021
		Actual	Actual	Budget	Estimated	Projected	Projected
<b>History Museum - 110-7060-451</b>							
<u>Salaries and Wages</u>							
10-01	Wages-Full Time	288,186	300,444	333,300	338,300	<b>346,700</b>	357,100
10-02	Wages-Part Time	109,228	85,790	95,700	93,100	<b>92,900</b>	95,700
10-03	Overtime - Full Time	150	-	-	-	-	-
10-06	Sick Payout	70,620	-	-	-	-	-
	Sub-Total	468,184	386,234	429,000	431,400	<b>439,600</b>	452,800
<u>Employee Benefits</u>							
20-01	City IMRF	70,572	40,237	35,900	36,800	<b>47,000</b>	48,500
20-02	City FICA-Social Security	27,017	23,424	26,600	26,600	<b>27,300</b>	28,000
20-03	City FICA-Medicare	6,717	5,478	6,200	6,200	<b>6,300</b>	6,600
20-04	Health Ins.	39,055	37,787	45,100	46,900	<b>57,900</b>	60,600
20-05	Dental Ins.	2,691	2,439	2,000	2,200	<b>2,900</b>	3,000
20-06	Group Term Life Ins.	992	1,089	1,100	1,100	<b>1,200</b>	1,200
20-07	Worker's Compensation	-	-	-	-	-	-
	Sub-Total	147,044	110,453	116,900	119,800	<b>142,600</b>	147,900
<u>Contractual services:</u>							
30-12	Consultant fees	11,750	11,875	15,000	15,000	<b>12,000</b>	12,000
30-21	Duplicating	521	629	500	700	<b>700</b>	700
30-29	Fuel	515	709	900	800	<b>900</b>	1,000
30-49	Postage	14,791	14,890	15,600	15,400	<b>16,000</b>	16,300
30-52	Professional services	29,577	28,116	32,500	32,500	<b>30,000</b>	30,000
30-60	Conservation of Artifacts	2,886	2,838	5,000	5,000	<b>3,000</b>	3,000
30-75	Telephone	3,540	2,170	2,100	2,100	<b>2,200</b>	2,300
30-92	Contract Staffing	6,361	3,128	-	-	-	-
30-98	Other services	3,536	4,380	5,500	5,500	<b>5,000</b>	5,000
	Sub-Total	73,477	68,734	77,100	77,000	<b>69,800</b>	70,300
<u>Commodities:</u>							
40-16	Data processing software	1,745	1,600	1,800	1,800	<b>1,800</b>	1,900
40-31	Minor equipment	1,325	10,805	1,700	5,500	<b>2,000</b>	5,400
40-33	Office supplies	2,158	1,447	2,100	2,100	<b>1,600</b>	1,600
40-43	Resale merchandise	6,527	5,370	5,500	5,500	<b>5,500</b>	5,500
40-98	Other supplies	740	394	900	1,500	<b>900</b>	900
	Sub-Total	12,495	19,616	12,000	16,400	<b>11,800</b>	15,300
<u>Repairs and maintenance:</u>							
50-01	Building	22,346	85,319	25,000	90,000	<b>45,000</b>	56,000
50-08	Equipment	975	-	1,200	1,200	<b>1,300</b>	1,400
50-98	Other Repairs	-	-	-	-	-	-
	Sub-Total	23,321	85,319	26,200	91,200	<b>46,300</b>	57,400

City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

<b>General Fund - 110</b>							
		<b>2017</b>	<b>2018</b>	<b>2019</b>		<b>2020</b>	<b>2021</b>
		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Projected</b>	<b>Projected</b>
History Museum - 110-7060-451							
<u>Other expenses:</u>							
60-11 Confer, Sem., & Trng.		4,181	1,036	4,200	3,000	<b>3,500</b>	3,500
60-29 Historical Preservation		1,433	-	-	-	-	-
60-37 Memberships		1,507	1,100	2,500	1,200	<b>1,300</b>	1,300
60-39 EHMF Endowment		12,382	12,743	29,000	29,000	<b>52,900</b>	53,000
60-42 Personnel recruitment		1,538	795	1,000	1,000	<b>1,500</b>	1,500
60-44 Exhibitions		23,828	19,991	31,000	31,000	<b>45,100</b>	32,000
60-47 Rentals		42,064	44,174	51,000	51,000	<b>52,500</b>	54,000
60-51 Subscriptions		310	446	500	500	<b>500</b>	500
60-54 Travel		492	398	1,000	1,000	<b>1,000</b>	1,000
60-64 Archives/Manuscripts		1,317	(557)	1,200	1,200	<b>1,200</b>	1,200
60-65 Educational Programs		12,664	13,896	18,500	18,500	<b>18,500</b>	18,500
60-98 Other Expenses		702	796	1,000	2,000	<b>1,000</b>	1,000
Sub-Total		102,418	94,819	140,900	139,400	<b>179,000</b>	167,500
<u>Insurance:</u>							
70-02 Fine Arts Ins.		1,575	1,772	1,800	1,900	<b>1,900</b>	1,900
70-03 Fire & contents Ins.		3,312	3,913	4,100	4,100	<b>4,300</b>	4,500
Sub-Total		4,887	5,685	5,900	6,000	<b>6,200</b>	6,400
<u>Capital Outlay:</u>							
80-23 Building Improvements		-	19,470	12,645	12,600	-	-
Sub-Total		-	19,470	12,645	12,600	-	-
<u>Interdepartmental charges:</u>							
95-01 Data processing		88,566	81,309	106,400	107,600	<b>114,500</b>	122,700
Sub-Total		88,566	81,309	106,400	107,600	<b>114,500</b>	122,700
Total Museums		<u>920,392</u>	<u>871,640</u>	<u>927,045</u>	<u>1,001,400</u>	<u><b>1,009,800</b></u>	<u>1,040,300</u>



**CITY OF ELMHURST  
INCREASE IN PROPOSED LINE ITEM  
2020 BUDGET**

**Instructions**

1. Provide explanation if increase (5) is in excess of 5% and more than \$2,500 over the previous year's budget (2).

**Fund - General**

**Dept./Division - History Museum**

<u>Account Code (#)</u>	<u>1</u> <u>2018</u> <u>Actual</u>	<u>2</u> <u>2019</u> <u>Budget</u>	<u>3</u> <u>2019</u> <u>Estimated</u>	<u>4</u> <u>2020</u> <u>Proposed</u>	<u>5</u> <u>Increase</u> <u>(4 - 2)</u>	<u>6</u> <u>2021</u> <u>Proposed</u>
A) 110-7060-451-50-01	\$85,319	\$25,000	\$90,000	\$45,000	\$20,000	\$56,000
Account Description -	<u>Building</u>					

**Explanation -**

The 2020 proposed budget includes \$20,000 to scrape, prime and paint the historic Churchville One-Room Schoolhouse. The remainder of the proposed budget is for routine maintenance and upkeep of museum facilities.

B) 110-7060-451-60-39	\$12,743	\$29,000	\$29,000	\$52,900	\$23,900	\$53,000
Account Description -	<u>EHMF Endowment</u>					

**Explanation -**

This account represents supplemental income for the museum that is provided by the Elmhurst Heritage Foundation (EHF). Increase reflects additional funds that will be provided by the EHF to underwrite programs, exhibits and special initiatives at the museum.

C) 110-7060-451-60-44	\$19,991	\$31,000	\$31,000	\$45,100	\$14,100	\$32,000
Account Description -	<u>Exhibitions</u>					

**Explanation -**

Upgrades and new installations to the exhibit, By All Accounts. Increase to be offset by additional financial support from the Elmhurst Heritage Foundation.

City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

General Fund - 110		2017	2018	2019		2020	2021
		Actual	Actual	Budget	Estimated	Projected	Projected
Legal department - 110-0081-415							
<u>Contractual services:</u>							
30-19	DUI Prosecutions	42,563	43,567	49,000	48,000	<b>49,000</b>	50,000
30-32	Labor counsel	16,132	59,648	40,000	40,000	<b>50,000</b>	40,000
30-36	Leg Fees & Add'l Counsel	683,623	725,333	775,000	650,000	<b>700,000</b>	700,000
30-63	Prosecuting Atty. - Traffic	53,905	42,701	50,000	47,000	<b>50,000</b>	50,000
	Sub-Total	796,223	871,249	914,000	785,000	<b>849,000</b>	840,000
Total Legal Department		<u>796,223</u>	<u>871,249</u>	<u>914,000</u>	<u>785,000</u>	<u><b>849,000</b></u>	<u>840,000</u>

**CITY OF ELMHURST  
INCREASE IN PROPOSED LINE ITEM  
2020 BUDGET**

**Instructions**

1. Provide explanation if increase (5) is in excess of 5% and more than \$2,500 over the previous year's budget (2).

**Fund - General**

**Dept./Division - Legal**

	<u>1</u> 2018 Actual	<u>2</u> 2019 Budget	<u>3</u> 2019 Estimated	<u>4</u> 2020 Proposed	<u>5</u> Increase (4 - 2)	<u>6</u> 2021 Proposed
<u>Account Code (#)</u>						
A) 110-0081-415-30-32	\$59,648	\$40,000	\$40,000	\$50,000	\$10,000	\$40,000
Account Description -	<u>Labor Counsel</u>					

**Explanation -**

The proposed budget reflects an increase in costs due to negotiation of the Police FOP Union contract and the Firefighters IAFF Union contract. Both contracts expire April 30, 2020.

City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

General Fund - 110		2017	2018	2019		2020	2021
		Actual	Actual	Budget	Estimated	Projected	Projected
Claims Against the City - 110-0082-416							
<u>Other expenses: (Claims)</u>							
60-02	Claims - Auto Liability	94,147	61,551	50,000	220,000	70,000	73,000
60-28	Claims - General Liability	30,924	300,940	310,000	210,000	300,000	312,000
	Sub-Total	125,071	362,491	360,000	430,000	370,000	385,000
Total Claims Against the City		125,071	362,491	360,000	430,000	370,000	385,000

**CITY OF ELMHURST  
INCREASE IN PROPOSED LINE ITEM  
2020 BUDGET**

**Instructions**

**1. Provide explanation if increase (5) is in excess of 5% and more than \$2,500 over the previous year's budget (2).**

**Fund - General**

**Dept./Division - Claims**

	<u>1</u> 2018	<u>2</u> 2019	<u>3</u> 2019	<u>4</u> 2020	<u>5</u> Increase	<u>6</u> 2021
<u>Account Code (#)</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Proposed</u>	<u>(4 - 2)</u>	<u>Proposed</u>
A) 110-0082-416-60-02	\$61,551	\$50,000	\$220,000	\$70,000	\$20,000	\$73,000
Account Description -	<u>Auto Liability</u>					

**Explanation -**

The proposed budget reflects an estimate of anticipated fees based on recent claims experience.

.....

City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

General Fund - 110		2017	2018	2019		2020	2021
		Actual	Actual	Budget	Estimated	Projected	Projected
Human Services - 110-0083-443							
<u>Other expenses</u>							
60-06	Sen. Citizen Council Grant	32,000	32,000	32,000	32,000	32,000	32,000
60-19	Disabled taxi subsidy	5,619	1,115	7,000	-	-	-
60-48	Seniors' assistance prog.	60,500	71,500	66,000	66,000	66,000	66,000
60-49	Seniors' taxi subsidy	31,344	13,014	65,000	30,000	30,000	30,000
60-57	Youth Commission	9,501	4,462	16,500	16,500	16,500	16,500
60-85	Senior Citizens Comm.	1,389	1,502	3,000	3,000	3,000	3,000
Sub-Total		140,353	123,594	189,500	147,500	147,500	147,500
Total Human Services		140,353	123,594	189,500	147,500	147,500	147,500

City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

<b>General Fund - 110</b>						
	<b>2017</b>	<b>2018</b>	<b>2019</b>		<b>2020</b>	<b>2021</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Projected</b>	<b>Projected</b>
Public Health - 110-0084-442						
<u>Contractual services:</u>						
30-01 Ambulance service	150,061	198,470	202,500	202,500	<b>206,500</b>	210,700
30-42 Mosquito abatement	<u>222,100</u>	<u>222,100</u>	<u>222,100</u>	<u>222,100</u>	<u><b>222,100</b></u>	<u>230,000</u>
Sub-Total	372,161	420,570	424,600	424,600	<b>428,600</b>	440,700
 Total Public Health	 <u>372,161</u>	 <u>420,570</u>	 <u>424,600</u>	 <u>424,600</u>	 <u><b>428,600</b></u>	 <u>440,700</u>



City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

<b>General Fund - 110</b>						
	<b>2017</b>	<b>2018</b>	<b>2019</b>		<b>2020</b>	<b>2021</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Projected</b>	<b>Projected</b>
<b>Cable Television - 110-0086-453</b>						
<u>Contractual services:</u>						
30-52 Professional Services	93,235	99,764	99,300	99,300	<b>100,000</b>	103,000
30-75 Telephone	657	521	700	600	<b>700</b>	800
Sub-Total	93,892	100,285	100,000	99,900	<b>100,700</b>	103,800
<u>Commodities:</u>						
40-31 Minor Equipment	-	2,938	2,000	-	<b>2,000</b>	2,000
40-66 Recording Media	-	-	500	500	<b>500</b>	500
40-98 Other supplies	88	-	300	-	<b>300</b>	300
Sub-Total	88	2,938	2,800	500	<b>2,800</b>	2,800
<u>Repairs &amp; Maintenance</u>						
50-08 Equipment	-	-	300	-	<b>300</b>	300
Sub-Total	-	-	300	-	<b>300</b>	300
<b>Total Cable Television</b>	<b>93,980</b>	<b>103,223</b>	<b>103,100</b>	<b>100,400</b>	<b>103,800</b>	<b>106,900</b>

City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

<b>General Fund - 110</b>							
		<b>2017</b>	<b>2018</b>	<b>2019</b>		<b>2020</b>	<b>2021</b>
		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Projected</b>	<b>Projected</b>
Visitor & Tourism - 110-0094-454							
<u>Contractual services:</u>							
30-75	Telephone	247	196	400	300	400	500
30-98	Other Services	70,303	86,614	100,000	100,000	94,500	95,000
	Sub-Total	70,550	86,810	100,400	100,300	94,900	95,500
<u>Other expenses:</u>							
60-07	Holiday Decorations	42,000	24,000	24,000	24,000	24,000	24,000
60-32	Community Grant Program	144,455	142,402	178,400	170,000	170,000	170,000
60-37	Memberships	27,182	26,833	27,000	27,000	27,000	27,000
60-45	Pub. Information Program	29,871	29,396	43,700	43,700	45,000	45,000
60-90	Public Arts Commission	-	-	-	2,500	77,500	50,000
60-98	Other Expenses	105,000	105,000	75,000	75,000	60,000	60,000
	Sub-Total	348,508	327,631	348,100	342,200	403,500	376,000
Total Visitor & Tourism		<u>419,058</u>	<u>414,441</u>	<u>448,500</u>	<u>442,500</u>	<u>498,400</u>	<u>471,500</u>

**CITY OF ELMHURST  
INCREASE IN PROPOSED LINE ITEM  
2020 BUDGET**

**Instructions**

1. Provide explanation if increase (5) is in excess of 5% and more than \$2,500 over the previous year's budget (2).

Fund - General

Dept./Division - Visitor and Tourism

	<u>1</u> 2018	<u>2</u> 2019	<u>3</u> 2019	<u>4</u> 2020	<u>5</u> Increase	<u>6</u> 2021
<u>Account Code (#)</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Proposed</u>	<u>(4 - 2)</u>	<u>Proposed</u>
A) 110-0094-454-60-90	\$0	\$0	\$2,500	\$77,500	\$77,500	\$50,000
Account Description -	<u>Public Arts Commission</u>					

**Explanation -**

The 2020 proposed budget represents planned use of current and anticipated donations/funds for the newly formed Public Arts Commission, with the purpose of enhancing the Elmhurst experience in order to attract visitors and contribute to economic development.

City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

General Fund - 110		2017	2018	2019		2020	2021
		Actual	Actual	Budget	Estimated	Projected	Projected
Transfers - 110-0098-515							
<u>Interfund Transfers</u>							
98-23	To Working Cash Fund	-	-	-	-	-	-
98-34	To B&I Revenue Bonds	3,000	-	-	-	-	-
98-37	To Debt Serv. GO Bonds	374,725	(72)	-	-	85,000	561,000
98-39	Transfer to Stormwater	274,193	15,000	2,300,000	2,100,000	900,000	500,000
98-61	Transfer to Crp Prp 2014A	-	-	-	-	-	-
	Sub-Total	651,918	14,928	2,300,000	2,100,000	985,000	1,061,000
Total Trans. (Other Financing Uses)		<u>651,918</u>	<u>14,928</u>	<u>2,300,000</u>	<u>2,100,000</u>	<u>985,000</u>	<u>1,061,000</u>

# **CITY OF ELMHURST, IL**

## **2020 PROPOSED BUDGET**

### **CAPITAL IMPROVEMENT FUND**

The Capital Improvement Fund is used to account for resources designated for major capital expenditures that are necessary to maintain or develop the physical assets of the City. Resources include the home rule sales tax (25% of total as of July 1, 2016), state income tax (80% of total), telecommunications tax (25% of total), rental income, and interest income.

**CITY OF ELMHURST**  
**CAPITAL IMPROVEMENT FUND (#111)**  
**Revenues and Expenditures**  
**And Changes in Fund Balance**  
**Fiscal Years Ended December 31**

	2017 Actual	2018 Actual	2019 Estimated	2020 Proposed	2021 Proposed
Revenues:					
Property Taxes	22,586	14,881	11,600	11,400	-
Sales Taxes	1,799,821	1,797,905	1,809,000	1,864,000	1,795,000
Utility Taxes	390,059	372,882	344,900	348,300	351,300
Intergovernmental	3,266,450	3,405,748	3,753,000	4,329,000	3,906,000
Interest Income	68,294	122,994	170,000	160,000	160,000
Other Income	216,000	90,000	162,000	216,000	216,000
Total Revenues	5,763,211	5,804,410	6,250,500	<b>6,928,700</b>	6,428,300
Excess Revenues Over Expenditures	5,763,211	5,804,410	6,250,500	<b>6,928,700</b>	6,428,300
Other Financing Source (Uses):					
Operating Transfers Out	(6,751,346)	(6,438,885)	(9,324,100)	<b>(7,083,900)</b>	(7,447,900)
Total Other Fin. Sources (Uses)	(6,751,346)	(6,438,885)	(9,324,100)	<b>(7,083,900)</b>	(7,447,900)
Excess (Deficiency) of revenues and other financing sources over expenditures and other financing uses	(988,136)	(634,475)	(3,073,600)	<b>(155,200)</b>	(1,019,600)
Unreserved*					
Fund Balance Beginning of Year	7,974,147	6,986,011	6,351,536	<b>3,277,936</b>	3,122,736
Fund Balance End of Year	<u>6,986,011</u>	<u>6,351,536</u>	<u>3,277,936</u>	<u><b>3,122,736</b></u>	<u>2,103,136</u>

City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

CITY OF ELMHURST, ILLINOIS SCHEDULE OF REVENUES		2017	2018	2019		2020	2021
		Actual	Actual	Budget	Estimated	Projected	Projected
Capital Improv Fund - 111 -0000							
<u>Property Tax - 311</u>							
01-22	SSA X	7,283	-	-	-	-	-
01-23	SSA XI	2,679	2,748	2,800	-	-	-
01-26	SSA 14	9,919	9,533	9,550	9,100	9,000	-
01-27	SSA 15	2,705	2,600	2,600	2,500	2,400	-
	Sub-Total	22,586	14,881	14,950	11,600	11,400	-
<u>Sales Tax - 312</u>							
01-11	Sales Tax Rebate	(220)	-	(1,000)	-	-	-
02-00	Sales Tax Home Rule	1,800,041	1,797,905	1,827,000	1,809,000	1,864,000	1,795,000
	Sub-Total	1,799,821	1,797,905	1,826,000	1,809,000	1,864,000	1,795,000
<u>Utility Tax - 313</u>							
03-00	Utility Tax - Telephone	390,059	372,882	384,300	344,900	348,300	351,300
	Sub-Total	390,059	372,882	384,300	344,900	348,300	351,300
<u>Intergovernmental Revenue - 321</u>							
01-00	State Income Tax	3,266,450	3,405,748	3,553,000	3,753,000	3,829,000	3,906,000
	Sub-Total	3,266,450	3,405,748	3,553,000	3,753,000	3,829,000	3,906,000
<u>Grants - 322</u>							
02-00	State	-	-	-	-	500,000	-
	Sub-Total	-	-	-	-	500,000	-
<u>Interest Income - 361</u>							
01-00	Int. Income	68,087	122,983	106,300	170,000	160,000	160,000
07-00	Special Service Areas	207	11	-	-	-	-
	Sub-Total	68,294	122,994	106,300	170,000	160,000	160,000
<u>Other Income - 371</u>							
13-00	Rental Income	216,000	90,000	216,000	162,000	216,000	216,000
98-00	Miscellaneous	-	-	-	-	-	-
	Sub-Total	216,000	90,000	216,000	162,000	216,000	216,000
Total Capital Improvement Fund		5,763,211	5,804,410	6,100,550	6,250,500	6,928,700	6,428,300



City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

**Capital Improvement Fund - 111**

	<b>2017</b>	<b>2018</b>	<b>2019</b>		<b>2020</b>	<b>2021</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Projected</b>	<b>Projected</b>
Cap. Improv. Fund - 111-0098-515						
<u>Interfund Transfers:</u>						
98-01 Trns. To Gen. Fund	4,812,062	5,129,689	9,023,345	6,973,200	4,026,800	4,437,900
98-16 Trns. To Municipal Utility	469,931	-	569,400	1,108,000	568,100	568,100
98-17 Trns. To Prkng System	737,477	-	-	-	1,481,500	1,489,000
98-37 Trns. To Dbt Ser. GO Bnds	731,877	1,309,196	1,242,900	1,242,900	1,007,500	952,900
Sub-Total	6,751,347	6,438,885	10,835,645	9,324,100	7,083,900	7,447,900
 Total Capital Improvement Fund	<u>6,751,347</u>	<u>6,438,885</u>	<u>10,835,645</u>	<u>9,324,100</u>	<u>7,083,900</u>	<u>7,447,900</u>

This page is intentionally left blank.

# **CITY OF ELMHURST, IL**

## **2020 PROPOSED BUDGET**

### **LIBRARY FUND**

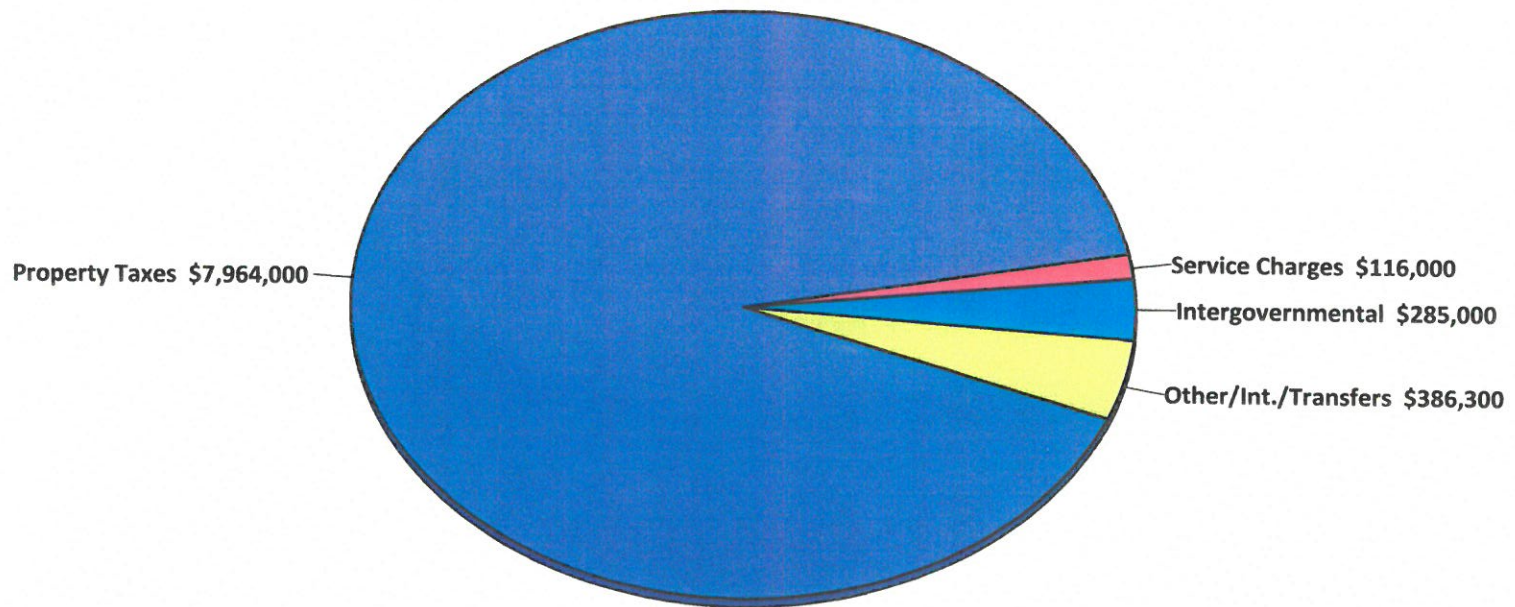
The Library Fund is used to account for the resources necessary to provide the educational, cultural, and recreational activities of the Elmhurst Public Library. Property Tax is the major source of revenue for this Component Unit of Government.

Additional funds utilized by the Library for specific purposes include the following: Capital Replacement Fund (#212); Library Employee Appreciation Fund (#215); and Bond & Interest G.O. Bonds Fund (#219).

CITY OF ELMHURST  
LIBRARY OPERATING FUND (#210)  
Revenues and Expenditures  
And Changes in Fund Balance  
Fiscal Years Ended December 31

	2017 Actual	2018 Actual	2019 Estimated	2020 Proposed	2021 Proposed
<b>Revenues:</b>					
Property Taxes, Net	7,490,957	7,634,773	7,808,000	<b>7,964,000</b>	8,123,000
Intergovernmental	299,557	286,364	305,000	<b>285,000</b>	285,000
Charges for services	126,614	117,842	121,000	<b>116,000</b>	106,000
Interest Income	49,640	98,106	70,100	<b>70,100</b>	50,100
Other Income	121,223	118,497	145,600	<b>143,200</b>	147,200
<b>Total Revenues</b>	<b>8,087,991</b>	<b>8,255,582</b>	<b>8,449,700</b>	<b>8,578,300</b>	<b>8,711,300</b>
<b>Expenditures:</b>					
Salaries and Wages	3,279,091	3,327,330	3,340,000	<b>3,585,000</b>	3,656,000
Employee Benefits	987,257	975,829	1,002,900	<b>1,137,000</b>	1,180,000
Contractual Services	454,304	453,351	475,900	<b>486,000</b>	492,000
Commodities	1,019,050	1,073,883	1,079,000	<b>1,094,000</b>	1,092,000
Repairs & Maintenance	227,130	239,564	256,000	<b>289,000</b>	293,000
Other Expenses	95,771	84,634	101,000	<b>106,000</b>	106,000
Insurance	33,600	33,453	34,000	<b>34,000</b>	34,000
Capital	766,471	998,644	365,000	<b>190,000</b>	100,000
<b>Total Expenditures</b>	<b>6,862,674</b>	<b>7,186,688</b>	<b>6,653,800</b>	<b>6,921,000</b>	<b>6,953,000</b>
<b>Excess (Deficiency) Revenues Over Expenditures</b>	<b>1,225,317</b>	<b>1,068,894</b>	<b>1,795,900</b>	<b>1,657,300</b>	<b>1,758,300</b>
<b>Other financing sources (uses)</b>					
Operating transfers in	3,000	3,000	3,000	<b>173,000</b>	3,000
Operating transfers out	(1,627,884)	(1,648,910)	(1,910,000)	<b>(1,975,000)</b>	(2,144,400)
<b>Other financing sources (uses)</b>	<b>(1,624,884)</b>	<b>(1,645,910)</b>	<b>(1,907,000)</b>	<b>(1,802,000)</b>	<b>(2,141,400)</b>
<b>Excess of revenues and other financing sources over exp. and other financing uses</b>	<b>(399,567)</b>	<b>(577,016)</b>	<b>(111,100)</b>	<b>(144,700)</b>	<b>(383,100)</b>
<b>Fund Balance Beginning of Year</b>	<b>4,116,657</b>	<b>3,717,090</b>	<b>3,140,074</b>	<b>3,028,974</b>	<b>2,884,274</b>
<b>Fund Balance End of Year</b>	<b>3,717,090</b>	<b>3,140,074</b>	<b>3,028,974</b>	<b>2,884,274</b>	<b>2,501,174</b>

CITY OF ELMHURST  
LIBRARY FUND REVENUES  
2020 PROPOSED BUDGET  
\$8,751,300

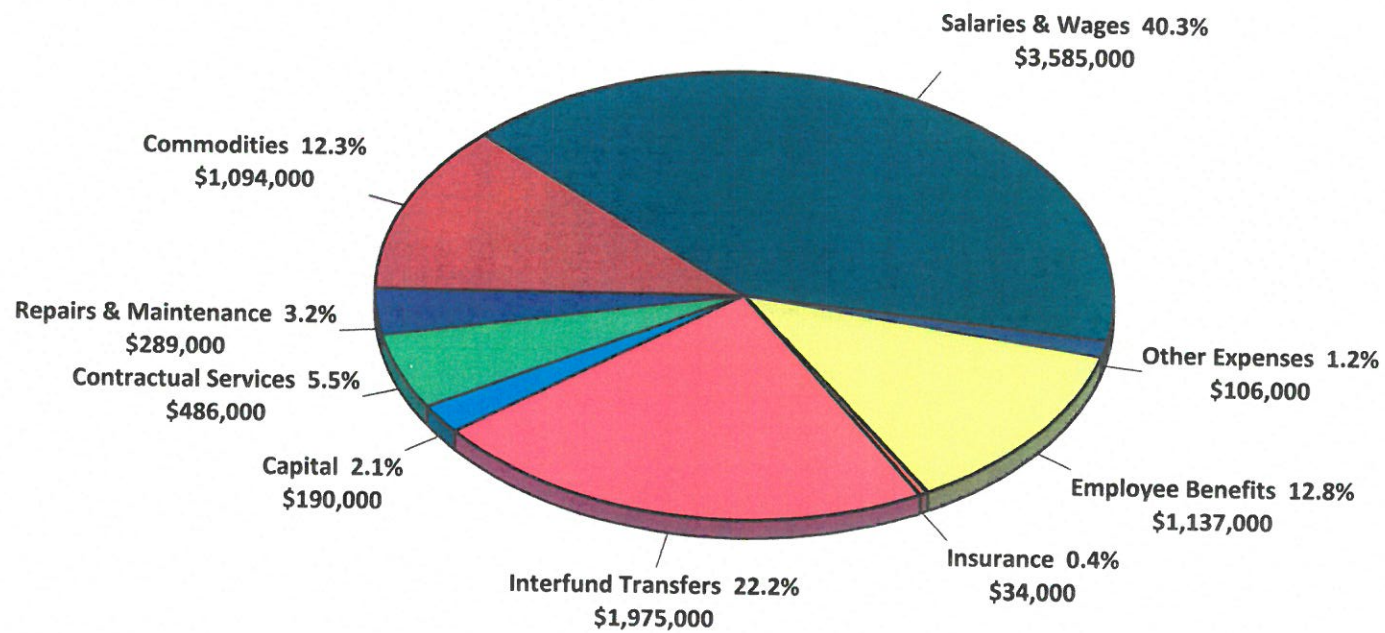


Note: Proposed Taxes includes levy for library building debt service.  
Amounts reflect Library Operating Fund (#210) only .

City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

CITY OF ELMHURST, ILLINOIS SCHEDULE OF REVENUES		2017	2018	2019		2020	2021
		Actual	Actual	Budget	Estimated	Projected	Projected
Lib. Operating Fund - 210-0000							
<u>Taxes - 311</u>							
01-01	Property Tax-Curr.	7,490,957	7,634,773	7,807,000	7,807,000	7,963,000	8,122,000
02-01	Property Tax-Prior	-	-	1,000	1,000	1,000	1,000
	Sub-Total	7,490,957	7,634,773	7,808,000	7,808,000	7,964,000	8,123,000
<u>Intergovernmental Revenue - 321</u>							
03-00	Replacement Tax	265,300	231,213	250,000	250,000	230,000	230,000
	Sub-Total	265,300	231,213	250,000	250,000	230,000	230,000
<u>Intergovernmental Revenue - 322</u>							
02-00	State Grants	34,257	55,151	55,000	55,000	55,000	55,000
	Sub-Total	34,257	55,151	55,000	55,000	55,000	55,000
<u>Service Charges - 341</u>							
30-00	Fines & Rentals	84,538	75,073	80,000	75,000	70,000	60,000
31-00	Copier Revenue	40,990	41,925	45,000	45,000	45,000	45,000
33-00	Library Fees	1,086	844	1,000	1,000	1,000	1,000
	Sub-Total	126,614	117,842	126,000	121,000	116,000	106,000
<u>Interest Income - 361</u>							
01-00	Int. - Operating	48,569	97,723	70,000	70,000	70,000	50,000
08-00	Int. - Undistributed Taxes	-	-	100	100	100	100
12-00	Gain/Loss Sale of Invest.	-	-	-	-	-	-
32-00	Christensen Fund Interest	1,071	383	-	-	-	-
	Sub-Total	49,640	98,106	70,100	70,100	70,100	50,100
<u>Other Income - 371</u>							
13-00	Rental Income	700	950	1,200	1,200	1,200	1,200
18-00	Empl. Health Contrib.	50,746	52,766	65,400	69,000	70,000	73,000
19-00	Empl. Dental Contrib.	11,396	10,563	9,800	12,000	13,000	14,000
20-00	Retiree Health Ins Contr.	-	-	7,700	8,000	8,500	8,500
21-00	Retiree Dental Ins. Contr.	-	-	400	400	500	500
24-00	Donation	34,828	29,169	25,000	35,000	25,000	25,000
38-00	NSF Check Fee	25	-	-	-	-	-
98-00	Miscellaneous	23,529	25,049	20,000	20,000	25,000	25,000
	Sub-Total	121,224	118,497	129,500	145,600	143,200	147,200
<u>Interfund Transfers - 391</u>							
05-00	Tran. Fr Cap. Repl.	-	-	-	-	170,000	-
08-00	Tran. Fr Empl. Apprec.	3,000	3,000	3,000	3,000	3,000	3,000
	Sub-Total	3,000	3,000	3,000	3,000	173,000	3,000
Total Library Operating Fund		8,090,992	8,258,582	8,441,600	8,452,700	8,751,300	8,714,300

**CITY OF ELMHURST  
LIBRARY FUND EXPENDITURES  
2020 PROPOSED BUDGET  
\$8,896,000**



Note: Interfund Transfer is to B&I Fund to pay debt service for new Library.  
Amounts reflect Library Operating Fund (#210) only.

City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

**Library - Operating Fund - 210**

		<b>2017</b>	<b>2018</b>	<b>2019</b>		<b>2020</b>	<b>2021</b>
		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Projected</b>	<b>Projected</b>
<b>Lib. Oper. Fund - 210-8070-452</b>							
<u><b>Salaries and Wages</b></u>							
10-01	Wages-Full Time	1,873,255	1,871,768	2,120,000	1,950,000	<b>2,305,000</b>	2,351,000
10-02	Wages-Part Time	1,405,836	1,455,478	1,375,000	1,390,000	<b>1,280,000</b>	1,305,000
10-03	Overtime-Full Time	-	84	-	-	-	-
	Sub-Total	3,279,091	3,327,330	3,495,000	3,340,000	<b>3,585,000</b>	3,656,000
<u><b>Employee Benefits</b></u>							
20-01	City IMRF	281,780	289,438	260,000	260,000	<b>336,000</b>	344,000
20-02	City FICA-Social Security	197,332	199,148	216,000	216,000	<b>223,000</b>	230,000
20-03	City FICA-Medicare	46,189	46,656	51,000	51,000	<b>52,000</b>	54,000
20-04	Health Insurance	422,003	408,189	434,600	434,600	<b>480,000</b>	504,000
20-05	Dental Insurance	17,138	8,915	16,500	16,500	<b>22,000</b>	24,000
20-06	Group Term Life Ins.	6,787	5,735	5,800	5,800	<b>6,000</b>	6,000
20-07	Worker's Compensation	16,028	17,748	18,000	18,000	<b>17,000</b>	17,000
20-08	Unemploy. Comp.	-	-	1,000	1,000	<b>1,000</b>	1,000
	Sub-Total	987,257	975,829	1,002,900	1,002,900	<b>1,137,000</b>	1,180,000
<u><b>Contractual Services</b></u>							
30-03	Audit	3,910	4,181	4,000	4,000	<b>4,000</b>	4,000
30-04	Auto. Circ. Sys.	84,367	86,939	80,000	86,000	<b>85,000</b>	85,000
30-05	Banking Expense	-	-	100	-	-	-
30-14	Custodial Services	64,152	65,793	67,000	70,000	<b>70,000</b>	72,000
30-29	Fuel	20,697	24,391	22,000	22,000	<b>22,000</b>	23,000
30-37	Programs	92,825	85,230	102,000	96,900	<b>93,000</b>	93,000
30-49	Postage	10,378	10,480	12,000	11,000	<b>12,000</b>	13,000
30-52	Professional Services	33,884	39,717	40,000	40,000	<b>55,000</b>	55,000
30-53	Public Information	78,889	72,909	79,000	79,000	<b>75,000</b>	75,000
30-75	Telephone	32,089	32,817	35,000	35,000	<b>38,000</b>	39,000
30-82	Water	33,113	30,894	33,000	32,000	<b>32,000</b>	33,000
30-98	Other Services	-	-	-	-	-	-
	Sub-Total	454,304	453,351	474,100	475,900	<b>486,000</b>	492,000



City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

**Library - Operating Fund - 210**

	2017	2018	2019		2020	2021
	Actual	Actual	Budget	Estimated	Projected	Projected
<b>Lib. Oper. Fund - 210-8070-452</b>						
<u>Commodities</u>						
40-03 Audio Visual Materials	140,648	143,638	149,000	140,000	<b>135,000</b>	135,000
40-04 Books	369,099	354,803	370,000	365,000	<b>350,000</b>	340,000
40-24 Janitorial Supplies	31,489	27,566	30,000	30,000	<b>30,000</b>	30,000
40-31 Minor Equipment	7,241	2,668	5,000	5,000	<b>5,000</b>	5,000
40-33 Office & Catalog Supplies	50,068	51,485	50,000	52,000	<b>52,000</b>	52,000
40-35 Other Non-Print Material	15,139	14,468	10,000	10,000	<b>15,000</b>	15,000
40-36 Digital Content	298,357	346,392	355,000	355,000	<b>378,000</b>	390,000
40-38 Periodicals	33,811	34,037	30,000	35,000	<b>34,000</b>	30,000
40-73 Computer Supplies	45,111	47,539	32,000	32,000	<b>35,000</b>	35,000
40-77 Makery Supplies	-	15,583	14,000	15,000	<b>15,000</b>	15,000
40-98 Other Supplies	28,087	35,704	40,000	40,000	<b>45,000</b>	45,000
Sub-Total	1,019,050	1,073,883	1,085,000	1,079,000	<b>1,094,000</b>	1,092,000
<u>Repairs and Maintenance</u>						
50-01 Building	41,478	52,053	50,000	50,000	<b>250,000</b>	270,000
50-08 Equipment	160,595	159,641	180,000	180,000	-	-
50-09 Grounds	13,784	16,597	16,000	20,000	<b>27,000</b>	17,000
50-15 Parking Lots	11,273	11,273	6,000	6,000	<b>12,000</b>	6,000
Sub-Total	227,130	239,564	252,000	256,000	<b>289,000</b>	293,000
<u>Other Expenses</u>						
60-04 Bindings	-	-	-	-	-	-
60-11 Confer, Sem., & Training	16,556	14,456	20,000	18,000	<b>17,000</b>	17,000
60-12 Contingent	662	-	1,000	-	<b>1,000</b>	1,000
60-37 Memberships	10,613	10,122	10,000	11,000	<b>11,000</b>	11,000
60-42 Personnel Recruitment	5	-	-	-	-	-
60-47 Rentals	55,306	51,258	60,000	60,000	<b>65,000</b>	65,000
60-53 Sundry	12,634	8,798	12,000	12,000	<b>12,000</b>	12,000
Sub-Total	95,776	84,634	103,000	101,000	<b>106,000</b>	106,000
<u>Insurance</u>						
70-03 Fire & Contents Ins.	33,600	33,453	34,000	34,000	<b>34,000</b>	34,000
Sub-Total	33,600	33,453	34,000	34,000	<b>34,000</b>	34,000
<u>Capital Outlay</u>						
80-01 Furniture and Fixtures	18,592	14,861	20,000	20,000	<b>20,000</b>	25,000
80-23 Building Improvements	724,069	944,192	320,000	320,000	-	-
80-98 Misc. Equipment	23,810	39,591	25,000	25,000	<b>170,000</b>	75,000
Sub-Total	766,471	998,644	365,000	365,000	<b>190,000</b>	100,000
<u>Interfund Transfers</u>						
98-38 Trans. to B&I Series 2002	1,627,884	1,648,910	1,909,000	1,910,000	<b>1,975,000</b>	2,144,400
Sub-Total	1,627,884	1,648,910	1,909,000	1,910,000	<b>1,975,000</b>	2,144,400
Total Library Operating Fund	<u>8,490,563</u>	<u>8,835,598</u>	<u>8,720,000</u>	<u>8,563,800</u>	<u><b>8,896,000</b></u>	<u>9,097,400</u>

CITY OF ELMHURST  
CAPITAL REPLACEMENT LIBRARY FUND (#212)  
Revenues and Expenditures  
And Changes in Fund Balance  
Fiscal Years Ended December 31

	2017 Actual	2018 Actual	2019 Estimated	2020 Proposed	2021 Proposed
Revenues:					
Interest Income	12,548	21,018	24,000	18,000	18,000
Total Revenues	12,548	21,018	24,000	18,000	18,000
Expenditures:	-	-	-	-	-
Excess (Deficiency) Revenues Over Expenditures	12,548	21,018	24,000	18,000	18,000
Other financing sources (uses)					
Operating transfers in	-	-	-	-	-
Operating transfers out	-	-	-	(170,000)	-
Other financing sources (uses)	-	-	-	(170,000)	-
Excess of revenues and other financing sources over exp. and other financing uses	12,548	21,018	24,000	(152,000)	18,000
Fund Balance Beginning of Year	1,254,688	1,267,236	1,288,254	1,312,254	1,160,254
Fund Balance End of Year	1,267,236	1,288,254	1,312,254	1,160,254	1,178,254

City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

CITY OF ELMHURST, ILLINOIS SCHEDULE OF REVENUES						
	2017	2018	2019		2020	2021
	Actual	Actual	Budget	Estimated	Projected	Projected
Lib. Cap. Rplc./Mnt. Fnd-212-0000						
<u>Interest Income - 361</u>						
01-00 Int. Income	12,548	21,018	15,000	24,000	18,000	18,000
Sub-Total	12,548	21,018	15,000	24,000	18,000	18,000
 Total Lib. Capital Rplc./Mnt. Fund	 12,548	 21,018	 15,000	 24,000	 18,000	 18,000

City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

**Library - Capital Repl. Fund - 212**

	2017 Actual	2018 Actual	2019		2020 Projected	2021 Projected
			Budget	Estimated		
Lib. Cap. Rpl. & Mnt. Fnd-212-8072-452						
<u>Interfund Transfers</u>						
98-03 Trans. To Lib. Operating	-	-	-	-	170,000	-
Sub-Total	-	-	-	-	170,000	-
 Total Lib. Cap. Repl. & Maint. Fund	 -	 -	 -	 -	 170,000	 -

**CITY OF ELMHURST**  
**LIBRARY EMPLOYEE APPRECIATION FUND (#215)**  
**Revenues and Expenditures**  
**And Changes in Fund Balance**  
**Fiscal Years Ended December 31**

	2017 Actual	2018 Actual	2019 Estimated	2020 Proposed	2021 Proposed
<u>Revenues:</u>					
Interest Income	271	452	400	400	400
Other Income	-	-	-	-	-
Total Revenues	271	452	400	400	400
<u>Expenditures: Banking Expenses</u>	-	-	-	-	-
Excess (Deficiency) Revenues Over Expenditures	271	452	400	400	400
<u>Other financing sources (uses)</u>					
Operating transfers in	-	-	-	-	-
Operating transfers out	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)
Other financing sources (uses)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)
Excess of revenues and other financing sources over exp. and other financing uses	(2,729)	(2,548)	(2,600)	(2,600)	(2,600)
Fund Balance Beginning of Year	27,134	24,405	21,857	19,257	16,657
Fund Balance End of Year	24,405	21,857	19,257	16,657	14,057

City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

CITY OF ELMHURST, ILLINOIS						
SCHEDULE OF REVENUES						
	2017	2018	2019		2020	2021
	Actual	Actual	Budget	Estimated	Projected	Projected
Lib. Empl. Apprec. Fund - 215-0000						
Interest Income - 361						
01-00 Int. Income	271	452	400	400	400	400
Sub-Total	271	452	400	400	400	400
 Total Lib. Empl. Apprec. Fund	 271	 452	 400	 400	 400	 400

City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

**Library - LEA Fund - 215**

	<b>2017</b>	<b>2018</b>	<b>2019</b>		<b>2020</b>	<b>2021</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Projected</b>	<b>Projected</b>
Lib. Emp. Appre. Fnd-215-8075-452						
<u>Interfund Transfers:</u>						
98-03 Trans. To Lib. Operating	3,000	3,000	3,000	3,000	<b>3,000</b>	3,000
Sub-Total	3,000	3,000	3,000	3,000	<b>3,000</b>	3,000
 Total Lib. Employee Apprec. Fund	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u><b>3,000</b></u>	<u>3,000</u>

CITY OF ELMHURST  
LIBRARY BOND & INTEREST G.O. BONDS FUND (#219)  
Revenues and Expenditures  
And Changes in Fund Balance  
Fiscal Years Ended December 31

	2017 Actual	2018 Actual	2019 Estimated	2020 Proposed	2021 Proposed
Revenues:					
Miscellaenous	-	-	-	-	-
Total Revenues	-	-	-	-	-
Expenditures - Debt Service	1,600,875	1,600,960	1,624,200	1,885,400	1,949,700
Excess (Deficiency) Revenues Over Expenditures	(1,600,875)	(1,600,960)	(1,624,200)	(1,885,400)	(1,949,700)
Other financing sources (uses)					
Operating transfers in	1,627,884	1,648,910	1,910,000	1,975,000	2,144,400
Bond Proceeds	-	-	-	-	-
Premium on LT Debt	-	-	-	-	-
Payment to escrow	-	-	-	-	-
Operating transfers out	-	-	-	-	-
Other financing sources (uses)	1,627,884	1,648,910	1,910,000	1,975,000	2,144,400
Excess of revenues and other financing sources over exp. and other financing uses	27,009	47,950	285,800	89,600	194,700
Fund Balance Beginning of Year	1,466,622	1,493,631	1,541,581	1,827,381	1,916,981
Fund Balance End of Year	1,493,631	1,541,581	1,827,381	1,916,981	2,111,681



City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

CITY OF ELMHURST, ILLINOIS SCHEDULE OF REVENUES		2017	2018	2019		2020	2021
		Actual	Actual	Budget	Estimated	Projected	Projected
Lib. B&I Series '02 Fund - 219-0000							
<u>Interfund Transfers - 391</u>							
03-00	Tran. From Lib. Operating	1,627,884	1,648,910	1,909,000	1,910,000	1,975,000	2,144,400
	Sub-Total	1,627,884	1,648,910	1,909,000	1,910,000	1,975,000	2,144,400
<u>Bond Proceeds - 392</u>							
02-00	G.O. Bonds	-	-	-	-	-	-
04-00	Prem. On LT Debt	-	-	-	-	-	-
	Sub-Total	-	-	-	-	-	-
Total Library Corp. Purpose Fund		<u>1,627,884</u>	<u>1,648,910</u>	<u>1,909,000</u>	<u>1,910,000</u>	<u>1,975,000</u>	<u>2,144,400</u>

City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

**Library - Bond & Int. Fund - 219**

	<b>2017</b>	<b>2018</b>	<b>2019</b>		<b>2020</b>	<b>2021</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Projected</b>	<b>Projected</b>
Lib. B&I Ser. '02 Fnd-219-8099-452						
<u>Debt Service:</u>						
90-10 Bond Issue Expense	-	-	-	-	-	-
90-20 Interest Series 2004	-	-	-	-	-	-
90-21 Interest Series 2005	-	-	-	-	-	-
90-28 Interest Series 2013	120,840	68,100	20,600	20,600	-	-
90-46 Principal Series 2004	-	-	-	-	-	-
90-47 Principal Series 2005	-	-	-	-	-	-
90-56 Principal Series 2013	1,292,000	1,345,000	1,030,000	1,030,000	-	-
90-58 Interest Series 2014A	172,415	172,113	167,900	167,900	<b>139,900</b>	89,200
90-59 Principal Series 2014A	15,000	15,000	405,000	405,000	<b>1,745,000</b>	1,860,000
90-91 Bond Fees	620	747	700	700	<b>500</b>	500
98-98 Payment to Escrow	-	-	-	-	-	-
Sub-Total	<u>1,600,875</u>	<u>1,600,960</u>	<u>1,624,200</u>	<u>1,624,200</u>	<u><b>1,885,400</b></u>	<u>1,949,700</u>
Total Library Bond & Interest Fund	<u><u>1,600,875</u></u>	<u><u>1,600,960</u></u>	<u><u>1,624,200</u></u>	<u><u>1,624,200</u></u>	<u><u><b>1,885,400</b></u></u>	<u><u>1,949,700</u></u>

# **CITY OF ELMHURST, IL**

## **2020 PROPOSED BUDGET**

### **MOTOR FUEL TAX FUND**

The Motor Fuel Tax (MFT) Fund is used to account for street maintenance and improvement projects financed by the City's share of state gasoline taxes. All projects require the advance approval of the Illinois Department of Transportation (IDOT). The proposed budget reflects the City's practice of allocating salaries, benefits, and the purchase of salt (allowable by IDOT) to MFT allocations.

Starting in 2019, the MFT Fund is also used to account for additional revenue due to an increase in the Illinois Motor Fuel Tax based on the 2019 Illinois Capital Bill. Due to the additional anticipated revenue, roadway improvement projects are now also allocated to the MFT Fund.

**CITY OF ELMHURST**  
**MOTOR FUEL TAX (#250)**  
**Revenues and Expenditures**  
**And Changes in Fund Balance**  
**Fiscal Years Ended December 31**

	2017	2018	2019	2020	2021
	Actual	Actual	Estimated	Proposed	Proposed
<b>Revenues:</b>					
Intergovernmental	1,133,870	1,137,830	1,407,000	<b>1,745,000</b>	1,764,000
Interest Income	5,553	10,273	7,000	<b>10,300</b>	6,000
Total Revenues	1,139,423	1,148,103	1,414,000	<b>1,755,300</b>	1,770,000
<b>Expenditures:</b>					
Salaries and Wages	839,545	838,504	998,500	<b>996,000</b>	1,031,700
Employee Benefits	173,659	166,857	200,200	<b>200,500</b>	207,600
Commodities	166,718	180,907	275,000	<b>300,000</b>	300,000
Capital	-	-	-	<b>176,000</b>	768,000
Total Expenditures	1,179,922	1,186,268	1,473,700	<b>1,672,500</b>	2,307,300
Excess (Deficiency) Revenues Over Expenditures	(40,499)	(38,165)	(59,700)	<b>82,800</b>	(537,300)
<b>Other Financing Source (Uses):</b>					
Operating Transfers In	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Total Other Fin. Sources (Uses)	-	-	-	-	-
Excess (Deficiency) of revenues and other financing sources over expenditures and other financing uses	(40,499)	(38,165)	(59,700)	<b>82,800</b>	(537,300)
Fund Balance Beginning of Year	614,122	573,623	535,458	<b>475,758</b>	558,558
Fund Balance End of Year	<u>573,623</u>	<u>535,458</u>	<u>475,758</u>	<u><b>558,558</b></u>	<u>21,258</u>

City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

CITY OF ELMHURST, ILLINOIS SCHEDULE OF REVENUES		2017	2018	2019		2020	2021
		Actual	Actual	Budget	Esitmated	Projected	Projected
Motor Fuel Tax Fund - 250-0000							
<u>Intergovernmental Revenue - 321</u>							
04-00	Motor Fuel Tax	1,133,870	1,137,830	1,144,000	1,407,000	1,745,000	1,764,000
	Sub-Total	1,133,870	1,137,830	1,144,000	1,407,000	1,745,000	1,764,000
<u>Interest Income - 361</u>							
01-00	Int. Income	5,553	10,273	9,000	7,000	10,300	6,000
	Sub-Total	5,553	10,273	9,000	7,000	10,300	6,000
Total Motor Fuel Tax Fund		<u>1,139,423</u>	<u>1,148,103</u>	<u>1,153,000</u>	<u>1,414,000</u>	<u>1,755,300</u>	<u>1,770,000</u>

City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

**Motor Fuel Tax Fund - 250**

		<b>2017</b>	<b>2018</b>	<b>2019</b>		<b>2020</b>	<b>2021</b>
		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Projected</b>	<b>Projected</b>
<b>Streets - 250-6041-432</b>							
<u>Salaries and Wages</u>							
10-01	Wages-Full Time	555,544	572,897	667,200	637,000	<b>660,100</b>	680,900
10-03	Overtime - Full Time	19,352	17,515	20,800	20,800	<b>21,000</b>	21,600
10-06	Sick Payout	1,132	545	1,500	39,900	<b>700</b>	700
	Sub-Total	576,029	590,957	689,500	697,700	<b>681,800</b>	703,200
<u>Employee Benefits</u>							
20-01	City IMRF	71,980	72,421	69,000	88,900	<b>85,000</b>	87,600
20-02	City FICA-Social Security	35,636	36,472	42,800	43,300	<b>42,300</b>	43,600
20-03	City FICA-Medicare	8,334	8,530	10,000	10,200	<b>9,900</b>	10,200
20-04	Health Insurance	44	-	-	-	-	-
20-06	Group Term Life Ins.	400	360	-	-	-	-
	Sub-Total	116,393	117,783	121,800	142,400	<b>137,200</b>	141,400
<u>Capital Outlay</u>							
80-15	Roadway Improvements	-	-	-	-	<b>176,000</b>	768,000
	Sub-Total	-	-	-	-	<b>176,000</b>	768,000
<b>Total MFT Streets</b>		<b>692,422</b>	<b>708,740</b>	<b>811,300</b>	<b>840,100</b>	<b>995,000</b>	<b>1,612,600</b>

CITY OF ELMHURST  
INCREASE IN PROPOSED LINE ITEM  
2020 BUDGET

**Instructions**

1. Provide explanation if increase (5) is in excess of 5% and more than \$2,500 over the previous year's budget (2).

Fund - Motor Fuel Tax

Dept./Division - Streets and Alley Maintenance

<u>Account Code (#)</u>	<u>1</u> 2018 Actual	<u>2</u> 2019 Budget	<u>3</u> 2019 Estimated	<u>4</u> 2020 Proposed	<u>5</u> Increase (4 - 2)	<u>6</u> 2021 Proposed
A) 250-6041-432-80-15	\$0	\$0	\$0	\$176,000	\$176,000	\$768,000
Account Description -	<u>Roadway Improvements</u>					

**Explanation -**

Based on the additional revenue in the MFT Fund due to the recent increase in the state gas taxes, roadway projects are now allocated to the MFT Fund. This project consists of the rehabilitation of Brush Hill Road from Commonwealth Lane to Euclid Avenue. The proposed budget for 2020 includes design and engineering costs for the project that will be completed in 2021. (CEB page 54).

City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

**Motor Fuel Tax Fund - 250**

	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019</b>		<b>2020 Projected</b>	<b>2021 Projected</b>
			<b>Budget</b>	<b>Estimated</b>		
Snow Rem. & Ice Ctrl-250-6042-433						
<u>Commodities:</u>						
40-46 Salt	166,718	180,907	175,000	275,000	300,000	300,000
Sub-Total	166,718	180,907	175,000	275,000	300,000	300,000
 Total MFT Snow Removal & Ice Ctrl	<u>166,718</u>	<u>180,907</u>	<u>175,000</u>	<u>275,000</u>	<u>300,000</u>	<u>300,000</u>



CITY OF ELMHURST  
INCREASE IN PROPOSED LINE ITEM  
2020 BUDGET

**Instructions**

1. Provide explanation if increase (5) is in excess of 5% and more than \$2,500 over the previous year's budget (2).

Fund - Motor Fuel Tax

Dept./Division - Snow Removal & Ice Control

<u>Account Code (#)</u>	<u>1</u> <u>2018</u> <u>Actual</u>	<u>2</u> <u>2019</u> <u>Budget</u>	<u>3</u> <u>2019</u> <u>Estimated</u>	<u>4</u> <u>2020</u> <u>Proposed</u>	<u>5</u> <u>Increase</u> <u>(4 - 2)</u>	<u>6</u> <u>2021</u> <u>Proposed</u>
A) 250-6042-433-40-46	\$180,907	\$175,000	\$275,000	\$300,000	\$125,000	\$300,000
Account Description -	<u>Salt</u>					

**Explanation -**

The proposed budget includes an increase in the purchase of salt to replenish inventory after the icy 2018-2019 winter season and a price increase of approximately 15%.

City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

**Motor Fuel Tax Fund - 250**

	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019</b>		<b>2020 Projected</b>	<b>2021 Projected</b>
			<b>Budget</b>	<b>Estimated</b>		
Electrical - 250-6044-435						
<u>Salaries and Wages</u>						
10-01 Wages-Full Time	225,367	232,325	280,500	272,500	<b>294,800</b>	308,000
10-03 Overtime - Full Time	13,963	15,222	19,400	19,400	<b>19,400</b>	20,500
10-06 Sick Payout	24,186	-	600	8,900	-	-
Sub-Total	263,516	247,547	300,500	300,800	<b>314,200</b>	328,500
<u>Employee Benefits</u>						
20-01 City IMRF	37,000	30,338	30,100	34,700	<b>39,200</b>	41,000
20-02 City FICA-Social Security	16,295	15,081	18,700	18,700	<b>19,500</b>	20,400
20-03 City FICA-Medicare	3,811	3,527	4,400	4,400	<b>4,600</b>	4,800
20-06 Group Term Life Ins.	160	128	-	-	-	-
Sub-Total	57,266	49,074	53,200	57,800	<b>63,300</b>	66,200
Total MFT Electrical	<u>320,781</u>	<u>296,621</u>	<u>353,700</u>	<u>358,600</u>	<u><b>377,500</b></u>	<u>394,700</u>
Total Motor Fuel Tax Fund	<u>1,179,922</u>	<u>1,186,268</u>	<u>1,340,000</u>	<u>1,473,700</u>	<u><b>1,672,500</b></u>	<u>2,307,300</u>

# **CITY OF ELMHURST, IL**

## **2020 PROPOSED BUDGET**

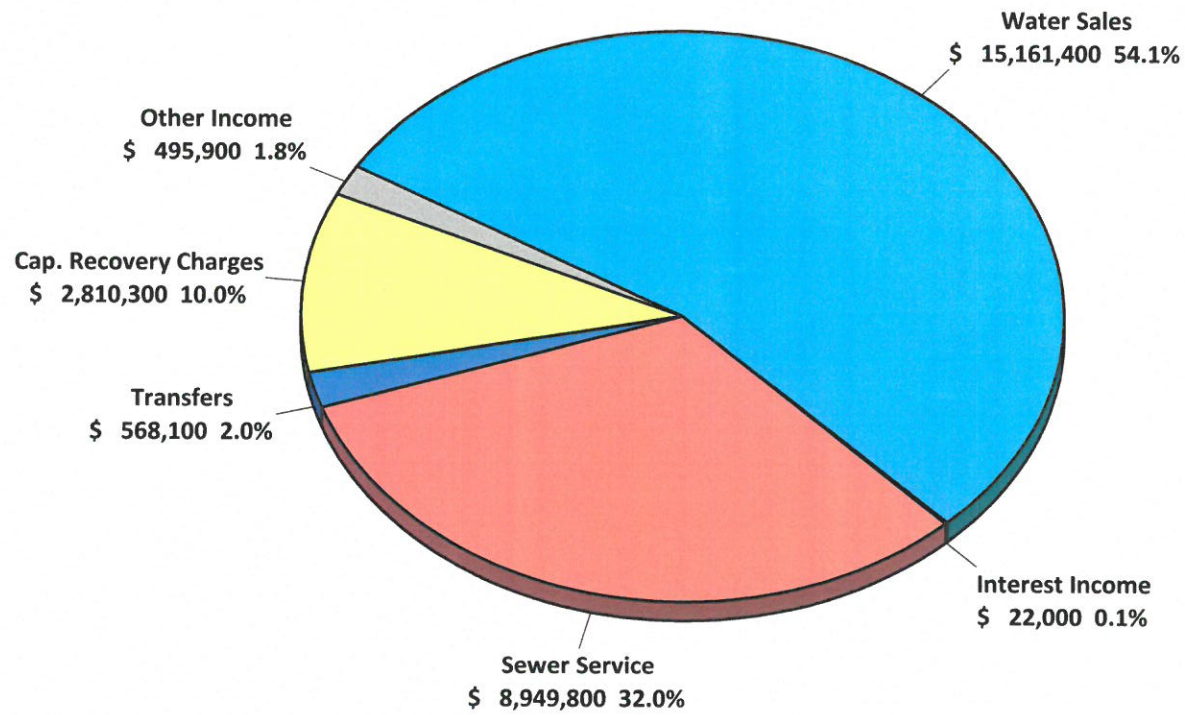
### **MUNICIPAL UTILITY FUND**

The Municipal Utility Fund (MUF) is used to account for the provision of water distribution and wastewater treatment to the residents of the City. All activities necessary to provide such services are accounted for in this fund, including administration, operations, maintenance, capital improvements, financing, and billing and collection. Charge for services (usage) is the major source of revenue to fund the water distribution and wastewater treatment activities of the City.

**CITY OF ELMHURST**  
**MUNICIPAL UTILITY FUND (#510)**  
**Revenues and Expenditures**  
**And Changes in Net Position**  
**Fiscal Years Ended December 31**

	2017	2018	2019	2020	2021
	Actual	Actual	Estimated	Proposed	Proposed
<b>Revenues:</b>					
Intergovernmental	-	-	-	-	-
Charges for services	23,579,832	26,320,217	25,495,300	<b>26,921,500</b>	29,604,200
Interest Income	49,687	42,741	35,500	<b>22,000</b>	16,000
Other Income	534,277	-	477,800	<b>495,900</b>	497,500
<b>Total Revenues</b>	<b>24,163,796</b>	<b>26,362,958</b>	<b>26,008,600</b>	<b>27,439,400</b>	<b>30,117,700</b>
<b>Expenditures:</b>					
Salaries and Wages	4,737,788	4,934,600	5,143,000	<b>5,261,600</b>	5,401,000
Employee Benefits	2,314,147	2,021,619	1,729,700	<b>1,906,200</b>	1,977,200
Contractual Services	10,166,299	10,956,505	10,541,100	<b>11,278,800</b>	11,238,800
Commodities	4,223,607	5,881,425	629,600	<b>526,200</b>	595,200
Repairs & Maintenance	459,875	1,417,931	1,899,900	<b>1,128,700</b>	1,156,700
Other Expenses	3,507,108	3,383,199	4,111,500	<b>5,122,350</b>	5,682,750
Insurance	72,247	83,474	98,100	<b>102,500</b>	108,000
Capital	6,475	6,712,149	14,869,000	<b>21,291,000</b>	15,960,600
Debt Service	1,503,406	1,914,966	2,615,810	<b>3,168,850</b>	3,877,550
Interdepartmental	620,114	573,064	712,200	<b>772,500</b>	792,800
<b>Total Expenditures</b>	<b>27,611,066</b>	<b>37,878,932</b>	<b>42,349,910</b>	<b>50,558,700</b>	<b>46,790,600</b>
<b>Excess (Deficiency) Revenues</b>					
Over Expenditures	(3,447,270)	(11,515,974)	(16,341,310)	<b>(23,119,300)</b>	(16,672,900)
<b>Other Financing Source (Uses):</b>					
Grants/Contributed Capital	-	-	-	-	-
Transfer from Capital Improv. Fund	469,931	-	1,108,000	<b>568,100</b>	568,100
Purchase of Fixed Assets	-	6,712,149	14,869,000	<b>21,291,000</b>	15,960,600
Repayment of L.T.Debt	774,005	1,121,188	1,824,900	<b>2,242,300</b>	2,478,100
<b>Total Other Fin. Sources (Uses)</b>	<b>1,243,936</b>	<b>7,833,337</b>	<b>17,801,900</b>	<b>24,101,400</b>	<b>19,006,800</b>
<b>Excess (Deficiency) of</b>					
<b>revenues and other financing</b>					
<b>sources over expenditures</b>					
<b>and other financing uses</b>	(2,203,334)	(3,682,637)	1,460,590	<b>982,100</b>	2,333,900
<b>Net Position Beginning of Year</b>	<b>52,865,695</b>	<b>50,662,361</b>	<b>46,120,530</b>	<b>47,581,120</b>	<b>47,581,120</b>
Change in accounting principle	-	(859,194)	-	-	-
<b>Net Position Beginning of Year as</b>					
<b>Restated</b>	<b>52,865,695</b>	<b>49,803,167</b>	<b>46,120,530</b>	<b>47,581,120</b>	<b>47,581,120</b>
<b>Net Position End of Year</b>	<b>50,662,361</b>	<b>46,120,530</b>	<b>47,581,120</b>	<b>48,563,220</b>	<b>49,915,020</b>

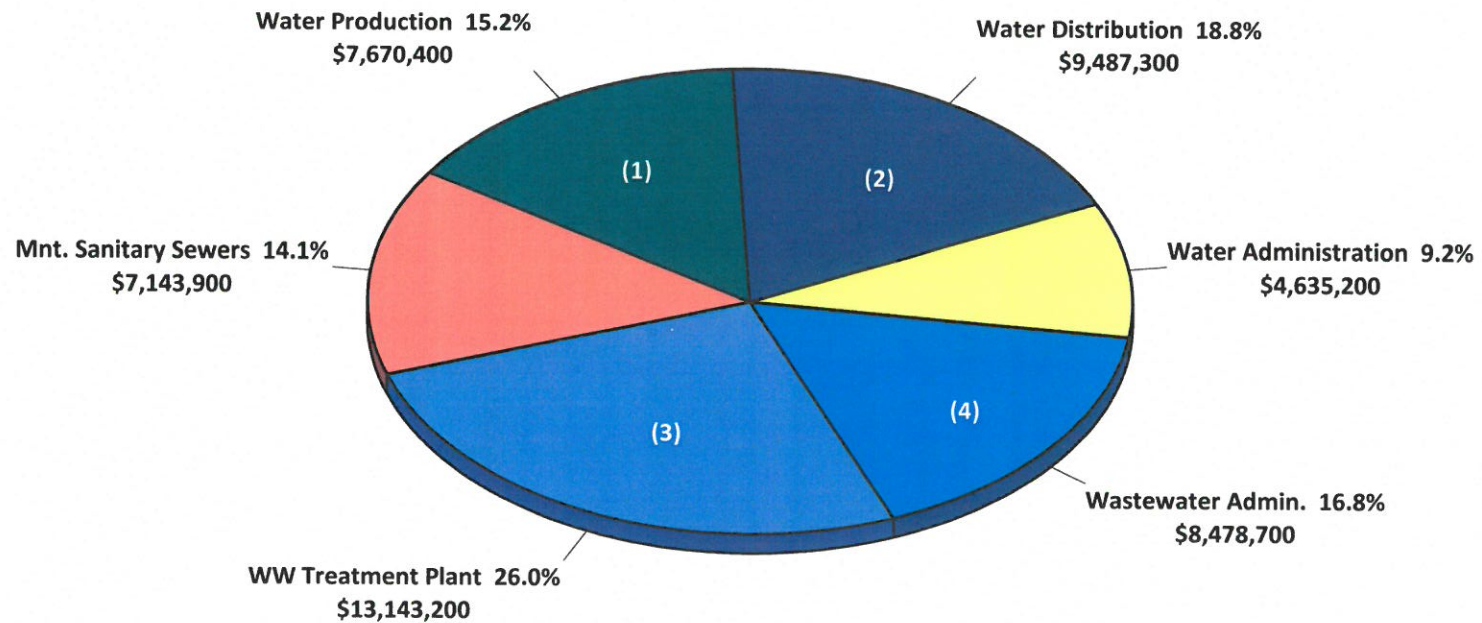
**CITY OF ELMHURST**  
**MUNICIPAL UTILITY FUND REVENUES**  
**2020 PROPOSED BUDGET**  
**\$28,007,500**



City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

CITY OF ELMHURST, ILLINOIS SCHEDULE OF REVENUES		2017 Actual	2018 Actual	2019 Budget      Estimated		2020 Projected	2021 Projected
Municipal Utility Fund - 510-0000							
<u>Grants - 322</u>							
01-01	Federal	-	-	-	-	-	-
02-00	State	-	-	-	-	-	-
	Sub-Total	-	-	-	-	-	-
<u>Service Charges - 341</u>							
40-00	Water Sales	13,548,848	14,051,721	15,000,000	14,088,100	15,143,400	16,473,200
41-00	Sewer Service	7,303,968	7,730,080	8,000,000	7,523,200	8,049,800	8,807,600
43-00	Contract Service-Water	19,077	16,867	17,500	19,000	18,000	18,500
44-00	Contract Service-Sewer	582,350	783,630	600,000	915,000	900,000	900,000
45-00	Capital Recovery Charge	2,125,589	2,957,574	3,711,150	2,950,000	2,810,300	3,404,900
	Sub-Total	23,579,832	25,539,872	27,328,650	25,495,300	26,921,500	29,604,200
<u>Interest Income - 361</u>							
01-00	Int. Income	35,679	29,802	5,000	23,000	10,000	5,000
07-00	Special Svc Areas	14,008	12,938	12,000	12,500	12,000	11,000
	Sub-Total	49,687	42,740	17,000	35,500	22,000	16,000
<u>Other Income - 371</u>							
08-00	Property Damage	-	1,500	-	-	-	-
18-00	Empl. Health Ins. Contrib.	14,082	12,580	13,000	13,800	14,500	15,000
19-00	Empl. Dental Ins. Contrib.	4,179	3,435	3,000	3,200	3,200	3,300
20-00	Ret. Health Ins. Contrib.	30,176	27,826	16,000	13,300	16,000	17,000
21-00	Ret. Dental Ins. Contrib.	-	-	1,000	1,000	1,000	1,000
26-00	Meter Sales	46,100	64,926	50,000	48,000	50,000	50,000
29-00	Taps B Boxes, Etc.	222,199	283,936	200,000	200,000	200,000	200,000
30-00	Water for Construction	16,299	22,853	16,000	4,900	16,000	16,000
31-00	Late Charges	148,956	148,844	150,000	150,000	150,000	150,000
37-00	Turn on Fees	8,550	8,200	9,000	7,600	9,000	9,000
38-00	NSF Check Fee	1,475	1,125	1,200	1,000	1,200	1,200
43-00	Gain(Loss) Sale of Assets	20,000	-	-	-	-	-
98-00	Miscellaneous	22,261	205,120	35,000	35,000	35,000	35,000
	Sub-Total	534,276	780,345	494,200	477,800	495,900	497,500
<u>Oper Trnsfr - 391</u>							
02-00	Tran Fr. Cap Improv	469,931	-	569,400	1,108,000	568,100	568,100
	Sub-Total	469,931	-	569,400	1,108,000	568,100	568,100
Total Municipal Utility Fund		24,633,727	26,362,957	28,409,250	27,116,600	28,007,500	30,685,800

**CITY OF ELMHURST**  
**MUNICIPAL UTILITY FUND EXPENDITURES**  
**2020 PROPOSED BUDGET**  
**\$50,558,700**



- (1) Includes \$7,190,700 for the purchase of water from the DuPage Water Commission/City of Chicago.  
 (2) Includes \$6,350,000 for Capital Outlay.  
 (3) Includes \$10,072,000 for Capital Outlay.  
 (4) Includes \$2,232,550 for Debt Service.

**CITY OF ELMHURST, ILLINOIS**  
**SCHEDULE OF EXPENDITURES BY DIVISION**  
**2020 BUDGET WORKSHEET**

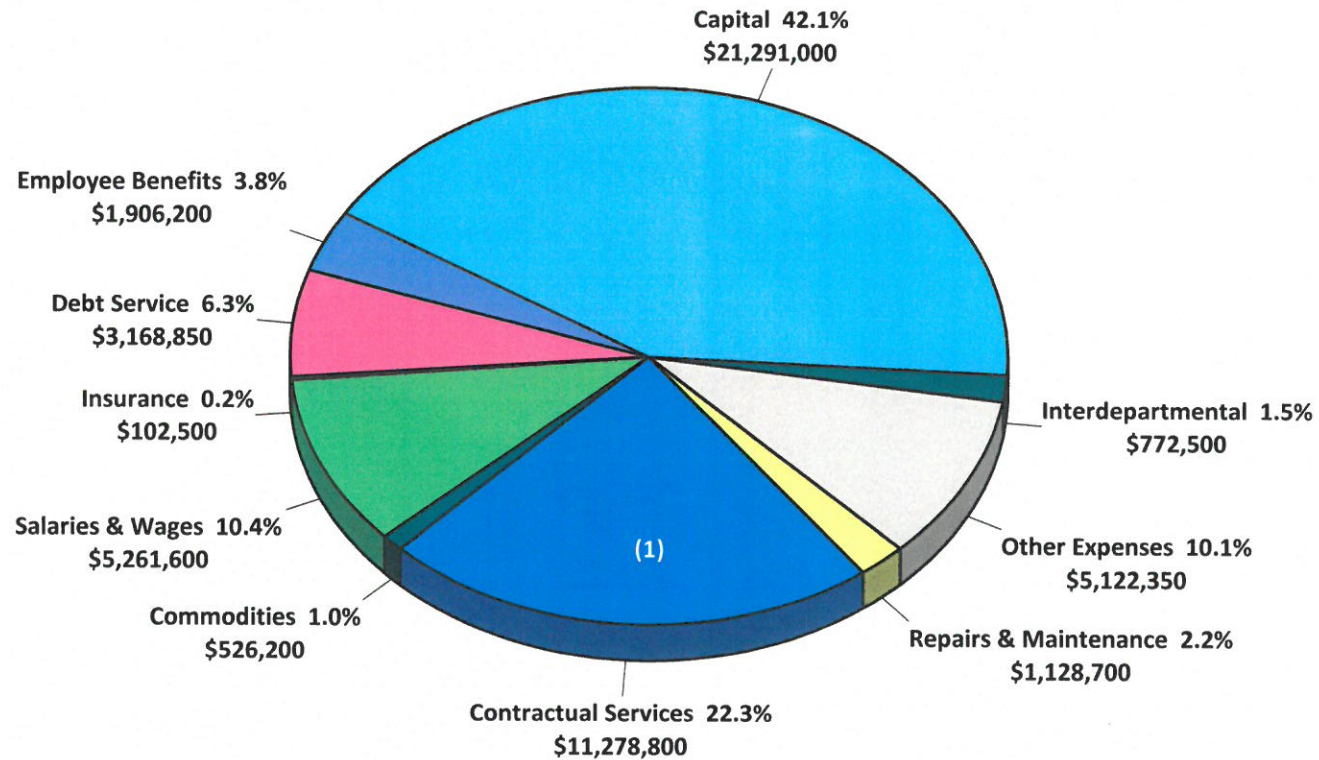
<b><u>Municipal Utility Fund</u></b>		<b>2017</b>	<b>2018</b>	<b>2019</b>		<b>2020</b>	<b>2021</b>
		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Projected</b>	<b>Projected</b>
<b><u>Water Administration - 510-6050</u></b>							
10	Salaries and Wages	669,073	700,297	751,000	762,600	<b>771,200</b>	784,300
20	Employee Benefits	729,904	589,971	636,400	613,600	<b>680,900</b>	710,600
30	Contractual Services	770,034	389,662	672,400	583,200	<b>691,300</b>	521,800
40	Commodities	10,859	39,842	11,000	11,000	<b>11,000</b>	11,000
50	Repair & Maintenance	-	-	-	-	-	-
60	Other Expenses	878,539	901,378	866,000	867,300	<b>1,155,000</b>	1,257,950
80	Capital Outlay	(2,145,088)	(2,027,529)	16,900	16,900	<b>179,500</b>	111,800
90	Debt Service	122,925	269,352	714,500	785,700	<b>936,300</b>	1,036,600
95	Interdepartmental Charges	162,371	149,067	195,100	197,200	<b>210,000</b>	224,900
<b>Total Water Administration</b>		<b>1,198,617</b>	<b>1,012,040</b>	<b>3,863,300</b>	<b>3,837,500</b>	<b>4,635,200</b>	<b>4,658,950</b>
<b><u>Water Production - 510-6051</u></b>							
10	Salaries and Wages	355,426	351,103	362,100	322,800	<b>326,300</b>	335,500
20	Employee Benefits	111,641	72,066	64,000	63,400	<b>65,800</b>	67,500
30	Contractual Services	7,530,621	7,325,675	7,427,400	6,915,900	<b>7,224,100</b>	7,287,700
40	Commodities	436	557	3,500	2,800	<b>6,000</b>	6,000
50	Repairs and Maintenance	13,116	6,147	67,700	67,700	<b>44,700</b>	44,700
70	Insurance	2,925	3,110	3,300	3,400	<b>3,500</b>	3,600
<b>Total Water Production</b>		<b>8,014,165</b>	<b>7,758,658</b>	<b>7,928,000</b>	<b>7,376,000</b>	<b>7,670,400</b>	<b>7,745,000</b>
<b><u>Water Distribution - 510-6052</u></b>							
10	Salaries and Wages	1,327,247	1,393,790	1,443,800	1,447,300	<b>1,472,300</b>	1,517,900
20	Employee Benefits	408,332	273,699	253,700	265,500	<b>291,900</b>	301,400
30	Contractual Services	361,498	309,439	491,324	503,200	<b>575,800</b>	487,600
40	Commodities	3,909,715	4,722,571	618,000	417,000	<b>305,000</b>	380,000
50	Repair & Maintenance	69,860	1,132,011	3,214,000	962,200	<b>294,000</b>	296,000
70	Insurance	8,775	9,332	9,800	10,300	<b>10,500</b>	10,800
80	Capital Outlay	2,145,839	2,027,529	3,435,000	3,344,600	<b>6,350,000</b>	4,025,000
95	Interdepartmental Charges	157,402	146,557	185,500	169,400	<b>187,800</b>	182,800
<b>Total Water Distribution</b>		<b>8,388,668</b>	<b>10,014,928</b>	<b>9,651,124</b>	<b>7,119,500</b>	<b>9,487,300</b>	<b>7,201,500</b>



**CITY OF ELMHURST, ILLINOIS**  
**SCHEDULE OF EXPENDITURES BY DIVISION**  
**2020 BUDGET WORKSHEET**

<b><u>Municipal Utility Fund</u></b>		<b>2017</b>	<b>2018</b>	<b>2019</b>		<b>2020</b>	<b>2021</b>
		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Projected</b>	<b>Projected</b>
<b><u>Wastewater Administration - 510-6055</u></b>							
10	Salaries and Wages	773,413	774,875	857,800	863,300	<b>882,800</b>	899,300
20	Employee Benefits	570,685	448,935	508,600	477,400	<b>505,100</b>	524,400
30	Contractual Services	251,486	1,295,274	731,200	740,300	<b>496,900</b>	504,200
40	Commodities	6,713	25,989	4,500	4,500	<b>4,500</b>	4,500
60	Other Expenses	2,628,569	2,481,821	3,453,000	3,244,200	<b>3,967,350</b>	4,424,800
80	Capital Outlay	(4,528,331)	(4,684,620)	16,900	16,900	<b>179,500</b>	38,800
90	Debt Service	606,476	524,425	2,232,230	1,830,110	<b>2,232,550</b>	2,840,950
95	Interdepartmental Charges	162,371	149,067	195,100	197,200	<b>210,000</b>	224,900
<b>Total Wastewater Administration</b>		<b>471,382</b>	<b>1,015,766</b>	<b>7,999,330</b>	<b>7,373,910</b>	<b>8,478,700</b>	<b>9,461,850</b>
<b><u>Maintenance of Sanitary Sewers - 510-6056</u></b>							
10	Salaries and Wages	462,003	513,849	460,800	467,100	<b>484,500</b>	500,600
	Employee Benefits	143,794	109,562	81,400	83,800	<b>97,600</b>	100,800
30	Contractual Services	787,966	1,059,906	1,549,500	1,104,300	<b>1,492,700</b>	1,617,900
40	Commodities	173,494	64,751	62,000	57,000	<b>63,000</b>	65,000
50	Repair & Maintenance	103,096	60,857	380,000	300,000	<b>423,000</b>	380,000
70	Insurance	2,925	3,110	3,300	3,400	<b>3,500</b>	3,600
80	Capital Outlay	1,350,832	1,461,935	7,301,000	6,320,600	<b>4,510,000</b>	7,805,000
95	Interdepartmental Charges	58,297	54,186	68,700	62,700	<b>69,600</b>	67,700
<b>Total Maintenance of Sanitary Sewers</b>		<b>3,082,407</b>	<b>3,328,156</b>	<b>9,906,700</b>	<b>8,398,900</b>	<b>7,143,900</b>	<b>10,540,600</b>
<b><u>Wastewater Treatment Plant - 510-6057</u></b>							
10	Salaries and Wages	1,150,626	1,200,686	1,344,100	1,279,900	<b>1,324,500</b>	1,363,400
20	Employee Benefits	350,072	240,031	235,900	226,000	<b>264,900</b>	272,500
30	Contractual Services	464,694	576,549	769,900	694,200	<b>798,000</b>	819,600
40	Commodities	122,390	1,057,115	128,700	137,300	<b>136,700</b>	128,700
50	Repair & Maintenance	273,803	167,902	1,155,000	570,000	<b>367,000</b>	436,000
70	Insurance	57,622	67,922	70,800	81,000	<b>85,000</b>	90,000
80	Capital Outlay	3,182,953	3,244,299	15,082,000	5,170,000	<b>10,072,000</b>	3,980,000
95	Interdepartmental Charges	79,673	74,187	93,900	85,700	<b>95,100</b>	92,500
<b>Total Wastewater Treatment Plant</b>		<b>5,681,833</b>	<b>6,628,691</b>	<b>18,880,300</b>	<b>8,244,100</b>	<b>13,143,200</b>	<b>7,182,700</b>
<b>Total Municipal Utility Fund</b>		<b>26,837,072</b>	<b>29,758,239</b>	<b>58,228,754</b>	<b>42,349,910</b>	<b>50,558,700</b>	<b>46,790,600</b>

**CITY OF ELMHURST**  
**MUNICIPAL UTILITY FUND EXPENDITURES**  
**2020 PROPOSED BUDGET**  
**\$50,558,700**



(1) Includes \$7,190,700 for the purchase of water from the DuPage Water Commission/City of Chicago.

**CITY OF ELMHURST, ILLINOIS**  
**SCHEDULE OF EXPENDITURES BY DIVISION**  
**2020 BUDGET WORKSHEET**

<u>Municipal Utility Fund</u>	<b>2017</b>	<b>2018</b>	<b>2019</b>		<b>2020</b>	<b>2021</b>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Projected</u>	<u>Projected</u>
<u>Grand Totals By Type</u>						
Salaries and Wages	4,737,788	4,934,600	5,219,600	5,143,000	<b>5,261,600</b>	5,401,000
Employee Benefits	2,314,428	1,734,264	1,780,000	1,729,700	<b>1,906,200</b>	1,977,200
Contractual Services	10,166,299	10,956,505	11,641,724	10,541,100	<b>11,278,800</b>	11,238,800
Commodities	4,223,607	5,910,825	827,700	629,600	<b>526,200</b>	595,200
Repairs & Maintenance	459,875	1,366,917	4,816,700	1,899,900	<b>1,128,700</b>	1,156,700
Other Expenses	3,507,108	3,383,199	4,319,000	4,111,500	<b>5,122,350</b>	5,682,750
Insurance	72,247	83,474	87,200	98,100	<b>102,500</b>	108,000
Capital	6,205	21,614	25,851,800	14,869,000	<b>21,291,000</b>	15,960,600
Debt Service	729,401	793,777	2,946,730	2,615,810	<b>3,168,850</b>	3,877,550
Interdepartmental Charges	620,114	573,064	738,300	712,200	<b>772,500</b>	792,800
	<u>26,837,072</u>	<u>29,758,239</u>	<u>58,228,754</u>	<u>42,349,910</u>	<u><b>50,558,700</b></u>	<u>46,790,600</u>

Total Expenditures By Division

Water Administration - 510-6050	1,198,617	1,012,040	3,863,300	3,837,500	<b>4,635,200</b>	4,658,950
Water Production - 510-6051	8,014,165	7,758,658	7,928,000	7,376,000	<b>7,670,400</b>	7,745,000
Water Distribution - 510-6052	8,388,668	10,014,928	9,651,124	7,119,500	<b>9,487,300</b>	7,201,500
Wastewater Administration - 510-6055	471,382	1,015,766	7,999,330	7,373,910	<b>8,478,700</b>	9,461,850
Maintenance of Sanitary Sewers - 510-6056	3,082,407	3,328,156	9,906,700	8,398,900	<b>7,143,900</b>	10,540,600
Wastewater Treatment Plant - 510-6057	<u>5,681,833</u>	<u>6,628,691</u>	<u>18,880,300</u>	<u>8,244,100</u>	<u><b>13,143,200</b></u>	<u>7,182,700</u>
Total Municipal Utility Fund	26,837,072	29,758,239	58,228,754	42,349,910	<b>50,558,700</b>	46,790,600

City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

**Municipal Utility Fund - 510**

		<b>2017</b>	<b>2018</b>	<b>2019</b>		<b>2020</b>	<b>2021</b>
		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Projected</b>	<b>Projected</b>
<b>Water Admin. - 510-6050-501</b>							
<u>Personal Services</u>							
10-01	Wages-Full Time	624,833	648,769	702,900	709,500	<b>724,000</b>	743,700
10-02	Wages-Part Time	35,637	35,351	33,400	33,400	<b>33,500</b>	34,500
10-03	Overtime - Full Time	2,863	3,566	3,400	4,900	<b>3,400</b>	3,500
10-05	Accrued Vacation	(4,286)	5,130	-	-	-	-
10-06	Sick Payout	10,026	7,481	11,300	14,800	<b>10,300</b>	2,600
	Sub-Total	669,073	700,297	751,000	762,600	<b>771,200</b>	784,300
<u>Employee Benefits</u>							
20-01	City IMRF	177,467	85,364	74,800	76,000	<b>95,700</b>	97,300
20-02	City FICA-Social Security	37,290	38,865	46,600	45,900	<b>45,300</b>	46,200
20-03	City FICA-Medicare	9,120	9,558	10,900	10,900	<b>11,200</b>	11,400
20-04	Health Insurance	400,742	360,247	395,900	395,900	<b>447,300</b>	469,100
20-05	Dental Insurance	4,428	9,414	3,200	3,200	<b>4,700</b>	4,900
20-06	Group Term Life Ins.	2,179	2,010	1,700	1,700	<b>1,700</b>	1,700
20-07	Worker's Compensation	98,678	84,513	102,300	80,000	<b>75,000</b>	80,000
20-08	Unemployment Comp.	-	-	1,000	-	-	-
	Sub-Total	729,904	589,971	636,400	613,600	<b>680,900</b>	710,600
<u>Contractual Services</u>							
30-03	Audit	7,821	8,363	7,900	8,000	<b>7,200</b>	7,500
30-05	Banking Expenses	105,261	117,031	119,900	133,600	<b>137,600</b>	141,700
30-21	Duplicating	737	1,053	1,600	900	<b>900</b>	900
30-26	Engineering	378,055	9,296	300,000	200,000	<b>250,000</b>	125,000
30-49	Postage	20,736	20,303	17,600	20,900	<b>27,000</b>	28,000
30-50	Printing Services	-	-	1,000	1,000	<b>1,000</b>	1,000
30-52	Professional Services	180,053	155,093	159,000	167,000	<b>159,000</b>	159,000
30-54	Public Notices	750	4,022	6,000	2,000	<b>4,000</b>	4,000
30-75	Telephone	6,413	7,193	6,400	6,100	<b>6,300</b>	6,500
30-80	Utility Locating Service	6,000	-	6,000	6,000	<b>6,300</b>	6,600
30-87	Cross Connection Program	-	-	-	-	<b>52,000</b>	-
30-92	Contract Staffing	64,208	67,308	47,000	37,700	<b>40,000</b>	41,600
	Sub-Total	770,034	389,662	672,400	583,200	<b>691,300</b>	521,800
<u>Commodities</u>							
40-31	Minor Equipment	-	28,125	6,000	6,000	<b>6,000</b>	6,000
40-33	Office Supplies	617	696	1,000	1,000	<b>1,000</b>	1,000
40-98	Other Supplies	10,242	11,021	4,000	4,000	<b>4,000</b>	4,000
	Sub-Total	10,859	39,842	11,000	11,000	<b>11,000</b>	11,000
<u>Repairs and Maintenance</u>							
50-13	Office Equipment	-	-	-	-	-	-

City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

**Municipal Utility Fund - 510**

		<b>2017</b>	<b>2018</b>	<b>2019</b>		<b>2020</b>	<b>2021</b>
		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Projected</b>	<b>Projected</b>
<u>Other Expenses</u>							
60-03	Bad Debts	(35)	(4)	1,000	1,500	<b>1,500</b>	1,500
60-11	Confer, Sem., & Training	32,245	30,277	40,000	25,000	<b>40,000</b>	40,000
60-17	Depreciation Water	837,936	867,967	820,000	835,800	<b>1,108,500</b>	1,211,450
60-37	Memberships	8,393	3,138	5,000	5,000	<b>5,000</b>	5,000
	Sub-Total	878,539	901,378	866,000	867,300	<b>1,155,000</b>	1,257,950
<u>Capital Outlay</u>							
80-06	Vehicles	-	-	-	-	-	73,000
80-23	Building Improvements	26,729	-	16,900	16,900	<b>179,500</b>	38,800
80-99	Fixed Assets Capital	(2,171,817)	(2,027,529)	-	-	-	-
	Sub-Total	(2,145,088)	(2,027,529)	16,900	16,900	<b>179,500</b>	111,800
<u>Debt Retirement</u>							
90-10	Bond Issue Expense	122,733	81,143	-	-	-	-
90-66	Interest IEPA #7	-	-	46,000	-	-	56,000
90-74	2017B G.O. Bonds -Int.	-	177,995	186,400	186,400	<b>175,800</b>	165,000
90-75	2017B G.O. Bonds-Prin.	-	-	466,100	466,100	<b>474,000</b>	485,900
90-76	2018 G.O. Bonds -Int.	-	9,814	15,500	132,700	<b>176,900</b>	170,200
90-77	2018 G.O. Bonds-Prin.	-	-	-	-	<b>108,800</b>	158,500
90-91	Bond Fees	-	400	500	500	<b>800</b>	1,000
	Sub-Total	122,925	269,352	714,500	785,700	<b>936,300</b>	1,036,600
<u>Interdepartmental Charges</u>							
95-01	Data Processing	162,371	149,067	195,100	197,200	<b>210,000</b>	224,900
	Sub-Total	162,371	149,067	195,100	197,200	<b>210,000</b>	224,900
Total Water Administration		<u>1,198,617</u>	<u>1,012,040</u>	<u>3,863,300</u>	<u>3,837,500</u>	<u><b>4,635,200</b></u>	<u>4,658,950</u>

**CITY OF ELMHURST  
INCREASE IN PROPOSED LINE ITEM  
2020 BUDGET**

**Instructions**

1. Provide explanation if increase (5) is in excess of 5% and more than \$2,500 over the previous year's budget (2).

**Fund - Municipal Utility Fund**

**Dept./Division - Water Administration**

	<u>1</u> 2018 Actual	<u>2</u> 2019 Budget	<u>3</u> 2019 Estimated	<u>4</u> 2020 Proposed	<u>5</u> Increase (4 - 2)	<u>6</u> 2021 Proposed
Account Code (#)						
A) 510-6050-501-30-05	\$117,031	\$119,900	\$133,600	\$137,600	\$17,700	\$141,700
Account Description -	<b>Banking Expenses</b>					

**Explanation -**

The 2020 proposed budget reflects increases in credit card merchant fees based on the growing volume of credit card payments received by the City.

B) 510-6050-501-30-49	\$20,303	\$17,600	\$20,900	\$27,000	\$9,400	\$28,000
Account Description -	<b>Postage</b>					

**Explanation -**

Increase includes both a general increase in postage and private delivery costs as well as an increase in mailings due to the cross connection program.

C) 510-6050-501-30-87	\$0	\$0	\$0	\$52,000	\$52,000	\$0
Account Description -	<b>Cross Connection Program</b>					

**Explanation -**

Pursuant to the Illinois EPA regulations, the City conducts a triennial survey of the community relative to cross connections. The last survey was completed three years ago

D) 510-6050-501-80-23	\$0	\$16,900	\$16,900	\$179,500	\$162,600	\$38,800
Account Description -	<b>Building Improvements</b>					

**Explanation -**

This account includes costs related to a new roof at the Public Works garage. The total cost is allocated between the General Fund and both the Water & Sewer portions of the MUF Fund.

City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

**Municipal Utility Fund - 510**

		<b>2017</b>	<b>2018</b>	<b>2019</b>		<b>2020</b>	<b>2021</b>
		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Projected</b>	<b>Projected</b>
<b>Water Production - 510-6051-501</b>							
<u>Personal Services</u>							
10-01	Wages-Full Time	334,624	324,621	321,500	301,800	<b>313,100</b>	322,000
10-03	Overtime - Full Time	20,247	19,326	19,800	14,100	<b>12,200</b>	12,500
10-05	Accrued Vacation	(3,688)	(1,918)	-	-	-	-
10-06	Sick Payout	4,243	9,074	20,800	6,900	<b>1,000</b>	1,000
	Sub-Total	<u>355,426</u>	<u>351,103</u>	<u>362,100</u>	<u>322,800</u>	<u><b>326,300</b></u>	<u>335,500</u>
<u>Employee Benefits</u>							
20-01	City IMRF	84,394	45,454	36,200	39,200	<b>40,700</b>	41,800
20-02	City FICA-Social Security	21,520	21,071	22,500	19,600	<b>20,300</b>	20,800
20-03	City FICA-Medicare	5,033	4,928	5,300	4,600	<b>4,800</b>	4,900
20-06	Group Term Life Ins.	671	613	-	-	-	-
	Sub-Total	<u>111,641</u>	<u>72,066</u>	<u>64,000</u>	<u>63,400</u>	<u><b>65,800</b></u>	<u>67,500</u>
<u>Contractual Services</u>							
30-20	DWC Consumption	7,503,033	7,295,758	7,400,000	6,884,500	<b>7,190,700</b>	7,253,700
30-24	Electricity	13,543	12,314	11,900	13,400	<b>13,400</b>	14,000
30-33	Laboratory Services	14,045	17,603	15,500	18,000	<b>20,000</b>	20,000
	Sub-Total	<u>7,530,621</u>	<u>7,325,675</u>	<u>7,427,400</u>	<u>6,915,900</u>	<u><b>7,224,100</b></u>	<u>7,287,700</u>
<u>Commodities</u>							
40-10	Chlorine	357	-	2,500	1,900	<b>5,000</b>	5,000
40-98	Other	79	557	1,000	900	<b>1,000</b>	1,000
	Sub-Total	<u>436</u>	<u>557</u>	<u>3,500</u>	<u>2,800</u>	<u><b>6,000</b></u>	<u>6,000</u>
<u>Repairs and Maintenance</u>							
50-01	Building	-	1,248	30,000	30,000	<b>7,000</b>	7,000
50-03	Comm. Equipment	-	-	5,000	5,000	<b>5,000</b>	5,000
50-04	Computer Equipment	-	-	5,200	5,200	<b>5,200</b>	5,200
50-08	Equipment	406	-	2,500	2,500	<b>2,500</b>	2,500
50-10	Instrumentation	12,710	4,899	25,000	25,000	<b>25,000</b>	25,000
	Sub-Total	<u>13,116</u>	<u>6,147</u>	<u>67,700</u>	<u>67,700</u>	<u><b>44,700</b></u>	<u>44,700</u>
<u>Insurance</u>							
70-03	Fire Insurance	2,925	3,110	3,300	3,400	<b>3,500</b>	3,600
	Sub-Total	<u>2,925</u>	<u>3,110</u>	<u>3,300</u>	<u>3,400</u>	<u><b>3,500</b></u>	<u>3,600</u>
<b>Total Water Production</b>		<u><u>8,014,165</u></u>	<u><u>7,758,658</u></u>	<u><u>7,928,000</u></u>	<u><u>7,376,000</u></u>	<u><u><b>7,670,400</b></u></u>	<u><u>7,745,000</u></u>

CITY OF ELMHURST  
INCREASE IN PROPOSED LINE ITEM  
2020 BUDGET

**Instructions**

1. Provide explanation if increase (5) is in excess of 5% and more than \$2,500 over the previous year's budget (2).

Fund - Municipal Utility Fund

Dept./Division - Water Production

	<u>1</u> 2018	<u>2</u> 2019	<u>3</u> 2019	<u>4</u> 2020	<u>5</u> Increase	<u>6</u> 2021
Account Code (#)	Actual	Budget	Estimated	Proposed	(4 - 2)	Proposed
A) 510-6051-501-30-33	\$17,603	\$15,500	\$18,000	\$20,000	\$4,500	\$20,000
Account Description -	<b>Laboratory Services</b>					

**Explanation -**

An increase has been budgeted as a result of: 1) a general increase charged for laboratory services; and 2) an increase in the number of samples taken as a result of boil orders due to main breaks.

.....



City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

**Municipal Utility Fund - 510**

	<b>2017</b>	<b>2018</b>	<b>2019</b>		<b>2020</b>	<b>2021</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Projected</b>	<b>Projected</b>
<b>Water Distribution - 510-6052-501</b>						
<u>Personal Services</u>						
10-01 Wages-Full Time	1,187,683	1,199,056	1,273,200	1,254,200	<b>1,279,800</b>	1,320,100
10-02 Wages-Part Time	10,712	14,399	12,700	34,200	<b>36,200</b>	36,200
10-03 Overtime - Full Time	96,400	134,182	128,800	145,600	<b>150,300</b>	155,500
10-05 Accrued Vacation	8,246	(2,456)	-	-	-	-
10-06 Sick Payout	24,206	48,609	29,100	13,300	<b>6,000</b>	6,100
Sub-Total	<u>1,327,247</u>	<u>1,393,790</u>	<u>1,443,800</u>	<u>1,447,300</u>	<u><b>1,472,300</b></u>	<u>1,517,900</u>
<u>Employee Benefits</u>						
20-01 City IMRF	307,853	168,828	143,100	154,900	<b>179,100</b>	185,000
20-02 City FICA-Social Security	80,118	83,962	89,600	89,600	<b>91,400</b>	94,300
20-03 City FICA-Medicare	18,737	19,636	21,000	21,000	<b>21,400</b>	22,100
20-06 Group Term Life Ins.	1,429	1,273	-	-	-	-
Sub-Total	<u>408,332</u>	<u>273,699</u>	<u>253,700</u>	<u>265,500</u>	<u><b>291,900</b></u>	<u>301,400</u>
<u>Contractual Services</u>						
30-02 Asphalt Patching	35,000	35,000	35,000	35,000	<b>32,500</b>	32,500
30-06 Barricade Rental	982	2,576	1,500	3,000	<b>3,000</b>	3,000
30-11 Concrete Street Patching	21,845	101,378	150,124	150,200	<b>100,000</b>	100,000
30-24 Electricity	85,204	91,337	80,500	94,600	<b>96,100</b>	97,600
30-30 Painting	-	-	10,000	500	<b>1,000</b>	1,000
30-38 Maintenance of Mains	1,570	6,075	10,000	60,000	<b>50,000</b>	50,000
30-52 Professional Services	20,711	31,111	40,000	20,000	<b>40,000</b>	40,000
30-75 Telephone	10,048	11,199	11,200	12,900	<b>13,200</b>	13,500
30-81 Waste Disposal Fees	23,488	28,713	30,000	65,000	<b>75,000</b>	75,000
30-85 Watermain Valve Repair	-	-	10,000	-	<b>10,000</b>	10,000
30-86 Fire Hydrant Repair	149,303	-	63,000	60,000	<b>100,000</b>	10,000
30-98 Other Services	13,187	2,050	50,000	2,000	<b>55,000</b>	55,000
Sub-Total	<u>361,498</u>	<u>309,439</u>	<u>491,324</u>	<u>503,200</u>	<u><b>575,800</b></u>	<u>487,600</u>

City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

**Municipal Utility Fund - 510**

		<b>2017</b>	<b>2018</b>	<b>2019</b>		<b>2020</b>	<b>2021</b>
		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Projected</b>	<b>Projected</b>
<u>Commodities</u>							
40-07	Cast Iron Pipe & Fittings	17,473	15,587	20,000	20,000	<b>20,000</b>	20,000
40-23	Hydrants	90,639	189,314	100,000	100,000	<b>25,000</b>	100,000
40-31	Minor Equipment	48,727	(130,405)	25,000	20,000	<b>25,000</b>	25,000
40-51	Service Lines	14,087	19,135	20,000	10,000	<b>20,000</b>	20,000
40-57	Stone	19,705	20,245	25,000	20,000	<b>25,000</b>	25,000
40-62	Uniforms	24,359	19,182	19,000	19,000	<b>20,000</b>	20,000
40-63	Valve Vaults	2,924	3,069	10,000	2,000	<b>5,000</b>	5,000
40-64	Valves-Valve Boxes	24,354	13,192	20,000	1,000	<b>10,000</b>	10,000
40-67	Water Meter Parts	6,795	3,404	5,000	1,000	<b>5,000</b>	5,000
40-68	Water Meters	3,641,594	4,546,006	350,000	200,000	<b>125,000</b>	125,000
40-98	Other Supplies	18,985	23,842	24,000	24,000	<b>25,000</b>	25,000
	Sub-Total	3,909,715	4,722,571	618,000	417,000	<b>305,000</b>	380,000
<u>Repair &amp; Maintenance</u>							
50-07	Elevated Tanks	32,531	638,629	750,000	750,000	<b>20,000</b>	20,000
50-08	Equipment	8,698	2,506	25,000	25,000	<b>130,000</b>	130,000
50-12	Mains	12,334	9,029	12,000	12,000	<b>12,000</b>	12,000
50-18	Reservoirs	16,297	481,847	2,327,000	75,000	<b>30,000</b>	30,000
50-23	Software Maintenance	-	-	100,000	100,200	<b>102,000</b>	104,000
	Sub-Total	69,860	1,132,011	3,214,000	962,200	<b>294,000</b>	296,000
<u>Insurance</u>							
70-03	Fire Insurance	8,775	9,332	9,800	10,300	<b>10,500</b>	10,800
	Sub-Total	8,775	9,332	9,800	10,300	<b>10,500</b>	10,800
<u>Capital Outlay</u>							
80-05	Communication Equipment	-	-	250,000	250,000	<b>250,000</b>	250,000
80-06	Vehicles	-	-	295,000	213,600	-	255,000
80-07	Mobile Equipment	120,620	19,888	30,000	21,000	-	120,000
80-12	Watermains		2,007,641	2,860,000	2,860,000	<b>3,300,000</b>	3,400,000
80-98	Misc. Equipment	2,025,219	-	-	-	<b>2,800,000</b>	-
	Sub-Total	2,145,839	2,027,529	3,435,000	3,344,600	<b>6,350,000</b>	4,025,000
<u>Interdepartmental Charges</u>							
95-03	Central Garage Services	157,402	146,557	185,500	169,400	<b>187,800</b>	182,800
	Sub-Total	157,402	146,557	185,500	169,400	<b>187,800</b>	182,800
Total Water Distribution		<u>8,388,668</u>	<u>10,014,928</u>	<u>9,651,124</u>	<u>7,119,500</u>	<u><b>9,487,300</b></u>	<u>7,201,500</u>

**CITY OF ELMHURST  
INCREASE IN PROPOSED LINE ITEM  
2020 BUDGET**

**Instructions**

1. Provide explanation if increase (5) is in excess of 5% and more than \$2,500 over the previous year's budget (2).

**Fund - Municipal Utility Fund**

**Dept./Division - Water Distribution**

	<u>1</u> 2018	<u>2</u> 2019	<u>3</u> 2019	<u>4</u> 2020	<u>5</u> Increase (4 - 2)	<u>6</u> 2021
<b>Account Code (#)</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Proposed</b>		<b>Proposed</b>
A) 510-6052-501-30-24	\$91,337	\$80,500	\$94,600	\$96,100	\$15,600	\$97,600
Account Description -	<u>Electricity</u>					

Explanation -

Electricity use has increased as a result of the the installation of new mixers in the storage tanks that are used to maintain water quality

B) 510-6052-501-30-38	\$6,075	\$10,000	\$60,000	\$50,000	\$40,000	\$50,000
Account Description -	<u>Maintenance of Mains</u>					

Explanation -

The budget has been increased as a result of an increased number of main breaks and related costs that occurred in 2019

C) 510-6052-501-30-81	\$28,713	\$30,000	\$65,000	\$75,000	\$45,000	\$75,000
Account Description -	<u>Waste Disposal Fees</u>					

Explanation -

This account is used to fund removal of soil, gravel, etc. related to underground work such as water main repairs in the public rights-of-way. During the past year, there has been more removal of contaminated soil from the construction and repair sites, increasing the cost of disposal. Thus, the budget has been modified to reflect these additional costs.

D) 510-6052-501-30-86	\$0	\$63,000	\$40,000	\$100,000	\$37,000	\$10,000
Account Description -	<u>Fire Hydrant Repair</u>					

Explanation -

The last two years of the hydrant painting project (2020 and 2021) have been combined and the overall project will now be completed in 2020.

CITY OF ELMHURST  
INCREASE IN PROPOSED LINE ITEM  
2020 BUDGET

**Instructions**

1. Provide explanation if increase (5) is in excess of 5% and more than \$2,500 over the previous year's budget (2).

Fund - Municipal Utility Fund

Dept./Division - Water Distribution

Account Code (#)	<u>1</u> 2018 Actual	<u>2</u> 2019 Budget	<u>3</u> 2019 Estimated	<u>4</u> 2020 Proposed	<u>5</u> Increase (4 - 2)	<u>6</u> 2021 Proposed
E) 510-6052-501-30-98	\$2,050	\$50,000	\$2,000	\$55,000	\$5,000	\$55,000
Account Description -	<u>Other Services</u>					

Explanation -

This accounts includes: 1) the cost of the performance contract with Siemens related to the 2017-2018 meter installation (\$50,000; not needed in 2019); and 2) mowing and landscaping at various potable water distribution sites.

F) 510-6052-501-50-08	\$2,506	\$25,000	\$25,000	\$130,000	\$105,000	\$130,000
Account Description -	<u>Equipment</u>					

Explanation -

Additional equipment, specifically flushers, is proposed to handle system issues related to dispersion of chlorine.

G) 510-6052-501-80-12	\$2,007,641	\$2,860,000	\$2,860,000	\$3,300,000	\$440,000	\$3,400,000
Account Description -	<u>Watermains</u>					

Explanation -

Baxter and Woodman, the City's consulting engineer on several MUF projects has recommended that the City increase its annual funding of watermain replacement expenses so as to increase the linear footage of water main replaced. The City has been gradually increasing the level of funding each year.

H) 510-6052-501-80-98	\$0	\$0	\$0	\$2,800,000	\$2,800,000	\$0
Account Description -	<u>Misc Equipment</u>					

Explanation -

The 2020 budget amount relates to the North Reservoir Rehabilitation project as described in the CEB.

City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

**Municipal Utility Fund - 510**

	<b>2017</b>	<b>2018</b>	<b>2019</b>		<b>2020</b>	<b>2021</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Projected</b>	<b>Projected</b>
<b>Wastewater Admin.- 510-6055-502</b>						
<u>Personal Services</u>						
10-01 Wages-Full Time	706,859	719,003	795,500	792,000	<b>821,200</b>	843,800
10-02 Wages-Part Time	35,634	35,348	33,400	35,000	<b>33,500</b>	34,500
10-03 Overtime - Full Time	18,351	16,749	18,800	22,600	<b>19,000</b>	19,600
10-05 Accrued Vacation	3,634	(2,596)	-	-	-	-
10-06 Sick Payout	8,935	6,371	10,100	13,700	<b>9,100</b>	1,400
Sub-Total	773,413	774,875	857,800	863,300	<b>882,800</b>	899,300
<u>Employee Benefits</u>						
20-01 City IMRF	182,676	95,500	85,500	86,400	<b>109,600</b>	111,600
20-02 City FICA-Social Security	43,359	43,963	53,200	50,300	<b>52,300</b>	53,300
20-03 City FICA-Medicare	10,539	10,750	12,500	12,200	<b>12,800</b>	13,100
20-04 Health insurance	311,763	285,054	326,200	320,300	<b>314,400</b>	330,000
20-05 Dental Insurance	1,821	2,715	2,500	2,700	<b>2,300</b>	2,400
20-06 Group Term Life Ins.	2,429	2,203	1,300	1,300	<b>1,300</b>	1,300
20-07 Worker's Compensation	18,098	8,750	26,400	4,200	<b>12,400</b>	12,700
20-08 Unemployment Comp.	-	-	1,000	-	-	-
Sub-Total	570,685	448,935	508,600	477,400	<b>505,100</b>	524,400
<u>Contractual Services</u>						
30-03 Audit	13,198	14,112	13,300	13,400	<b>12,200</b>	12,600
30-05 Banking Expenses	105,261	117,031	119,900	133,600	<b>137,600</b>	141,700
30-21 Duplicating	967	796	900	300	<b>300</b>	300
30-26 Engineering	23,100	1,042,178	500,000	500,000	<b>250,000</b>	250,000
30-49 Postage	17,794	23,459	22,000	23,800	<b>24,600</b>	25,100
30-75 Telephone	26,959	30,390	28,100	31,500	<b>32,200</b>	32,900
30-92 Contract Staffing	64,207	67,308	47,000	37,700	<b>40,000</b>	41,600
Sub-Total	251,486	1,295,274	731,200	740,300	<b>496,900</b>	504,200
<u>Commodities</u>						
40-31 Minor Equipment	4,678	25,989	1,000	1,000	<b>1,000</b>	1,000
40-98 Other Supplies	2,035	-	3,500	3,500	<b>3,500</b>	3,500
Sub-Total	6,713	25,989	4,500	4,500	<b>4,500</b>	4,500
<u>Other Expenses</u>						
60-03 Bad Debts	4,646	(838)	1,000	24,000	<b>7,500</b>	7,500
60-16 Deprec. Wastewater	2,490,702	2,341,238	3,250,000	3,030,200	<b>3,765,350</b>	4,218,200
60-37 Memberships	96,876	99,781	165,000	153,000	<b>157,500</b>	162,100
60-76 Permit Fees	36,345	41,640	37,000	37,000	<b>37,000</b>	37,000
Sub-Total	2,628,569	2,481,821	3,453,000	3,244,200	<b>3,967,350</b>	4,424,800

City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

**Municipal Utility Fund - 510**

		<b>2017</b>	<b>2018</b>	<b>2019</b>		<b>2020</b>	<b>2021</b>
		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Projected</b>	<b>Projected</b>
<u>Capital Outlay</u>							
80-23	Building Improvements	26,729	-	16,900	16,900	<b>179,500</b>	38,800
80-99	Less Fixed Assets Capital	(4,555,060)	(4,684,620)	-	-	-	-
	<b>Sub-Total</b>	<b>(4,528,331)</b>	<b>(4,684,620)</b>	<b>16,900</b>	<b>16,900</b>	<b>179,500</b>	<b>38,800</b>
<u>Debt Retirement</u>							
90-10	Bond Issue Expense	15,567	854	-	-	-	-
90-11	Loss on Extinguishment	101,984	3,055	-	-	-	-
90-13	IEPA Loan #1 (1999) -Int.	9,589	5,866	3,780	3,800	<b>800</b>	-
90-14	IEPA Loan #2 (2000) -Int.	3,478	2,314	1,700	1,700	<b>750</b>	-
90-17	IEPA Loan #3 (2011) -Int.	45,377	43,025	40,450	43,210	<b>43,200</b>	40,300
90-23	IEPA Loan #4 - Int.	18,798	17,433	17,350	17,350	<b>16,400</b>	15,350
90-26	2009A G.O. Bonds -Int.	15,454	9,661	9,400	9,400	<b>5,750</b>	1,950
90-27	2012 G.O. Bonds -Int.	63,925	59,240	58,500	58,500	<b>55,700</b>	52,850
90-29	2014B G.O. Bonds -Int.	16,078	14,072	14,200	14,200	<b>13,350</b>	12,800
90-39	IEPA Loan #1 (1999) - Prin.	-	-	114,250	114,250	<b>58,250</b>	-
90-40	IEPA Loan #2 (2000) - Prin.	-	-	36,950	36,950	<b>37,900</b>	-
90-43	IEPA Loan #3 (2011) - Prin.	-	-	200,450	214,400	<b>231,100</b>	234,000
90-49	IEPA Loan #4 - Prin.	-	-	51,000	51,000	<b>52,000</b>	53,000
90-54	2009A G.O. Bonds-Prin.	-	-	89,300	89,300	<b>93,000</b>	96,750
90-55	2012 G.O. Bonds-Prin.	-	-	140,000	140,000	<b>140,000</b>	145,000
90-57	2014B G.O. Bonds-Prin.	-	-	58,100	58,100	<b>30,650</b>	24,800
90-60	IEPA LOAN #5 - Int.	201,741	217,354	166,000	166,000	<b>156,600</b>	148,400
90-61	IEPA LOAN #5 - Prin.	-	-	403,400	403,400	<b>411,450</b>	419,700
90-62	2015 G.O. Bonds -Int.	113,859	95,758	107,000	107,050	<b>102,500</b>	102,500
90-63	2015 G.O. Bonds-Prin.	-	-	127,500	127,500	<b>131,250</b>	131,250
90-64	IEPA LOAN #6 - Int.	-	-	419,000	-	<b>130,100</b>	400,000
90-65	IEPA LOAN #6 - Prin.	-	-	-	-	<b>347,900</b>	600,000
90-66	IEPA LOAN #7 - Int.	-	-	-	-	-	188,200
90-74	2017B G.O. Bonds -Int.	-	55,181	49,500	49,600	<b>46,900</b>	43,900
90-75	2017B G.O. Bonds -Prin.	-	-	123,900	123,900	<b>126,000</b>	129,200
90-91	Bond Fees	434	612	500	500	<b>1,000</b>	1,000
	<b>Sub-Total</b>	<b>606,476</b>	<b>524,425</b>	<b>2,232,230</b>	<b>1,830,110</b>	<b>2,232,550</b>	<b>2,840,950</b>
<u>Interdepartmental Charges</u>							
95-01	Data Processing	162,371	149,067	195,100	197,200	<b>210,000</b>	224,900
	<b>Sub-Total</b>	<b>162,371</b>	<b>149,067</b>	<b>195,100</b>	<b>197,200</b>	<b>210,000</b>	<b>224,900</b>
<b>Total Wastewater Administration</b>		<b>471,382</b>	<b>1,015,766</b>	<b>7,999,330</b>	<b>7,373,910</b>	<b>8,478,700</b>	<b>9,461,850</b>

**CITY OF ELMHURST  
INCREASE IN PROPOSED LINE ITEM  
2020 BUDGET**

**Instructions**

1. Provide explanation if increase (5) is in excess of 5% and more than \$2,500 over the previous year's budget (2).

**Fund - Municipal Utility Fund**

**Dept./Division - Wastewater Administration**

<u>Account Code (#)</u>	<u>1</u> <u>2018</u> <u>Actual</u>	<u>2</u> <u>2019</u> <u>Budget</u>	<u>3</u> <u>2019</u> <u>Estimated</u>	<u>4</u> <u>2020</u> <u>Proposed</u>	<u>5</u> <u>Increase</u> <u>(4 - 2)</u>	<u>6</u> <u>2021</u> <u>Proposed</u>
A) 510-6055-502-30-05	\$117,031	\$119,900	\$133,600	\$137,600	\$17,700	\$141,700
Account Description -	<b>Banking Expenses</b>					

**Explanation -**

The 2020 proposed budget reflects increases in credit card merchant fees based on the growing volume of credit card payments received by the City.

B) 510-6055-502-60-03	(\$838)	\$1,000	\$24,000	\$7,500	\$6,500	\$7,500
Account Description -	<b>Bad Debts</b>					

**Explanation -**

The budgeted amount reflects an average over a number of years. It should be noted that uncollected amounts, while booked as an uncollectible expense, per accounting rules, still go through the collection process; i.e., every attempt is made for collection, even if the debt is old.

C) 510-6055-502-80-23	\$0	\$16,900	\$16,900	\$179,500	\$162,600	\$38,800
Account Description -	<b>Building Improvements</b>					

**Explanation -**

This account includes costs related to a new roof at the Public Works garage. The total cost is allocated between the General Fund and both the Water & Sewer portions of the MUF Fund.

City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

**Municipal Utility Fund - 510**

	<b>2017</b>	<b>2018</b>	<b>2019</b>		<b>2020</b>	<b>2021</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Projected</b>	<b>Projected</b>
<b>Maint. of San. Sew.-510-6056-502</b>						
<u>Personal Services</u>						
10-01 Wages-Full Time	424,192	461,331	425,100	423,800	<b>438,700</b>	453,000
10-02 Wages-Part Time	-	1,508	-	-	-	-
10-03 Overtime - Full Time	26,854	41,385	31,600	42,000	<b>41,500</b>	43,200
10-05 Accrued Vacation	3,369	4,549	-	-	-	-
10-06 Sick Payout	7,588	5,076	4,100	1,300	<b>4,300</b>	4,400
Sub-Total	462,003	513,849	460,800	467,100	<b>484,500</b>	500,600
<u>Employee Benefits</u>						
20-01 City IMRF	108,503	69,650	46,100	48,000	<b>60,400</b>	62,400
20-02 City FICA-Social Security	27,770	31,616	28,600	29,000	<b>30,100</b>	31,100
20-03 City FICA-Medicare	6,495	7,394	6,700	6,800	<b>7,100</b>	7,300
20-06 Group Term Life Ins.	996	902	-	-	-	-
Sub-Total	143,794	109,562	81,400	83,800	<b>97,600</b>	100,800
<u>Contractual Services</u>						
30-02 Asphalt Patching	24,804	25,000	25,000	25,000	<b>32,500</b>	32,500
30-26 Engineering	523,469	811,273	1,000,000	800,000	<b>1,000,000</b>	1,000,000
30-29 Fuel	6,494	7,518	13,500	9,000	<b>9,200</b>	9,400
30-39 Manhole & Sew. Cleaning	-	-	250,000	25,000	<b>125,000</b>	250,000
30-52 Professional Services	-	-	21,000	15,000	<b>21,000</b>	21,000
30-67 Sewer Repairs	55,399	61,849	50,000	50,300	<b>50,000</b>	50,000
30-81 Waste Disposal Fees	13,494	20,500	10,000	100,000	<b>75,000</b>	75,000
30-89 San. Sew. Priv. Prop. Prot.	70,720	55,280	100,000	40,000	<b>100,000</b>	100,000
30-90 San. Sew. Priv. Ln. Reimb.	93,586	78,486	80,000	40,000	<b>80,000</b>	80,000
Sub-Total	787,966	1,059,906	1,549,500	1,104,300	<b>1,492,700</b>	1,617,900
<u>Commodities</u>						
40-29 Manholes-Covers-Pipe	20,047	1,847	15,000	10,000	<b>15,000</b>	15,000
40-31 Minor Equipment	127,761	38,098	18,000	18,000	<b>18,000</b>	18,000
40-49 Sand-Stone-Concrete	16,432	16,612	13,000	13,000	<b>14,000</b>	15,000
40-98 Other	9,254	8,194	16,000	16,000	<b>16,000</b>	17,000
Sub-Total	173,494	64,751	62,000	57,000	<b>63,000</b>	65,000



City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

**Municipal Utility Fund - 510**

		<b>2017</b>	<b>2018</b>	<b>2019</b>		<b>2020</b>	<b>2021</b>
		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Projected</b>	<b>Projected</b>
<u>Repair &amp; Maintenance</u>							
50-01	Building	13,661	14,956	20,000	20,000	<b>12,000</b>	12,000
50-08	Equipment	7,069	6,473	10,000	10,000	<b>10,000</b>	10,000
50-09	Grounds	-	-	-	-	<b>51,000</b>	8,000
50-10	Instrumentation	33,313	10,888	195,000	195,000	<b>195,000</b>	195,000
50-11	Lift Stat, Pumps, Motors	49,053	28,540	85,000	35,000	<b>85,000</b>	85,000
50-23	Software Maintenance	-	-	70,000	40,000	<b>70,000</b>	70,000
	Sub-Total	103,096	60,857	380,000	300,000	<b>423,000</b>	380,000
<u>Insurance</u>							
70-03	Fire Insurance	2,925	3,110	3,300	3,400	<b>3,500</b>	3,600
	Sub-Total	2,925	3,110	3,300	3,400	<b>3,500</b>	3,600
<u>Capital Outlay</u>							
80-05	Communication Equipment	-	-	250,000	250,000	<b>250,000</b>	250,000
80-06	Vehicles	-	-	175,000	163,000	<b>50,000</b>	390,000
80-07	Mobile Equipment	-	-	196,000	187,600	-	-
80-13	Sewer Repl./Lining	1,095,869	627,825	3,000,000	3,000,000	<b>3,000,000</b>	3,000,000
80-18	San. Sew. Lift Stat. Imprv.	165,163	834,110	3,670,000	2,700,000	<b>1,200,000</b>	4,155,000
80-98	Miscellaneous Equipment	89,800	-	10,000	20,000	<b>10,000</b>	10,000
	Sub-Total	1,350,832	1,461,935	7,301,000	6,320,600	<b>4,510,000</b>	7,805,000
<u>Interdepartmental Charges</u>							
95-03	Central garage services	58,297	54,186	68,700	62,700	<b>69,600</b>	67,700
	Sub-Total	58,297	54,186	68,700	62,700	<b>69,600</b>	67,700
Total Maint. of Sanitary Sewers		<u>3,082,407</u>	<u>3,328,156</u>	<u>9,906,700</u>	<u>8,398,900</u>	<u><b>7,143,900</b></u>	<u>10,540,600</u>

**CITY OF ELMHURST**  
**INCREASE IN PROPOSED LINE ITEM**  
**2020 BUDGET**

**Instructions**

1. Provide explanation if increase (5) is in excess of 5% and more than \$2,500 over the previous year's budget (2).

**Fund - Municipal Utility Fund**

**Dept./Division - Maintenance of Sanitary Sewers**

	<u>1</u> 2018	<u>2</u> 2019	<u>3</u> 2019	<u>4</u> 2020	<u>5</u> Increase	<u>6</u> 2021
<u>Account Code (#)</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Proposed</u>	<u>(4 - 2)</u>	<u>Proposed</u>
A) 510-6056-502-30-02	\$25,000	\$25,000	\$25,000	\$32,500	\$7,500	\$32,500
Account Description -	<u>Asphalt Patching</u>					

**Explanation -**

An increase in the amount of patching required in 2020 is anticipated. Patching includes work related to digging up wastewater structures that are repaired or rebuilt pursuant to the consent order and other events.

B) 510-6056-502-30-81	\$20,500	\$10,000	\$100,000	\$75,000	\$65,000	\$75,000
Account Description -	<u>Waste Disposal Fees</u>					

**Explanation -**

This account is used to fund removal of soil, gravel, etc. related to underground work such as sewer collection system repairs and replacement in the public rights-of-way. During the past year, there has been more removal of contaminated soil from the construction and repair sites, increasing the cost of disposal. Thus, the budget has been modified to reflect these additional costs.

C) 510-6056-502-50-09	\$0	\$0	\$0	\$51,000	\$51,000	\$8,000
Account Description -	<u>Grounds</u>					

**Explanation -**

Account was established for two reasons: 1) mowing costs of \$8,000 related sanitary sewer properties were moved from a general fund account to reflect a more appropriate allocation of costs; 2) in 2020, \$43,000 has been earmarked to replace grass tiles with pavers at Saylor and Jackson as well as park lift stations.

City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

**Municipal Utility Fund - 510**

		<b>2017</b>	<b>2018</b>	<b>2019</b>		<b>2020</b>	<b>2021</b>
		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Projected</b>	<b>Projected</b>
<b>WWT Plant - 510-6057-502</b>							
<u>Personal Services</u>							
10-01	Wages-Full Time	925,790	969,228	1,112,300	1,027,600	<b>1,065,100</b>	1,096,800
10-02	Wages-Part Time	91,031	90,473	99,900	83,000	<b>89,500</b>	91,800
10-03	Overtime - Full Time	121,541	152,267	129,300	167,000	<b>167,600</b>	172,500
10-05	Accrued Vacation	8,879	(7,846)	-	-	-	-
10-06	Sick Payout	3,385	(3,436)	2,600	2,300	<b>2,300</b>	2,300
	Sub-Total	1,150,626	1,200,686	1,344,100	1,279,900	<b>1,324,500</b>	1,363,400
<u>Employee Benefits</u>							
20-01	City IMRF	262,110	146,556	133,000	128,000	<b>163,400</b>	168,100
20-02	City FICA-Social Security	70,621	75,164	83,400	79,400	<b>82,200</b>	84,600
20-03	City FICA-Medicare	16,516	17,579	19,500	18,600	<b>19,300</b>	19,800
20-06	Group Term Life Ins.	792	732	-	-	-	-
	Sub-Total	350,072	240,031	235,900	226,000	<b>264,900</b>	272,500
<u>Contractual Services</u>							
30-14	Custodial Services	4,945	5,290	5,000	4,000	<b>5,500</b>	5,500
30-24	Electricity	312,284	348,484	301,200	350,600	<b>355,900</b>	361,300
30-26	Engineering	-	81,275	170,000	52,000	<b>100,000</b>	100,000
30-29	Fuel	28,167	29,109	28,700	26,600	<b>27,200</b>	27,800
30-33	Laboratory Services	18,518	22,046	33,000	29,000	<b>75,000</b>	50,000
30-52	Professional Services	-	-	130,000	130,000	<b>132,400</b>	135,000
30-58	Removal of Sludge	111,570	90,345	102,000	102,000	<b>102,000</b>	140,000
30-92	Contract Staffing	(10,790)	-	-	-	-	-
	Sub-Total	464,694	576,549	769,900	694,200	<b>798,000</b>	819,600
<u>Commodities</u>							
40-09	Chemicals	21,735	35,391	27,000	38,000	<b>35,000</b>	27,000
40-10	Chlorine	29,134	37,791	35,000	35,000	<b>35,000</b>	35,000
40-24	Janitorial Supplies	735	944	2,200	1,300	<b>2,200</b>	2,200
40-25	Laboratory Supplies	14,690	10,243	20,000	18,500	<b>20,000</b>	20,000
40-31	Minor Equipment	27,524	950,157	22,000	22,000	<b>22,000</b>	22,000
40-34	Oil & Grease	9,673	7,446	10,000	10,000	<b>10,000</b>	10,000
40-98	Other Supplies	18,899	15,143	12,500	12,500	<b>12,500</b>	12,500
	Sub-Total	122,390	1,057,115	128,700	137,300	<b>136,700</b>	128,700

City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

**Municipal Utility Fund - 510**

		<b>2017</b>	<b>2018</b>	<b>2019</b>		<b>2020</b>	<b>2021</b>
		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Projected</b>	<b>Projected</b>
<u>Repair &amp; Maintenance</u>							
50-01	Building	123,106	52,457	950,000	400,000	<b>125,000</b>	156,000
50-05	Digester Cleaning	19,750	-	35,000	-	-	36,000
50-08	Equipment	59,635	90,688	75,000	75,000	<b>77,000</b>	79,000
50-09	Grounds	67,789	-	-	-	<b>70,000</b>	70,000
50-10	Instrumentation	3,523	24,757	95,000	95,000	<b>95,000</b>	95,000
	Sub-Total	273,803	167,902	1,155,000	570,000	<b>367,000</b>	436,000
<u>Insurance</u>							
70-03	Fire Insurance	57,622	67,922	70,800	81,000	<b>85,000</b>	90,000
	Sub-Total	57,622	67,922	70,800	81,000	<b>85,000</b>	90,000
<u>Capital Outlay</u>							
80-06	Vehicles	-	-	-	-	<b>50,000</b>	-
80-07	Mobile Equipment	-	-	-	-	-	70,000
80-20	WWTP Improvements	3,182,953	3,244,299	15,082,000	5,170,000	<b>10,022,000</b>	3,910,000
	Sub-Total	3,182,953	3,244,299	15,082,000	5,170,000	<b>10,072,000</b>	3,980,000
<u>Interdepartmental Charges</u>							
95-03	Central garage service	79,673	74,187	93,900	85,700	<b>95,100</b>	92,500
	Sub-Total	79,673	74,187	93,900	85,700	<b>95,100</b>	92,500
Total Wastewater Treatment Plant		<u>5,681,833</u>	<u>6,628,691</u>	<u>18,880,300</u>	<u>8,244,100</u>	<u><b>13,143,200</b></u>	<u>7,182,700</u>
Total Municipal Utility Fund		<u>26,837,072</u>	<u>29,758,239</u>	<u>58,228,754</u>	<u>42,349,910</u>	<u><b>50,558,700</b></u>	<u>46,790,600</u>

**CITY OF ELMHURST  
INCREASE IN PROPOSED LINE ITEM  
2020 BUDGET**

**Instructions**

1. Provide explanation if increase (5) is in excess of 5% and more than \$2,500 over the previous year's budget (2).

**Fund - Municipal Utility Fund**

**Dept./Division - Wastewater Treatment Plant**

	<u>1</u> 2018 Actual	<u>2</u> 2019 Budget	<u>3</u> 2019 Estimated	<u>4</u> 2020 Proposed	<u>5</u> Increase (4 - 2)	<u>6</u> 2021 Proposed
Account Code (#)						
A) 510-6057-502-30-24	\$348,484	\$301,200	\$350,600	\$355,900	\$54,700	\$361,300
Account Description -	<u>Electricity</u>					

**Explanation -**

The 2019 budget was predicated upon 2017 costs which were abnormally low. The 2020 budgeted amount is in line with average electricity charges over the past 5 years.

B) 510-6057-502-30-33	\$22,046	\$33,000	\$29,000	\$75,000	\$42,000	\$50,000
Account Description -	<u>Laboratory Fees</u>					

**Explanation -**

The 2020 budget includes additional testing services pursuant to the NPDES permit.

C) 510-6057-502-40-09	\$35,391	\$27,000	\$38,000	\$35,000	\$8,000	\$27,000
Account Description -	<u>Chemicals</u>					

**Explanation -**

Additional chemicals must be purchased to mitigate poor belt press performance. The belt press is scheduled for replacement in 2020, after which the chemical cost level should return to normal.

D) 510-6057-502-50-09	\$0	\$0	\$0	\$70,000	\$70,000	\$70,000
Account Description -	<u>Grounds</u>					

**Explanation -**

Account encompasses activities such as mowing, sweeping, and trees that were included in other accounts for better reporting.

CITY OF ELMHURST  
INCREASE IN PROPOSED LINE ITEM  
2020 BUDGET

**Instructions**

1. Provide explanation if increase (5) is in excess of 5% and more than \$2,500 over the previous year's budget (2).

**Fund - Municipal Utility Fund**

**Dept./Division - Wastewater Treatment Plant**

<u>Account Code (#)</u>	<u>1</u> <u>2018</u> <u>Actual</u>	<u>2</u> <u>2019</u> <u>Budget</u>	<u>3</u> <u>2019</u> <u>Estimated</u>	<u>4</u> <u>2020</u> <u>Proposed</u>	<u>5</u> <u>Increase</u> <u>(4 - 2)</u>	<u>6</u> <u>2021</u> <u>Proposed</u>
E) 510-6057-502-80-06	\$0	\$0	\$0	\$50,000	\$50,000	\$0
Account Description -	<u>Vehicles</u>					

**Explanation -**

Replacement of PW 27, Ford 250 4 x 4 Pickup Truck. The current model is a 2007 pickup truck.

# **CITY OF ELMHURST, IL**

## **2020 PROPOSED BUDGET**

### **PARKING SYSTEM REVENUE FUND**

The Parking System Revenue Fund is used to account for the provision of parking in the City. All activities necessary to provide such services are accounted for in this fund, including administration, operations, maintenance, capital improvements, enforcement, and billing and collection. Revenue sources include charges for service (parking fees), fines and penalties, and interest income.

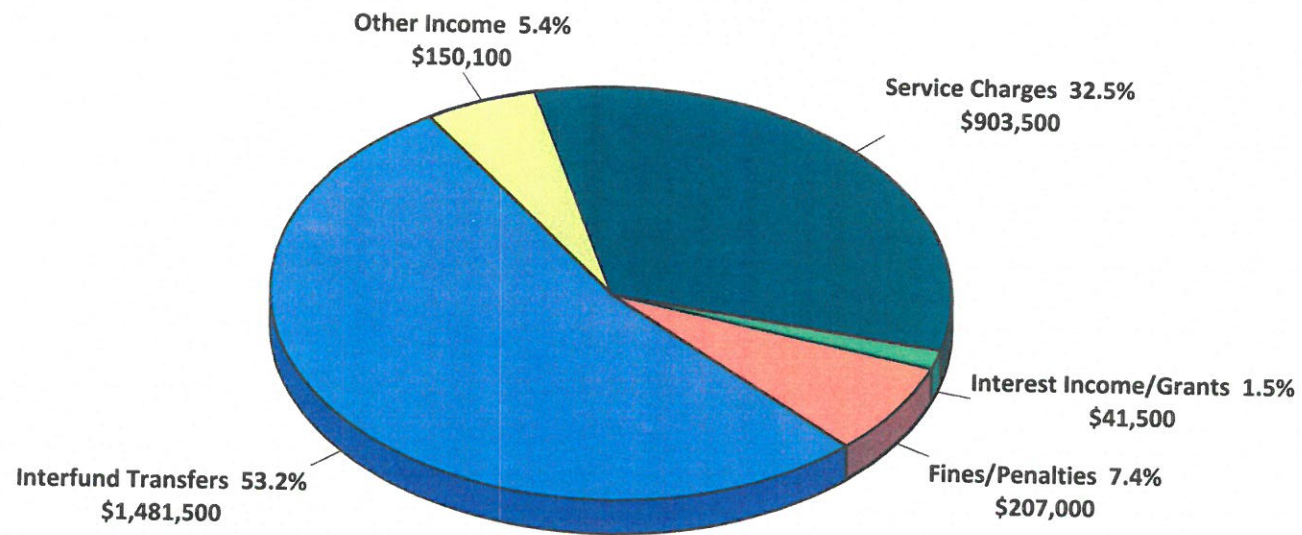
The new Addison Avenue Parking Deck in the Central Business District was completed in FY 2016. Capital expenses for the new parking deck were funded by the Series 2013, Series 2014 and Series 2015 General Obligation (G.O.) Bond proceeds. Capital Improvement Fund and Redevelopment Fund revenues will pay the debt service obligations of the 2013, 2014 and 2015 Bond Series.

**CITY OF ELMHURST**  
**PARKING SYSTEM FUND (#530)**  
**Revenues and Expenditures**  
**And Changes in Net Position**  
**Fiscal Years Ended December 31**

	2017	2018	2019	2020	2021
	Actual	Actual	Estimated	Proposed	Proposed
<b>Revenues:</b>					
Charges for services	870,441	890,315	898,900	<b>903,500</b>	908,000
Grant Revenue	-	-	-	<b>40,000</b>	40,000
Fines and penalties	209,308	165,435	205,300	<b>207,000</b>	209,000
Interest Income	3,865	5,371	1,300	<b>1,500</b>	1,500
Other Income	145,775	136,397	148,800	<b>150,100</b>	152,100
Total Revenues	<u>1,229,389</u>	<u>1,197,518</u>	<u>1,254,300</u>	<b><u>1,302,100</u></b>	<u>1,310,600</u>
<b>Expenditures:</b>					
Salaries and Wages	165,508	178,200	190,700	<b>195,700</b>	201,500
Employee Benefits	93,279	84,045	77,400	<b>86,600</b>	90,200
Contractual Services	278,995	397,392	329,400	<b>393,600</b>	398,900
Commodities	4,717	34,768	18,600	<b>70,000</b>	40,000
Repairs & Maintenance	194,258	374,759	372,800	<b>351,500</b>	559,000
Other Expenses	640,863	655,059	650,000	<b>650,000</b>	625,000
Capital Outlay	-	-	-	-	-
Debt Service	633,246	511,758	1,319,700	<b>1,817,500</b>	1,824,700
Interdepartmental	91,294	84,123	108,500	<b>116,300</b>	122,500
Total Expenditures	<u>2,102,160</u>	<u>2,320,104</u>	<u>3,067,100</u>	<b><u>3,681,200</u></b>	<u>3,861,800</u>
Excess (Deficiency) Revenues Over Expenditures	(872,771)	(1,122,586)	(1,812,800)	<b>(2,379,100)</b>	(2,551,200)
<b>Other Financing Source (Uses):</b>					
Tsf. from Capital Impr. Fund	987,313	-	-	<b>1,481,500</b>	1,489,000
Tsf. from Redevelopment Fund	-	989,104	986,600	-	-
Purchase of Fixed Assets	-	-	-	-	-
Repayment of L.T.Debt	-	-	750,000	<b>1,281,300</b>	1,335,700
Total Other Fin. Sources (Uses)	<u>987,313</u>	<u>989,104</u>	<u>1,736,600</u>	<b><u>2,762,800</u></b>	<u>2,824,700</u>
Excess (Deficiency) of revenues and other financing sources over expenditures and other financing uses	114,542	(133,482)	(76,200)	<b>383,700</b>	273,500
Net Position Beginning of Year	10,508,900	10,623,442	10,460,825	<b>10,384,625</b>	10,384,625
Change in Accounting Principle	-	(29,135)	-	-	-
Net Position Beginning of Year Restated	<u>10,508,900</u>	<u>10,594,307</u>	<u>10,460,825</u>	<b><u>10,384,625</u></b>	<u>10,384,625</u>
Net Position End of Year	<u><u>10,623,442</u></u>	<u><u>10,460,825</u></u>	<u><u>10,384,625</u></u>	<b><u><u>10,768,325</u></u></b>	<u><u>10,658,125</u></u>



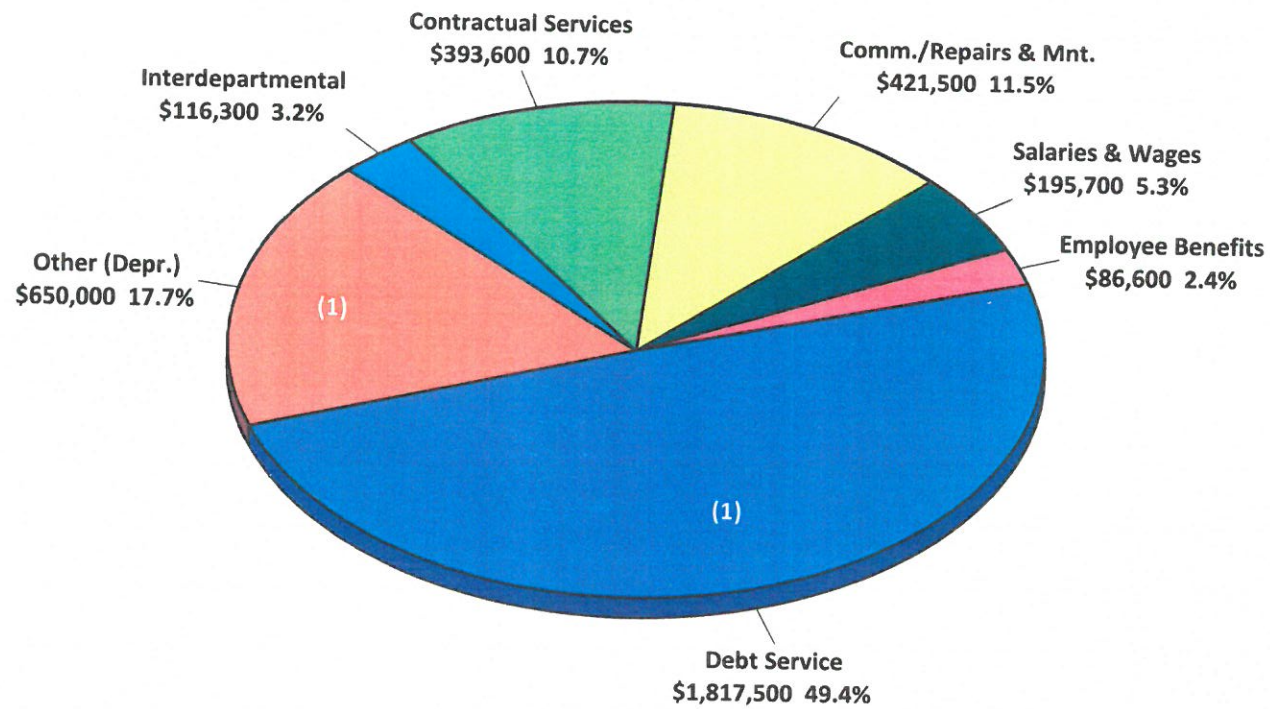
**CITY OF ELMHURST  
PARKING FUND REVENUES  
2020 PROPOSED BUDGET  
\$2,783,600**



City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

CITY OF ELMHURST, ILLINOIS SCHEDULE OF REVENUES						
	2017	2018	2019		2020	2021
	Actual	Actual	Budget	Estimated	Projected	Projected
<b>Parking System Fund - 530-0000</b>						
<u>Intergovernmental Revenue - 322</u>						
01-01 Federal Grants	-	-	40,000	-	40,000	40,000
02-00 State Grants	-	-	-	-	-	-
Sub-Total	-	-	40,000	-	40,000	40,000
<u>Charges for Services - 341</u>						
50-00 Meters & Lots	46,476	55,900	55,600	52,500	52,500	53,000
50-01 Daily Coin Boxes	311,172	307,202	299,500	332,000	332,500	333,000
50-02 Monthly Parking Pass	24,158	20,845	22,600	21,000	21,000	21,000
50-03 Quarterly Permit	114,064	112,122	115,100	103,800	104,000	104,000
50-04 Annual Permit	209,837	226,469	229,400	233,500	236,000	238,000
50-05 Quart. Employee Permit	70,932	62,203	62,700	65,300	66,000	66,500
50-06 Annual Employee Permit	54,035	63,552	64,100	50,600	51,000	51,500
50-07 Night Permit	27,067	25,763	25,900	26,500	26,500	27,000
50-08 Empl. Monthly Permit	12,699	16,259	15,900	13,700	14,000	14,000
Sub-Total	870,441	890,315	890,800	898,900	903,500	908,000
<u>Fines &amp; Penalties - 351</u>						
03-00 Fines & Penalties	308,373	261,267	273,900	276,400	279,000	281,500
03-01 Reserve for Uncollectible	(99,065)	(95,832)	(78,700)	(71,100)	(72,000)	(72,500)
Sub-Total	209,308	165,435	195,200	205,300	207,000	209,000
<u>Interest Income - 361</u>						
01-00 Int. Income	3,865	5,371	6,400	1,300	1,500	1,500
Sub-Total	3,865	5,371	6,400	1,300	1,500	1,500
<u>Other Income - 371</u>						
18-00 Empl. Health Ins. Contrib.	5,174	5,491	8,500	9,700	9,200	9,700
19-00 Empl. Dental Ins. Contrib.	1,199	1,141	1,000	1,200	1,400	1,400
31-00 Late Charges	377,078	321,408	320,500	373,800	377,500	381,500
31-01 Uncollect. Late Charges	(237,676)	(191,693)	(223,100)	(235,900)	(238,000)	(240,500)
38-00 NSF Check Fee	-	50	-	-	-	-
43-00 Gain (Loss) Sale of Assets	-	-	-	-	-	-
98-00 Miscellaneous	-	-	-	-	-	-
Sub-Total	145,775	136,397	106,900	148,800	150,100	152,100
<u>Interfund Transfers - 391</u>						
02-00 Tran. From Capital Impr.	987,313	-	-	-	1,481,500	1,489,000
10-00 Tran. From Redevelop.	-	989,104	986,600	986,600	-	-
Sub-Total	987,313	989,104	986,600	986,600	1,481,500	1,489,000
<b>Total Parking System Fund</b>	<b>2,216,702</b>	<b>2,186,622</b>	<b>2,225,900</b>	<b>2,240,900</b>	<b>2,783,600</b>	<b>2,799,600</b>

**CITY OF ELMHURST  
PARKING FUND EXPENDITURES  
2020 PROPOSED BUDGET  
\$3,681,200**



(1) Depreciation Expense and Debt Service for the new parking deck on Addison Avenue are included in the Proposed 2020 Budget.

City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

**Parking System Fund - 530**

		2017	2018	2019*		2020	2021
		Actual	Actual	Budget	Estimated	Projected	Projected
Parking System - 530-0088-503							
<u>Personal Services</u>							
10-01	Wages-Full Time	159,322	171,782	184,200	186,000	190,700	196,300
10-03	Overtime - Full Time	2,737	4,125	2,300	3,500	3,800	3,900
10-05	Accrued Vacation	3,449	682	-	-	-	-
10-06	Sick Payout	-	1,611	1,200	1,200	1,200	1,300
Sub-Total		165,508	178,200	187,700	190,700	195,700	201,500
<u>Employee Benefits</u>							
20-01	City IMRF	38,550	31,419	18,800	19,100	24,300	25,000
20-02	City FICA-Social Security	9,419	10,228	11,700	11,000	12,100	12,500
20-03	City FICA-Medicare	2,203	2,392	2,800	2,600	2,900	3,000
20-04	Health insurance	40,860	38,040	42,200	42,600	45,000	47,300
20-05	Dental Insurance	1,863	1,600	1,800	1,900	2,100	2,200
20-06	Group Term Life Ins.	384	366	200	200	200	200
Sub-Total		93,279	84,045	77,500	77,400	86,600	90,200
<u>Contractual Services</u>							
30-03	Audit	2,444	2,613	2,500	2,500	2,300	2,300
30-05	Banking Expenses	48,978	45,310	40,400	66,500	68,500	70,600
30-09	Collection Agency	7,650	32,073	10,000	11,000	12,000	12,000
30-24	Electricity	69,199	95,863	92,600	98,500	100,000	101,500
30-25	Elevator Maint.	14,675	15,823	25,000	25,000	25,000	25,000
30-26	Engineering	27,729	101,196	48,000	30,000	48,000	48,000
30-49	Postage	9,921	9,918	11,200	10,000	10,700	10,600
30-59	Rentals Off Street Prkng	59,857	60,055	65,000	60,000	61,000	62,000
30-72	Snow Removal	-	-	6,000	6,000	45,000	45,000
30-75	Telephone	4,044	5,393	5,800	4,200	4,300	4,400
30-92	Contract Staffing	34,498	29,148	19,700	15,700	16,800	17,500
Sub-Total		278,995	397,392	326,200	329,400	393,600	398,900
<u>Commodities</u>							
40-17	Deicer	-	24,597	30,000	14,600	30,000	30,000
40-31	Minor Equipment	4,717	6,497	-	-	30,000	-
40-98	Other Supplies	-	3,674	10,000	4,000	10,000	10,000
Sub-Total		4,717	34,768	40,000	18,600	70,000	40,000
<u>Repairs &amp; Maintenance</u>							
50-08	Equipment	31,597	26,618	38,000	30,000	35,000	35,000
50-14	Mun. Parking Deck Maint.	39,789	213,149	252,000	210,000	192,000	397,000
50-15	Parking Lots	112,312	124,432	121,800	121,800	112,500	115,000
50-23	Software Maintenance	10,560	10,560	12,000	11,000	12,000	12,000
Sub-Total		194,258	374,759	423,800	372,800	351,500	559,000

City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

**Parking System Fund - 530**

		2017	2018	2019*		2020	2021
		Actual	Actual	Budget	Estimated	Projected	Projected
<u>Other Expenses</u>							
60-15	Depreciation Parking	640,863	650,425	690,000	650,000	650,000	625,000
60-98	Other Expenses	-	4,634	-	-	-	-
	Sub-Total	640,863	655,059	690,000	650,000	650,000	625,000
<u>Capital Outlay</u>							
80-06	Vehicles	-	47,809	-	-	-	-
80-19	Parking Improvements	-	-	-	-	-	-
80-99	Less Fixed Assets Capital	***	(47,809)	***	***	***	***
	Sub-Total	-	-	-	-	-	-
<u>Debt Service</u>							
90-10	Bond Issue Expense	(6,742)	(854)	-	-	-	-
90-11	Loss on Extinguishment	432	1,542	-	-	-	-
90-25	2009 G.O. Bonds-Int.	134,342	-	-	-	-	-
90-28	Interest Series 2013	86,800	63,777	86,800	86,800	76,700	56,000
90-29	Interest Series 2014	76,123	66,072	71,180	71,200	68,700	66,000
90-56	Principal Series 2013	-	-	-	-	505,000	530,000
90-57	Principal Series 2014	-	-	125,000	125,000	130,000	135,000
90-62	Interest Series 2015	341,578	298,877	321,080	321,100	307,500	291,400
90-63	Principal Series 2015	-	-	382,500	382,500	393,800	410,700
90-72	Interest Series 2017A	-	81,553	89,890	89,900	82,500	74,800
90-73	Principal Series 2017A	-	-	242,500	242,500	252,500	260,000
90-91	Bond Fees	713	791	750	700	800	800
	Sub-Total	633,246	511,758	1,319,700	1,319,700	1,817,500	1,824,700
<u>Interdepartmental Charges</u>							
95-01	Data Processing	73,805	67,758	88,700	89,700	95,400	102,200
95-03	Central Garage Services	17,489	16,365	20,600	18,800	20,900	20,300
	Sub-Total	91,294	84,123	109,300	108,500	116,300	122,500
Total Parking System Fund		2,102,160	2,320,104	3,174,200	3,067,100	3,681,200	3,861,800

\*\*\*Account used only for GAAP purposes; not used during the budget process

**CITY OF ELMHURST  
INCREASE IN PROPOSED LINE ITEM  
2020 BUDGET**

**Instructions**

1. Provide explanation if increase (5) is in excess of 5% and more than \$2,500 over the previous year's budget (2).

**Fund - Parking**

**Dept./Division - Parking System**

	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>
	2018	2019	2019	2020	Increase	2021
<u>Account Code (#)</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Proposed</u>	<u>(4 - 2)</u>	<u>Proposed</u>
A) 530-0088-503-30-05	\$45,310	\$40,400	\$66,500	\$68,500	\$28,100	\$70,600
Account Description -	<u>Banking Expenses</u>					

**Explanation -**

The proposed 2020 budget reflects the increase in use of the mobile application payment system and current experience.

B) 530-0088-503-30-24	\$95,863	\$92,600	\$98,500	\$100,000	\$7,400	\$101,500
Account Description -	<u>Electricity</u>					

**Explanation -**

The proposed 2020 budget reflects increases due to the two new public structures at Addison and Hahn and current experience.

C) 530-0088-503-30-72	\$0	\$6,000	\$6,000	\$45,000	\$39,000	\$45,000
Account Description -	<u>Snow Removal</u>					

**Explanation -**

The proposed 2020 budget reflects expenses associated with renting snow melting equipment in the event of a heavy storm.

D) 530-0088-503-40-31	\$6,497	\$0	\$0	\$30,000	\$30,000	\$0
Account Description -	<u>Minor Equipment</u>					

**Explanation -**

The proposed 2020 budget reflects the estimated expenses to equip the two parking enforcement vehicles with license plate readers/cameras.

# **CITY OF ELMHURST, IL**

## **2020 PROPOSED BUDGET**

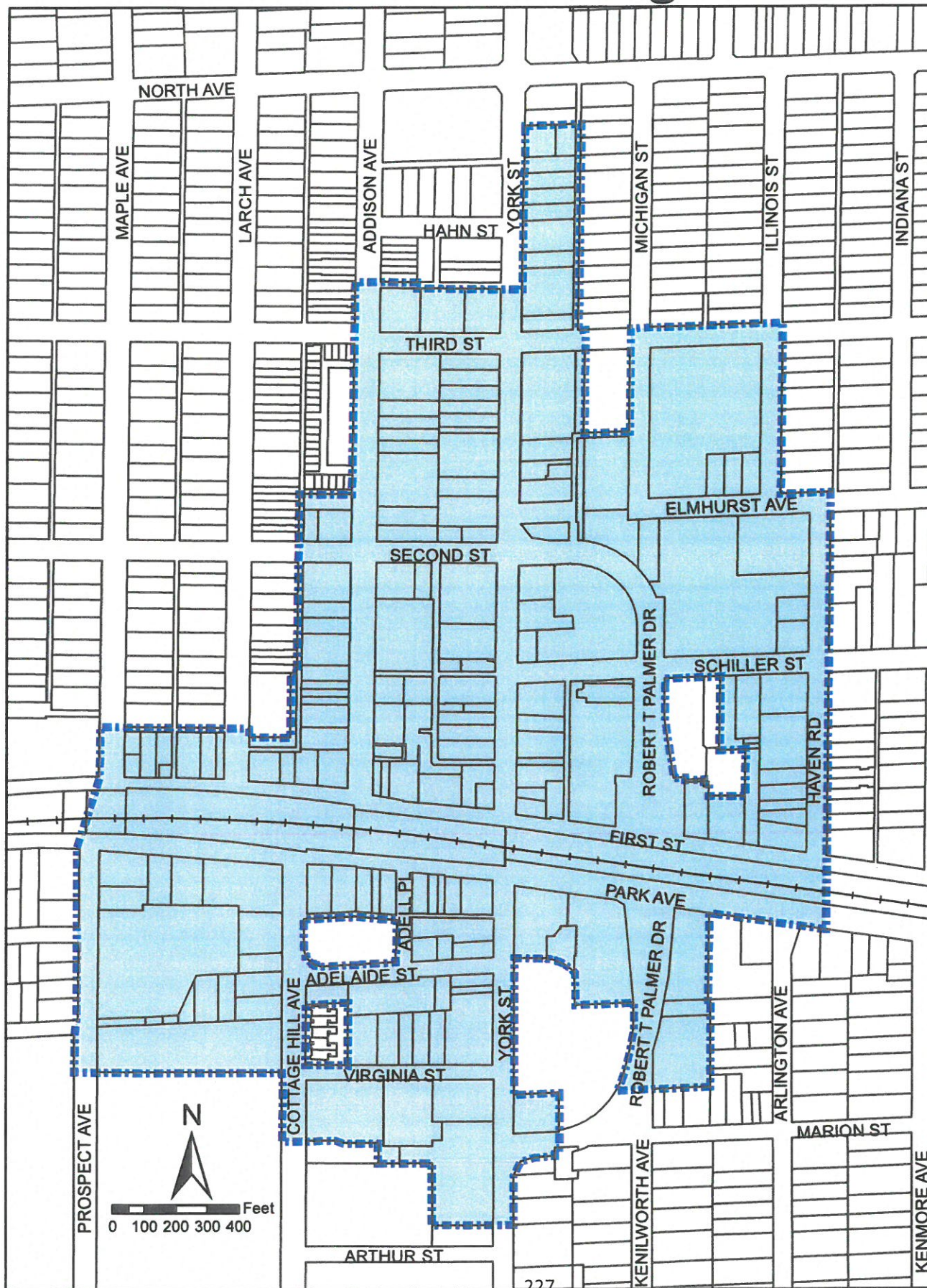
### **REDEVELOPMENT PROJECTS FUND (TIF I)**

The Redevelopment Projects Fund (TIF I) is used to account for the tax increment revenues used for the redevelopment of the City's downtown tax increment financing district. Revenue sources include property tax increment revenues and interest income. Capital outlay for land acquisition, streetscape improvements, parking improvements, facade renovations and other public improvements are the primary expenditures of the fund.

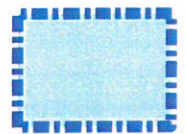
TIF I was terminated March, 2018.



# Tax Increment Financing District 1



TIF 1





**CITY OF ELMHURST**  
**REDEVELOPMENT PROJECTS FUND (#310)**  
**Revenues and Expenditures**  
**And Changes in Fund Balance**  
**Fiscal Years Ended December 31**

	2017	2018	2019	2020	2021
	Actual	Actual	Estimated	Proposed	Proposed
<b>Revenues:</b>					
Property Taxes, Net	2,131,652	2,216,447	-	-	-
Other Income	-	-	-	-	-
Interest Income	50,875	97,741	85,000	-	-
<b>Total Revenues</b>	<b>2,182,527</b>	<b>2,314,188</b>	<b>85,000</b>	<b>-</b>	<b>-</b>
<b>Expenditures:</b>					
Contractual Services	84,334	47,441	122,940	-	-
Other Expenses	449,024	463,168	-	-	-
Capital	1,055,195	116,617	1,885,000	-	-
Debt Service	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,588,553</b>	<b>627,226</b>	<b>2,007,940</b>	<b>-</b>	<b>-</b>
<b>Excess (Deficiency) Revenues</b>					
Over Expenditures	593,974	1,686,962	(1,922,940)	-	-
<b>Other Financing Source (Uses):</b>					
Transfers In / (Out)	-	-	-	-	-
Transfers Out-Debt Service	(477,872)	(1,474,607)	(3,951,600)	-	-
<b>Total Other Fin. Sources (Uses)</b>	<b>(477,872)</b>	<b>(1,474,607)</b>	<b>(3,951,600)</b>	<b>-</b>	<b>-</b>
<b>Excess (Deficiency) of</b>					
<b>revenues and other financing</b>					
<b>sources over expenditures</b>					
<b>and other financing uses</b>	<b>116,102</b>	<b>212,355</b>	<b>(5,874,540)</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Beginning of Year</b>	<b>5,546,083</b>	<b>5,662,185</b>	<b>5,874,540</b>	<b>-</b>	<b>-</b>
<b>Fund Balance End of Year</b>	<b>5,662,185</b>	<b>5,874,540</b>	<b>-</b>	<b>-</b>	<b>-</b>

City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

CITY OF ELMHURST, ILLINOIS SCHEDULE OF REVENUES		2017	2018	2019		2020	2021
		Actual	Actual	Budget	Estimated	Projected	Projected
Redevel. Proj. Fund - 310-0000							
<u>Taxes - 311</u>							
01-01	Property Tax-Curr.	2,131,652	2,216,447	-	-	-	-
01-91	TIF Rebate	-	(9,230)	-	-	-	-
	Sub-Total	2,131,652	2,207,217	-	-	-	-
<u>Interest Income - 361</u>							
01-00	Int. Income	50,875	96,732	-	85,000	-	-
08-00	Int. - Undistributed Taxes	-	1,008	-	-	-	-
	Sub-Total	50,875	97,740	-	85,000	-	-
<u>Other Income - 371</u>							
13-00	Rental Income	-	-	-	-	-	-
50-00	TIF Surplus Distr	-	-	-	-	-	-
	Sub-Total	-	-	-	-	-	-
Total Redevelopment Proj. Fund		<u>2,182,527</u>	<u>2,304,957</u>	<u>-</u>	<u>85,000</u>	<u>-</u>	<u>-</u>

City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

**Redevelopment Project Fund (TIF I) - 310**

	<b>2017</b>	<b>2018</b>	<b>2019</b>		<b>2020</b>	<b>2021</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Projected</b>	<b>Projected</b>
<b>Redevelop. Projects - 310-0089-461</b>						
<u>Contractual Services</u>						
30-05 Banking Expenses	697	347	-	-	-	-
30-12 Consultant Fees	3,850	1,850	-	-	-	-
30-52 Professional Services	79,787	45,244	25,000	122,940	-	-
Sub-Total	84,334	47,441	25,000	122,940	-	-
<u>Other Expenses</u>						
60-18 Developer Incentive	51,739	24,104	-	-	-	-
60-61 City Centre, Inc.	397,285	429,834	-	-	-	-
60-98 Other Expenses	-	-	-	-	-	-
Sub-Total	449,024	453,938	-	-	-	-
<u>Capital Outlay</u>						
80-04 Prop./Land Acquisition	240,771	-	-	-	-	-
80-24 Streetscape	17,948	30,431	150,000	150,000	-	-
80-25 Utilities Relocation	581,805	(22,107)	-	-	-	-
80-26 Other Public Improv.	114,671	43,573	1,585,000	1,585,000	-	-
80-27 Facade Renovation	100,000	64,720	150,000	150,000	-	-
Sub-Total	1,055,195	116,617	1,885,000	1,885,000	-	-
<u>Interfund Transfers</u>						
98-17 Trans. To Parking System	-	989,104	986,600	986,600	-	-
98-37 Trans. To Debt Service	477,872	485,503	1,465,000	1,465,000	-	-
98-63 Trans. To N. York St. Redev.	-	-	1,500,000	1,500,000	-	-
Sub-Total	477,872	1,474,607	3,951,600	3,951,600	-	-
<b>Total Redev. Projects Fund</b>	<b>2,066,425</b>	<b>2,092,603</b>	<b>5,861,600</b>	<b>5,959,540</b>	<b>-</b>	<b>-</b>

# **CITY OF ELMHURST, IL**

## **2020 PROPOSED BUDGET**

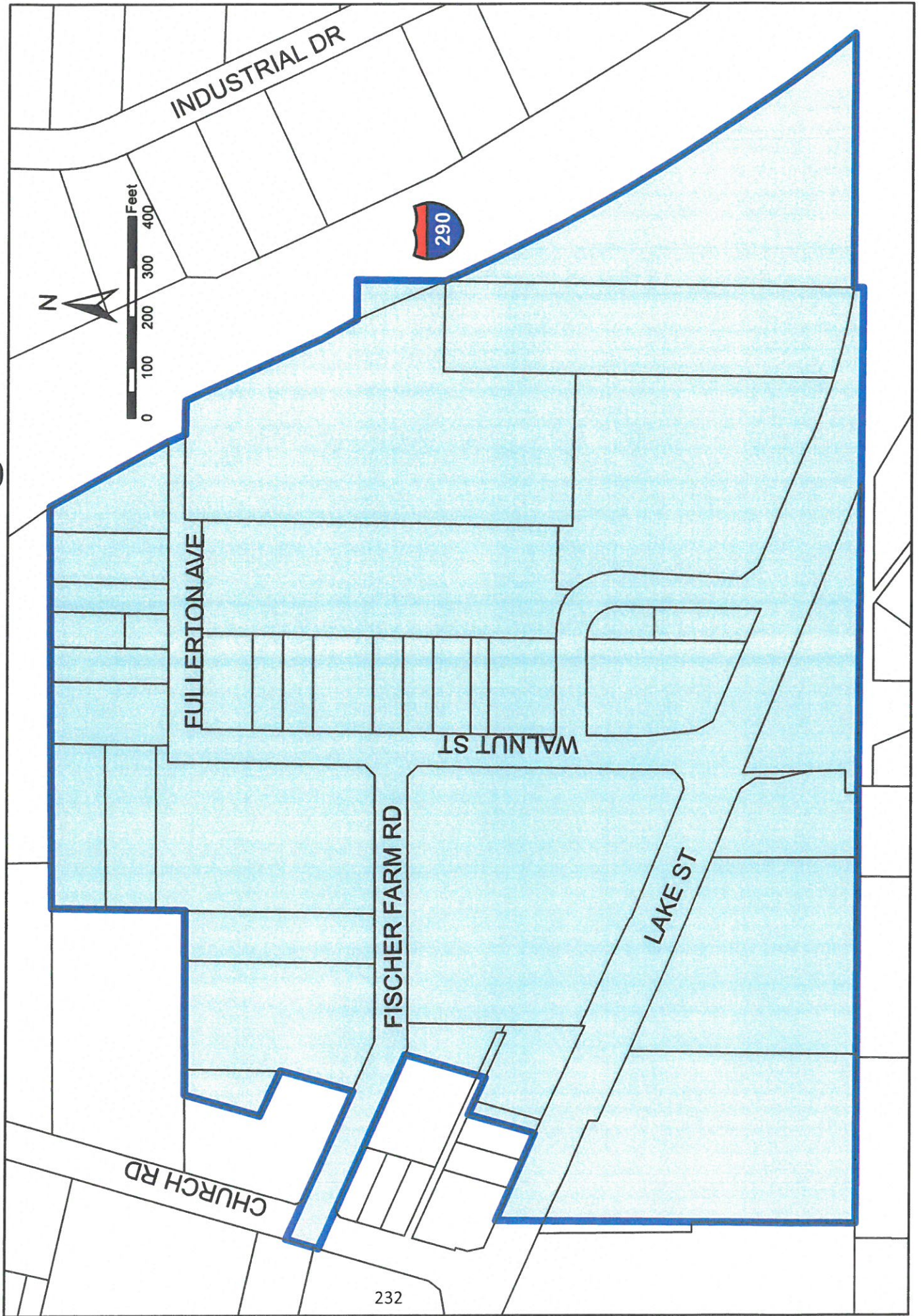
### **INDUSTRIAL DEVELOPMENT FUND (TIF II)**

The Industrial Development Fund (TIF II) is used to account for the tax increment revenues used for the development of the City's Lake Street tax increment financing district. Line of credit drawdowns (borrowings) were used to purchase approximately seven acres of land, where the individual parcels purchased could not be developed individually. Revenue generated from the sale of property and the property tax increment created from the development was used to repay the line of credit debt (the public benefit portion of Special Assessment #556 was paid off in FY 2005/06).

TIF II terminated at the end of FY 2017. A portion of the redevelopment project area was released in FY 2016 and included in the new Church Road/Lake Street TIF District (TIF V). Funds in TIF II will be transferred to the Church Road/Lake Street Redevelopment Fund in FY 2016 and FY 2017.



# Tax Increment Financing District 2



**CITY OF ELMHURST**  
**INDUSTRIAL DEVELOPMENT FUND (#320)**  
**Revenues and Expenditures**  
**And Changes in Fund Balance**  
**Fiscal Years Ended December 31**

	2017	2018	2019	2020	2021
	Actual	Actual	Estimated	Proposed	Proposed
<b>Revenues:</b>					
Property Taxes, Net	414,737	-	-	-	-
Interest Income	1,839	-	-	-	-
Other Income	-	-	-	-	-
Total Revenues	416,576	-	-	-	-
<b>Expenditures:</b>					
Contractual Services	1,963	-	-	-	-
Other Expenses	-	-	-	-	-
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Total Expenditures	1,963	-	-	-	-
Excess (Deficiency) Revenues Over Expenditures	414,613	-	-	-	-
<b>Other Financing Source (Uses):</b>					
Operating Transfers Out	(466,146)	-	-	-	-
Total Other Fin. Sources (Uses)	(466,146)	-	-	-	-
Excess (Deficiency) of revenues and other financing sources over expenditures and other financing uses	(51,533)	-	-	-	-
Fund Balance Beginning of Year	51,533	-	-	-	-
Fund Balance End of Year	-	-	-	-	-

City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

CITY OF ELMHURST, ILLINOIS SCHEDULE OF REVENUES		2017	2018	2019		2020	2021
		Actual	Actual	Budget	Estimated	Projected	Projected
Indus. Dev. Proj. Fund - 320-0000							
<u>Taxes - 311</u>							
01-01	Property Tax-Curr.	414,737	-	-	-	-	-
	Sub-Total	414,737	-	-	-	-	-
<u>Interest Income - 361</u>							
01-00	Int. Income	1,839	-	-	-	-	-
08-00	Int. - Undistributed Taxes	-	-	-	-	-	-
	Sub-Total	1,839	-	-	-	-	-
Total Indus. Developmnt Proj. Fund		416,576	-	-	-	-	-

City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

**Industrial Development Fund (TIF II) - 320**

		2017	2018	2019		2020	2021
		Actual	Actual	Budget	Estimated	Projected	Projected
Industrial Dev. - 320-0090-462							
<u>Contractual Services</u>							
30-05	Banking Expenses	-	-	-	-	-	-
30-12	Consultant Fees	-	-	-	-	-	-
30-52	Professional Services	1,963	-	-	-	-	-
	Sub-Total	1,963	-	-	-	-	-
<u>Other Expenses</u>							
60-98	Other Expenses	-	-	-	-	-	-
	Sub-Total	-	-	-	-	-	-
<u>Capital Outlay</u>							
80-22	Land Improvements	-	-	-	-	-	-
	Sub-Total	-	-	-	-	-	-
<u>Interfund Transfers</u>							
98-62	Trans. To Church/Lake St.	466,146	-	-	-	-	-
	Sub-Total	466,146	-	-	-	-	-
Total Indust. Dev. Proj. Fund		468,109	-	-	-	-	-



# **CITY OF ELMHURST, IL**

## **2020 PROPOSED BUDGET**

### **RT. 83 COMMERCIAL DEVELOPMENT FUND (TIF III)**

The Rt. 83 Commercial Development Fund (TIF III) is used to account for the tax increment revenues used for the development of the City's Rt. 83 tax increment financing district. Future expenditures include debt service payments, administrative fees, and capital outlay for other public improvements. Proceeds from the 1998 general obligation bond issue and property tax increment revenues have funded the development of the Rt. 83 TIF district.

# Tax Increment Financing District 3



**CITY OF ELMHURST**  
**RT. 83 COMMERCIAL DEVELOPMENT FUND (#325)**  
**Revenues and Expenditures**  
**And Changes in Fund Balance**  
**Fiscal Years Ended December 31**

	2017	2018	2019	2020	2021
	Actual	Actual	Estimated	Proposed	Proposed
Revenues:					
Property Taxes, Net	488,870	513,342	490,800	505,500	-
Intergovernmental	-	-	-	-	-
Interest Income	11,964	33,824	52,500	10,000	-
Other Income	11,000	11,000	11,000	11,000	-
Total Revenues	511,834	558,166	554,300	526,500	-
Expenditures:					
Contractual Services	4,709	8,480	5,000	12,000	-
Other Expenses	-	-	-	-	-
Capital	-	44,342	2,100,000	740,933	-
Total Expenditures	4,709	52,822	2,105,000	752,933	-
Excess (Deficiency) Revenues Over Expenditures	507,125	505,344	(1,550,700)	(226,433)	-
Other Financing Source (Uses):					
Operating Transfers Out	(71,363)	-	-	-	-
Total Other Fin. Sources (Uses)	(71,363)	-	-	-	-
Excess (Deficiency) of revenues and other financing sources over expenditures and other financing uses	435,762	505,344	(1,550,700)	(226,433)	-
Fund Balance Beginning of Year	836,027	1,271,789	1,777,133	226,433	-
Fund Balance End of Year	1,271,789	1,777,133	226,433	-	-

City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

CITY OF ELMHURST, ILLINOIS SCHEDULE OF REVENUES		2017	2018	2019		2020	2021
		Actual	Actual	Budget	Estimated	Projected	Projected
Rt. 83 Comm. Redevel. - 325-0000							
<u>Taxes - 311</u>							
01-01 Property Tax-Curr.		488,870	513,342	528,700	490,800	505,500	-
Sub-Total		488,870	513,342	528,700	490,800	505,500	-
<u>Grants - 322</u>							
01-01 Federal Grants-City		-	-	324,100	-	-	-
Sub-Total		-	-	324,100	-	-	-
<u>Interest - 361</u>							
01-00 Int. Income		11,964	33,627	1,000	52,500	10,000	-
08-00 Int. - Undistributed Taxes		-	197	-	-	-	-
Sub-Total		11,964	33,824	1,000	52,500	10,000	-
<u>Other Income - 371</u>							
13-00 Rental Income		11,000	11,000	11,000	11,000	11,000	-
Sub-Total		11,000	11,000	11,000	11,000	11,000	-
Total Rt. 83 Comm. Redevel. Fund		511,834	558,166	864,800	554,300	526,500	-

City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

**Rt. 83 Comm Development Fund (TIF III) - 325**

	<b>2017</b>	<b>2018</b>	<b>2019</b>		<b>2020</b>	<b>2021</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Projected</b>	<b>Projected</b>
<b>Rt. 83 Com. Red. Fnd-325-0092-465</b>						
<u>Contractual Services</u>						
30-05 Banking Expenses	697	1,445	1,000	1,000	1,000	-
30-12 Consultant Fees	-	110	1,000	1,000	1,000	-
30-52 Professional Services	4,012	6,925	3,000	3,000	10,000	-
Sub-Total	4,709	8,480	5,000	5,000	12,000	-
<u>Other Expenses</u>						
60-18 Developer Incentive	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-
<u>Capital Outlay</u>						
80-04 Prop./Land Acquisition	-	-	-	-	-	-
80-26 Other Public Improv.	-	44,342	2,600,000	2,100,000	740,933	-
Sub-Total	-	44,342	2,600,000	2,100,000	740,933	-
<u>Interfund Transfers</u>						
98-37 Trans. To Debt Service	71,363	-	-	-	-	-
98-61 Transfer to Crp Prp 2014A	-	-	-	-	-	-
Sub-Total	71,363	-	-	-	-	-
<b>Total Rt. 83 Comm. Redev. Fund</b>	<b>76,072</b>	<b>52,822</b>	<b>2,605,000</b>	<b>2,105,000</b>	<b>752,933</b>	<b>-</b>

CITY OF ELMHURST  
INCREASE IN PROPOSED LINE ITEM  
2020 BUDGET

**Instructions**

1. Provide explanation if increase (5) is in excess of 5% and more than \$2,500 over the previous year's budget (2).

Fund - Rt. 83 Comm Development Fund

Dept./Division - Commercial Redevelopment

<u>Account Code (#)</u>	<u>1</u> <u>2018</u> <u>Actual</u>	<u>2</u> <u>2019</u> <u>Budget</u>	<u>3</u> <u>2019</u> <u>Estimated</u>	<u>4</u> <u>2020</u> <u>Proposed</u>	<u>5</u> <u>Increase</u> <u>(4 - 2)</u>	<u>6</u> <u>2021</u> <u>Proposed</u>
A) 325-0092-465-30-05	\$6,925	\$3,000	\$3,000	\$10,000	\$7,000	\$0
Account Description -	<u>Professional Services</u>					

**Explanation -**

Based on the termination of the Rt. 83 Commercial Development Fund at the end of FY 2020, the proposed budget increase anticipates additional professional services associated with the closing of the fund.

# **CITY OF ELMHURST, IL**

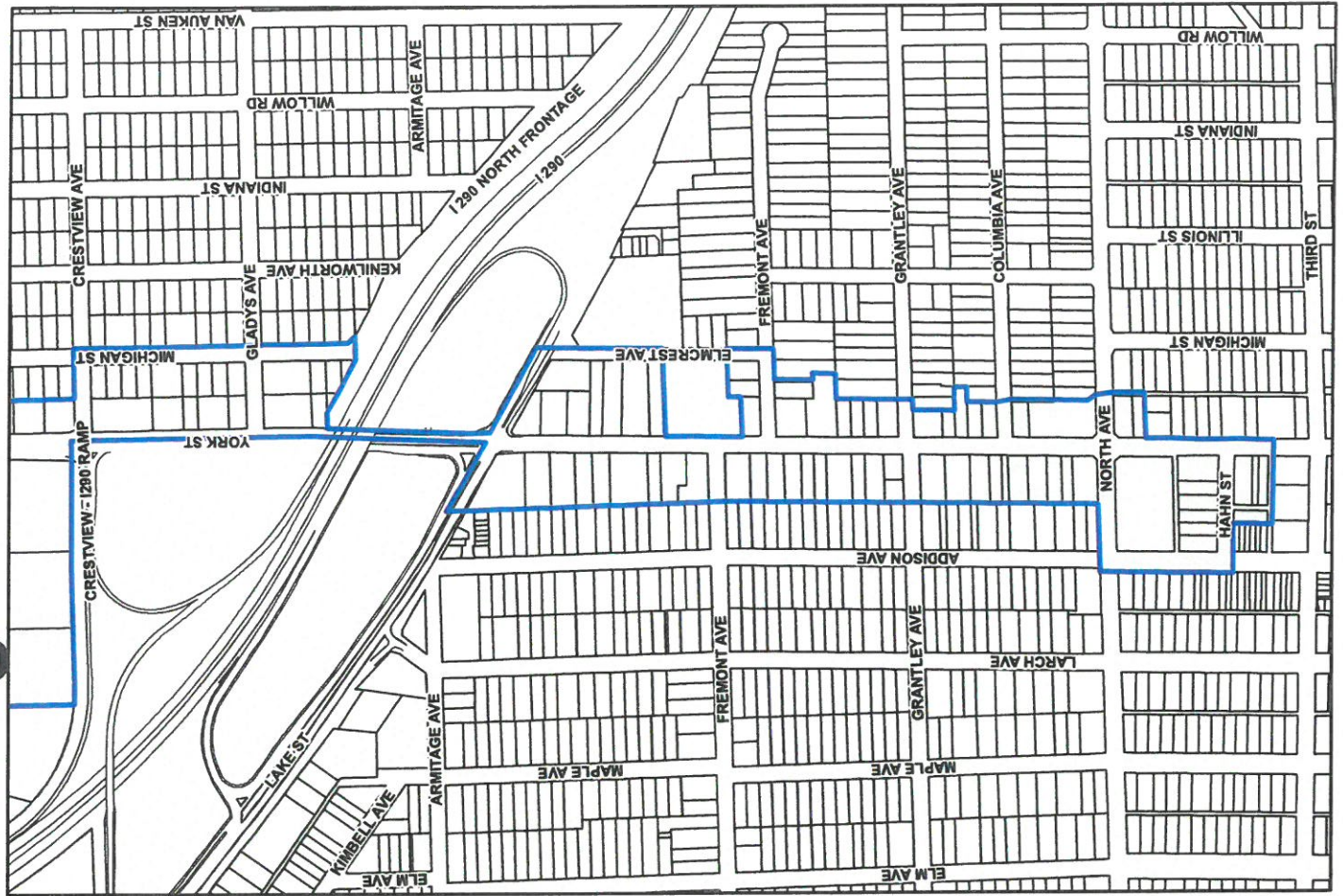
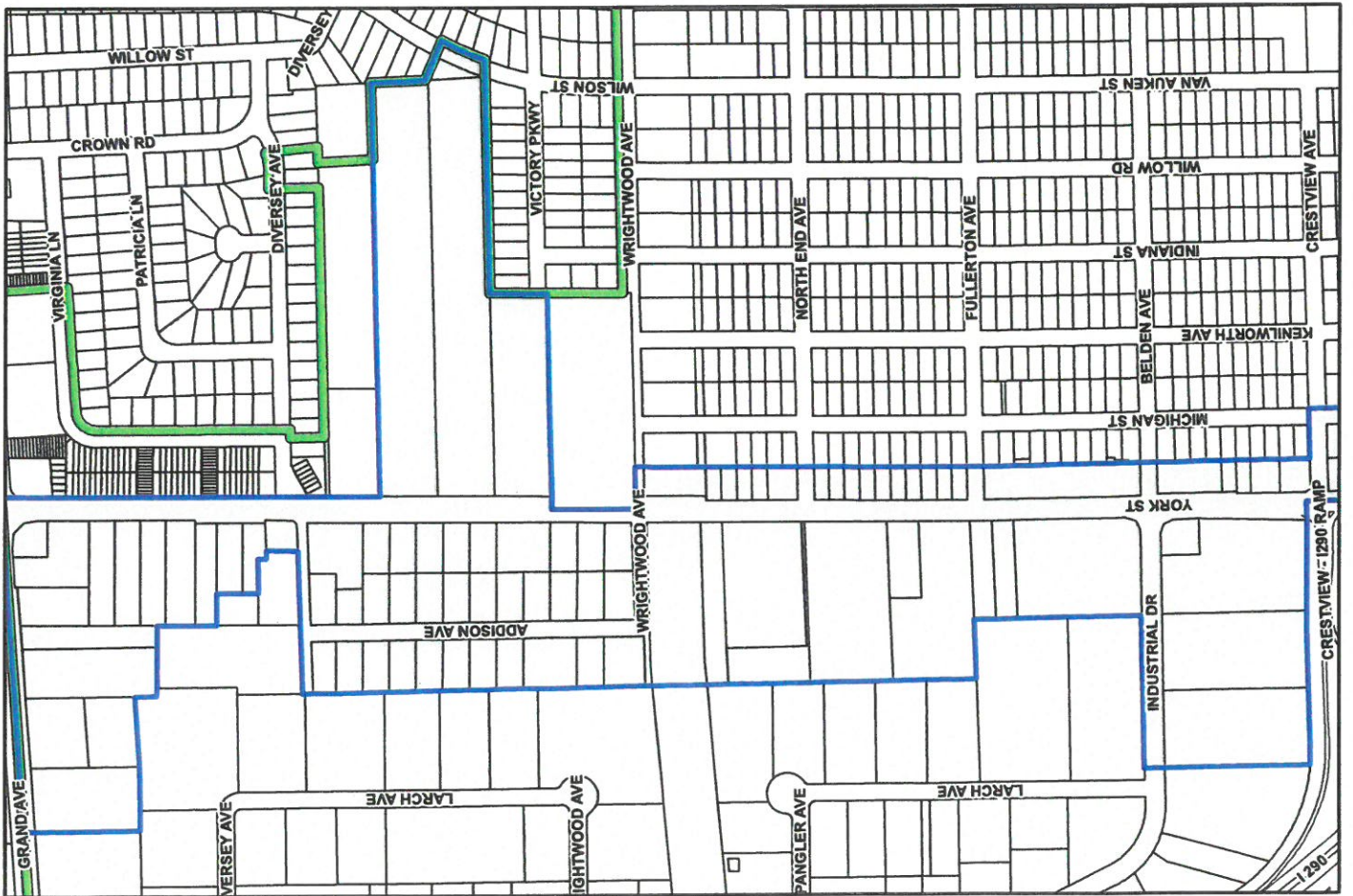
## **2020 PROPOSED BUDGET**

### **NORTH YORK STREET DEVELOPMENT FUND (TIF IV)**

The North York Street Development Fund (TIF IV) is used to account for the tax increment revenues used for the development of the City's North York Street tax increment financing district. Expenditures include economic development incentives, administrative fees, the purchase of property within the TIF district and other public improvements. Proceeds from the City's line of credit will fund development expenditures prior to the receipt of property tax increment. Projected fund deficits will be financed through future receipts of incremental taxes.



# Tax Increment Financing District 4





**CITY OF ELMHURST**  
**NORTH YORK STREET REDEVELOPMENT FUND (#330)**  
**Revenues and Expenditures**  
**And Changes in Fund Balance**  
**Fiscal Years Ended December 31**

	2017	2018	2019	2020	2021
	Actual	Actual	Estimated	Proposed	Proposed
<b>Revenues:</b>					
Property Taxes, Net	313,629	903,848	1,216,500	<b>1,451,800</b>	1,510,000
Intergovernmental	-	-	-	<b>33,000</b>	-
Interest Income	-	7,492	20,100	<b>15,100</b>	10,100
Other Income	-	-	-	-	-
<b>Total Revenues</b>	<b>313,629</b>	<b>911,340</b>	<b>1,236,600</b>	<b>1,499,900</b>	<b>1,520,100</b>
<b>Expenditures:</b>					
Contractual Services	23,354	169,945	123,500	<b>54,000</b>	54,000
Other Expenses	3,853	23,397	169,800	<b>206,400</b>	210,000
Capital	76,012	40,252	1,866,200	<b>571,200</b>	375,000
Debt Service	57,886	119,540	160,000	<b>135,000</b>	117,000
<b>Total Expenditures</b>	<b>161,105</b>	<b>353,134</b>	<b>2,319,500</b>	<b>966,600</b>	<b>756,000</b>
<b>Excess (Deficiency) Revenues</b>					
Over Expenditures	152,524	558,206	(1,082,900)	<b>533,300</b>	764,100
<b>Other Financing Source (Uses):</b>					
Line of Credit	1,252,000	-	(500,000)	<b>(600,000)</b>	(800,000)
Operating Transfers In	-	-	1,500,000	-	-
<b>Total Other Fin. Sources (Uses)</b>	<b>1,252,000</b>	<b>-</b>	<b>1,000,000</b>	<b>(600,000)</b>	<b>(800,000)</b>
<b>Excess (Deficiency) of</b>					
<b>revenues and other financing</b>					
<b>sources over expenditures</b>					
<b>and other financing uses</b>	<b>1,404,524</b>	<b>558,206</b>	<b>(82,900)</b>	<b>(66,700)</b>	<b>(35,900)</b>
<b>Fund Balance Beginning of Year</b>	<b>(1,408,503)</b>	<b>(3,979)</b>	<b>554,227</b>	<b>471,327</b>	<b>471,327</b>
<b>Fund Balance End of Year</b>	<b>(3,979)</b>	<b>554,227</b>	<b>471,327</b>	<b>404,627</b>	<b>435,427</b>

City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

CITY OF ELMHURST, ILLINOIS SCHEDULE OF REVENUES		2017	2018	2019		2020	2021
		Actual	Actual	Budget	Estimated	Projected	Projected
North York Redev.- 330-0000							
<u>Prop. Taxes - 311</u>							
01-01 Corporate		313,629	903,848	1,170,000	1,216,500	1,451,800	1,510,000
01-91 TIF Rebate		-	(22,793)	(66,000)	(106,000)	(74,000)	(77,000)
Sub-Total		313,629	881,055	1,104,000	1,110,500	1,377,800	1,433,000
<u>Grants - 322</u>							
01-01 Federal Grants		-	-	33,000	-	33,000	-
Sub-Total		-	-	33,000	-	33,000	-
<u>Interest- 361</u>							
01-00 Interest Income		-	7,145	3,900	20,000	15,000	10,000
08-00 Undistributed Taxes		-	346	-	100	100	100
Sub-Total		-	7,491	3,900	20,100	15,100	10,100
<u>Interfund Transfers - 391</u>							
10-00 Tsf From Redev. Fund		-	-	1,500,000	1,500,000	-	-
Sub-Total		-	-	1,500,000	1,500,000	-	-
<u>Bond Proceeds - 392</u>							
01-00 Letter of Credit		1,252,000	-	-	-	-	-
Sub-Total		1,252,000	-	-	-	-	-
Total North York Redevelopment		1,565,629	888,546	2,640,900	2,630,600	1,425,900	1,443,100

City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

**North York Redevelopment Fund (TIF IV) - 330**

	<b>2017</b>	<b>2018</b>	<b>2019</b>		<b>2020</b>	<b>2021</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Projected</b>	<b>Projected</b>
<b>North York Redev. - 330-0095-465</b>						
<u>Contractual Services</u>						
30-05 Banking Expenses	697	1,170	1,000	500	<b>1,000</b>	1,000
30-12 Consultant Fees	770	2,485	3,000	3,000	<b>3,000</b>	3,000
30-52 Professional Services	<u>21,887</u>	<u>158,408</u>	<u>120,000</u>	<u>120,000</u>	<u><b>50,000</b></u>	<u>50,000</u>
Sub-Total	<u>23,354</u>	<u>162,063</u>	<u>124,000</u>	<u>123,500</u>	<u><b>54,000</b></u>	<u>54,000</u>
<u>Other Expenses</u>						
60-18 Developer Incentive	-	-	120,000	50,000	<b>120,000</b>	120,000
60-61 City Centre, Inc.	3,853	7,882	8,200	13,800	<b>11,400</b>	12,000
60-98 Other Expenses	<u>-</u>	<u>605</u>	<u>1,000</u>	<u>-</u>	<u><b>1,000</b></u>	<u>1,000</u>
Sub-Total	<u>3,853</u>	<u>8,487</u>	<u>129,200</u>	<u>63,800</u>	<u><b>132,400</b></u>	<u>133,000</u>
<u>Capital Outlay</u>						
80-04 Prop./Land Acquisition	-	-	-	-	-	-
80-15 Roadway Improvements	-	-	-	-	<b>240,000</b>	200,000
80-26 Other Public Improv.	76,012	40,252	1,791,200	1,791,200	<b>181,200</b>	25,000
80-27 Façade Renovation	<u>-</u>	<u>-</u>	<u>150,000</u>	<u>75,000</u>	<u><b>150,000</b></u>	<u>150,000</u>
Sub-Total	<u>76,012</u>	<u>40,252</u>	<u>1,941,200</u>	<u>1,866,200</u>	<u><b>571,200</b></u>	<u>375,000</u>
<u>Debt Service</u>						
90-01 Interest	57,886	119,540	120,000	160,000	<b>135,000</b>	117,000
90-85 Principal - Line of Credit	<u>-</u>	<u>-</u>	<u>800,000</u>	<u>500,000</u>	<u><b>600,000</b></u>	<u>800,000</u>
Sub-Total	<u>57,886</u>	<u>119,540</u>	<u>920,000</u>	<u>660,000</u>	<u><b>735,000</b></u>	<u>917,000</u>
<b>Total North York Redev. Fund</b>	<u><u>161,105</u></u>	<u><u>330,342</u></u>	<u><u>3,114,400</u></u>	<u><u>2,713,500</u></u>	<u><u><b>1,492,600</b></u></u>	<u><u>1,479,000</u></u>

**CITY OF ELMHURST  
INCREASE IN PROPOSED LINE ITEM  
2020 BUDGET**

**Instructions**

1. Provide explanation if increase (5) is in excess of 5% and more than \$2,500 over the previous year's budget (2).

**Fund - North York Redevelopment**

**Dept./Division - Commercial Redevelopment**

	<u>1</u> 2018	<u>2</u> 2019	<u>3</u> 2019	<u>4</u> 2020	<u>5</u> Increase (4 - 2)	<u>6</u> 2021
<u>Account Code (#)</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Proposed</u>		<u>Proposed</u>
A) 330-0095-465-80-15	\$0	\$0	\$0	\$240,000	\$240,000	\$200,000
Account Description -	<u>Roadway Improvements</u>					

**Explanation -**

This work will be contracted with the annual resurfacing program and includes curb and gutter repairs and the overlay of concrete streets with asphalt. The streets included in the 2020 program are located within the boundary of the North York Redevelopment (TIF IV) Fund (CEB page 40).

B) 330-0095-465-90-01	\$119,540	\$120,000	\$160,000	\$135,000	\$15,000	\$117,000
Account Description -	<u>Interest</u>					

**Explanation -**

This line item reflects the interest expense anticipated on the outstanding balance of the line of credit allocated to the North York Redevelopment Fund. The 2020 budget amount is based on the current interest rate.

# **CITY OF ELMHURST, IL**

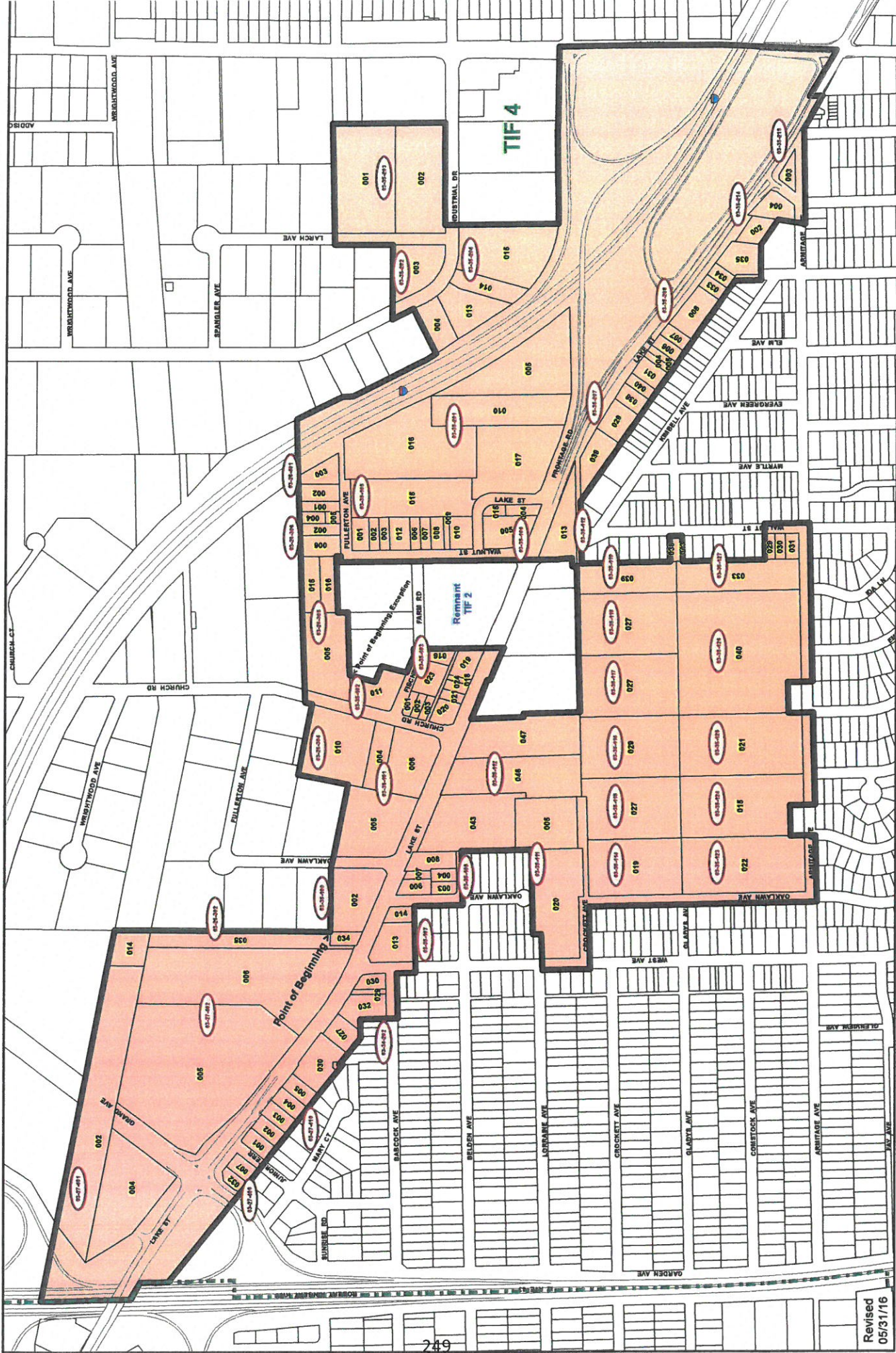
## **2020 PROPOSED BUDGET**

### **CHURCH ROAD/LAKE STREET REDEVELOPMENT FUND (TIF V)**

The Church Road/Lake Street Redevelopment Fund (TIF V) is used to account for the tax increment revenues used for the redevelopment of the City's Church Road/Lake Street tax increment financing district. Expenditures include economic development incentives, administrative fees, and interest expense. Funds from the City's Industrial Development Fund (TIF II) will be transferred to the Church Road/Lake Street Redevelopment Fund (TIF V) in FYs 2016 and 2017. Proceeds from the line of credit will also fund development expenditures prior to the receipt of property tax increment. Projected fund deficits will be financed through future receipts of incremental taxes.



# Church Road and Lake Street TIF District



0 200 400 600 800 1,000 Feet



Revised  
05/31/16

**CITY OF ELMHURST**  
**CHURCH ROAD/LAKE STREET REDEVELOPMENT FUND (#335)**  
**Revenues and Expenditures**  
**And Changes in Fund Balance**  
**Fiscal Years Ended December 31**

	2017	2018	2019	2020	2021
	Actual	Actual	Estimated	Proposed	Proposed
<b>Revenues:</b>					
Property Taxes, Net	168,141	315,299	372,000	<b>387,000</b>	402,000
Interest Income	25,333	1,531	4,600	<b>2,100</b>	2,100
Other Income	-	-	-	-	-
Total Revenues	193,474	316,830	376,600	<b>389,100</b>	404,100
<b>Expenditures:</b>					
Contractual Services	30,754	11,405	25,500	<b>26,000</b>	26,000
Other Expenses	-	-	50,000	<b>70,000</b>	70,000
Capital	4,250,000	1,750,000	25,000	<b>175,000</b>	175,000
Debt Service	-	11,203	66,500	<b>60,000</b>	57,000
Total Expenditures	4,280,754	1,772,608	167,000	<b>331,000</b>	328,000
Excess (Deficiency) Revenues Over Expenditures	(4,087,280)	(1,455,778)	209,600	<b>58,100</b>	76,100
<b>Other Financing Source (Uses):</b>					
Line of Credit	-	2,200,000	(200,000)	<b>(100,000)</b>	(100,000)
Operating Transfers In	466,146	-	-	-	-
Total Other Fin. Sources (Uses)	466,146	2,200,000	(200,000)	<b>(100,000)</b>	(100,000)
Excess (Deficiency) of revenues and other financing sources over expenditures and other financing uses	(3,621,134)	744,222	9,600	<b>(41,900)</b>	(23,900)
Fund Balance Beginning of Year	2,976,125	(645,009)	99,213	<b>108,813</b>	108,813
Fund Balance End of Year	(645,009)	99,213	108,813	<b>66,913</b>	84,913



City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

CITY OF ELMHURST, ILLINOIS SCHEDULE OF REVENUES		2017	2018	2019		2020	2021
		Actual	Actual	Budget	Estimated	Projected	Projected
Church/Lake Redev.- 335-0000							
<u>Prop. Taxes - 311</u>							
01-01 Corporate		168,141	315,299	400,000	372,000	387,000	402,000
Sub-Total		168,141	315,299	400,000	372,000	387,000	402,000
<u>Interest - 361</u>							
01-00 Interest Income		25,333	1,411	1,500	4,500	2,000	2,000
08-00 Undistrubuted Taxes		-	120	-	100	100	100
Sub-Total		25,333	1,531	1,500	4,600	2,100	2,100
<u>Interfund Transfers - 391</u>							
11-00 Tsf From Ind. Dev. Fund		466,146	-	-	-	-	-
Sub-Total		466,146	-	-	-	-	-
<u>Bond Proceeds - 392</u>							
01-00 Letter of Credit		-	2,200,000	-	-	-	-
Sub-Total		-	2,200,000	-	-	-	-
Total Church/Lake Redevelopment		659,620	2,516,830	401,500	376,600	389,100	404,100



City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

**Church Rd./Lake St. Redevelopment Fund (TIF V) - 335**

		<b>2017</b>	<b>2018</b>	<b>2019</b>		<b>2020</b>	<b>2021</b>
		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Projected</b>	<b>Projected</b>
<b>Church Rd./Lake St. Redev. - 335-0096-465</b>							
<u>Contractual Services</u>							
30-05	Banking Expenses	697	1,170	1,000	500	<b>1,000</b>	1,000
30-12	Consultant Fees	-	-	-	-	-	-
30-52	Professional Services	30,057	10,235	50,000	25,000	<b>25,000</b>	25,000
	Sub-Total	30,754	11,405	51,000	25,500	<b>26,000</b>	26,000
 <u>Other Expenses</u>							
60-18	Developer Incentive	-	-	70,000	50,000	<b>70,000</b>	70,000
	Sub-Total	-	-	70,000	50,000	<b>70,000</b>	70,000
 <u>Capital Outlay</u>							
80-26	Other Public Improv.	4,250,000	1,750,000	25,000	-	<b>25,000</b>	25,000
80-27	Facade Renovation	-	-	150,000	25,000	<b>150,000</b>	150,000
	Sub-Total	4,250,000	1,750,000	175,000	25,000	<b>175,000</b>	175,000
 <u>Debt Service</u>							
90-01	Interest	-	11,203	40,000	66,500	<b>60,000</b>	57,000
90-85	Principal - Line of Credit	-	-	100,000	200,000	<b>100,000</b>	100,000
	Sub-Total	-	11,203	140,000	266,500	<b>160,000</b>	157,000
 <b>Total Church/Lake St. Redev. Fund</b>		<b>4,280,754</b>	<b>1,772,608</b>	<b>436,000</b>	<b>367,000</b>	<b>431,000</b>	<b>428,000</b>

**CITY OF ELMHURST  
INCREASE IN PROPOSED LINE ITEM  
2020 BUDGET**

**Instructions**

**1. Provide explanation if increase (5) is in excess of 5% and more than \$2,500 over the previous year's budget (2).**

**Fund - Church Rd./Lake St Redevelopment**

**Dept./Division - Commercial Redevelopment**

	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>
	2018	2019	2019	2020	Increase	2021
<u>Account Code (#)</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Proposed</u>	<u>(4 - 2)</u>	<u>Proposed</u>
A) 335-0096-465-90-01	\$11,203	\$40,000	\$66,500	\$60,000	\$20,000	\$57,000
Account Description -	<u>Interest</u>					

**Explanation -**

This line item reflects the interest expense anticipated on the outstanding balance of the line of credit allocated to the Church Road/Lake Street Redevelopment Fund. The 2020 budget amount is based on the current interest rate.

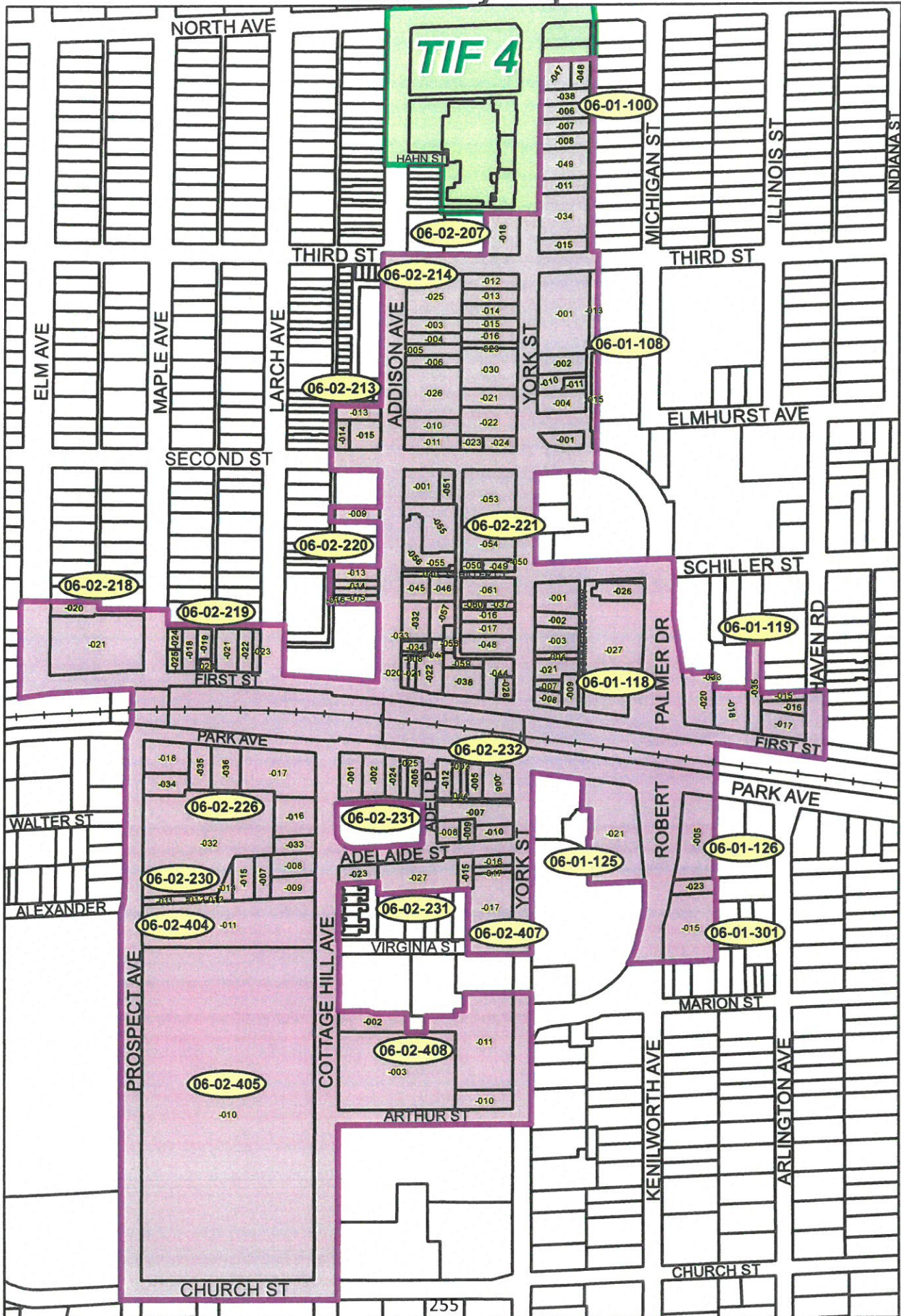
# **CITY OF ELMHURST, IL**

## **2020 PROPOSED BUDGET**

### **DOWNTOWN TIF FUND**

The Downtown TIF Fund was established on March 19, 2018 and is used to account for the tax increment revenues used for the redevelopment of portions of the City's Downtown area within the TIF boundary. Revenue sources include property tax increment revenue. Façade renovations and other public improvements are the primary expenditures of the fund.

# Downtown TIF Redevelopment Project Area Boundary Map





**CITY OF ELMHURST**  
**DOWNTOWN REDEVELOPMENT FUND (#340)**  
**Revenues and Expenditures**  
**And Changes in Fund Balance**  
**Fiscal Years Ended December 31**

	2017	2018	2019	2020	2021
	Actual	Actual	Estimated	Proposed	Proposed
<b>Revenues:</b>					
Property Taxes, Net	-	-	253,000	<b>335,500</b>	575,000
Intergovernmental	-	-	-	<b>1,295,000</b>	1,295,000
Interest Income	-	-	100	<b>600</b>	1,100
Other Income	-	-	-	-	-
<b>Total Revenues</b>	-	-	253,100	<b>1,631,100</b>	1,871,100
<b>Expenditures:</b>					
Contractual Services	-	66,513	80,500	<b>61,000</b>	61,000
Other Expenses	-	-	124,000	<b>176,000</b>	178,000
Capital	-	-	2,750,000	<b>2,405,000</b>	1,905,000
Debt Service	-	-	-	<b>79,500</b>	117,000
<b>Total Expenditures</b>	-	66,513	2,954,500	<b>2,721,500</b>	2,261,000
<b>Excess (Deficiency) Revenues</b>					
Over Expenditures	-	(66,513)	(2,701,400)	<b>(1,090,400)</b>	(389,900)
<b>Other Financing Source (Uses):</b>					
Line of Credit	-	-	2,650,000	<b>1,250,000</b>	400,000
Operating Transfers In	-	-	-	-	-
<b>Total Other Fin. Sources (Uses)</b>	-	-	2,650,000	<b>1,250,000</b>	400,000
<b>Excess (Deficiency) of</b>					
<b>revenues and other financing</b>					
<b>sources over expenditures</b>					
<b>and other financing uses</b>	-	(66,513)	(51,400)	<b>159,600</b>	10,100
<b>Fund Balance Beginning of Year</b>	-	-	(66,513)	<b>(117,913)</b>	41,687
<b>Fund Balance End of Year</b>	-	(66,513)	(117,913)	<b>41,687</b>	51,787

City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

CITY OF ELMHURST, ILLINOIS SCHEDULE OF REVENUES		2017	2018	2019		2020	2021
		Actual	Actual	Budget	Estimated	Projected	Projected
Downtown Rdvlp.- 340-0000							
<u>Prop. Taxes - 311</u>							
01-01 Corporate		-	-	293,000	253,000	335,500	575,000
Sub-Total		-	-	293,000	253,000	335,500	575,000
<u>Grants - 322</u>							
01-01 Federal Grants		-	-	-	-	1,295,000	1,295,000
Sub-Total		-	-	-	-	1,295,000	1,295,000
<u>Interest - 361</u>							
01-00 Interest Income		-	-	-	-	500	1,000
08-00 Undistributed Taxes		-	-	-	100	100	100
Sub-Total		-	-	-	100	600	1,100
<u>Bond Proceeds - 392</u>							
01-00 Letter of Credit		-	-	1,100,000	2,650,000	1,250,000	400,000
Sub-Total		-	-	1,100,000	2,650,000	1,250,000	400,000
Total Downtown Redevelopment		-	-	1,393,000	2,903,100	2,881,100	2,271,100

City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

**Downtown Redevelopment (DT TIF) - 340**

		<b>2017</b>	<b>2018</b>	<b>2019</b>		<b>2020</b>	<b>2021</b>
		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Projected</b>	<b>Projected</b>
<b>Downtown Redevel. - 340-0097-465</b>							
<u>Contractual Services</u>							
30-05	Banking Expenses	-	460	1,000	500	<b>1,000</b>	1,000
30-12	Consultant Fees	-	4,703	10,000	5,000	<b>10,000</b>	10,000
30-52	Professional Services	-	61,351	50,000	75,000	<b>50,000</b>	50,000
	Sub-Total	-	66,514	61,000	80,500	<b>61,000</b>	61,000
<u>Other Expenses</u>							
60-18	Developer Incentive	-	-	120,000	70,000	<b>120,000</b>	120,000
60-61	City Centre, Inc.	-	-	67,000	54,000	<b>56,000</b>	58,000
60-98	Other Expenses	-	-	-	-	-	-
	Sub-Total	-	-	187,000	124,000	<b>176,000</b>	178,000
<u>Capital Outlay</u>							
80-04	Prop./Land Acquisition	-	-	-	2,150,000	-	-
80-23	Building Improvements	-	-	-	50,000	<b>1,295,000</b>	1,295,000
80-24	Streetscape	-	-	-	-	<b>400,000</b>	400,000
80-25	Utilities Relocation	-	-	-	500,000	<b>500,000</b>	-
80-26	Other Public Improv.	-	-	900,000	-	<b>60,000</b>	60,000
80-27	Facade Renovation	-	-	150,000	50,000	<b>150,000</b>	150,000
	Sub-Total	-	-	1,050,000	2,750,000	<b>2,405,000</b>	1,905,000
<u>Debt Service</u>							
90-01	Interest	-	-	-	-	<b>79,500</b>	117,000
90-85	Principal Line of Credit	-	-	-	-	-	-
	Sub-Total	-	-	-	-	<b>79,500</b>	117,000
<b>Total Downtown Redev.</b>		<b>-</b>	<b>66,514</b>	<b>1,298,000</b>	<b>2,954,500</b>	<b>2,721,500</b>	<b>2,261,000</b>

CITY OF ELMHURST  
INCREASE IN PROPOSED LINE ITEM  
2020 BUDGET

**Instructions**

1. Provide explanation if increase (5) is in excess of 5% and more than \$2,500 over the previous year's budget (2).

**Fund - Downtown Redevelopment**

**Dept./Division - Commercial Redevelopment**

<u>Account Code (#)</u>	<u>1</u> <u>2018</u> <u>Actual</u>	<u>2</u> <u>2019</u> <u>Budget</u>	<u>3</u> <u>2019</u> <u>Estimated</u>	<u>4</u> <u>2020</u> <u>Proposed</u>	<u>5</u> <u>Increase</u> <u>(4 - 2)</u>	<u>6</u> <u>2021</u> <u>Proposed</u>
A) 340-0097-465-80-23	\$0	\$0	\$50,000	\$1,295,000	\$1,295,000	\$1,295,000
Account Description -	<b>Building Improvements</b>					

Explanation -

The proposed 2020 budget is for phase II engineering and design expenses associated with the anticipated improvements to the Metra Station and surrounding platform.

B) 340-0097-465-80-24	\$0	\$0	\$0	\$400,000	\$400,000	\$400,000
Account Description -	<b>Streetscape</b>					

Explanation -

This line item includes streetscaping improvements consisting of paver blocks, street trees, ornamental lighting, benches and waste receptacles in the Downtown Redevelopment Project Area (RPA). The proposed budget for 2020 also includes decorative street imprints at the major pedestrian crossing to compliment the recent improvements along York Street, north of the railroad tracks.

C) 340-0097-465-80-25	\$0	\$0	\$500,000	\$500,000	\$500,000	\$0
Account Description -	<b>Utilities Relocation</b>					

Explanation -

The 2020 budget is for the completion of overhead-to-underground utility relocations for a redevelopment project in the Downtown RPA.

D) 340-0097-465-90-01	\$0	\$0	\$0	\$79,500	\$79,500	\$0
Account Description -	<b>Interest</b>					

Explanation -

This line item reflects the interest expense anticipated on the outstanding balance of the line of credit allocated to the Downtown Redevelopment Fund. The 2020 budget amount is based on the current interest rate.



# **CITY OF ELMHURST, IL**

## **2020 PROPOSED BUDGET**

### **STORMWATER FUND**

The Stormwater Fund is used to account for the proceeds of fees paid in lieu of meeting stormwater detention requirements for new public and private infrastructure improvements, home rule sales tax (25% of total as of July 1, 2016), General Obligation Bond proceeds and to account for transfers from the General Fund and the Capital Improvement Fund. Capital outlay for stormwater related improvements (including above ground storage at park and school district sites) are the primary expenditures of the fund. Expenditures for the comprehensive stormwater (flood control) plan and the acquisition of property have also been allocated to this fund.

**CITY OF ELMHURST**  
**STORMWATER FUND (#305)**  
**Revenues and Expenditures**  
**And Changes in Fund Balance**  
**Fiscal Years Ended December 31**

	2017	2018	2019	2020	2021
Revenues:	Actual	Actual	Estimated	Proposed	Proposed
Property Taxes, net	-	-	-	<b>595,300</b>	595,100
Sales Taxes - Home Rule	1,800,041	1,797,905	1,809,000	<b>1,864,000</b>	1,795,000
Interest Income	91,981	75,914	65,500	<b>40,000</b>	40,000
Other Income	-	190,808	33,300	<b>25,000</b>	25,000
Total Revenues	1,892,022	2,064,627	1,907,800	<b>2,524,300</b>	2,455,100
Expenditures:					
Capital	12,208,273	6,909,081	4,400,000	<b>7,220,000</b>	6,370,000
Debt Service	-	-	-	-	-
Total Expenditures	12,208,273	6,909,081	4,400,000	<b>7,220,000</b>	6,370,000
Excess (Deficiency) Revenues Over Expenditures	(10,316,251)	(4,844,454)	(2,492,200)	<b>(4,695,700)</b>	(3,914,900)
Other Financing Source (Uses):					
Transfers In	274,193	15,000	2,100,000	<b>900,000</b>	500,000
Transfer Out	(1,203,612)	(1,376,938)	(1,615,300)	<b>(2,466,400)</b>	(2,597,100)
Bond Proceeds	-	5,268,693	8,750,000	-	2,350,000
Total Other Fin. Sources (Uses)	(929,419)	3,906,755	9,234,700	<b>(1,566,400)</b>	252,900
Excess (Deficiency) of revenues and other financing sources over expenditures and other financing uses	(11,245,670)	(937,699)	6,742,500	<b>(6,262,100)</b>	(3,662,000)
Fund Balance Beginning of Year	16,256,788	5,011,118	4,073,419	<b>10,815,919</b>	4,553,819
Fund Balance End of Year	<u>5,011,118</u>	<u>4,073,419</u>	<u>10,815,919</u>	<u><b>4,553,819</b></u>	<u>891,819</u>

City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

CITY OF ELMHURST, ILLINOIS SCHEDULE OF REVENUES						
	2017	2018	2019		2020	2021
	Actual	Actual	Budget	Estimated	Projected	Projected
Strmwtr Det. Proj. Fund - 305-0000						
<u>Property Taxes - 311</u>						
01-03 Debt Service	-	-	-	-	595,300	595,100
Sub-Total	-	-	-	-	595,300	595,100
<u>Sales Tax - 312</u>						
02-00 Home Rule Tax	1,800,041	1,797,905	1,827,000	1,809,000	1,864,000	1,795,000
Sub-Total	1,800,041	1,797,905	1,827,000	1,809,000	1,864,000	1,795,000
<u>Interest Income - 361</u>						
01-00 Int. Income	91,981	75,914	73,000	65,500	40,000	40,000
Sub-Total	91,981	75,914	73,000	65,500	40,000	40,000
<u>Other Income - 371</u>						
35-00 Sale of Property	-	156,326	-	-	-	-
98-00 Miscellaneous	-	34,482	-	33,300	25,000	25,000
Sub-Total	-	190,808	-	33,300	25,000	25,000
<u>Interfund Transfers - 391</u>						
01-00 Tsf From General Fund	274,193	15,000	2,300,000	2,100,000	900,000	500,000
Sub-Total	274,193	15,000	2,300,000	2,100,000	900,000	500,000
<u>Bond Proceeds - 392</u>						
02-00 G.O. Bond Proceeds	-	5,115,000	-	8,750,000	-	2,350,000
04-00 Premium on LT Debt	-	153,693	-	-	-	-
Sub-Total	-	5,268,693	-	8,750,000	-	2,350,000
Total Stormwater Det. Proj. Fund	2,166,215	7,348,320	4,200,000	12,757,800	3,424,300	5,305,100

City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

**Stormwater Fund - 305**

		<b>2017</b>	<b>2018</b>	<b>2019</b>		<b>2020</b>	<b>2021</b>
		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Projected</b>	<b>Projected</b>
<b>Stormwtr Det. Proj.-305-6041-432</b>							
<u>Capital Outlay</u>							
80-04	Property/Land Acquisition	285,665	14,761	1,800,000	1,600,000	<b>400,000</b>	-
80-14	Storm Sewers	9,754,662	6,790,728	9,449,000	2,800,000	<b>6,320,000</b>	5,870,000
80-22	Land Improvements	2,167,946	13,977	-	-	<b>500,000</b>	500,000
	Sub-Total	12,208,273	6,819,466	11,249,000	4,400,000	<b>7,220,000</b>	6,370,000
<u>Debt Service</u>							
90-10	Bond Issue Expense	-	89,615	-	-	-	-
	Sub-Total	-	89,615	-	-	-	-
<u>Interfund Transfers</u>							
98-37	Trans. To Debt Service	1,203,612	1,376,938	2,132,500	1,615,300	<b>2,466,400</b>	2,597,100
	Sub-Total	1,203,612	1,376,938	2,132,500	1,615,300	<b>2,466,400</b>	2,597,100
<b>Total Stormwater Det. Projects</b>		<b>13,411,885</b>	<b>8,286,019</b>	<b>13,381,500</b>	<b>6,015,300</b>	<b>9,686,400</b>	<b>8,967,100</b>

CITY OF ELMHURST  
INCREASE IN PROPOSED LINE ITEM  
2020 BUDGET

**Instructions**

1. Provide explanation if increase (5) is in excess of 5% and more than \$2,500 over the previous year's budget (2).

Fund - Stormwater Fund

Dept./Division - Stormwater

<u>Account Code (#)</u>	<u>1</u> <u>2018</u> <u>Actual</u>	<u>2</u> <u>2019</u> <u>Budget</u>	<u>3</u> <u>2019</u> <u>Estimated</u>	<u>4</u> <u>2020</u> <u>Proposed</u>	<u>5</u> <u>Increase</u> <u>(4 - 2)</u>	<u>6</u> <u>2021</u> <u>Proposed</u>
A) 305-6041-432-80-22	\$13,977	\$0	\$0	\$500,000	\$500,000	\$500,000
Account Description -	<u>Land Improvement</u>					

**Explanation -**

The Proposed 2020 Budget includes \$500,000 for use in stormwater improvement projects when determined necessary.

This page is intentionally left blank.

# **CITY OF ELMHURST, IL**

## **2020 PROPOSED BUDGET**

### **DEBT SERVICE G. O. BONDS FUND**

The Debt Service General Obligation (G. O.) Bonds Fund is used to accumulate monies for repayment of debt for the Corporate Purpose Projects General Obligation Bonds allocated to Governmental Funds (2009A, 2012, 2013, 2014A, 2014B, 2015, 2016, 2017A, 2017B, 2018, and 2019 Proposed). Current debt service is financed from General Fund revenues (#110), Capital Improvement Fund revenues (#111), and Stormwater Fund revenues (#305).

Note: The Elmhurst Public Library, a Component Unit, finances the debt service for 2014A G. O. Bond (Fund #219).



**CITY OF ELMHURST**  
**DEBT SERVICE - G.O. BONDS (#405)**  
**Revenues and Expenditures**  
**And Changes in Fund Balance**  
**Fiscal Years Ended December 31**

	2017 Actual	2018 Actual	2019 Estimated	2020 Proposed	2021 Proposed
<b>Revenues:</b>					
Interest Income	-	-	-	-	-
Total Revenues	-	-	-	-	-
<b>Expenditures:</b>					
Debt Service	7,121,103	3,171,565	3,348,600	3,543,200	4,184,100
Total Expenditures	7,121,103	3,171,565	3,348,600	3,543,200	4,184,100
Excess (Deficiency) Revenues Over Expenditures	(7,121,103)	(3,171,565)	(3,348,600)	(3,543,200)	(4,184,100)
<b>Other Financing Source (Uses):</b>					
Operating Transfers In	2,609,613	3,171,565	4,323,200	3,558,900	4,111,000
Operating Transfers Out	-	-	-	-	-
Bond Proceeds	3,574,354	-	-	-	-
Payment to Escrow	-	-	-	-	-
Total Other Fin. Sources (Uses)	6,183,967	3,171,565	4,323,200	3,558,900	4,111,000
Excess (Deficiency) of revenues and other financing sources over expenditures and other financing uses	(937,136)	-	974,600	15,700	(73,100)
Fund Balance Beginning of Year	937,136	-	-	974,600	990,300
Fund Balance End of Year	-	-	974,600	990,300	917,200

City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

CITY OF ELMHURST, ILLINOIS							
SCHEDULE OF REVENUES		2017	2018	2019		2020	2021
		Actual	Actual	Budget	Estimated	Projected	Projected
Debt Ser. G.O. Bnds Fnd-405-0000							
<u>Interfund Transfers - 391</u>							
01-00	From General Fund (110)	374,725	(72)	-	-	85,000	561,000
02-00	From CIF (111)	482,041	1,309,196	1,242,900	1,242,900	1,007,500	952,900
10-00	From Redev. (310)	477,872	485,503	1,465,000	1,465,000	-	-
30-00	From Rt. 83 Rdv. (325)	71,363	-	-	-	-	-
56-00	From Stormwater Fund	1,203,612	1,376,938	2,132,500	1,615,300	2,466,400	2,597,100
Sub-Total		2,609,613	3,171,565	4,840,400	4,323,200	3,558,900	4,111,000
<u>Bond Proceeds - 392</u>							
02-00	G. O. Bonds	3,385,000	-	-	-	-	-
04-00	Premium on LT Debt	189,354	-	-	-	-	-
Sub-Total		3,574,354	-	-	-	-	-
Total Debt Service G.O. Bonds Fund		6,183,967	3,171,565	4,840,400	4,323,200	3,558,900	4,111,000

City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

**Debt Service G. O. Bonds - 405**

		2017	2018	2019		2020	2021
		Actual	Actual	Budget	Estimated	Projected	Projected
Debt Service G.O. Bonds- 405-0000-471							
<u>Debt Retirement</u>							
90-10	Bond Issue Expense	66,806	-	-	-	-	-
90-22	Interest Series 2006	-	-	-	-	-	-
90-24	Interest Series 2008	-	-	-	-	-	-
90-25	Interest Series 2009	134,342	-	-	-	-	-
90-26	Interest Series 2009A	26,089	21,368	15,830	15,900	9,700	3,200
90-27	Interest Series 2012	120,600	110,650	100,400	100,400	89,900	79,200
90-28	Interest Series 2013	11,760	-	-	-	-	-
90-29	Interest Series 2014B	136,177	130,274	120,395	120,400	112,900	108,200
90-48	Principal Series 2006	-	-	-	-	-	-
90-52	Principal Series 2008	-	-	-	-	-	-
90-53	Principal Series 2009	3,667,500	-	-	-	-	-
90-54	Principal Series 2009A	135,020	144,440	150,720	150,800	157,000	163,300
90-55	Principal Series 2012	490,000	505,000	520,000	520,000	530,000	540,000
90-56	Principal Series 2013	588,000	-	-	-	-	-
90-57	Principal Series 2014B	93,912	496,392	491,920	492,000	259,400	210,200
90-58	Interest Series 2014A	4,416	-	-	-	-	-
90-59	Principal Series 2014A	441,600	-	-	-	-	-
90-62	Interest Series 2015	151,813	147,725	142,700	142,700	136,700	129,500
90-63	Principal Series 2015	161,250	165,000	170,000	170,000	175,000	182,500
90-70	Interest Series 2016	889,937	743,600	734,100	734,100	720,000	702,900
90-71	Principal Series 2016	-	320,000	420,000	420,000	520,000	620,000
90-72	Interest Series 2017A	-	117,565	89,888	89,900	82,500	74,800
90-73	Principal Series 2017A	-	267,500	242,500	242,500	252,500	260,000
90-76	Interest Series 2018	-	-	277,527	147,900	197,100	189,600
90-77	Principal Series 2018	-	-	-	-	121,300	176,500
90-78	Interest Series 2019	-	-	-	-	177,200	233,200
90-79	Principal Series 2019	-	-	-	-	-	385,000
90-80	Interest Series 2020	-	-	-	-	-	124,000
90-91	Bond Fees	1,881	2,051	2,500	2,000	2,000	2,000
	Sub-Total	7,121,103	3,171,565	3,478,480	3,348,600	3,543,200	4,184,100
<u>Interfund Transfers</u>							
98-98	Payment to Escrow	-	-	-	-	-	-
	Sub-Total	-	-	-	-	-	-
Total Debt Ser. G.O. Bonds Fund		<u>7,121,103</u>	<u>3,171,565</u>	<u>3,478,480</u>	<u>3,348,600</u>	<u>3,543,200</u>	<u>4,184,100</u>

# **CITY OF ELMHURST, IL**

## **2020 PROPOSED BUDGET**

### **BOND & INTEREST 2006 REVENUE REFUNDING BOND FUND**

The 1998 Revenue Bonds were refunded in 2006. The Bond & Interest 2006 Revenue Refunding Bond Fund is used to account for the 2006 Revenue Refunding Bond proceeds of \$17,860,000, issuance costs, debt service for this borrowing and interest income. Net bond proceeds from the original 1998 Revenue Bonds were loaned to the developer of the Rt. 83 commercial center development in November, 2000. Debt service is financed by the developer through tenant lease payments.

The Bond & Interest 2006 Revenue Refunding Bonds were defeased and the fund was closed in 2018.

**CITY OF ELMHURST**  
**BOND & INTEREST 2006 REVENUE BOND FUND (#416)**  
**Revenues and Expenditures**  
**And Changes in Fund Balance**  
**Fiscal Years Ended December 31**

	2017 Actual	2018 Actual	2019 Estimated	2020 Proposed	2021 Proposed
<b>Revenues</b>					
Interest Income	(47)	(1,275)	-	-	-
Other Income	450,240	564,876	-	-	-
Total Revenues	450,193	563,601	-	-	-
<b>Expenditures:</b>					
Contractual Expenditures	1,973	1,307	-	-	-
Debt Service	1,838,050	7,051,655	-	-	-
Total Expenditures	1,840,023	7,052,962	-	-	-
Excess (Deficiency) Revenues Over Expenditures	(1,389,830)	(6,489,361)	-	-	-
Other Financing Source (Uses):					
Payment to Escrow	-	-	-	-	-
Operating Transfers In/(Out)	3,000	(754)	-	-	-
Total Other Fin. Sources (Uses)	3,000	(754)	-	-	-
Excess (Deficiency) of revenues and other financing sources over expenditures and other financing uses	(1,386,830)	(6,490,115)	-	-	-
<b>Restricted (1)</b>					
Fund Balance Beginning of Year	7,876,945	6,490,115	-	-	-
Fund Balance End of Year	6,490,115	-	-	-	-

City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

CITY OF ELMHURST, ILLINOIS SCHEDULE OF REVENUES		2017	2018	2019		2020	2021
		Actual	Actual	Budget	Estimated	Projected	Projected
B&I-2006 Rev. Bond Fund-416-0000							
<u>Interest Income - 361</u>							
01-00	Int. Income	(47)	(1,275)	-	-	-	-
26-00	Fed. Construction Loan	450,240	564,876	-	-	-	-
	Sub-Total	450,193	563,601	-	-	-	-
<u>Operating Transfer In - 391</u>							
01-00	From General Fund (110)	3,000	-	-	-	-	-
	Sub-Total	3,000	-	-	-	-	-
Total B&I-'06 Rev. Bnd Fund		453,193	563,601	-	-	-	-

City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

**B & I 2006 Revenue Bond - 416**

	2017 Actual	2018 Actual	2019		2020 Projected	2021 Projected
			Budget	Estimated		
<b>B &amp; I 2006 Revenue Bonds - 416-0000-471</b>						
<u>Contractual Services</u>						
30-05 Banking Expenses	1,973	1,307	-	-	-	-
Sub-Total	1,973	1,307	-	-	-	-
<u>Debt Service</u>						
90-12 1998 Rev. Bond Interest	457,600	-	-	-	-	-
90-38 1998 Rev. Bond Principle	1,380,000	7,037,330	-	-	-	-
90-91 Bond Fees	450	14,325	-	-	-	-
98-98 Payment to Escrow	-	-	-	-	-	-
Sub-Total	1,838,050	7,051,655	-	-	-	-
<u>Other Financing Uses</u>						
98-01 Transfer to General Fund	-	754	-	-	-	-
Sub-Total	-	754	-	-	-	-
<b>Total B &amp; I 2006 Revenue Bonds Fund</b>	<b>1,840,023</b>	<b>7,053,716</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

This page is intentionally left blank.



# **CITY OF ELMHURST, IL**

## **2020 PROPOSED BUDGET**

### **POLICE & FIREFIGHTERS' PENSION FUNDS**

The Police and Firefighters' Pension Funds are used to account for the accumulation of resources to be used for retirement annuity payments at appropriate amounts and times in the future. These funds do not account for certain administrative costs of their system, which are borne by the General Fund. Resources are contributed by employees at rates fixed by law and by the City at amounts determined by an annual actuarial study.

**CITY OF ELMHURST  
FIREFIGHTERS' PENSION FUND (#750)  
Revenues and Expenditures  
And Changes in Net Position  
Fiscal Years Ended December 31**

	2017	2017	2019	2020	2021
	Actual	Actual	Estimated	Proposed	Proposed
<b>Revenues:</b>					
Property Taxes, Net	2,036,252	2,147,801	2,346,300	<b>2,758,800</b>	2,896,700
Intergovernmental	68,059	64,762	82,100	<b>107,100</b>	102,900
Interest Income	5,113,523	(1,972,804)	7,333,400	<b>3,186,200</b>	3,286,200
Employee contributions	388,703	408,275	400,800	<b>416,800</b>	433,500
Total Revenues	7,606,537	648,034	10,162,600	<b>6,468,900</b>	<b>6,719,300</b>
<b>Expenditures:</b>					
Contractual Services	58,981	69,718	70,500	<b>71,500</b>	72,500
Other Expenses	2,845,655	3,064,463	3,223,800	<b>3,330,000</b>	3,430,000
Total Expenditures	2,904,636	3,134,181	3,294,300	<b>3,401,500</b>	3,502,500
Operating Income	4,701,901	(2,486,147)	6,868,300	<b>3,067,400</b>	3,216,800
Net Position Beginning of Year	38,402,544	43,104,445	43,104,445	<b>49,972,745</b>	53,040,145
Net Position End of Year	<u>43,104,445</u>	<u>40,618,298</u>	<u>49,972,745</u>	<u><b>53,040,145</b></u>	<u>56,256,945</u>

City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

CITY OF ELMHURST, ILLINOIS SCHEDULE OF REVENUES		2017	2018	2019		2020	2021
		Actual	Actual	Budget	Estimated	Projected	Projected
Firemen's Pension Fund - 750-0000							
<u>Interest Income - 361</u>							
01-00	Int. Income	549,576	598,922	583,200	583,200	600,000	600,000
08-00	Undistributed Taxes	-	2,078	-	200	200	200
12-00	Gain/Loss Sale of Invest.	64,875	248,778	-	-	-	-
22-00	Dividends	1,125,646	1,178,559	-	1,200,000	1,236,000	1,236,000
24-00	Unrealized Gain/(Loss)	3,373,426	(4,001,141)	2,510,800	5,550,000	1,350,000	1,450,000
	Sub-Total	5,113,523	(1,972,804)	3,094,000	7,333,400	3,186,200	3,286,200
 <u>Other Income - 371</u>							
33-00	Employee Contributions	388,703	408,275	404,800	400,800	416,800	433,500
34-00	Prior Service Contrib.	-	-	-	4,500	13,000	13,500
41-01	Property Taxes	2,036,252	2,147,801	2,329,900	2,346,300	2,758,800	2,896,700
41-02	Replacement Tax	68,059	64,762	61,500	77,600	94,100	89,400
41-10	Property Taxes-Refund	-	-	-	-	-	-
	Sub-Total	2,493,014	2,620,838	2,796,200	2,829,200	3,282,700	3,433,100
 Total Firemen's Pension Fund							
		<u>7,606,537</u>	<u>648,034</u>	<u>5,890,200</u>	<u>10,162,600</u>	<u>6,468,900</u>	<u>6,719,300</u>

City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

**Fire Pension Fund - 750**

		<b>2017</b>	<b>2018</b>	<b>2019</b>		<b>2020</b>	<b>2021</b>
		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Projected</b>	<b>Projected</b>
Fire Pension - 750-0000-491							
<u>Contractual Services</u>							
30-05	Banking Expenses	44,234	47,577	49,600	48,500	<b>49,500</b>	50,500
	Sub-Total	44,234	47,577	49,600	48,500	<b>49,500</b>	50,500
 <u>Retirement Expenses</u>							
60-58	Pensioners' Payments	2,845,655	3,064,463	3,332,000	3,223,800	<b>3,330,000</b>	3,430,000
60-59	Pension Administration	14,747	22,141	22,000	22,000	<b>22,000</b>	22,000
60-60	Employee Contribution Refund	-	-	-	-	-	-
	Sub-Total	2,860,402	3,086,604	3,354,000	3,245,800	<b>3,352,000</b>	3,452,000
 Total Fire Pension Fund		<u>2,904,636</u>	<u>3,134,181</u>	<u>3,403,600</u>	<u>3,294,300</u>	<u><b>3,401,500</b></u>	<u>3,502,500</u>

**CITY OF ELMHURST**  
**POLICE PENSION FUND (#760)**  
**Revenues and Expenditures**  
**And Changes in Net Position**  
**Fiscal Years Ended December 31**

	2017	2018	2019	2020	2021
	Actual	Actual	Estimated	Proposed	Proposed
<b>Revenues:</b>					
Property Taxes, Net	3,288,019	3,530,377	3,702,000	<b>4,343,800</b>	4,561,000
Intergovernmental	109,790	104,869	122,400	<b>148,200</b>	140,800
Interest Income	7,047,489	(2,088,469)	11,237,200	<b>4,207,200</b>	4,307,200
Employee contributions	609,163	622,975	728,900	<b>758,000</b>	788,400
Total Revenues	11,054,461	2,169,752	15,790,500	<b>9,457,200</b>	9,797,400
<b>Expenditures:</b>					
Contractual Services	84,716	88,303	93,700	<b>96,000</b>	97,000
Other Expenses	5,119,642	5,327,615	5,489,400	<b>5,673,000</b>	5,863,000
Total Expenditures	5,204,358	5,415,918	5,583,100	<b>5,769,000</b>	5,960,000
Operating Income	5,850,103	(3,246,166)	10,207,400	<b>3,688,200</b>	3,837,400
Net Position Beginning of Year	57,415,633	63,265,736	63,265,736	<b>73,473,136</b>	77,161,336
Net Position End of Year	<u>63,265,736</u>	<u>60,019,570</u>	<u>73,473,136</u>	<u><b>77,161,336</b></u>	<u>80,998,736</u>

City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

CITY OF ELMHURST, ILLINOIS SCHEDULE OF REVENUES		2017	2018	2019		2020	2021
		Actual	Actual	Budget	Estimated	Projected	Projected
<b>Police Pension Fund - 760-0000</b>							
<u>Interest Income - 361</u>							
01-00	Int. Income	817,263	900,929	841,500	898,000	925,000	925,000
08-00	Undistributed Taxes	-	3,366	-	200	200	200
12-00	Gain/Loss Sale of Invest.	743,393	1,046,769	-	-	-	-
22-00	Dividends	1,755,341	1,680,696	-	1,730,000	1,782,000	1,782,000
24-00	Unrealized Gain/(Loss)	3,731,492	(5,720,229)	3,704,200	8,609,000	1,500,000	1,600,000
	Sub-Total	7,047,489	(2,088,469)	4,545,700	11,237,200	4,207,200	4,307,200
<u>Other Income - 371</u>							
33-00	Employee Contributions	609,163	622,975	648,800	728,900	758,000	788,400
34-00	Prior Ser. Contr.	-	-	-	-	-	-
41-00	Employer Contribution	-	-	-	-	-	-
41-01	Property Taxes	3,288,019	3,478,589	3,674,700	3,702,000	4,343,800	4,561,000
41-02	Replacement Tax	109,790	104,869	99,500	122,400	148,200	140,800
44-00	Pension Buy Back/Refund	-	51,788	-	-	-	-
	Sub-Total	4,006,972	4,258,221	4,423,000	4,553,300	5,250,000	5,490,200
<b>Total Police Pension Fund</b>		<u>11,054,461</u>	<u>2,169,752</u>	<u>8,968,700</u>	<u>15,790,500</u>	<u>9,457,200</u>	<u>9,797,400</u>

City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

**Police Pension Fund - 760**

		<b>2017</b>	<b>2018</b>	<b>2019</b>		<b>2020</b>	<b>2021</b>
		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Projected</b>	<b>Projected</b>
Police Pension - 760-0000-491							
<u>Contractual Services</u>							
30-05	Banking Expenses	65,579	69,801	72,700	72,700	<b>74,000</b>	75,000
	Sub-Total	65,579	69,801	72,700	72,700	<b>74,000</b>	75,000
<u>Retirement Expenses</u>							
60-58	Pensioners's Payments	5,111,341	5,290,838	5,628,300	5,474,400	<b>5,658,000</b>	5,848,000
60-59	Pension Administration	19,137	18,502	21,000	21,000	<b>22,000</b>	22,000
60-60	Employee Contribution Refund	8,301	36,777	10,000	15,000	<b>15,000</b>	15,000
	Sub-Total	5,138,779	5,346,117	5,659,300	5,510,400	<b>5,695,000</b>	5,885,000
Total Police Pension Fund		<u>5,204,358</u>	<u>5,415,918</u>	<u>5,732,000</u>	<u>5,583,100</u>	<u><b>5,769,000</b></u>	<u>5,960,000</u>

# **CITY OF ELMHURST, IL**

## **2020 PROPOSED BUDGET**

### **GLOS MAUSOLEUM FUND**

The Glos Mausoleum Fund is used to account for the monies donated to the City for the upkeep and maintenance of the Glos Mausoleum.



**CITY OF ELMHURST**  
**GLOS MAUSOLEUM FUND (#720)**  
**Revenues and Expenditures**  
**And Changes in Fund Balance**  
**Fiscal Years Ended December 31**

	2017 Actual	2018 Actual	2019 Estimated	2020 Proposed	2021 Proposed
<b>Revenues:</b>					
Interest Income	375	645	800	800	800
Total Revenues	375	645	800	800	800
<b>Expenditures:</b>					
Repairs & Maintenance	-	-	-	1,000	1,000
Total Expenditures	-	-	-	1,000	1,000
Excess (Deficiency) Revenues Over Expenditures	375	645	800	(200)	(200)
Fund Balance Beginning of Year	35,083	35,458	36,103	36,903	36,703
Fund Balance End of Year	35,458	36,103	36,903	36,703	36,503

City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

CITY OF ELMHURST, ILLINOIS SCHEDULE OF REVENUES		2017	2018	2019		2020	2021
		Actual	Actual	Budget	Estimated	Projected	Projected
Glos Mausoleum Fund - 720-0000							
<u>Interest Income - 361</u>							
01-00	Int. Income	375	645	600	800	800	800
	Sub-Total	375	645	600	800	800	800
Total Glos Mausoleum Fund		375	645	600	800	800	800

City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

**Glos Mausoleum Fund - 720**

		2017	2018	2019		2020	2021
		Actual	Actual	Budget	Estimated	Projected	Projected
Glos Mausoleum - 720-0000-492							
<b><u>Repairs &amp; Maintenance</u></b>							
50-01	Building	-	-	500	-	500	500
50-09	Grounds	-	-	500	-	500	500
	Sub-Total	-	-	1,000	-	1,000	1,000
Total Glos Mausoleum Fund		-	-	1,000	-	1,000	1,000

# **CITY OF ELMHURST, IL**

## **2020 PROPOSED BUDGET**

### **WORKING CASH FUND**

The Working Cash Fund is used to account for temporary loans made by the Working Cash Fund to other funds when the City deems it necessary. Miscellaneous one time revenues and interest income are the primary sources of revenues for this fund. The Working Cash Fund Policy states that the minimum fund balance in the Working Cash Fund will be \$800,000 and the maximum balance will be \$1,000,000. Funds in excess of the maximum fund balance will be transferred to the General Fund.

During fiscal years 2008/09 and 2009/10, \$950,000 was transferred from the Working Cash Fund to the General Fund to alleviate the financial stress of the General Fund. Starting in FY 2011, five annual payments of \$190,500 (plus interest) were transferred from the General Fund to the Working Cash Fund to repay the loan. The final payment was made in FY 2014.

**CITY OF ELMHURST**  
**WORKING CASH FUND (#770)**  
**Revenues and Expenditures**  
**And Changes in Fund Balance**  
**Fiscal Years Ended December 31**

	2017	2018	2019	2020	2021
	Actual	Actual	Estimated	Proposed	Proposed
<b>Revenues:</b>					
Interest Income	10,377	17,418	17,700	<b>17,500</b>	17,500
Total Revenues	10,377	17,418	17,700	<b>17,500</b>	17,500
Excess (Deficiency) Revenues Over Expenditures	10,377	17,418	17,700	<b>17,500</b>	17,500
<b>Other Financing Source (Uses):</b>					
Operating Transfers (Out)	5,185	(27,249)	(23,431)	<b>(17,500)</b>	(17,500)
Operating Transfers In	-	-	-	-	-
Total Other Fin. Sources (Uses)	5,185	(27,249)	(23,431)	<b>(17,500)</b>	(17,500)
Excess (Deficiency) of revenues and other financing sources over expenditures and other financing uses	15,562	(9,831)	(5,731)	-	-
Fund Balance Beginning of Year	1,000,000	1,015,562	1,005,731	<b>1,000,000</b>	1,000,000
Fund Balance End of Year	<u>1,015,562</u>	<u>1,005,731</u>	<u>1,000,000</u>	<u><b>1,000,000</b></u>	<u>1,000,000</u>

City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

CITY OF ELMHURST, ILLINOIS SCHEDULE OF REVENUES		2017	2018	2019		2020	2021
		Actual	Actual	Budget	Estimated	Projected	Projected
Working Cash Fund - 770-0000							
<u>Interest Income - 361</u>							
01-00	Int. Income	10,377	17,418	13,200	17,700	17,500	17,500
	Sub-Total	10,377	17,418	13,200	17,700	17,500	17,500
<u>Operating Transfer In - 391</u>							
01-00	Tran. From General Fund	-	-	-	-	-	-
	Sub-Total	-	-	-	-	-	-
Total Working Cash Fund		10,377	17,418	13,200	17,700	17,500	17,500

City of Elmhurst, Illinois  
Proposed Annual Budget  
For The Fiscal Year Ending December 31, 2020

**Working Cash Fund - 770**

	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019</b>		<b>2020 Projected</b>	<b>2021 Projected</b>
			<b>Budget</b>	<b>Estimated</b>		
Working Cash - 770-0000-492						
<u>Contractual Services</u>						
30-05 Banking Expenses	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-
 <u>Interfund Transfers</u>						
98-01 Trans. To General Fund	(5,185)	27,249	13,200	23,431	17,500	17,500
Sub-Total	(5,185)	27,249	13,200	23,431	17,500	17,500
 Total Working Cash Fund	<u>(5,185)</u>	<u>27,249</u>	<u>13,200</u>	<u>23,431</u>	<u>17,500</u>	<u>17,500</u>

This page is intentionally left blank.



## **BUDGETING PLANNING AND CONTROLS**

---

The annual budget serves as the foundation for the City of Elmhurst's financial planning and control. Beginning in May of each year the City prepares a five-year capital improvement plan. The Department Heads are required to submit proposed capital improvements for the next five years to the City Manager. The City Manager, along with the Department Heads and the budget review team, review the requests and develop a proposed five-year capital improvement plan. The proposed five-year capital improvement plan is submitted to the City Council in July or August. The City Council reviews and approves the five-year Capital Improvement Plan by the second council meeting in August of each year.

The annual operating budget process starts in August when the Department Heads are required to submit to the City Manager a proposed budget for the next two fiscal years. The City Manager uses these requests and the five-year capital expenditure plan as a starting point for developing a proposed budget. After reviewing the department budget requests with each Department Head and the budget review team, the City Manager presents the proposed budget to the City Council in October. The City Council is required to hold a public hearing on the proposed budget and to adopt the final Budget no later than December 31st of each year. The 2019 Budget Schedule listing budget activities and target completion dates is provided on the following page.

In addition, the City maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual budget approved by the City Council. Activities of the General, Special Revenue, Debt Service, Capital Projects (governmental funds), Enterprise (proprietary funds), and Police and Firefighter's Pension Trust Funds (fiduciary funds) are included in the annual budget. Interim financial statements are distributed to management and elected officials monthly to provide information on the status of actual revenues and expenditures as compared to the budgeted amounts. The level of budgetary control (the level at which expenditures cannot exceed the budgeted amount) is established at the individual fund level. The City also maintains an encumbrance system as one technique of accomplishing budgetary control. Encumbered amounts lapse at year-end. However, encumbrances generally are reappropriated as part of the following year's budget.

The difference between assets and liabilities reported in a governmental fund is called fund balance. Changes in fund balances are the result of the difference of revenues to expenditures. Fund balances increase when revenues exceed expenditures and decrease when expenditures exceed revenues. Fund balance is often used to describe the total available financial resources in a governmental fund. Budgets are considered balanced if the amount of fund balance exceeds the excess of budgeted expenses over budgeted revenues and other financing sources. A specific line item for "the use of fund balance" is not utilized in the budget presentation. The basis of budgeting is the same as the basis of accounting used in the City's audited financial statements. The modified accrual basis is used for all governmental funds and the accrual basis is utilized by proprietary funds, pension trust funds and agency funds.

The City of Elmhurst uses several components to accomplish its financial planning. A significant source of the City's long-term financial planning is the bi-annual City of Elmhurst Citizen's Survey that has been conducted since 1994. The results of this survey have been an excellent source of information for the City Council regarding the priorities citizens place on certain governmental services and are considered when developing the City's budget. The results of the survey can be found on the City's website at [www.elmhurst.org](http://www.elmhurst.org).

**CITY OF ELMHURST  
FISCAL YEAR 2020 BUDGET SCHEDULE**

<b><u>TARGET DATES</u></b>	<b><u>BUDGET ACTIVITY</u></b>
June 27, 2019	Five Year Capital Improvement Budget worksheets are distributed to department heads.
June 27, 2019	City Manager memo to Mayor and City Council regarding budget and budget schedule is distributed.
June 27, 2019	Operating budget worksheets and guidelines are delivered to department heads.
July 10, 2019	Five Year Capital Improvement Budgets are due to the Finance Department.
July 15, 2019	Mayor and City Council budget goals for the fiscal 2020 budget are sent to the City Manager.
August 5, 2019	The Preliminary Five Year Capital Improvement Budget is distributed to the Mayor and City Council.
August 7, 2019	Operating budgets are due to the City Manager and Finance Department.
August 19, 2019	The City Council reviews the Five Year Capital Improvement Budget.
September 23, 2019	The Finance Committee begins review of the 2019 property tax levy.
October 21, 2019	Committee of the Whole Meeting. The Operating Budget, including an overview from the City Manager, is delivered to the City Council.
October 28- November 25, 2019	City Council continues review of the proposed 2020 Operating Budget during Committee of the Whole meetings held subsequent to regular City Council and Committee meetings as needed.
<b>November 4, 2019*</b>	City Council approves the Truth in Taxation Estimated Tax Resolution.
November 18, 2019	Conduct public hearing for the proposed 2020 Operating Budget.
December 2, 2019	If required, conduct a public hearing regarding the proposed 2019 Property Tax Levy.
<b>December 2, 2019*</b>	City Council approves Fiscal Year 2020 Operating Budget.
<b>December 16, 2019*</b>	2019 Property Tax Levies (including Special Service Area levies) and various tax abatement ordinances as appropriate.

\* City Council action required

## **City of Elmhurst, Illinois Budget Policy and Procedure**

### **City of Elmhurst Municipal Code**

#### **Chapter 3 City Administration**

##### **Section 3.19; Budget Policy and Procedure**

(a) Establishment. There is hereby established a budget policy and procedure which shall be implemented by the City Manager in the orderly preparation of an annual budget.

(b) Budget Officer. The City Manager shall serve as the Budget Officer for purposes of implementing the budget policy and procedure as set out herein, and shall have the following powers and duties with regard thereto:

(1) Permit and encourage and establish the use of efficient planning, budgeting, auditing, reporting, accounting, and other fiscal management procedures in all municipal departments, commissions, and boards.

(2) Compile an annual budget in accordance with subsection (c) herein.

(3) Examine all books and records of all City departments, commissions, and boards which relate to monies received by the City, City departments, commissions, and boards, and paid out by the City, City departments, commissions, and boards, debts and accounts receivable, amounts owed by or to the City, City departments, commissions and boards.

(4) Obtain such additional information from the City, City departments, commissions, and boards as may be useful for purposes of compiling a City budget, such information to be furnished by the City, City departments, commissions, and boards in the form required by the City Manager. Any department, commission or board which refuses to make such information as is requested of it available to the City Manager shall not be permitted to make expenditures under any subsequent budget for the City until such City department, commission, or board shall comply in full with the request of the City Manager.

(5) Establish and maintain such procedures as shall insure that no expenditures are made by the City, City departments, commissions, or board except as authorized by the budget.

(c) Compilation and Contents of Budget. The budget shall contain estimates of revenues available to the City for the fiscal year for which the budget is drafted, together with recommended expenditures for the City and all of the City departments, commissions, and boards. Revenue estimates and expenditure recommendations shall be presented in a manner which is in conformity with good fiscal management practices, which practices would include those recommended by the National Council on Governmental Accounting. The budget shall contain actual or estimated revenues and expenditures for the two years immediately preceding the fiscal year for which the budget is prepared. So far as is possible, the fiscal data for such two preceding fiscal years shall be itemized in a manner which is in conformity with the manner in which the budget is presented. Each budget shall show the specific fund or account from which each anticipated expenditure shall be made.

Only that portion of any expenditure, under a multi-year contract attributable to the budgeted fiscal year, shall be appropriated by the budget for that fiscal year. Subject to the foregoing, the City may enter into contracts requiring expenditures in more than one year, without prior appropriation by budget of the entire multi-year expenditure under that contract.

**City of Elmhurst Municipal Code**

**Chapter 3 City Administration**

**Section 3.19; Budget Policy and Procedure (Continued)**

(d) Passage of Annual Budget and Appropriations Ordinance. Passage of the annual budget and appropriations ordinance by the corporate authorities shall be in lieu of passage of appropriations ordinance. The annual budget and appropriations ordinance need not be published except in a manner provided for in subsection (h) herein. The annual budget and appropriations ordinance shall be adopted by the corporate authorities before the beginning of the fiscal year to which it applies. Notwithstanding anything else to the contrary in the Elmhurst Municipal Code, the budget and appropriations ordinance shall not be subject to a second reading before passage nor does it require approval of a committee report prior to passage.

(e) Capital Improvement, Repair or Replacement. Monies may be accumulated in a separate fund or account for the purpose or purposes of specific capital improvements, repairs, and/or replacements of specific types of municipal equipment or other tangible property, both real and personal. Expenditures from the Capital Improvement, Repair or Replacement Fund or account shall be budgeted in the fiscal year in which the capital improvement, repair or replacement will occur. Upon the completion or abandonment of any object for which the Capital Improvement, Repair or Replacement Fund or account was inaugurated, then such monies no longer necessary for capital improvement, repair or replacement shall be utilized for general corporate purposes of the municipality and transferred in the accounts of the City for that purpose on the first day of the fiscal year following such abandonment, completion, or discovery of surplus monies.

(f) Revision of Annual Budget. By a vote of two-thirds of the members of the corporate authorities then holding office, the annual budget for the municipality may be revised by deleting, adding to, changing or creating subclasses within object classes and object classes themselves. No revision of the budget shall be made increasing the budget in the event funds are not available to effectuate the purpose of the revision.

(g) Funds for Contingency Purposes. The annual budget may contain money set aside for contingency purposes not to exceed one percentum of the total budget, less the amount set aside for contingency purposes, which monies may be expended for contingencies upon a majority vote of the corporate authorities then holding office.

(h) Public Inspection, Notice and Hearing on Budget. The corporate authorities shall make the tentative annual budget conveniently available to public inspection for at least ten (10) days prior to the passage of the annual budget, by publication in form as the corporate authorities may prescribe. Not less than one week after the publication of the tentative annual budget, and prior to final action on the budget, the corporate authorities shall hold at least one public hearing on the tentative annual budget, after which hearing or hearings the tentative annual budget may be further revised and passed without any further inspection, notice or hearing. Notice of this hearing shall be given by publication in a newspaper having a general circulation in the City at least ten (10) days prior to the time of the hearing.

(12/2/85; 11/4/91)



**CITY OF ELMHURST  
PURCHASING POLICY**

**A. General Policy for Soliciting Quotes**

Employees are responsible for soliciting quotes for purchases in the instances outlined below. Purchase requisitions submitted without the required quotes or a satisfactory explanation of why quotes were not obtained (e.g. sole source, emergency, standardized vendor) will not be approved.

<u>Up to \$500</u>	One verbal quote is required; however, employees are encouraged to seek additional quotes when possible.
<u>\$501-\$3,000</u>	Three verbal quotes must be obtained. The quote summary must be attached to the invoice. Physical records regarding the dates, contacts and quotes received shall be retained in the department's files for auditing purposes.
<u>\$3,001-\$5,000</u>	Three written quotes are required. The quote summary must be attached to the invoice. The actual written quotes shall be retained in the department's files for auditing purposes.
<u>\$5,001-\$20,000</u>	Three written quotes are required. Hard copies shall be obtained and attached to the purchase requisition.
<u>\$20,001 &amp; Above</u>	Must be competitively bid in accordance with City ordinances. City Council approval is required for all purchases in this category.

Items purchased more than once during a fiscal year (e.g. forms, copier supplies) do not need quotes every time a purchase is made. However, competitive quotes for these items shall be sought at least once each year to ensure that vendors are competitive. Preference should be shown to a local vendor only when all prices and terms are equal, or a distinct economic advantage to the City can be demonstrated to result from a local purchase.

**B. Joint Purchasing**

Employees are authorized to obtain goods and services using the State of Illinois Joint Purchasing program. When available through the State program, it is not necessary for employees to obtain quotes or to competitively bid the goods or services which are sought. Employees shall be responsible, however, for ensuring that the goods or services are of a quality sufficient to meet the City's needs and that pricing is competitive.

Employees are also authorized to join with other units of government in cooperative purchasing plans when the best interests of the City would be served thereby. The quote and bid requirements shall not apply to joint purchasing with other units of government.

To the extent possible, purchases of like items should be coordinated among City departments.

### **C. Sole Source Purchases**

Contracts for parts, supplies or equipment that are available only from a single source are referred to as sole source purchases. Sole source procurement may arise from the following circumstances:

- a) Equipment for which there is no comparable competitive product or is available only from one supplier;
- b) A component or replacement part for which there is no commercially available substitute, and which can be obtained only from the manufacturer;
- c) An item where compatibility is the overriding consideration, such as computer software and hardware.

These items shall not be subject to requirements for seeking competitive quotes or bids. However, purchases in excess of \$20,000 shall be presented to the City Council prior to acquisition with a request to waive bids, approve the purchase and enter into a formal contract.

### **D. Emergency Purchases**

Emergencies are defined as events that could not have been foreseen where immediate action is necessary to safeguard the public's health and safety. Whenever, in the judgement of the City Manager, an emergency situation requires the making of any purchase of material or supplies for a price in excess of \$20,000 but less than \$30,000, prior to the next regular meeting of the Council, the City Manager, with the written approval of the Mayor and a majority of the members of the Finance Committee of the Council, may make such purchase without waiting for formal approval of the specific purchase by the Council as a whole. If the emergency purchase is over \$30,000, approval of the City Council is required.

### **E. Competitive Bidding Policy**

All purchases of goods or services, excluding professional services, exceeding \$20,000, except where such purchases greater than \$20,000 are allowed by state statute, shall be subject to the competitive bidding process and shall be let, by free and open competitive bidding after advertisement, to the lowest responsible and responsive bidder or any other bidder whom the City Council deems to be in the best interest of the City. Sealed bids will be sought when the cost is anticipated to be more than \$20,000. Any procurement of construction not exceeding \$30,000 may be made without competitive sealed bidding. This exception to the competitive bid process is consistent with state statute that allows state contracts for construction not exceeding \$30,000 to be made without competitive sealed bidding.

Purchases shall not be artificially divided so as to constitute a smaller purchase and thereby circumvent the competitive bidding requirements.

The City Council, by a two-thirds vote, may waive required competitive bidding prior to or at the time of purchase or entry into a contract. Requests for bid waivers shall be made only when goods or services are proprietary (i.e. sole source), where standardization is necessary or desirable (e.g. personal computers, furniture), in emergencies as defined herein or when it is in the best interests of the City to do so. The City Council may also direct that any other purchase or contract, in addition to what is required above, be competitively bid.

The City Council shall have the authority to reject all competitive bids or parts of those bids when the public interest will be served thereby.

#### **F. Request for Proposal**

Competitive bidding is not always the most appropriate purchasing process. For the procurement of professional services, where the services of individuals possessing a high degree of professional skill and where the education, experience or character of the individuals are significant factors in determining their ability to meet the City's needs, a different selection process is utilized. When professional services are being sought for a project whose results are known, such as audit services, a request for proposal (RFP) shall be utilized. A request for proposal is written around performance standards rather than a description of a product. The proposal procedure shall include appropriate notice to potential providers of that service in the open market. The City Council, however, by majority vote may waive these proposal requirements in any case that they otherwise apply.

Providers of architectural, engineering and land surveying services will be selected in accordance with the State of Illinois Local Government Professional Services Selection Act (50 ILCS 510), on the basis of demonstrated competence and qualifications for the type of services required, at fair and reasonable compensation.

Procurement of all professional services shall be reviewed at a minimum of once every four years by staff and the appropriate standing Council committee. Such services shall include, but not limited to, audit, insurance brokerage, engineering, legal, banking, inspection, mosquito abatement, and real estate.

#### **G. Contracts**

From time to time, contracts are entered into by the City Council for essential services. Such contracts are often the result of a competitive bid or RFP process or a bid waiver. A contract is a legal obligation of the City and must be on terms acceptable to the City Council. To ensure that the contract provisions as set by the City staff and the vendor are in the best interests of the City and are legally accurate, the City Attorney shall review and approve the contract prior to execution.

Contracts are required for professional services, construction projects and purchases of goods exceeding \$20,000. All contracts must have terms such as length of service, fees, description of services to be provided and deliverable product clearly defined. Procedures for applying for cost overruns of the contract must also be specifically defined.

The City Clerk's office retains all original contracts.

#### **H. Change Orders**

Subsequent to entering a contract, change orders may become necessary. The City Manager shall approve all change orders up to \$20,000. Any change order, singularly or in aggregate, in excess of \$20,000 must be reviewed by the appropriate Council committee and approved by the City Council.

## **I. Fixed Asset Policy**

A fixed asset policy is established to insure compliance with governmental financial reporting standards and to safeguard City assets. Fixed assets shall include land, buildings, machinery, equipment and vehicles with a life expectancy of one year or more. To be included in this definition, the capitalization threshold of the asset or minimum value of the asset at the time of acquisition is established at \$15,000. Roads, streets, bridges and similar infrastructure shall be capitalized pursuant to Government Accounting Standards Board (GASB) Statement 34.

## **J. Approval Authority**

The City Manager is authorized by City ordinance to make, in the ordinary course of business, all purchases of materials, supplies and services necessary for the City as provided for in the annual budget; provided that on purchases of more than \$20,000, the City Manager shall first procure the approval of the Council before making such purchases. Regarding purchases of \$20,000 or less, not in the budget and not emergency, the appropriate standing committee of the Council may, prior to such purchase being made, review same and by majority vote, veto such proposed purchase. In the event of such a veto, the committee shall so report and recommend to the Council. If the Council shall concur in the committee's recommendation, then such purchase shall not be made; if the Council shall not concur in the committee's recommendation, such purchase may be made.

Within the City Manager's \$20,000 authority, the following approval limits are established.

<u>Up to \$500</u>	Superintendents and Managers
<u>\$501-\$5,000</u>	Department Heads, Assistant Directors, Deputy Police Chiefs, Deputy Fire Chief
<u>\$5,001-\$20,000</u>	City Manager
<u>\$20,001 &amp; Above</u>	City Council

## **K. Accounts Payable Review Approval Process**

When an invoice has been reviewed, attached to back-up such as receiving documents and purchase order, and has been approved at the appropriate level, the invoice is sent to the Accounts Payable Clerk to be processed for payment. After processing, all invoices are reviewed by the Finance Director or the Assistant Finance Director in the Finance Director's absence. An accounts payable list is developed every two weeks, to be approved by the City Council at each regular City Council meeting. In the event there are five weeks in a month, the second accounts payable of the month will cover three week's activity. Accounts payable checks are issued the Thursday following the approval of the accounts payable list by the City Council.



**CITY OF ELMHURST  
REVENUE POLICY STATEMENT**

1. The City will develop a revenue structure that provides a fair and equitable distribution of both the revenue burden and the benefits from public services, to the private and commercial residents of the City of Elmhurst.
2. The City will maintain diversified revenue sources that will provide both stability of revenue flows to cover basic operational needs and the flexibility to adjust revenue levels and sources as City needs changes.
3. A General Fund balance will be maintained at a level between 25-33% (3 to 4 months) of current projected expenditures.
4. The City will implement user charges and fees, in lieu of other general revenue sources, for services that can be individually identified and where costs are directly related to the level of service.
  - a) The user charges for water and sewer will be sufficient to finance all operating capital and debt services cost, and to maintain an adequate cash balance in the Municipal Utility Fund.
  - b) User charges in the form of permit, license and inspection fees will be established to fund building and code enforcement activities and certain services provided by the Fire Department and Public Works Department.
5. Debt will be limited to 5% of the value of taxable property in the City, per MCO 8.02, and will be used to finance long-lived capital and operating assets. Debt will not be used to finance day-to-day general operating expenditures.
6. The City will project revenues for five years and will update the projection annually as part of the annual budget process. The City will review each revenue source, fund by fund, in light of the proposed expenditure budget, to determine the need for said source to fund City services for the next fiscal year. The City will adjust or eliminate existing revenue sources, add a new revenue source or adjust or eliminate City services based on the review of the proposed revenue and expenditure budget for a given fiscal year.
7. Major revenue sources, their current levels, limits, characteristics and uses are detailed on the attached schedules.

**City of Elmhurst  
Major Revenue Sources  
Fiscal 2020 Proposed Budget**

Revenue Source	Current Level	Limit	2020 Revenue Budget Impact *	Characteristics
Property Tax (City Levy Only)	.4051/\$100 EAV (2018 levy)	No legal limit	20.2% of General Fund revenue (\$11,575,100)	<ul style="list-style-type: none"> <li>*most stable revenue source</li> <li>*over 99% collection rate</li> <li>*deductible for federal income tax purposes</li> <li>*broadly based</li> <li>*low administration costs</li> <li>*City can impact</li> </ul>
Sales Tax	City portion of State tax = 1%	State law	23.3% of General Fund revenue (\$13,396,000)	<ul style="list-style-type: none"> <li>*fluctuates w/economic conditions</li> <li>*regressive; impacts lower income more than higher income</li> <li>*broadly based</li> <li>*importation possible (people outside the community pay)</li> <li>*low administration costs</li> <li>*City cannot impact</li> </ul>
Home Rule Sales Tax	1%	None	<ul style="list-style-type: none"> <li>*50% credited to General Fund for 6.5% of General Fund revenue (\$3,728,000)</li> <li>*25% credited to Capital Improvement Fund for 26.9% of CIF revenue (\$1,864,000)</li> <li>*25% credited to Stormwater Fund for 73.8% of Stormwater revenue (\$1,864,000)</li> </ul>	<ul style="list-style-type: none"> <li>*fluctuates w/economic conditions</li> <li>*regressive; impacts lower income more than higher income</li> <li>*broadly based</li> <li>*importation possible (people outside the community pay)</li> <li>*possible negative impact on sales of larger ticket items</li> <li>*low administration costs</li> <li>*City can impact</li> </ul>
Local Use Tax	Distributed on a per capita basis	State law	2.7% of General Fund revenue (\$1,522,000)	<ul style="list-style-type: none"> <li>*fluctuates w/economic conditions</li> <li>*regressive; impacts lower income more than higher income</li> <li>*broadly based</li> <li>*importation possible (people outside the community pay)</li> <li>*low administration costs</li> <li>*City cannot impact</li> </ul>

**City of Elmhurst**  
**Major Revenue Sources**  
**Fiscal 2020 Proposed Budget**

Revenue Source	Current Level	Limit	2020 Revenue Budget Impact *	Characteristics
Hotel/Motel Tax	4%	5%	0.7% of General Fund revenue (\$430,000)	*benefits based *narrowly based *importation possible (people outside the community pay) *low administration costs *City can impact
Real Estate Transfer Tax	\$1.50 per \$1,000 of sales price	None	1.2% of General Fund revenue (\$683,000)	*narrowly based *fluctuates w/economic conditions *moderate administration costs *City can impact by referendum
Food & Beverage Tax	1%	None	2.5% of General Fund revenue (\$1,462,000)	*fluctuates w/economic conditions *regressive; impacts lower income more than higher income *broadly based *importation possible (people outside the community pay) *moderate administration costs *City can impact
State Income Tax	Distributed on a per capita basis	State law	*20% credited to General Fund for 1.7% of General Fund revenue (\$957,000) *80% credited to Capital Improvement Fund for 55.3% of CIF revenue (\$3,829,000)	*broadly based *regressive; impacts lower income more than higher income *deductible for federal income tax purposes *low administration costs *City cannot impact *fluctuates w/economic conditions
Utility Tax Telecommunications (1) Electric Gas	6% Per kwh \$.015 per therm	6% Various None	5.9% of General Fund revenue (\$3,359,700)  5.0% of Capital Improvement Fund revenue (\$348,300)	*broadly based *regressive; impacts lower income more than higher income *stable monthly income to City *relatively small impact on monthly consumer bill *low administration costs *City can impact
(1) Revenue is split between General Fund (75%) and Capital Improvement Fund (25%).				

**City of Elmhurst**  
**Major Revenue Sources**  
**Fiscal 2020 Proposed Budget**

Revenue Source	Current Level	Limit	2020 Revenue Budget Impact *	Characteristics
Vehicle Sticker Fees	Various as set per Ordinance	None	2.2% of General Fund revenue (\$1,236,200)	*broadly based *benefits based *high administration costs *City can impact
Permit Fees (Building and Other)	Various as set per Ordinance	None	Proposed revenue to cover 100% of associated costs (\$2,263,300)	*narrowly based *benefits based *moderate administration costs *City can impact
Rubbish Service Charges	Per contract plus municipal service charge	None	100% of contract expense (\$3,154,500)	*broadly based *benefits based *moderate administration costs *City can impact
Interest Income	Market Dependent	City Investment Policy	0.6% of General Fund revenue (\$369,800)	*income depends on level of cash balances *City can impact within guideline of Investment Policy
Motor Fuel Tax	Distributed on a per capita basis	State law	99.4% of Motor Fuel Tax Fund revenue (\$1,745,000)	*fluctuates w/economic conditions *regressive; impacts lower income more than higher income *broadly based *importation possible (people outside the community pay) *low administration costs *City cannot impact
Water and Sewer Charges	Per Ordinance	None	98.1% of Municipal Utility Fund revenue (\$26,921,500)	*broadly based *benefits based *high administration costs *City can impact
Parking Fees	Per Ordinance	None	69.4% of Parking Fund revenue (\$903,500)	*narrowly based *benefits based *high administration costs *City can impact
Parking Fines	Per Ordinance	None	15.9% of Parking Fund revenue (\$207,000) (Net of uncollectible)	*narrowly based *benefits based *high administration costs *City can impact

\* Revenue source as a % of total fund revenue is based on total revenues less transfers in and bond proceeds.

City of Elmhurst  
Revenue Sources and Services Provided  
By Fund

Revenue Sources	Fund	Services Provided
Property Tax 1% Municipal Sales Tax Home Rule Sales Tax (50%) Local Use Tax Hotel/Motel Tax Real Estate Transfer Tax Food and Beverage Tax State Income Tax (20%) Utility Taxes Municipal Motor Fuel Tax Vehicle Sticker Fees Licenses and Permits Fines and Penalties Rubbish Service Charges Interest on Investments Miscellaneous	General	Police Protection Fire Protection and Emergency Services (ESDA) Street Maintenance Electrical Forestry Building Maintenance Rubbish Collection Snow Removal Historical Museum Planning, Zoning and Economic Dev. Administration (General, Finance and Legal) Senior/Youth Services Visitor and Tourism
SSA Property Tax Home Rule Sales Tax (25%) State Income Tax (80%) Interest on Investments Telecommunication Tax (25%)	Capital Improvement	Capital Projects Debt Service Street Resurfacing Program
Motor Fuel Tax (State) Interest on Investments	Motor Fuel Tax	Street Maintenance and Snow Removal Electrical
Home Rule Sales Tax (25%) Payments in Lieu of Detention Requirements Interest on Investments	Stormwater	Capital Projects Debt Service
Water Service Charges Sewer Service Charges Capital Investment Recovery Charge Interest on Investments Miscellaneous	Municipal Utility	Water Production Lake Michigan Water Water Distribution Watermain Improvements Sanitary Sewer Maintenance Wastewater Treatment Plant Operation Administration Debt Service
Fine and Penalties Parking Fees Interest on Investments	Parking System	Parking Lot Maintenance Parking Deck Maintenance Debt Service

## **LONG TERM DEBT**

### **City of Elmhurst Debt Restrictions and Guidelines**

The City of Elmhurst is a home rule municipality under Illinois law. As such, the City has broad authority to act where there are no restrictions imposed by the State. The State of Illinois does not impose any restrictions on indebtedness for home rule municipalities. Independent of state law the City of Elmhurst has chosen to limit total debt to an amount equal to 5% of the Equalized Assessed Value (EAV) for all taxable property within the City. This standard is more restrictive than the state-imposed limit on non-home rule municipalities of 8.625% of EAV. The table below reflects the current and projected outstanding debt to EAV percentages.

	2018 Actual	2019 Projected	2020 Projected	2021 Projected
EAV	\$2,374,924,850	\$2,541,496,253	\$2,683,820,043	\$2,791,172,845
Outstanding G.O. Bonds	\$90,960,000	\$95,775,000	\$96,567,400	\$110,550,400
Debt to EAV	3.83%	3.77%	3.60%	3.96%

In addition to the self-imposed restriction on the total amount of debt that can be incurred, the City developed a Debt Management Policy in 2018 which provides a general framework for the contemplation, use, management, and reporting of debt financing. The policy dictates that debt may only be used to finance long-lived capital and operating assets. Debt will not be used to finance day-to-day general operating expenditures.

Standard & Poor's has given the City's General Obligation Bonds an AAA rating, considering the bonds to be the highest quality grade with extremely strong capacity to meet financial commitments.

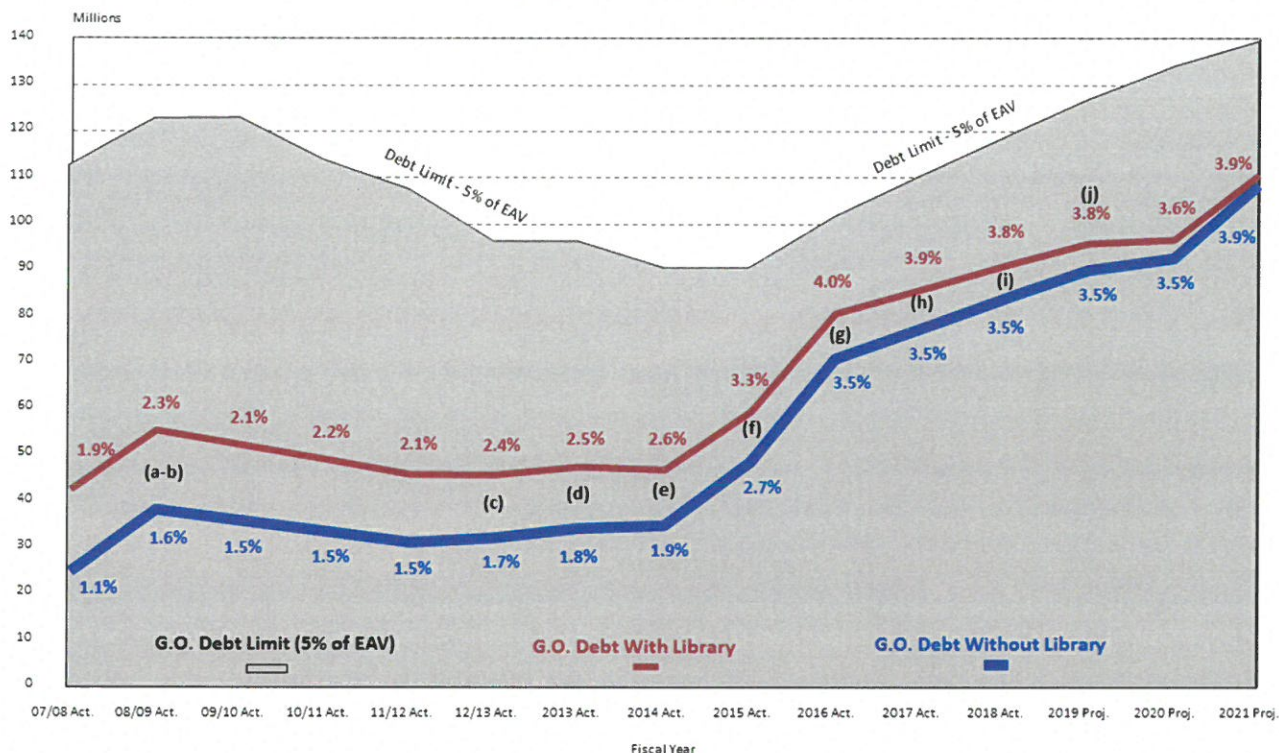
### **Current and Proposed Indebtedness**

As of December 31, 2019 the City will have a total of \$128,004,828 in bonded and note indebtedness. This amount includes \$95,775,000 in G.O. bonds, \$9,150,000 in note indebtedness, and \$23,079,828 in IEPA loans. During 2019, the City will issue one new General Obligation Bond series. A small portion (12.5%) of the 2019 bond proceeds will partially fund a storm station rehabilitation project, while the remainder of the proceeds are for ongoing and future stormwater projects. As proposed, the 2019 G.O. debt issue will be funded through property taxes. The City anticipates issuing additional long-term debt (low interest IEPA Loans) for financing several major improvements to the Wastewater Treatment Plant and the wastewater distribution system, as well as repairs/replacement of the water production and distribution system resulting from a complete system evaluation. The IEPA loan debt service will be funded by the CIRC in the MUF. The budget also anticipates issuing new G.O. bonds in 2020 to fund police station improvements, public works garage roof replacement, stormwater station rehabilitation, various stormwater improvement projects, and funding the City's participation in the Rt. 83 pedestrian bridge and Metra station upgrades. While the Capital Expenditure Budget (CEB) contains numerous planned projects and a substantial amount of proposed spending, additional analysis of the City's debt position will be required prior to any future G.O. Bond issue. Consequently, some of the outlined projects may be deferred into the future.

A graph of the City's outstanding G.O. debt as compared to the self-imposed debt limit is provided below.



City of Elmhurst  
General Obligation Debt Limit  
Maximum G.O. Debt - 5% of EAV



(Equalized Assessed Valuations: 2015 Act. = 1,814,229,323; 2016 Act. = 2,034,108,447; 2017 Act. = 2,208,173,134; 2018 Act. = 2,374,924,850; 2019 Act. = 2,541,496,253; 2020 Est. (5.6% inc.) = 2,683,820,043; 2021 Est. (4% inc.) = 2,791,172,845.

(a) Act. 2008 bond issue = \$8,170,000 (b) Actual 2009 bond issue = \$10,000,000 (c) Actual 2012/13 bond issue = \$3,515,000 (d) Act. 2013 bond issue = \$2,170,000  
(e) Act. 2014 bond issue = \$2,770,000 (f) Act. 2015 bond issue = \$16,000,000 (g) Actual 2016 bond issue = \$25,000,000  
(h) Actual 2017 bond issue = \$9,615,000 (i) Actual 2018 bond issue = \$9,715,000 (j) Proposed 2019 = \$10,000,000

### Debt Service Abatement

Prior to fiscal year 2010/11, the City always abated its property tax levy for debt service. Due to the financial impact of the significant down turn in the economy in 2008 and 2009, the City Council did not abate a portion of annual debt service obligation for each of the five tax levy years, 2009 through 2013. Commencing with the 2014 tax levy, the City adopted a five year plan to reinstate complete abatement of GO bond debt service by reducing the amount not abated by \$500,000 per year. As a result, the City has fully abated the tax levy for debt service the past three levy years, 2016 through 2018. The 2019 proposed tax levy (collected in Calendar/Fiscal Year 2020) will abate most of the property tax levy for debt service, with the exception of the 2019 G.O. bond issue.

As proposed in the 2020 budget, the debt service levy for the 2019 bond issue of \$680,300 will not be abated, however, alternative funding sources are being considered at this time.

**Revenue Bonds**

The proceeds of this bond issue were used to pay the cost of the issuance of the bonds and to provide funds for the refinancing of a construction loan of Federal Construction, Inc. (the Developer). The proceeds of the Developers construction loan were used to pay the cost of reconstructing retail property owned by the Developer that is located in the Tax Increment Financing Redevelopment Area located at the corner of St. Charles Road and Route 83. Loan payments from the Developer are used to fund the debt service on the bonds. In March 2018 the City entered into an agreement with the Developer, allowing them to prepay the loan in advance of the maturity date in exchange for the City's cancellation of the loan and release of the City's security in the Shopping Center property. Because the original 1998 issue was refunded (refinanced) in 2006, the bonds were no longer callable. However, there is a provision in the Bond Ordinance that allowed for the defeasance of the bonds upon creation of a defeasance escrow. As a result of the March 2018 agreement, the escrow was established and will pay the remaining debt service. The City no longer has any outstanding obligation pertaining to this debt issuance.

The following documents include both the Debt Policy, which was approved by the City Council on June 18, 2018, as well as schedules that present the state of the City's indebtedness for Fiscal Year 2020.



R - 70 - 2018

**A RESOLUTION TO ADOPT  
THE CITY OF ELMHURST DEBT MANAGEMENT POLICY**

---

**WHEREAS**, the City of Elmhurst (the "City") has determined it is necessary and in the City's best interest to update the City's Debt Management Policy (the "Policy") to create a general framework for the contemplation, use, management, and reporting of the City's debt financing; and

**WHEREAS**, the City's Finance, Council Affairs and Administrative Services Committee (the "Committee") has completed a thorough review of the City's current outstanding debt, including the types of debt issued, the capital projects funded by the debt, the debt service schedules, and the funding sources for each debt issue; and

**WHEREAS**, the Committee has also reviewed a number of debt policies from other municipalities as well as best practices outlined by the Government Finance Officers Association; and

**WHEREAS**, the Committee has developed a comprehensive Policy for the City, a copy of which is attached hereto as Exhibit "A" and made a part hereof; and

**WHEREAS**, it is in the City's best interest to adopt the Policy.

**NOW, THEREFORE, BE IT RESOLVED** by the Mayor and City Council of the City of Elmhurst, DuPage and Cook Counties, Illinois, as follows:

**Section 1:** The facts and statements contained in the preamble clauses to this Resolution are found to be true and correct and are hereby adopted as part of this Resolution.

**Section 2:** The City hereby adopts the City of Elmhurst Debt Management Policy, a copy of which is attached hereto as Exhibit "A" and made a part hereof.

**Section 3:** This Resolution shall be in full force and effect upon its passage and approval in accordance with law.

ADOPTED this 18<sup>th</sup> day of JUNE, 2018.

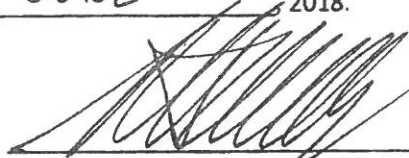
AYES: 14

NAYS: 0

ABSENT: 0

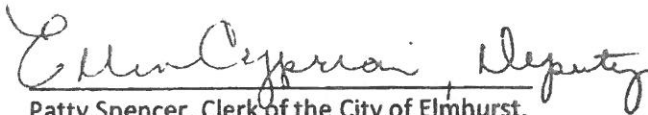
ABSTENTION: \_\_\_\_\_

APPROVED by me this 18<sup>th</sup> day of JUNE, 2018.



Steven M. Morley, Mayor of the City of Elmhurst, DuPage and Cook Counties, Illinois

ATTESTED and filed in my office, this 18<sup>th</sup> day of JUNE, 2018.

  
Patty Spencer, Clerk of the City of Elmhurst,  
DuPage and Cook Counties, Illinois

**City of Elmhurst, Illinois**  
**Debt Management Policy**

**I. Purpose**

The purpose of the debt management policy is to provide a general framework for the contemplation, use, management, and reporting of the City of Elmhurst's debt financing.

**II. Goals and Objectives**

The City shall meet the following goals and objectives when issuing debt:

- A. Take all practical steps necessary to maintain or improve the City's credit rating on existing and/or future debt issues.
- B. Effectively utilize debt capacity in relation to City's tax base growth, or utility rate base to meet long-term capital requirements.
- C. Coordinate the length of the debt issue with the life of the asset funded. In addition, where debt is used to repair, upgrade or extend the life of an asset, the amortization schedule should be designed in a way that considers those repair and replacement costs of assets funded by debt proceeds and how those additional costs extend the useful life of the asset; i.e.; the amortization schedule should be no longer than the extended useful life of the asset.
- D. Determine the amortization (maturity) schedule which will best fit with the overall debt structure of the City's outstanding debt and related applicable funding source at the time the new debt is issued. The City may choose to delay principal payments or to capitalize interest during project construction in order to achieve its goal with respect to desired funding of debt service payments.
- E. Assess financial alternatives to include new and innovative financing approaches, including whenever feasible, categorical/conditional grants, revolving loans, or other state and/or federal aid.
- F. Consider market timing, taking advantage of favorable market conditions.
- G. Minimize issuance and interest costs.
- H. Provide comprehensive financial disclosure.

**III. Scope**

This policy will include all debt issued by the City such as, but not limited to, general obligation bonds, revenue bonds, installment contracts, leases, lines of credit, special assessment bonds, tax increment bonds, short term obligations, and private activity bonds. Refunding bonds may be issued when analysis indicates that the resulting net present value debt service savings to the City is a minimum of 2% or a substantial dollar amount, as determined by the City Council.

**City of Elmhurst, Illinois**  
**Debt Management Policy**

**IV. Legal and regulatory requirements**

In accordance with Chapters 8 and 9 of the Code of Ordinances, the City has authority to issue debt as follows:

- **8.01 - Finance authority.**

(a) Section 6(a) of Article VII of the 1970 Constitution of Illinois provides that "any municipality which has a population of more than 25,000 is a Home Rule Unit," and the City of Elmhurst, DuPage County, Illinois (the "City"), with a population in excess of 25,000 is therefore a Home Rule Unit and may, under the power granted by Section 6(a) of Article VII exercise any power and perform any function pertaining to its government and affairs including, but not limited to, the power to tax and to incur debt.

(b) Sections 6(d) and 6(k) of Article VII of the 1970 Constitution of Illinois grant the authority to Home Rule Units to incur debt payable from ad valorem tax receipts maturing within 40 years from the time it is incurred and without prior referendum approval.

(c) The establishment of basic procedures for incurring city debt and issuing bonds payable from ad valorem property tax receipts is both necessary and desirable to provide clarity in law and direction for subsequent action.

**V. Guidelines for use**

This policy establishes standards to help determine whether debt issuance is an appropriate option as shifting circumstances arise over time. Debt is a financing tool which should be thoughtfully evaluated and used. At no time will debt proceeds be used to fund current operations.

- A. The Capital Improvement Fund (CIF), approved by the City Council as part of the annual budget, including the Capital Expenditure Budget (CEB), determines the City's non-utility long-term capital needs. The CIF is funded by the City's general revenue sources utilizing a five year plan. Capital needs that are funded by Municipal Utility Fund revenue sources is a 10 year plan that incorporates the acquisition, development, and/or improvement of the City's water and sewer infrastructure. Projects are prioritized with the means for financing each project identified. If the current resources are insufficient to meet long term capital needs, the City Council may consider incurring debt to fund the shortfall including funding multiple years of projects in one debt issue.
- B. Financing projects via debt provides for intergenerational equity; i.e., financing via debt as opposed to cash on hand better allocates project costs to the actual users of the asset over the time that asset is in service.
- C. The term of financing will not exceed the expected useful life of capital asset being financed.
- D. Debt will be considered only when other financing options such as lease-purchase and installment contracts have been explored and are not viable or cost effective for the timely acquisition or completion of capital assets.
- E. The project and financing is consistent with federal, state, and local regulations.

**City of Elmhurst, Illinois**  
**Debt Management Policy**

**VI. Types of debt**

Examples of the types of debt permitted by the City to meet its financing objectives include, but are not limited to:

- A. General obligation bonds – financing secured only by the full faith and credit of the City;
- B. Revenue bonds – financing secured only by a defined source of revenue (other than property tax);
- C. Government loans – federal and/or state low interest financing secured by a defined source of revenue, other than property tax, typically used for water and wastewater projects;
- D. Line of Credit (LOC) - the City, by approval of the City Council, may also establish a tax exempt line of credit to meet specific cash flow requirements. This LOC should have a purpose and a limit that is reviewed from time to time by the City Council. Draws should be made on the LOC when financing is needed to meet approved expenditures or other financial obligations. Draws made on the LOC must be requested by the Director of Finance and approved by the City Council.
- E. Other – special circumstances may arise or exist when other forms of debt are appropriate, necessary, and advantageous to the City and its taxpayers/rate payers as a whole.

The cost of taxable debt is higher than for tax-exempt debt. However, the issuance of taxable debt is mandated in some circumstances and may allow valuable flexibility in subsequent contracts with users or managers of the improvement constructed with the bond proceeds. Therefore, the City will endeavor to issue obligations tax exempt, but may occasionally issue taxable obligations.

In addition, the City shall be mindful of the potential benefits of “bank qualified” bonds. The designation bank qualified is given to a bond issuance if the City reasonably expects to issue, in the calendar year of such offering, no more than \$10 million of tax exempt bonds. When purchased by a commercial bank for its portfolio, the bank may deduct a portion of the interest cost of carry for the position. Therefore, the City will strive to limit its annual issuance of tax exempt bonds to \$10 million or less, as amended from time to time, when the estimated benefits are greater than the benefits of exceeding the bank qualification limit.

The City shall not use derivative instruments including interest rate swaps, forward swaps, swap options, basis swaps, caps, floors, collars, rate locks, cancellation options or any similar hedge, derivative, or synthetic financing instrument.

**City of Elmhurst, Illinois**  
**Debt Management Policy**

**VII. Standards of Care**

- A. Prudence: Debt shall be issued with judgment and care under the circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs. The standard of prudence to be used by debt management officials shall be the “prudent person” standard and shall be applied in the context of managing an overall debt portfolio. City officers and employees acting in accordance with this policy, and any other written procedures and exercising due diligence shall be relieved of personal liability, provided that officers and employees report deviations from expectations in a timely fashion and take appropriate action to control adverse developments.
- B. Maintaining the Public Trust: All participants in the debt management process shall seek to act responsibly as custodians of the public trust and shall avoid any transaction that might impair public confidence in the City.
- C. Ethics and Conflicts of Interest: Officers and employees of the City who are involved in the debt management process shall refrain from personal business activity that could conflict with proper execution and management of the debt program, or which could impair their ability to make impartial decisions. Employees and officials shall disclose to the Council any material interests in financial institutions with which they conduct business.

**VIII. Other Considerations in Issuing Debt**

The City’s staff shall, as needed but at a minimum annually, review and report the City’s debt and debt capacity against various benchmarks that are established from time to time.

**IX. Structuring Practices**

The duration of a bond issue shall not exceed the economic or useful life of the improvement or asset that the issue is financing. The City shall design the financing schedule and repayment of bonds to take best advantage of market conditions and, as practical, to recapture or maximize its credit capacity for future use, and minimize the impact to the taxpayer.

- A. A level or declining debt service schedule will be employed, unless operational matters dictate otherwise, or except to achieve overall level debt service with existing bonds. In addition, it is desirable to structure bond issues such that 50% of the principal will be paid within ten years.
- B. The City may enter into agreements with commercial banks or other financial entities to acquire letters of credit, municipal bond insurance, or other credit enhancements that will provide the City with access to credit under terms and conditions as specified in such agreements, when their use is deemed cost effective or otherwise advantageous.

**City of Elmhurst, Illinois**  
**Debt Management Policy**

- C. The City will provide for a seven year call/redemption provision, when appropriate, in its bond issues. The redemption provision gives the City the right to prepay or retire bonds prior to their stated maturity. The exercise of these prepayment provisions is through the issuance of refunding bonds. The refunding of bonds should be considered when the City can achieve at least a 2% debt service present value savings for current refunding. In addition, if the City Council deems the dollar value saved as a result of refunding to be substantial, the City can pursue such refunding even if the savings is slightly below the 2% present value threshold

**X. Debt issuance process**

- A. Approval of issuance – The City Council shall go through the steps necessary to adopt an ordinance authorizing the issuance of bonds.
- B. Method of sale – The City’s preferred method of sale is through a competitive process, awarding the sale to the bidder with the lowest offered True Interest Cost. However, should a negotiated sale or private placement sale be more advantageous to the City, the City Council may approve such a bond sale.
- C. Selection and use of professional service providers – due to the complex nature of bond/debt transactions, the City will procure professional services as needed to successfully authorize, structure, and market bonds. These professional service providers may include arbitrage consultants, bond counsel, escrow agents, financial advisors, paying agents, underwriters, and verification agents.
  - 1. Financial Advisor - the Financial Advisor will recommend the financing structure; prepare and review preliminary and official statements; review ordinances concerning the authorization and award of financing; assist the City in developing and presenting information to rating agencies; provide the electronic bidding platform; and provide assistance with the closing and delivery of securities. To ensure independence, the Financial Advisor will not bid on or underwrite any City bond issues on which it is advising.
  - 2. Bond Counsel Involvement - Bond Counsel will prepare and review the ordinances authorizing and awarding the bonds; provide a written opinion regarding the validity and binding effect of the bonds; determine the federal tax status of any bonds; and prepare bound official transcripts related to the authorization, offering, sale and delivery of the bond issue. The City will also seek assistance from Bond Counsel on other types of debt financing, as well as on any questions involving federal tax or arbitrage law. To ensure independence, Bond Counsel will not simultaneously represent any other party involved in the financing unless a conflict waiver is obtained from the City.
- D. Credit ratings - the City will seek a bond/credit rating before issuance on all new bond issues being sold in the public market. Municipal bond ratings determine the amount of investment risk and interest cost on bonds used for financing City projects. These ratings assess several factors including, but not limited to, current state of the economy, debt structure, financial condition, and management



**City of Elmhurst, Illinois**  
**Debt Management Policy**

practices. The City will use both formal and informal methods to disseminate information and communicate with the rating agencies as follows:

1. Full disclosure of the financial condition of the City on an annual basis;
2. Formal presentation on a regular basis covering economic, financial, operational, and other issues that determine and impact the City's credit;
3. Disclosure of financial events that may determine and impact the City's credit;
4. Dissemination of the Comprehensive Annual Financial Report (CAFR); and
5. Distribution of any documents pertaining to the sale of bonds.

**XI. Debt Management Process**

- A. Financial Disclosure. The City will follow a policy of full disclosure on every financial report and bond prospectus (Official Statement) voluntarily following applicable disclosure guidelines.
- B. Monitoring Outstanding Debt.
  1. The City will monitor all forms of debt annually and include an analysis in the City's annual budget. Any concerns and all recommended remedies will be reported to the City Council on a timely basis.
  2. The City will monitor bond covenants and federal regulations concerning debt and adhere to those covenants and regulations at all times.
  3. Investment of Bond Proceeds. The City will invest bond proceeds in accordance with the Illinois Investment Act, the City's adopted investment policy and federal arbitrage regulations.
- C. Continuing Disclosure. The City will adhere to all requirements related to primary and secondary market disclosure, including annual certifications as required. This would include arbitrage rebate monitoring, federal and state law compliance and market and investor relations.

**XII. Private Activity Bonds**

As a Home Rule municipality, the City has the authority to provide conduit financing for non-profit organizations through the issuance of 501 (c) (3) bonds, and private activity bonds to promote economic development within the community. The City will consider proposals from qualifying entities to issue such bonds on their behalf, but issuance or conveyance will only occur to the extent the proposal provides net benefits to the City's taxpayers as a whole.



**City of Elmhurst**  
**Total Outstanding Debt Service - General Obligation Bonds**  
**Principal Portion**

Calendar Year	Series 2009A	Series 2012	Series 2013	Series 2014A	Series 2014B	Series 2015	Series 2016	Series 2017A	Series 2017B	Series 2018	Grand Total
2020	250,000	670,000	505,000	1,745,000	420,000	700,000	520,000	505,000	600,000	230,000	6,145,000
2021	260,000	685,000	530,000	1,860,000	370,000	730,000	620,000	520,000	615,000	335,000	6,525,000
2022	-	700,000	555,000	2,080,000	365,000	755,000	720,000	535,000	630,000	350,000	6,690,000
2023	-	1,720,000	580,000	-	670,000	790,000	820,000	555,000	645,000	365,000	6,145,000
2024	-	1,720,000	-	-	660,000	820,000	930,000	565,000	660,000	385,000	5,740,000
2025	-	155,000	-	-	1,150,000	850,000	1,020,000	585,000	670,000	405,000	4,835,000
2026	-	160,000	-	-	1,135,000	885,000	1,140,000	600,000	690,000	425,000	5,035,000
2027	-	165,000	-	-	915,000	920,000	1,270,000	615,000	705,000	445,000	5,035,000
2028	-	170,000	-	-	910,000	960,000	1,390,000	630,000	720,000	470,000	5,250,000
2029	-	170,000	-	-	185,000	995,000	1,510,000	640,000	740,000	485,000	4,725,000
2030	-	175,000	-	-	195,000	1,035,000	1,640,000	-	760,000	500,000	4,305,000
2031	-	180,000	-	-	200,000	1,080,000	1,770,000	-	785,000	515,000	4,530,000
2032	-	185,000	-	-	210,000	1,120,000	1,930,000	-	805,000	530,000	4,780,000
2033	-	195,000	-	-	210,000	1,165,000	2,020,000	-	-	550,000	4,140,000
2034	-	-	-	-	-	1,210,000	2,170,000	-	-	570,000	3,950,000
2035	-	-	-	-	-	-	2,320,000	-	-	590,000	2,910,000
2036	-	-	-	-	-	-	2,470,000	-	-	610,000	3,080,000
2037	-	-	-	-	-	-	-	-	-	630,000	630,000
2038	-	-	-	-	-	-	-	-	-	650,000	650,000
2039	-	-	-	-	-	-	-	-	-	675,000	675,000
	<b>510,000</b>	<b>7,050,000</b>	<b>2,170,000</b>	<b>5,685,000</b>	<b>7,595,000</b>	<b>14,015,000</b>	<b>24,260,000</b>	<b>5,750,000</b>	<b>9,025,000</b>	<b>9,715,000</b>	<b>85,775,000</b>

Does not include Revenue Bonds, IEPA Loans and General Obligation Note

City of Elmhurst  
Debt Service - General Obligation Bonds  
Principal and Interest Payments by Source

Calendar Yr	Total Series 2009A			Total Series 2012			
	CIF	MUF	Total	CIF	Redvlp	MUF	Total
2020	166,671.20	98,728.80	265,400.00	131,615.35	488,284.65	195,675.00	815,575.00
2021	166,545.60	98,654.40	265,200.00	131,206.96	487,993.04	197,825.00	817,025.00
2022	-	-	-	623,250.00	-	194,925.00	818,175.00
2023	-	-	-	1,617,000.00	-	196,975.00	1,813,975.00
2024	-	-	-	1,580,650.00	-	198,925.00	1,779,575.00
2025	-	-	-	-	-	195,534.38	195,534.38
2026	-	-	-	-	-	196,793.76	196,793.76
2027	-	-	-	-	-	197,934.38	197,934.38
2028	-	-	-	-	-	198,743.75	198,743.75
2029	-	-	-	-	-	194,281.25	194,281.25
2030	-	-	-	-	-	194,425.00	194,425.00
2031	-	-	-	-	-	194,100.00	194,100.00
2032	-	-	-	-	-	193,625.00	193,625.00
2033	-	-	-	-	-	197,925.00	197,925.00
2034	-	-	-	-	-	-	-
2035	-	-	-	-	-	-	-
2036	-	-	-	-	-	-	-
2037	-	-	-	-	-	-	-
2038	-	-	-	-	-	-	-
2039	-	-	-	-	-	-	-
	333,216.80	197,383.20	530,600.00	4,083,722.31	976,277.69	2,747,687.52	7,807,687.52

City of Elmhurst  
Debt Service - General Obligation Bonds  
Principal and Interest Payments by Source

Calendar Yr	Total Series 2013			Total Series 2014A	
	Library	Parking	Total	Library	Total
2020	-	581,700.00	581,700.00	1,884,868.75	1,884,868.75
2021	-	586,000.00	586,000.00	1,949,137.50	1,949,137.50
2022	-	589,300.00	589,300.00	2,111,200.00	2,111,200.00
2023	-	591,600.00	591,600.00	-	-
2024	-	-	-	-	-
2025	-	-	-	-	-
2026	-	-	-	-	-
2027	-	-	-	-	-
2028	-	-	-	-	-
2029	-	-	-	-	-
2030	-	-	-	-	-
2031	-	-	-	-	-
2032	-	-	-	-	-
2033	-	-	-	-	-
2034	-	-	-	-	-
2035	-	-	-	-	-
2036					
2037					
2038					
2039					
	-	2,348,600.00	2,348,600.00	5,945,206.25	5,945,206.25

City of Elmhurst  
Debt Service - General Obligation Bonds  
Principal and Interest Payments by Source

315

Calendar Yr	Total Series 2014B				Total Series 2015			
	CIF	MUF	Parking	Total	Stormwater	MUF	Parking	Total
2020	372,253.75	43,951.25	198,622.50	614,827.50	311,650.00	233,737.50	701,212.50	1,246,600.00
2021	318,366.15	37,588.85	200,972.50	556,927.50	312,000.00	234,000.00	702,000.00	1,248,000.00
2022	309,735.19	36,569.81	198,272.50	544,577.50	310,825.00	233,118.75	699,356.25	1,243,300.00
2023	571,257.75	67,447.25	200,522.50	839,227.50	311,850.00	233,887.50	701,662.50	1,247,400.00
2024	552,806.28	65,268.72	197,687.50	815,762.50	311,300.00	233,475.00	700,425.00	1,245,200.00
2025	971,935.54	114,754.46	199,657.50	1,286,347.50	310,450.00	232,837.50	698,512.50	1,241,800.00
2026	933,808.38	110,252.87	201,300.00	1,245,361.25	310,525.00	232,893.75	698,681.25	1,242,100.00
2027	716,425.58	84,586.92	197,287.50	998,300.00	310,250.00	232,687.50	698,062.50	1,241,000.00
2028	686,245.17	81,023.58	197,518.75	964,787.50	310,850.00	233,137.50	699,412.50	1,243,400.00
2029	-	-	221,300.00	221,300.00	309,825.00	232,368.75	697,106.25	1,239,300.00
2030	-	-	223,700.00	223,700.00	309,675.00	232,256.25	696,768.75	1,238,700.00
2031	-	-	220,800.00	220,800.00	310,350.00	232,762.50	698,287.50	1,241,400.00
2032	-	-	222,600.00	222,600.00	309,350.00	232,012.50	696,037.50	1,237,400.00
2033	-	-	214,200.00	214,200.00	309,175.00	231,881.25	695,643.75	1,236,700.00
2034	-	-	-	-	308,550.00	231,412.50	694,237.50	1,234,200.00
2035	-	-	-	-	-	-	-	-
2036								
2037								
2038								
2039								
	5,432,833.79	641,443.71	2,894,441.25	8,968,718.75	4,656,625.00	3,492,468.75	10,477,406.25	18,626,500.00

City of Elmhurst  
Debt Service - General Obligation Bonds  
Principal and Interest Payments by Source

Calendar Yr	Total Series 2016		Total Series 2017A		
	Stormwater	Total	CIF	Parking	Total
2020	1,240,000.00	1,240,000.00	334,962.50	334,962.50	669,925.00
2021	1,322,900.00	1,322,900.00	334,775.00	334,775.00	669,550.00
2022	1,402,800.00	1,402,800.00	334,362.50	334,362.50	668,725.00
2023	1,479,700.00	1,479,700.00	336,187.50	336,187.50	672,375.00
2024	1,563,450.00	1,563,450.00	332,787.50	332,787.50	665,575.00
2025	1,624,200.00	1,624,200.00	334,162.50	334,162.50	668,325.00
2026	1,711,800.00	1,711,800.00	332,775.00	332,775.00	665,550.00
2027	1,805,650.00	1,805,650.00	331,162.50	331,162.50	662,325.00
2028	1,885,750.00	1,885,750.00	329,325.00	329,325.00	658,650.00
2029	1,962,250.00	1,962,250.00	324,800.00	324,800.00	649,600.00
2030	2,045,000.00	2,045,000.00	-	-	-
2031	2,123,850.00	2,123,850.00	-	-	-
2032	2,228,350.00	2,228,350.00	-	-	-
2033	2,259,100.00	2,259,100.00	-	-	-
2034	2,346,250.00	2,346,250.00	-	-	-
2035	2,428,900.00	2,428,900.00	-	-	-
2036	2,507,050.00	2,507,050.00	-	-	-
2037					
2038					
2039					
	31,937,000.00	31,937,000.00	3,325,300.00	3,325,300.00	6,650,600.00

City of Elmhurst  
Debt Service - General Obligation Bonds  
Principal and Interest Payments by Source

Calendar Yr	Total Series 2017B		Total Series 2018		
	MUF	Total	Stormwater	MUF	Total
2020	822,528.76	822,528.76	318,224.34	285,616.92	603,841.26
2021	823,860.01	823,860.01	366,115.47	328,600.79	694,716.26
2022	824,853.76	824,853.76	364,995.59	327,595.67	692,591.26
2023	825,510.01	825,510.01	363,480.47	326,235.79	689,716.26
2024	825,828.76	825,828.76	364,139.22	326,827.04	690,966.26
2025	820,866.26	820,866.26	364,270.97	326,945.29	691,216.26
2026	825,566.26	825,566.26	363,875.72	326,590.54	690,466.26
2027	824,431.88	824,431.88	362,953.47	325,762.79	688,716.26
2028	821,880.00	821,880.00	366,488.32	328,935.44	695,423.76
2029	821,600.00	821,600.00	366,622.37	329,055.76	695,678.13
2030	819,100.00	819,100.00	366,251.82	328,723.18	694,975.00
2031	820,925.00	820,925.00	365,464.62	328,016.63	693,481.25
2032	817,075.00	817,075.00	364,245.93	326,922.82	691,168.75
2033	-	-	365,181.36	327,762.39	692,943.75
2034	-	-	365,573.31	328,114.19	693,687.50
2035	-	-	365,415.21	327,972.29	693,387.50
2036	-	-	364,888.21	327,499.29	692,387.50
2037			363,784.81	326,508.94	690,293.75
2038			362,098.41	324,995.34	687,093.75
2039			362,394.84	325,261.41	687,656.25
	10,694,025.70	10,694,025.70	7,246,464.46	6,503,942.51	13,750,406.97

City of Elmhurst  
Debt Service - General Obligation Bonds  
Principal and Interest Payments by Source

318

Calendar Yr	Grand Total						
	CIF	Stormwater	Redvlp	Library	MUF	Parking	Total
2020	1,005,502.80	1,869,874.34	488,284.65	1,884,868.75	1,680,238.23	1,816,497.50	8,745,266.27
2021	950,893.71	2,001,015.47	487,993.04	1,949,137.50	1,720,529.05	1,823,747.50	8,933,316.27
2022	1,267,347.69	2,078,620.59	-	2,111,200.00	1,617,062.99	1,821,291.25	8,895,522.52
2023	2,524,445.25	2,155,030.47	-	-	1,650,055.55	1,829,972.50	8,159,503.77
2024	2,466,243.78	2,238,889.22	-	-	1,650,324.52	1,230,900.00	7,586,357.52
2025	1,306,098.04	2,298,920.97	-	-	1,690,937.89	1,232,332.50	6,528,289.40
2026	1,266,583.38	2,386,200.72	-	-	1,692,097.18	1,232,756.25	6,577,637.53
2027	1,047,588.08	2,478,853.47	-	-	1,665,403.47	1,226,512.50	6,418,357.52
2028	1,015,570.17	2,563,088.32	-	-	1,663,720.27	1,226,256.25	6,468,635.01
2029	324,800.00	2,638,697.37	-	-	1,577,305.76	1,243,206.25	5,784,009.38
2030	-	2,720,926.82	-	-	1,574,504.43	920,468.75	5,215,900.00
2031	-	2,799,664.62	-	-	1,575,804.13	919,087.50	5,294,556.25
2032	-	2,901,945.93	-	-	1,569,635.32	918,637.50	5,390,218.75
2033	-	2,933,456.36	-	-	757,568.64	909,843.75	4,600,868.75
2034	-	3,020,373.31	-	-	559,526.69	694,237.50	4,274,137.50
2035	-	2,794,315.21	-	-	327,972.29	-	3,122,287.50
2036	-	2,871,938.21	-	-	327,499.29	-	3,199,437.50
2037	-	363,784.81	-	-	326,508.94	-	690,293.75
2038	-	362,098.41	-	-	324,995.34	-	687,093.75
2039	-	362,394.84	-	-	325,261.41	-	687,656.25
	13,175,072.90	43,840,089.46	976,277.69	5,945,206.25	24,276,951.39	19,045,747.50	107,259,345.19

R-01-2003

**A RESOLUTION ESTABLISHING A POLICY FOR  
THE USE AND MANAGEMENT OF THE WORKING CASH FUND**

---

WHEREAS, the City Council established a working cash fund to ease cyclical cash flow problems at a time when the City was dependent primarily upon property taxes as a revenue source; and

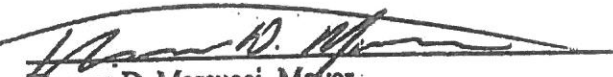
WHEREAS, the City's revenue sources have evolved over several decades such that additional revenue sources have become available to the City both through amendments to the Illinois Municipal Code and the adoption of the Illinois Constitution of 1970 which granted the City home rule status; and

WHEREAS, although the degree to which the City needs to rely upon the working cash fund for operating revenue has lessened, maintaining a working cash fund provides flexibility given the City's reliance on economically sensitive sales taxes, is viewed favorably by bond rating services and is prudent fiscal policy; and

WHEREAS, the City Council has determined that such objectives can best be met by establishing a policy for the use and the management of the working cash fund.

NOW THEREFORE, BE IT RESOLVED by the City Council of the City of Elmhurst, DuPage and Cook Counties, Illinois that the "City of Elmhurst Working Fund Cash Policy Statement" attached hereto and made part hereof as Exhibit "A" is hereby adopted to govern the use and management of such fund.

Approved this 6<sup>th</sup> day of January, 2003.

  
Thomas D. Marcucci, Mayor

Passed this 6<sup>th</sup> day of January, 2003.

Ayes: 14 Nays: 0

  
Janet S. Edgley, City Clerk

Copies To All  
Elected Officials

01-02-03



EXHIBIT "A"

City of Elmhurst  
Working Cash Fund Policy Statement

1. The Working Cash Fund will be used only for an emergency purpose. An emergency purpose is defined as an event or project that is unbudgeted and unanticipated. The Working Cash Fund will only be used for "last recourse" financing. Using the Working Cash Fund as the last recourse source of funding for any emergency must be deemed as the appropriate and prudent action by the City Council.
2. The minimum balance in the Working Cash Fund will be \$800,000 and the maximum balance will be \$1,000,000. The Finance Committee will review the balance in the Working Cash Fund every three years starting in 2006.
3. Any accumulation of funds in excess of the maximum balance of \$1,000,000 will be transferred to the General Fund each November and April.
4. The Working Cash Fund will fund itself through interest income on its balance, up to the maximum.
5. Funds can be accessed from the Working Cash Fund for an emergency purpose as defined above, based on a recommendation from the Finance Committee and then by resolution of the City Council, passed by a simple majority.
6. All funds borrowed from the Working Cash Fund must be repaid. A loan must include a repayment plan. The repayment plan will be developed by the Finance Committee and approved by the City Council as part of the resolution to borrow funds from the Working Cash Fund.

# CITY OF ELMHURST

## FUND BALANCE POLICY

---

### Statement of Purpose

The purpose of this policy is to establish fund balance classifications that inform the financial statement user as to the extent to which the City must observe constraints imposed upon use of the resources that are reported by the governmental funds. More detailed fund balance financial reporting and the increased disclosures will aid the user of the financial statements in understanding the availability of resources for various governmental purposes.

The fund balance will be composed of five categories: 1) Nonspendable, 2) Restricted, 3) Committed, 4) Assigned, or 5) Unassigned.

### Definitions

**Governmental Funds** – are used to account for all or most of the City's general activities, including the collection and disbursement of earmarked monies (special revenue funds), the acquisition or construction of general capital assets (capital projects funds) and the servicing of general long-term debt (debt service funds). The General Fund is used to account for all activities of the City not accounted for in some other fund.

**Fund Balance** – the difference between assets and liabilities in a Governmental Fund.

**Nonspendable Fund Balance** – the portion of a Governmental Fund's fund balance that is not available to be spent, either short-term or long-term, in either form (e.g., inventories, prepaid items, land held for resale) or through legal restrictions (e.g., endowments).

**Restricted Fund Balance** - the portion of a Governmental Fund's fund balance that is subject to external enforceable legal restrictions (e.g., grantor, contributors and property tax levies).

**Committed Fund Balance** - the portion of a Governmental Fund's fund balance with self-imposed constraints or limitations that have been placed by formal action at the highest level of decision making.

**Assigned Fund Balance** - the portion of a Governmental Fund's fund balance to denote an intended use of resources, or for all remaining fund balance in non-General funds not categorized above.

**Unassigned Fund Balance** - available expendable financial resources in a governmental fund that are not the object of tentative management plan (i.e. assignments). (Only in the General Fund, unless negative)

### Policy

- A. The City will spend the most restricted dollars before less restricted, in the following order:
  - 1) Nonspendable (if funds become spendable),
  - 2) Restricted,
  - 3) Committed,
  - 4) Assigned,
  - 5) Unassigned
- B. The Finance Director will determine if a portion of fund balance should be assigned, which will show management's intentions.

## **POLICE AND FIREFIGHTERS PENSION FUNDING POLICY**

### **1.0 Applicability**

This policy applies to the calculation of the City of Elmhurst's "annual required contribution" (ARC) to the Elmhurst Police and Firefighters Pension Funds. The Elmhurst Police Pension Fund is organized under Article III of the Illinois Pension Code and the Elmhurst Firefighters Pension Fund is organized under Article IV of the Illinois Pension Code.

### **2.0 Background**

The financial objective of a defined benefit pension plan is to fund the long-term cost of benefits provided to the plan participants. In order to assure that the plan is financially sustainable, the plan should accumulate adequate resources in a systematic and disciplined manner over the active service life of benefitting employees. This funding policy outlines the method the City will utilize to determine its' actuarially determined contribution to the Elmhurst Police and Firefighters Pension Funds to fund the long-term cost of benefits to the plan participants and annuitants.

The City believes that this funding policy meets the guidelines for state and local governments set by the Pension Funding Task Force convened by the Center for State and Local Government Excellence. The guidelines set by this task force outline the following objectives for pension funding policy:

- **Actuarially Determined Contributions.** A pension funding plan should be based upon an actuarially determined annual required contribution (ARC) that incorporates both the cost of benefits in the current year and the amortization of the plan's unfunded actuarial accrued liability.
- **Funding Discipline.** A commitment to make timely, actuarially determined contributions to the retirement system is needed to ensure that sufficient assets are available for all current and future retirees.
- **Intergenerational Equity.** Annual contributions should be reasonably related to the expected and actual cost of each year of service so that the cost of employee benefits is paid by the generation of taxpayers who receives services from those employees.
- **Contributions as a stable percentage of payroll.** Contributions should be managed so that employer costs remain consistent as a percentage of payroll over time.
- **Accountability and transparency.** Clear reporting of pension funding should include an assessment of whether, how, and when the plan sponsor will ensure sufficient assets are available for all current and future retirees.

### **3.0 Policy**

#### ***3.1 Annual Required Contribution (ARC)***

The City will determine its ARC to the Elmhurst Police and Firefighters Pension Funds using the following principles:

- a. The ARC will be calculated by an enrolled actuary.
- b. The ARC will include the normal cost for current service and amortization to collect or refund any under- or over-funded amount.
- c. Total liabilities and the normal cost will be calculated annually using the entry age normal - level percentage of payroll actuarial cost method.
- d. The difference between the accrued liability and actuarial value of assets will be amortized by level percent of payroll contributions to a 100% funding target over a layered amortization period of 15 years.

- e. The actuarial value of assets will recognize the underlying market value of the assets by spreading each year's unanticipated investment gains or losses (the difference between actual investment return and assumed investment return) over a five-year smoothing period (1/5<sup>th</sup> per year).
- f. Economic assumptions, such as investment rate of return and annual salary increases shall be determined by City management in consultation with the actuary and industry professionals. Non-economic assumptions, such as rates of separation, disability, retirement, mortality, etc., shall be determined by City management in consultation with the actuary to reflect current experience. Assumptions will be reviewed on a three to five year basis. (See Attachment A for current Police assumptions and Attachment B for current Firefighter assumptions).

The City will fund its actuarially determined employer contributions to the Elmhurst Police and Firefighters Pension Funds through the annual property tax levy and other available sources. Property tax distributions from DuPage County are deposited directly in the pension funds.

### **3.2     *Transparency and Reporting***

Funding of the Elmhurst Police and Firefighters Pension Funds should be transparent to vested parties including plan participants, annuitants, the Elmhurst Police and Firefighters Pension Fund Boards, the City Council, and Elmhurst residents. In order to achieve this transparency, the following information shall be distributed:

- a. A copy of the annual actuarial valuation for the Elmhurst Police and Firefighters Pension Funds shall be made available to the City Council and the Elmhurst Police and Firefighters Pension Boards of Trustees.
- b. The City's Comprehensive Annual Financial Report shall be published on its website. This report includes information on the City's annual contribution to the Elmhurst Police and Firefighters Pension Funds, and funded status of the Elmhurst Police and Firefighters Pension Funds.
- c. Each year, the City Council shall approve the City's annual contribution to the Elmhurst Police and Firefighters Pension Funds.
- d. The City's annual operating budget shall include the City's contribution to the Elmhurst Police and Firefighters Pension Funds as well as a budget for the Elmhurst Police and Firefighters Pension Funds. The budget for the Elmhurst Police and Firefighters Pension Funds are controlled by the respective Pension Fund Board of Trustees, in accordance with state law. The budget document shall be published on the City website and made available for public inspection at the City Clerk's Office at City Hall and at the Elmhurst Public Library.

### **3.3     *Review of Funding Policy***

Funding a defined benefit pension plan requires a long-term horizon. Assumptions and inputs into the policy should focus on long-term trends, not year-to-year shifts in the economic or non-economic environments. Generally, assumptions or inputs should be evaluated and changed if long-term economic or noneconomic inputs have fundamentally changed or are no longer reasonable or if new or improved benefits are approved. As such, the City will review this policy at least every five years to determine if changes to this policy are needed to ensure adequate resources are being accumulated in the Elmhurst Police and Firefighters Pension Funds. The City reserves the right to make changes to this policy at any time if it is deemed appropriate.

**POLICE PENSION FUNDING POLICY – ACTUARIAL ASSUMPTIONS**

<b>Expected Return on Investments</b>	6.75% net of administrative expenses.
<b>CPI-U</b>	2.50%
<b>Total Payroll Increases</b>	3.75%
<b>Individual Pay Increases</b>	4.00% - 9.27%

Individual salary increases include a long-term average increase for inflation, average annual increases for promotions, and any additional increases for a step program. Sample rates as follows:

<u>Service</u>	<u>Rate</u>	<u>Service</u>	<u>Rate</u>
0	7.95%	8	4.00%
1	7.03%	9	4.00%
2	6.92%	10	4.00%
3	6.92%	15	4.00%
4	6.75%	20	4.00%
5	9.27%	25	4.00%
6	4.00%	30	4.00%
7	4.00%	35	4.00%

**Retirement Rates**

100% of the L&A Assumption Study Cap Age 65 for Police 2016. Sample rates as follows:

<u>Age</u>	<u>Rate</u>	<u>Age</u>	<u>Rate</u>
50	0.117	53	0.139
51	0.124	54	0.147
52	0.131	55	0.156

### Withdrawal Rates

100% of the L&A Assumption Study for Police 2016. Sample rates as follows:

Age	Rate	Age	Rate
25	0.041	40	0.027
30	0.039	45	0.014
35	0.036	50	0.003

### Disability Rates

100% of the L&A Assumption Study for Police 2016. Sample rates as follows:

Age	Rate	Age	Rate
25	0.0005	40	0.0028
30	0.0010	45	0.0043
35	0.0018	50	0.0064

### Mortality Rates

Active Mortality follows the Sex Distinct Raw Rates as developed in the RP-2014 Study, with Blue Collar Adjustment. These rates are improved generationally using MP-2016 Improvement Rates.

Retiree Mortality follows the L&A Assumption Study for Police 2016. These rates are experience weighted with the Raw Rates as developed in the RP-2014 Study, with Blue Collar Adjustment and improved generationally using MP-2016 Improvement Rates.

Disabled Mortality follows the Sex Distinct Raw Rates as developed in the RP-2014 Study for Disabled Participants. These rates are improved generationally using MP-2016 Improvement Rates.

Spouse Mortality follows the Sex Distinct Raw Rates as developed in the RP-2014 Study. These rates are improved generationally using MP-2016 Improvement Rates.

### Married Participants

80% of Active Participants are assumed to be married.

Female Spouses are assumed to be 3 Years younger than Male Spouses.

**FIREFIGHTERS PENSION FUNDING POLICY – ACTUARIAL ASSUMPTIONS**

<b>Expected Return on Investments</b>	6.75% net of administrative expenses.
<b>CPI-U</b>	2.50%
<b>Total Payroll Increases</b>	3.75%
<b>Individual Pay Increases</b>	4.00% - 10.36%

Individual salary increases include a long-term average increase for inflation, average annual increases for promotions, and any additional increases for a step program. Sample rates as follows:

<u>Service</u>	<u>Rate</u>	<u>Service</u>	<u>Rate</u>
0	7.40%	8	4.00%
1	7.20%	9	4.00%
2	7.00%	10	4.00%
3	6.84%	15	4.00%
4	10.36%	20	4.00%
5	8.10%	25	4.00%
6	4.00%	30	4.00%
7	4.00%	35	4.00%

**Retirement Rates**

100% of the L&A Assumption Study Cap Age 65 for Firefighters 2016. Sample rates as follows:

<u>Age</u>	<u>Rate</u>	<u>Age</u>	<u>Rate</u>
50	0.068	53	0.111
51	0.080	54	0.132
52	0.094	55	0.155

### Withdrawal Rates

100% of the L&A Assumption Study for Firefighters 2016. Sample rates as follows:

Age	Rate	Age	Rate
25	0.046	40	0.010
30	0.034	45	0.002
35	0.022	50	0.000

### Disability Rates

100% of the L&A Assumption Study for Firefighters 2016. Sample rates as follows:

Age	Rate	Age	Rate
25	0.0001	40	0.0030
30	0.0003	45	0.0055
35	0.0013	50	0.0092

### Mortality Rates

Active Mortality follows the Sex Distinct Raw Rates as developed in the RP-2014 Study, with Blue Collar Adjustment. These rates are improved generationally using MP-2016 Improvement Rates.

Retiree Mortality follows the L&A Assumption Study for Firefighters 2016. These rates are experience weighted with the Raw Rates as developed in the RP-2014 Study, with Blue Collar Adjustment and Improved Generationally using MP-2016 Improvement Rates.

Disabled Mortality follows the Sex Distinct Raw Rates as developed in the RP-2014 Study for Disabled Participants. These Rates are improved generationally using MP-2016 Improvement Rates.

Spouse Mortality follows the Sex Distinct Raw Rates as developed in the RP-2014 Study. These rates are improved generationally using MP-2016 Improvement Rates.

### Married Participants

80% of Active Participants are assumed to be married.

Female Spouses are assumed to be 3 Years younger than Male Spouses.



# CITY OF ELMHURST

## SUSTAINABILITY POLICY

### INTRODUCTION

Across America, citizens are involved in environmental initiatives and concerned about improving local and global environmental quality. Concerns about global warming have heightened awareness that all aspects of our daily lives impact the environment. People are petitioning their local, state, and federal governments to respond to these concerns.

Elmhurst residents are also concerned. They expect the City of Elmhurst to address these concerns. On October 4, 2007, Mayor Marcucci signed a Cool Cities Agreement pledging to reduce the City of Elmhurst carbon footprint to 7% below 1990 levels by the year 2012. This first step will require significant City commitment. However, the environmental initiatives will not end there.

The City recognizes its responsibility in responding to local environmental concerns. This policy will address many areas of City responsibilities, and is intended to assist City staff in making decisions related to environmental concerns. This policy ensures environmental issues receive equal consideration in all decision-making processes regarding purchases, personal actions, and other critical municipal activities. While this policy may result in initial added purchase costs for fuel, electricity, and materials, it is intended to guide long-term decision making, resulting in better choices for both the local and regional climate.

This policy also encourages the City to actively partner with appropriate local citizen groups to promote new behaviors among Elmhurst residents, and encourage changes as related to building construction, vehicle use, and local energy consumption.

**Sustainability Defined:** The United Nations World Commission on Environment and Development defines 'sustainability' as meeting "the needs of the present without compromising the ability of future generations to meet their own needs." Elmhurst, as part of a region, nation, and world, has less impact or control on macro-level environmental, social, and economic forces. But within the sphere of its control, and within the context of its core service objectives, Elmhurst is committed to responsible stewardship of its environmental, economic, and social resources, so its exceptional quality of life for current and future generations is maintained and improved. The City hopes these initiatives will inspire and inform others to make a similar commitment.

Integrated decision-making is essential to sustainability. Recognizing that environmental, economic, and social equity concerns are interdependent is a central principle of sustainability.

Protecting the natural environment is fundamental to the concept of sustainability. Improving and sustaining the air, water, and land are fundamental to a sustainable society. Vigorous economic activity contributes to a high quality of life, and in Elmhurst, supports City services, including public safety, water and wastewater services, maintenance of streets and sidewalks that provide vital access throughout the community, and public parks for recreation and enjoyment of the environment. Balancing these multiple perspectives is essential to Elmhurst's concept of sustainability.

Investments in sustainable projects or in materials that have minimal environmental impacts cannot be measured by traditional economic criteria. Expecting a short or medium term return for the investing agency will in many (or indeed most) cases not be possible. Rather the long (perhaps decades) return for society in general should be the investing motive. Through their duly elected representatives the citizens of Elmhurst must decide the correct investment strategy for each agency.

### **Statement of Policy**

*The City of Elmhurst is dedicated to the enhancement and protection of the immediate and long term well-being of the City, its citizens, and its natural environment. To that end, the City of Elmhurst will consider sustainable environmental practices as an integral component of its leadership role in the community.*

*The City of Elmhurst will continue to face the challenge of maintaining the core water, wastewater, public safety, and all other community services that have been commonly accepted as the City responsibilities. At the same time the City will strive to protect and enhance Elmhurst's environmental quality, economy, and livability. The City is committed to incorporating proven new technologies that result in reducing energy demands; to use the most environmentally responsible products in its daily operations and to address critical local environmental issues when developing new City programs and initiatives which take on particular urgency in light of serious global environmental concerns. The City will seek to be an active partner with other civic organizations and public agencies within the City (Park Districts, School Districts, Library and Historical Foundation) to achieve sustainable policies and goals.*

## Policy Guidelines

Guidelines for implementing sustainable municipal policy include, but are not limited to the following:

1. **The concept of sustainability guides City policy.** The City is committed to meeting its existing needs without compromising the ability of future generations to meet their own needs. The long-term impacts of policy choices must be considered to ensure a sustainable legacy.
2. **Protection, preservation, and restoration of the natural environment are high priorities of the City.** Elmhurst is committed to protecting, preserving and restoring the natural environment. City decision-making will be guided by a mandate to maximize environmental benefits and reduce or eliminate negative environmental impacts within the context of the City's essential functions, planned development, and overall goals and responsibilities. The City will lead by example and encourage other community stakeholders to make a similar commitment to the natural environment.
3. **Environmental quality, economic health and social equity are mutually dependent.** A healthy environment is integral to the city's long-term economic and societal interests. In achieving a healthy environment, the City must ensure that inequitable burdens are not placed on any one geographic or socioeconomic sector of the cities population, and that the benefits of a sustainable community are accessible to all members of the community.
4. **All decisions have implications for the long-term sustainability of Elmhurst.** The policy and decision-making processes of the City will reflect its sustainability objectives. The City will lead by example and encourage other community stakeholders to use sustainability principles to guide their decisions and actions.
5. **Community awareness, responsibility, participation, and education are key elements of a sustainable community.** All community members, including individual citizens, community-based groups, businesses, schools and other institutions must; 1) be aware of their impact on the environmental, economic, and social health of Elmhurst; 2) must take responsibility for reducing, eliminating and balancing those impacts and; 3) must take an active part in community efforts to address sustainability concerns. The City will therefore assist in opportunities to support community awareness, responsibility and participation in cooperation with all other organizations within the City such as Park Districts, School Districts, and Elmhurst College.
6. **Elmhurst recognizes its linkage with the regional, national, and global community.** The relationship between local issues and regional, national and global issues will be recognized and acted upon in the City's programs and policies. This may involve balancing local issues with broader concerns. In addition, the City's programs and policies should be developed as models that can be emulated by other communities. The City will also act as a strong advocate for the development and implementation of model programs and innovative approaches by regional, state, and federal government that embody the goals of sustainability.

**7. Those sustainability issues most important to the community will be addressed first, and the most cost-effective programs and policies will be selected.** The financial and human resources available to the City are limited. The evaluation of a program's cost-effectiveness will be based on an analysis of the associated costs and benefits, including environmental and social costs and benefits.

**8. The city is committed to procurement decisions which minimize negative environmental and social impacts.** The City will abide by an environmentally and socially responsible procurement policy that emphasizes long-term values and attempts to be a model for other public as well as private organizations.

**9. Cross-sector partnerships are necessary to achieve sustainable goals.** Partnerships among the City government, businesses, residents, property owners and all community stakeholders are necessary to achieve a sustainable community. The City will actively seek to participate with community groups and to engage community partners in all appropriate sustainability efforts.



## Sustainable Elmhurst City Programs

Some of the specific policies and programs that exemplify Elmhurst's sustainability objectives are briefly outlined below. Several of these policies and programs are detailed on the City web site. While not inclusive of all sustainable Elmhurst policies and programs, this listing is intended to serve as a resource guide to the City's efforts in working towards a sustainable Elmhurst, and will be periodically updated as the City initiates new programs or policies.

### Community Leadership and Communication

- The Elmhurst City Council as the democratically-elected leadership of the community sets policies which are implemented by City staff. The Council is committed to responsible City management, including maintenance and improvement of public health, safety, and general welfare, as well as implementation of innovative sustainability policies and programs that are prudent, cost-effective, and set an example for other organizations and individuals.
- Sustainability information will be distributed in many ways including *The Front Porch*, a regularly published city newsletter, the city web site, and through the Elmhurst Public Library. In this way, all residents can access information to help them make wise conservation choices.
- Without strong local economic activity, the City would not have the resources to provide for public safety or maintain streets and other infrastructure. Fostering of local economic development is a critical long-term necessity for continuing sustainability of City operations.
- The City recognizes the need for partnership with private businesses and area citizen organizations. The Elmhurst Cool Cities Coalition, with representatives from local businesses, local citizen organizations, such as the League of Woman Voters, the Library, the Elmhurst Park District, District 205, the Elmhurst Area Chamber of Commerce, and City staff, is one such partnership.

### Commitment to Carbon Emission Reduction

- The City of Elmhurst is concerned about global climate change and has taken steps to reduce its greenhouse gas emissions as part of a worldwide effort led by the International Council for Local Environmental Initiatives (ICLEI), through the Cool Cities initiative. Elmhurst pledges to reduce city-wide carbon dioxide emissions to 7% below 1990 levels, and to meet that emission goal by 2012.
- Elmhurst supports sustainable energy sources. Working with the local electrical energy provider Elmhurst will perform a review of electrical purchases to maximize power generated from sustainable sources such as wind, bio-fuels, solar, etc. Elmhurst will also conduct an audit of major energy uses, such as pumps, vehicles, buildings, and equipment. The goal of the audit is to identify new, more efficient equipment with the aim of reducing energy needs. This includes new HVAC systems at the Library, Waste Water Treatment Plant, City Hall, and Police Department.

- The Public Works vehicle fleet will utilize the use of bio-diesel and 'E-85' gasoline to the greatest extent possible. Also, electric/gasoline hybrid vehicles will be added to the fleet where possible to further reduce dependence on carbon dioxide producing fossil fuels.
- Elmhurst will reduce its own contribution to poor local air quality by reducing automobile use and establishing idling guidelines for municipal vehicles.
- Elmhurst encourages the use of building design and construction that results in the conservation of resources and the reduction of toxic pollutants and greenhouse gas emissions.
- This policy shall establish the use of low volatile emission paints, cleaning products, adhesives, and other chemical additives wherever they are used, and that low emission products be made standard purchase inventory in the City central stores supply.
- Elmhurst supports public transit systems including the RTA, METRA, and PACE. Residents are encouraged to use the transit system as an alternative to the automobile. Creating a safe environment for walking and bicycling as additional automobile alternatives, is a high priority as well.

#### Resource Management and Conservation

- Elmhurst is committed to water resource conservation. City building codes require water saving devices be installed in all new and rebuild construction. Elmhurst also restricts outdoor water use during summer months based on even/odd addresses. The daily water allocation limits the total daily use of Lake Michigan water and is reviewed regularly. Annual water audits also insure that there is limited water waste. Elmhurst has high-quality water which meets all of the limits of the Safe Drinking Water Act. Water is regularly tested, and water quality reports are regularly provided to the community.
- As a founding member of a local storm water management workgroup, Elmhurst leads the way towards basin wide solutions to storm water management that crosses municipal and county boundaries. This approach has been recognized by the United States Environmental Protection Agency as the most effective manner to solve storm water pollution problems.
- As part of the requirements of the National Pollution Discharge Elimination System (NPDES) Phase II rules, Elmhurst will monitor, inspect and certify construction activities within the City to eliminate the pollution of local surface waters due to construction run off of silt or of construction related materials. The City shall also implement into its construction designs best management practices (BMPs), which reduce the quantity of storm water run off with the use of pervious surfaces, bio-swales, and underground retention.
- While recognizing that use of manufactured substances is part of the modern world, Elmhurst is concerned about health and environmental impacts of toxic substances. The City is committed to using the lowest feasible amounts of toxic pesticides and fertilizers and will actively explore other methods in public plantings.



- Elmhurst has a long-standing commitment to waste reduction and recycling. Elmhurst works with its waste haulers to implement comprehensive recycling programs, striving to become a leader in waste reduction efforts. Current recycling efforts will continue to widen the scope of recycling opportunities in multi-family residences, public spaces, and the Union Pacific train station. The City participates in hazardous waste recycling sponsored by DuPage County and the State of Illinois. Elmhurst is also investigating advanced recycling strategies for batteries, paints, florescent light fixtures, etc. Information on recycling will be more widely and more frequently distributed to residents.

#### Quality of Life Initiatives

- Elmhurst participates in the National Arbor Day Foundation “Tree City” program. Replacing and expanding its urban forest is an annual budget priority. The Elmhurst Public Works Department maintains an extensive street tree inventory. Trees can improve air quality, provide shade, assist in ‘calming’ traffic, and reduce the ‘urban heat island’ effect. The City also encourages property owners to plant trees in their front yards to beautify Elmhurst. Elmhurst has also adopted a policy promoting the use of biodegradable materials in City planting projects.
- The Elmhurst Fire Department will retrofit its current fleet of fire apparatus with diesel oxidation catalysts. This technology will reduce emissions from fire apparatus to meet stringent clean air standards. Future apparatus purchases will include engines that will meet or exceed EPA emissions standards. In 2003 the Elmhurst Fire Department started installing Light Emitting Diodes (LED) emergency lights in all of its new vehicles and apparatus. These lights require less power which in turn reduces engine emissions.
- The City of Elmhurst Master Plan sustainability goals shall be considered as included in the *Quality of Life Initiatives* by reference.

### Implementation Responsibilities

General policy directives are products of decisions made by the City Council with direction given to the City Manager by City Council, which sets limits, goals, and expectations. The City Manager delegates policy implementation to the department heads who achieve goals set by City Council action. To assist the department heads the City has established a 'Sustainability Committee' composed of staff from all of the City departments. The members of that committee are charged with reviewing current City practices and suggesting changes to achieve sustainability goals.

Purchasing policies must consider sustainable practices along with budget concerns and material quality when making purchases. These evaluation criteria are incorporated into the purchasing policies of each department and are considered as City departments develop annual budgets. The evaluation includes, but is not limited to, evaluation of new technologies, improved technologies, and alternative methods of achieving the budget goals. These evaluations shall not diminish the primary concern for public safety.

Implementing this policy involves all City departments. Individual department responsibilities will take the lead as the policy goals are implemented, but will require involvement from those departments with ancillary responsibilities. As an example new fire fighting equipment requires the co-operative design needs from Fire Department staff along with the maintenance requirements from Public Works. Likewise building code changes require the Building department working in co-operation with Planning, Zoning and Economic Development.

The Public Works central purchasing (central stores) is charged with investigating and modifying purchasing policies to adhere to the goals of this policy. Materials and product purchases shall be constantly monitored to meet the goals of the City policy.

Many aspects of this policy require close co-ordination with community services and community organizations. A department Director, appointed by the City Manager, will represent the City on appropriate community committees to provide City participation and advice.

With direction from the City Council the City Manager shall monitor the policy and establish annual achievement goals, including achieving target carbon emission reduction by 2012. Annual carbon inventories identify progress toward that goal. An annual report from the Department Directors to the City Council within the framework of the annual budget will identify the goals established for the coming fiscal year, and identify and quantify annual achievements of pre-set goals.



## FY 2019 REPORT ON ACHIEVEMENTS TOWARDS SUSTAINABILITY

---

As required by the Sustainability Policy approved by City Council in February 2009, and recommended by the Sustainability Action Plan adopted in 2018, the City Manager would like to highlight the successes achieved by the City to meet the City's Sustainability goals. The 2009 Policy is as follow:

*The City of Elmhurst is dedicated to the enhancement and protection of the immediate and long term well-being of the City, its citizens and its natural environment. To that end, the City of Elmhurst will consider sustainable environmental practices as an integral component of its leadership role in community.*

*The City of Elmhurst will continue to face the challenge of maintaining the core water, wastewater, public safety and all other community services that have been commonly accepted as the City's responsibilities. At the same time the City will strive to protect and enhance Elmhurst's environmental quality, economy, and livability. The City is committed to incorporating proven new technologies that result in reducing energy demands; to use the most environmentally responsible products in its daily operations and to address critical local environmental issues when developing new City programs and initiatives which take on particular urgency in light of serious global environmental concerns. The City will seek to be an active partner with other civic organizations and public agencies within the City (Park Districts, School Districts, Library, and Historical Foundation) to achieve sustainable policies and goals.*

The Sustainability Policy and the Sustainability Action Plan will provide a clear path for the city to make measurable changes toward sustainability in the next 5 to 10 years. Below is a summary of the City's successes in implementing sustainable practices in 2019.

### Police Department

- The police department, in partnership with the DuPage County Health Department maintains a collection box for expired or unwanted prescription drugs in the front lobby of the police station. The service is a convenient way for residents to dispose of drugs so as to prevent damage to our water supply and prevent their abuse by unauthorized persons. We held two prescription drug take back events in 2019 and hope to host at least two-three more in 2020.
- The police department currently operates two hybrid parking control vehicles, one electric side by side, and five police bicycles for its patrols. Officers used electric side by side and police bicycles as part of the Summer Mobile Patrol program to patrol Elmhurst's parks, trails, neighborhoods, and community events. Promoting cost-effective forms of alternative modes of transportation and fuel conservation/emissions reduction.
- The Police Department site maintains a rain garden on site to communicate the benefits of green infrastructure and provide an example to the community.
- In 2019, the police department replaced two speed trailers for traffic calming that run off of top-mounted solar power panels to conserve energy.

### Fire Department

- The Elmhurst Fire Department continues to partner with Curie Pack and is the only Fire Department in the state that sustainably recycles smoke detectors. This keeps radioactive materials out of landfills.
- The fire department continues to utilize a hybrid vehicle to conduct building inspections and to enforce codes throughout the city.

### Human Resources

- The Document Imaging Laser Fiche project continued, and will continue over the next couple of years, moving the City's paper record files to an electronically stored/retrieval file records system.
- The Department has gone paperless for benefits open enrollment and communications. Minimal amount of paper is printed. The department intends to continue this practice by making payroll processing electronic and continuing to reduce the need for paper.

### Information Technology

- Power consumed by electric car charging stations: 43.68 MWh
- Recycled 3,000 lbs of electronic e-waste and diverted it from a landfill.
- The Department recycled 100 toner cartridges.

### Community Development

- Community Development staff continues to implement and track progress of the Sustainability Action Plan.
- The Department is working with Public Works and Engineering to update the Bicycle Plan and will include recommendations for pedestrian improvements.
- The Department distributed reusable bags at the Farmer's Market in partnership with MC<sub>2</sub>.
- Over 47 million in commercial projects are taking place in Elmhurst, and 64 new homes have been built. All of these projects done after July are under the 2018 Energy Conservation Code. This code ensures that energy is used efficiently and intends to reduce energy consumption and energy loss.

### Public Works and Engineering Department

- The Department continued using the "zone scan" system which detects leaks before they surface to reduce water waste.
- The department continued the "water smart portal" which finds leaks in homes in order to reduce water waste.
- Repairs were made to the Water Reclamation Facility in order to increase the "R" rating and insulation thus reducing heating cost.

- The department completed the Water Reclamation Facility rehabilitation (grit system) which reduces settleable solids from reaching Salt creek thus improving the water quality of the creek.
- Lighting in the Water Reclamation Building was changed to LED to save energy.
- The City acted on recommendations from ComEd's energy assessment reports including replacing light bulbs in City Hall and all of the recommendations for the Public Works Facility.
- The Department worked with local businesses and residents to test pulsation UV light for wastewater disinfection.
- The Department continued the quarterly electronic recycling events held at the Public Works Facility. A paint recycling event was held for the first time on October 19, 2019.
- Rehabilitation of the atrium lift station was done in order to decrease overflows into salt creek and improve quality of stream with less overflows.
- Hardening was done at the East End Park lift station in order to protect the lift station from flooding and prevent failure which allows sewage overflow into the park.
- Sludge pad extension was completed in order to prevent storm water run off from vacator dumping and spoils from entering Salt Creek thus improving the stream quality.
- Development of stormwater management plan for the Water Reclamation Facility.
- Contractor stormwater training occurred in order to educate contractors and engineers working on utility projects about methods to be used to protect Salt creek from possible contamination during their projects.
- Vacated and removed a portion of Euclid Avenue and converted it to naturalized stormwater area providing an acre of stormwater runoff storage.
- Purchased electric vehicle charger for the Hahn Parking Deck.
- The City purchased a Sullair Air Compressor and a Wachs Trailer-Vac with Valve Exerciser with a Tier 4 EPA Standard.
- The City replaced the message board with a PW-173 solar and battery powered message board.
- The City replaced four Hybrid vehicles with 2019 Rav4 hybrids.
- The City applied for an IEPA grant to convert 15 additional vehicles to propane auto gas.
- The City purchased 20 vehicles that are low emission Flex fuel and propane capable and 4 vehicles that meet Tier 4 Final EPA Standards as defined by the Clean Air Act in an effort to reduce air pollution. Vehicles meeting Tier 4 standards produce almost no PM or NOx emissions.
- The total Biological component of the diesel fuel consumed in FY19 budget year from 1/1/2019 to 9/24/2019 was 8,740 gallons. The total amount of Propane fuel consumed in FY19 budget year from 1/1/2019 to 9/24/2019 was 6,642.70 gallons in an effort to reducing greenhouse gas emissions and our dependency on foreign oil.
- The City of Elmhurst Fleet Division is a member of the B20 Club, a program of the Illinois Soybean Association and American Lung Association created to help

promote the use of biodiesel fuel manufactured domestically from waste products. A partnership between the Illinois Soybean Association and the American Lung Association in Illinois, the B20 Club recognized a select group of Illinois-based organizations with strong commitments to run fleets on biodiesel blends of 20 percent or greater. The 15 B20 Club members use a total of 6.3 million gallons of B20 biodiesel annually, contributing to cleaner air and more sustainable operations throughout Illinois. In 2019, The City saw 4,899 vehicles running on Biodiesel and an annual reduction of 11,394 tons of CO2 emissions.

## COMMUNITY PROFILE & LOCAL ECONOMY

---

Founded in 1836 by German settlers, Elmhurst was incorporated as a village in 1881 and as a city in 1910. The City is a home rule municipality and operates under the council-manager form of government. Policy making and legislative authority are vested in the governing City Council, which consists of a mayor and a fourteen-member council. The City Council is responsible, among other things, for passing ordinances, adopting the budget, and establishing policy. The City Manager is responsible for carrying out the policies and ordinances of the City Council, and for overseeing the day-to-day operations of the City. Council members are elected to four-year staggered terms with seven council members elected every two years. The mayor, treasurer, and city clerk are elected for concurrent four-year terms. Two council members are elected from each of seven wards; the mayor, treasurer, and city clerk are elected at large.

The financial reporting entity (the City) includes all the funds of the primary government (i.e., the City of Elmhurst as legally defined), as well as its component units. Component units are legally separate entities for which the primary government is financially accountable. The Elmhurst Public Library is a discretely presented component unit. The City provides a full range of services. These services include police and fire protection; storage and distribution of potable water; sewerage collection and treatment; sanitation (rubbish collection) services; construction and maintenance of streets and infrastructure; forestry services, code enforcement; planning and zoning; and the parking system.

Despite the recession, the City of Elmhurst's economic advantages remain strong. The City is ideally located approximately 16 miles west of downtown Chicago on the eastern border of prestigious DuPage County. The City has a land area of approximately ten square miles and a population of 44,454 (2016 Special Census). Although primarily residential, the City's close proximity to O'Hare International Airport has contributed to the development of several national and even international corporate headquarters within the City's boundaries.

The 2013-2017 American Community Survey (ACS) figures indicate that ninety percent (90%) of the City's work force are employed in either professional, managerial, sales, or technical positions. The City's current unemployment rate, provided by the Illinois Department of Employment Security - Economic Information Division, (not adjusted for seasonal employment) of 2.7% compares favorably with the statewide rate of 4.0% and a national average of 3.3% (see following page for additional demographic and economic information).

The City's net assessed value increased \$166,571,403 or 7.0% from the prior year. This is the fourth increase in the last five years with a total of \$2,541,496,253.

## **COMMUNITY PROFILE & LOCAL ECONOMY (CONTINUED)**

---

Although significant infrastructure improvements have been completed recently, general obligation debt is approximately 3.5% of assessed valuation. The median value of owner-occupied, non-condominium units in the City was \$394,500 compared to the State of Illinois at \$179,700 according to the 2013-2017 ACS survey. This also compares favorably to DuPage County listed at \$289,900. The estimated Elmhurst owner-occupied housing is seventy nine and a half percent (80.2%) and approximately fourteen percent (14%) above the State's rate of sixty-six percent (66.1%).

Retail sales remain strong with Elmhurst ranked third in DuPage County and up two spots to twenty first in the State for sales tax collections. For fiscal year 2018, the City received a total of \$21,056,048 from local sales tax revenue; inclusive of the 0.25% home rule sales tax that was effective September 1, 1991, an additional 0.25% home rule sales tax effective July 1, 2016, to be used as a funding source for stormwater improvements, and an additional 0.50% home rule sales tax effective January 1, 2009. The City is estimating \$21,471,200 of sales tax revenue for fiscal year 2019.

# CITY OF ELMHURST, ILLINOIS

## DEMOGRAPHIC AND ECONOMIC INFORMATION

Last Ten Fiscal Years

Fiscal Year Ended	Population	Personal Income	Per Capita Income	Median Age	Education Level in Years of Formal Schooling	(1) Public School Enrollment	(2) (3) Unemployment Percentage
2009	43,298 (4)	1,386,185,470	32,015 (4)	38.7 (4)	13.0 (4)	8,020	6.9
2010	43,298 (4)	1,386,185,470	32,015 (4)	38.7 (4)	13.0 (4)	8,150	7.7
2011	44,121 (5)	1,412,533,815	32,015 (4)	40.1 (5)	13.0 (4)	8,174	6.5
2012	44,121 (5)	1,843,772,469	41,789 (6)	40.1 (5)	13.0 (4)	8,230	6.5
2013	44,121 (5)	1,891,776,117	42,877 (6)	40.1 (5)	13.0 (4)	8,288	6.8
2013*	44,121 (5)	1,884,231,426	42,706 (6)	40.1 (5)	13.0 (4)	8,349	5.7
2014	44,121 (5)	1,941,191,637	43,997 (6)	40.1 (5)	13.0 (4)	8,363	4.0
2015	44,454 (7)	2,023,323,810	45,515 (6)	40.1 (5)	13.0 (4)	8,331	4.1
2016	44,454 (7)	2,128,324,158	47,877 (6)	40.1 (5)	13.0 (4)	8,326	4.2
2017	46,662 (7)	2,292,457,398	49,129 (6)	39.5 (5)	13.0 (4)	8,563	3.2
2018	46,662 (7)	2,419,471,362	51,851 (6)	39.5 (5)	13.0 (4)	8,567	3.1

\* Change in fiscal year end from April 30 to December 31. Amounts are for the eight-month period ended December 31, 2013.

### Data Sources

- (1) Elmhurst School District 205
- (2) Department of Employment Security
- (3) Not adjusted for seasonal employment
- (4) U.S. Census Bureau - 2006 Special Census
- (5) U.S. Census Bureau - 2010 Census
- (6) U.S. Census Bureau - 2006 - 2010, 2007 - 2011, 2008 - 2012, 2009 - 2013 and 2010 - 2014 American Community Surveys
- (7) U.S. Census Bureau - 2015 Special Census

**CITY OF ELMHURST, ILLINOIS**

**PRINCIPAL EMPLOYERS**

Current Year and Nine Years Ago

	2018			2009			
	Employees	Rank	Percentage of Total City Employment	Employer	Employees	Rank	Percentage of Total City Employment
Edward-Elmhurst Healthcare	2,758	1	12.59%	Elmhurst Memorial Hospital	2,173	1	8.91%
Mc Master-Carr Supply Co.	800	2	3.65%	Elmhurst Community School District 205	850	2	3.48%
Elmhurst College	688	3	3.14%	McMaster-Carr Supply Co.	850	3	3.48%
Patten Power Systems	400	4	1.83%	Elmhurst College	600	4	2.46%
Semblex Corporation	260	5	1.19%	The Chamberlain Group, Inc.	350	5	1.43%
Superior Sound, Inc.	250	6	1.14%	Steerling Engineering, Inc.	320	6	1.30%
FedEx Freight, Inc.	200	7	0.91%	Duchossois Enterprises Group	300	7	1.23%
Superior Ambulance	200	8	0.91%	Hassett Air Express	300	8	1.22%
Safway Services, LLC	180	9	0.82%	S & S Automotive Inc.	300	9	1.23%
Airtite, Inc.	170	10	0.78%	Laboratory Corp. of America	250	10	1.02%
<b>TOTAL</b>	<b>5,906</b>		<b>26.97%</b>		<b>6,293</b>		<b>25.79%</b>

Data Source

2016 and 2007 Illinois Manufacturers Directory, 2016 and 2007 Illinois Services Directory, city business license records, and a selective telephone survey.



## CITY OF ELMHURST, ILLINOIS

## PRINCIPAL PROPERTY TAXPAYERS

Current Year and Nine Years Ago

Taxpayer	2018			Taxpayer	2009		
	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Valuation		Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Valuation
Three Galleria Tower	\$ 18,352,170	1	0.72%	Elmhurst Memorial Healthcare	\$ 23,762,490	1	0.97%
Mc Master Carr Supply Co.	17,791,790	2	0.70%	Mc Master Carr Supply Co.	17,574,150	2	0.71%
Federal Construction Inc	12,135,710	3	0.48%	Federal Construction Inc	13,109,750	3	0.53%
Horizon Group VIII LLC	8,459,240	5	0.33%	AIMCO	12,120,820	4	0.49%
Royal Management Corporation	8,381,500	4	0.33%	UBS Realty Investors LLC	7,317,350	5	0.30%
Elmhurst Memorial Hospital	7,604,910	6	0.30%	Royal Management Corporation	7,082,170	6	0.29%
678 North York Street LLC	5,700,450	7	0.22%	Horizon Group VIII LLC	5,607,770	8	0.23%
HC Elmhurst I LLC	5,670,360	8	0.22%	VIP Elmhurst II LLC	5,184,801	6	0.21%
GreenPoint Bus Park Invest	5,312,990	9	0.21%	Manulife Financial	4,960,740	9	0.20%
Park Place of Elmhurst	4,649,000	10	0.18%	Patten Tractor & Equipment	4,931,740	10	0.20%
<b>TOTAL</b>	<b>\$ 94,058,120</b>		<b>3.70%</b>		<b>\$ 101,651,781</b>		<b>4.13%</b>

Note: Every effort has been made to seek out and report the largest taxpayers. However, many of the taxpayers contain multiple parcels, and it is possible that some parcels and their valuations have been overlooked.

2019 tax levy information is not available.

Data Source

Office of the County Clerk

# CITY OF ELMHURST, ILLINOIS

## PROPERTY VALUE AND CONSTRUCTION

Last Ten Fiscal Years

Fiscal Year Ended	(1) Property Value				(2) Commercial Construction	(2) Residential Construction	
	Commercial	Residential	Total	Exemptions	Value	Number of Units	Value
2010	361,941,134	2,100,011,869	2,461,953,003	136,353,099	26,644,183	377	24,752,493
2011	329,792,970	1,949,351,396	2,279,144,366	126,919,056	19,831,268	247	102,604,441
2012	368,286,477	1,785,510,536	2,153,797,013	118,113,629	28,646,061	357	32,734,730
2013	294,290,533	1,634,713,819	1,929,004,352	110,595,696	16,700,000	132	51,550,020
2013*	294,290,533	1,634,713,819	1,929,004,352	110,595,696	2,442,000	91	40,783,405
2014	274,031,463	1,540,739,275	1,814,770,738	113,461,690	1,200,000	145	67,001,000
2015	272,743,099	1,541,556,224	1,814,299,323	110,880,887	27,810,000	139	114,108,000
2016	290,294,248	1,743,814,199	2,034,108,447	114,493,157	24,888,000	128	53,563,680
2017	305,646,335	1,902,526,799	2,208,173,134	116,597,455	34,960,000	93	44,465,000
2018	327,201,922	2,047,722,928	2,374,924,850	118,840,852	41,494,821	339	132,736,000

\* Change in fiscal year end from April 30 to December 31. Amounts are for the eight-month period ended December 31, 2013.

1 Includes permit for new hospital of \$309,000,000.

### Data Sources

(1) Estimated assessed value, DuPage County Clerk

(2) Based on the City's Municipal Development Department records and estimated construction costs declared by applicants at time of application.

## CITY OF ELMHURST, ILLINOIS

## OPERATING INDICATORS

Last Ten Fiscal Years

Function/Program	2018	2017	2016	2015	2014	2013*	2013	2012	2011	2010
<b>PUBLIC SAFETY</b>										
Police										
Physical arrests	1,533	940	890	976	922	768	1,702	1,156	1,641	1,219
Parking violations	12,393	14,668	14,368	14,383	15,982	9,732	13,825	14,436	17,110	17,479
Traffic violations	9,368	8,444	7,023	9,011	8,705	5,905	9,068	10,609	13,392	13,121
Fire										
Emergency responses	8,119	7,641	5,790	7,109	7,188	2,102	6,878	6,643	6,500	6,285
Fires extinguished	95	101	99	112	106	74	108	60	39	97
I.S.O. rating	1	2	2	2	2	2	2	2	2	2
<b>PUBLIC WORKS</b>										
Street resurfacing (miles)	7.7	7.4	8.7	7.7	7.4	9.0	7.3	5.0	4.8	4.5
Pothole repairs	7,878	10,003	16,037	15,510	20,000	16,500	10,628	22,402	16,496	24,464
<b>WATER</b>										
Number of water services	15,201	15,210	14,836	13,909	14,151	14,266	14,216	14,231	14,227	14,229
Water main breaks	75	60	110	66	124	61	82	92	88	87
Average daily consumption	76	72	68	69	69	54	67	77	79	81
Peak monthly demand	138	148	141	140	130	158	170	194	192	142
<b>WASTEWATER</b>										
Average daily treatment (mgd)	9.82	8	8	7.09	7.21	5.82	6.65	8.19	9.87	8.40
Average daily stormwater pumping (mgd)	540	552	552	540.0	540.0	540.0	540.0	540.0	554.8	550.0
<b>CULTURE</b>										
Museum visits	16,304	10,021	9,858	10,550	8,902	8,079	15,255	15,540	12,737	14,946
Museum reference service patrons	239	394	363	396	358	320	596	661	609	577
Public Library										
Number of volumes	308,502	229,588	397,021	251,183	259,731	341,668	300,000	300,224	304,141	298,373
Number of electronic media	74,103	122,652	70,635	65,238	56,696	70,233	68,535	65,126	75,696	55,638
Number of borrowers	31,980	26,682	26,783	28,649	28,890	29,355	29,600	30,112	30,166	30,250
Total circulation	1,256,501	1,464,166	1,129,950	1,296,401	1,321,148	965,662	1,496,925	1,478,076	1,482,430	1,503,159
Library visits	580,720	598,836	598,836	579,525	539,958	378,691	566,508	553,965	531,776	540,781

\* Change in fiscal year end from April 30 to December 31. Amounts are for the eight-month period ended December 31, 2013.

Data Source

Various city departments

## CITY OF ELMHURST, ILLINOIS

## CAPITAL ASSETS STATISTICS

Last Ten Fiscal Years

Function/Program	2018	2017	2016	2015	2014	2013*	2013	2012	2011	2010
<b>PUBLIC SAFETY</b>										
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Patrol units	44	46	42	42	42	42	42	42	42	42
Fire										
Fire stations	2	2	2	2	2	2	2	2	2	2
Fire engines	5	6	6	6	6	6	6	6	6	6
<b>PUBLIC WORKS</b>										
Streets (miles)	161.7	161.7	161.7	161.7	161.7	161.7	161.7	161.7	161.7	161.7
Streetlights	6,739	6,739	6,739	6,739	6,739	6,739	6,739	6,739	6,739	6,739
Traffic signals	25	25	25	25	25	25	25	25	24	24
<b>WATER</b>										
Water mains (miles)	177.9	167.8	167.8	167.8	167.8	167.8	167.8	167.8	167.8	167.8
Fire hydrants	2,041	2,041	2,041	2,041	2,041	2,041	2,041	2,041	2,041	2,041
Maximum daily capacity (thousands of gallons)	7,860	7,860	7,860	7,860	7,860	7,860	7,860	7,860	7,860	7,860
Storage capacity (thousands of gallons)	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
<b>WASTEWATER</b>										
Sanitary sewers (miles)	148.0	148.0	159.3	159.3	159.3	159.3	159.3	159.3	159.3	159.3
Storm sewers (miles)	133.0	133.0	130.5	130.5	130.5	130.5	130.5	130.5	130.5	130.5
Maximum daily treatment capacity (millions of gallons)**	79	79	75	75	75	75	75	75	75	75

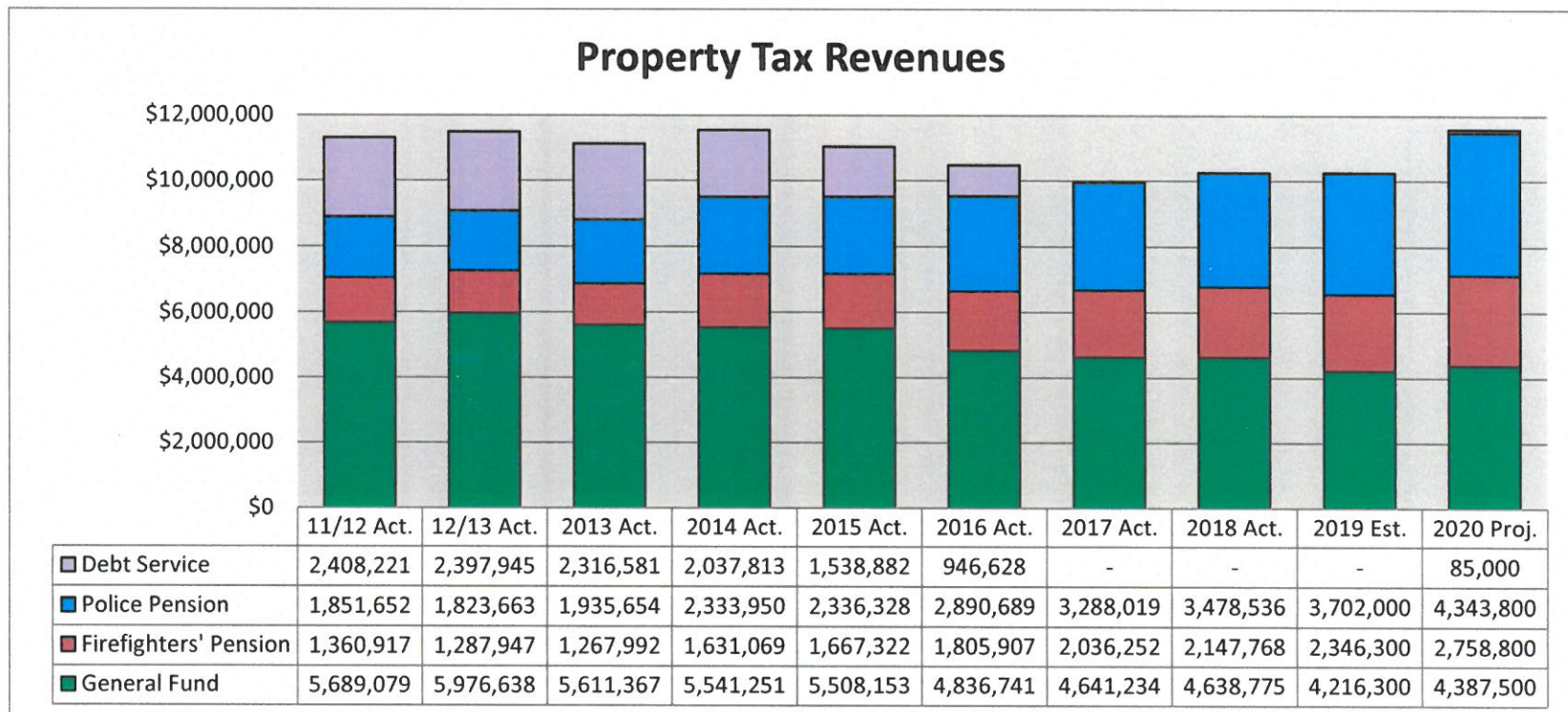
\* Change in fiscal year end from April 30 to December 31. Amounts are for the eight-month period ended December 31, 2013.

\*\*By permit the City can treat up to 8 MG per day with full treatment capacity of 20 MG. An additional 59 MG of excess can be partially treated.

Data Source

Various city departments

**PROPERTY TAXES** – The City annually levies a property tax on the assessed valuation of each property. The City levy for corporate purposes (General Fund) includes amounts for fire protection, ambulance services, IMRF and FICA. The City also levies amounts for the employer contributions to the Police Officers' and Firefighters' Pension Funds. Property taxes levied by the Elmhurst Public Library are approved by the City Council and allocated directly to the Library Fund, therefore, those amounts are not included in the analysis below. Historically, property taxes levied for the debt service payments of the City's General Obligation Bonds were consistently abated by the City. However, due to the poor economic climate in the late 2000's and a significant decrease in General Fund revenues that corresponded, the levies collected from FY 10/11 to FY 2016 for debt service allocated to the General and Capital Improvement Funds were not been abated. Actual FY 2014 revenue (2013 levy) reflects increases in the Police and Fire Pension levies due to proposed changes in actuarial assumptions in relation to GASB Statements 67 and 68. The Fire Pension and Police Pension portions of the actual FY 2017 revenue (2016 levy) reflect changes in actuarial assumptions relating to updated mortality tables and revised turnaround and retirement rates. In addition, the pension levies were impacted by actual investment returns which were significantly lower than the assumed actuarial rate of return. The actual FY 2017 revenue (2016 levy) reflects the reduction to the General Fund portion due to current fund balance levels and a return to full abatement of the debt service levies. The proposed FY 2020 Police and Fire Pension levies reflect a change in the long-term Expected Return on Investments assumption from 7.00% to 6.75%. The proposed FY 2020 revenue reflects an increase of approximately 5% for the General Fund levy and a Debt Service levy for the 2019 bond issue.





**PROPERTY TAXES, continued**

The City’s property tax rate for the 2018 levy is .4051 per \$100 of equalized assessed value (EAV). For an Elmhurst resident with a home that has a market value of \$300,000 and an EAV of \$100,000 (EAV = 1/3 of market value), the total property tax payment to the City would equal \$405.10 (100,000/100 \* .4051). When considering Fire Protection District tax rates for those communities without a municipal fire department, Elmhurst has the third lowest property tax rate in DuPage County. The total tax rate for the 2018 levy is 6.1951 for Elmhurst residents in York Township and 6.2630 for Addison Township residents. As noted in the graph below, the City’s rate of .4051 decreased 6.5% from the 2017 levy and is only 6.54% of the total tax bill paid by Elmhurst residents. For most Illinois communities, property taxes levied by local school districts usually make up the largest portion of the property tax bill. The Elmhurst Unit School District #205 rate follows this pattern and represents 72.83% of the Elmhurst property tax bill. The projected City rate for the 2019 levy is .453 (assuming a 5.6 % increase in EAV) and will represent approximately 6% of the total Elmhurst property tax bill.

City	School District #205	Other	Park	County	Library
6.54%	72.83%	5.21%	5.41%	5.00%	5.01%

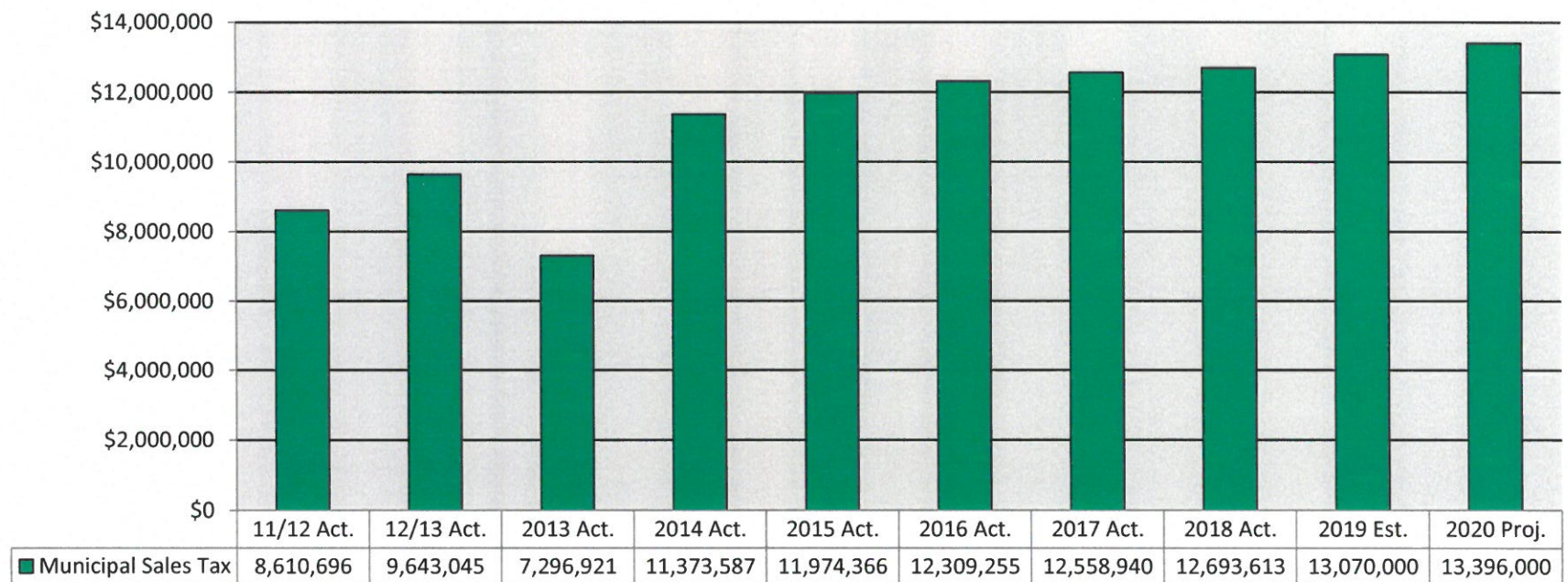




## SALES TAXES

- MUNICIPAL 1% SALES TAX** – The City of Elmhurst receives from the State of Illinois 16% of the 6.25% State sales tax on general merchandise, equivalent to 1% of gross sales. This source of revenue is directly connected to economic development activities within the City and influenced by general economic conditions. Despite its volatility due in particular to automotive sales, sales taxes remain the greatest single source of revenue for the General Fund (when excluding the police and fire pension levies from property taxes) – approximately 17% of General Fund revenues. In addition to the 1.00% received on general merchandise, the City also receives 100% of the 1% State sales tax on food and qualifying drugs. After a three year period that saw sales tax revenues decline 29% from FY 06/07, revenues rebounded slightly in FY 10/11 suggesting FY 09/10 was the bottom point. FY 2018 revenue of \$ 12,693,613 reflects 1% growth over the revenue for FY 2017 and estimated FY 2019 revenue reflects 3% growth over FY 2018, indicating sales tax revenues being relatively stable. Projected sales tax revenues of \$13,396,000 for fiscal year 2020 reflect an increase at the rate of 2.5% over the actual and estimated revenue for the period of January - December, 2019.

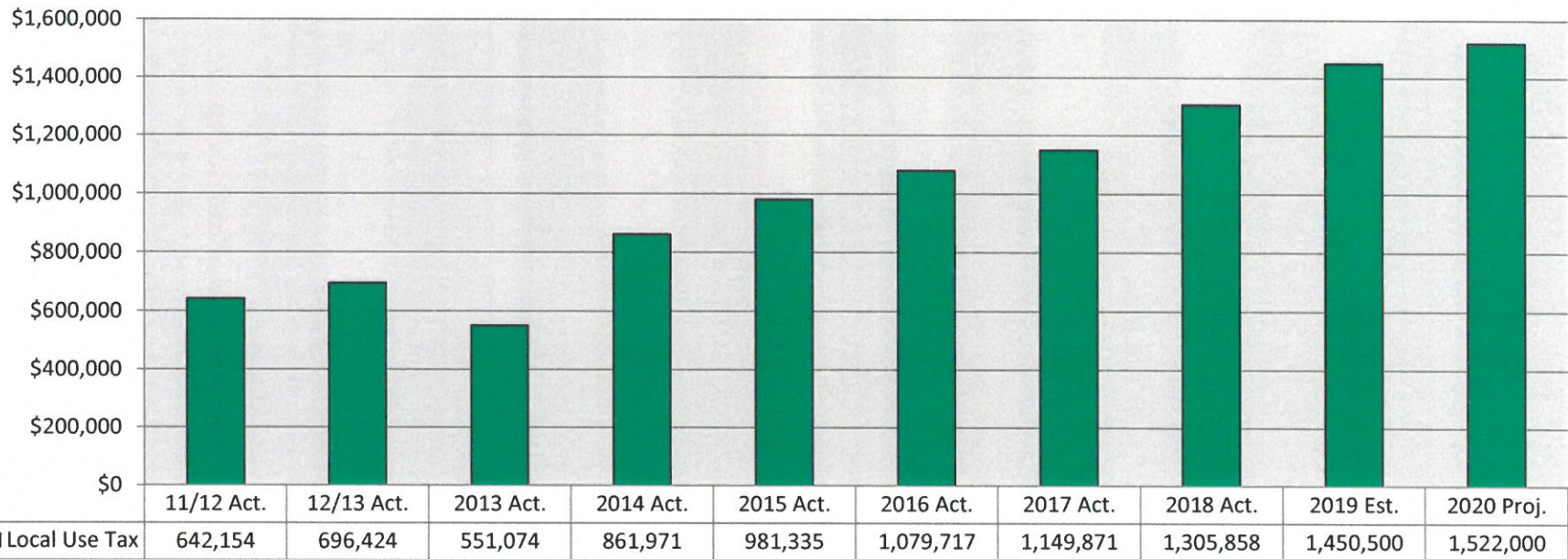
### Municipal Sales Tax Revenues



## SALES TAXES, continued

- LOCAL USE** – Use tax is a tax imposed on the privilege of using, in Illinois, any item of tangible personal property that is usually purchased out-of-state. This liability generally results when out-of-state vendors make retail sales to Illinois businesses or consumers, or when Illinois consumers purchase items out-of-state for use in Illinois without paying tax to the retailer. The use tax rate is 6.25% on general merchandise purchases, including titled vehicles, and 1.00% on qualifying food, drug, and medical appliance purchases. Of the collected amount, 20% is distributed to local government agencies. The amount distributed to municipal and county governments, with the exception of Chicago, is based on population. One other exception to the per capita distribution is that the local tax portion collected on a titled vehicle is allocated directly to the municipality where the vehicle is registered. The City of Elmhurst's share of the state use tax, commonly referred to as the "local use tax," is based upon projections by the Illinois Municipal League, current revenues and updated population counts from the 2016 special census. The projection for FY 2020 of \$1,522,000 reflects a projected increase at the rate of 5% over the actual and estimated revenue for the period of January - December, 2019.

**Local Use Tax Revenues**

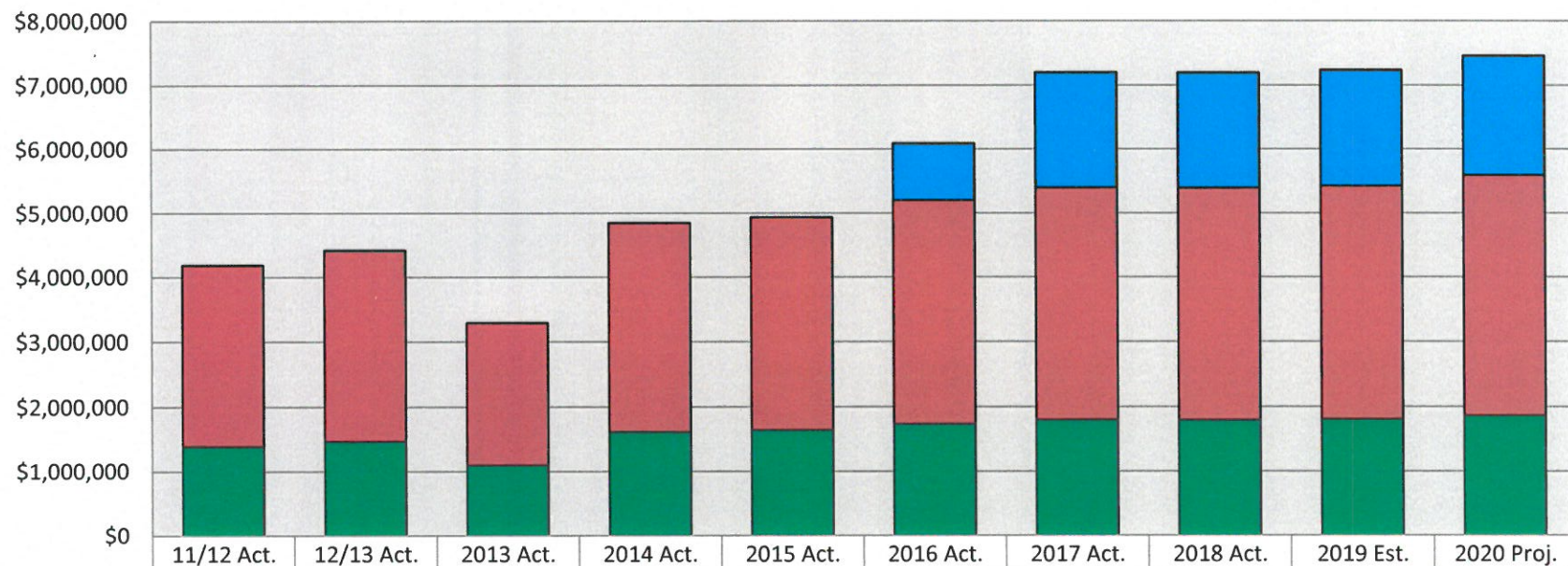




## SALES TAXES, continued

- HOME RULE 1% SALES TAX** – The City of Elmhurst, pursuant to its home rule authority, implemented a 0.25% local home rule sales tax effective September, 1991. In September, 2008, an additional 0.5% local home rule sales tax rate was approved by the City Council effective January, 2009. Effective July, 2016, the home rule sales tax rate increased to 1% with the additional 0.25% increase designated to fund stormwater improvement projects. This tax is applicable to all sales except qualifying food and drugs and titled vehicles. As of July, 2016, 50% of the revenue is allocated to the General Fund, 25% to the Capital Improvement Fund and the remaining 25% to the Stormwater Fund. Actual revenues for FY 2018 were level when compared to FY 2017 primarily as a result of a full year of collecting the new administrative/collection fee imposed by the state of Illinois, effective August 2017. Home rule sales tax is projected to increase at the rate of 3% in FY 2020 over the actual and estimated revenue for the period of January - December, 2019.

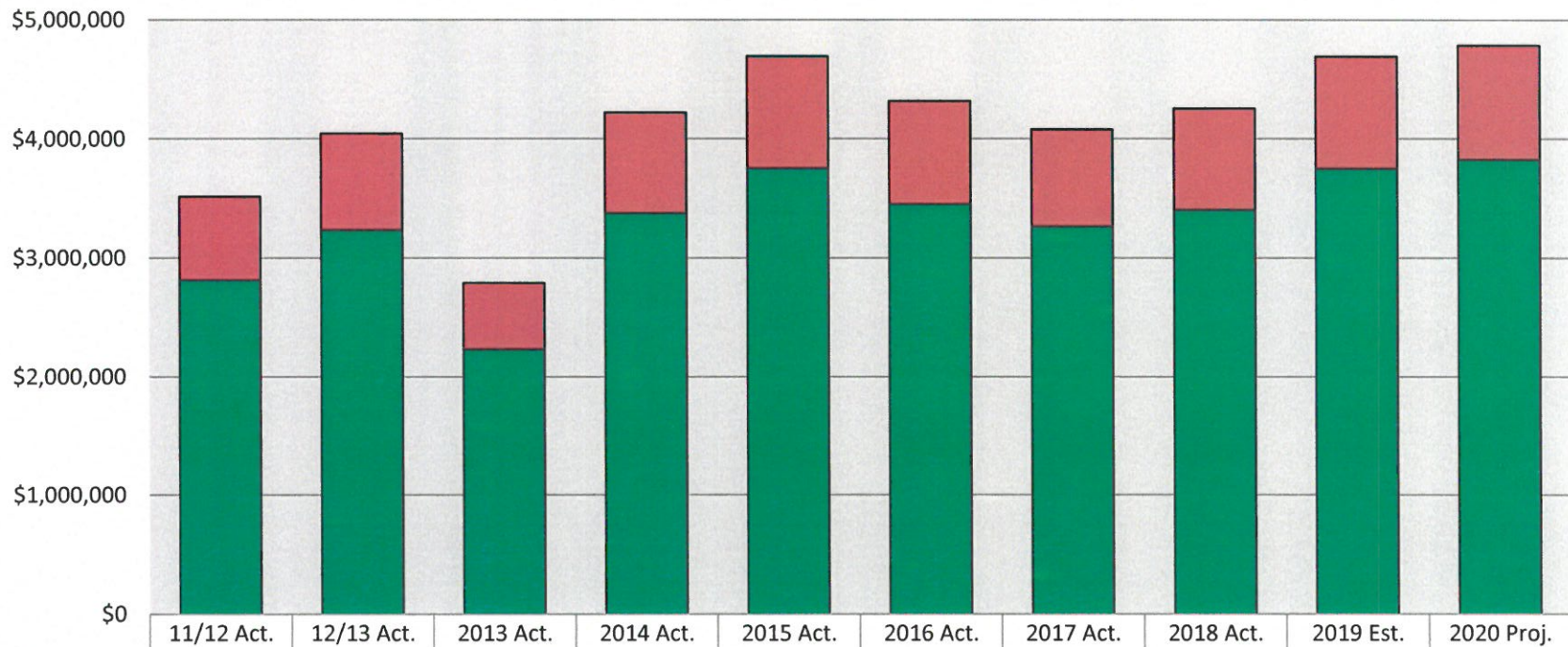
### Home Rule Sales Tax Revenues



Stormwater Fund						885,835	1,800,041	1,797,905	1,809,000	1,864,000
General Fund	2,792,909	2,948,346	2,196,080	3,231,522	3,291,247	3,469,613	3,600,082	3,595,811	3,618,000	3,728,000
CIF	1,394,361	1,471,963	1,096,394	1,613,339	1,643,156	1,733,534	1,800,041	1,797,905	1,809,000	1,864,000

**INCOME TAX** – Income tax is a state shared tax that is distributed on a per capita basis and is based on the average income statewide. Local governments receive one-tenth of the net collections of all income tax received. The City allocates 20% of this revenue to the General Fund, with the remaining 80% directed to the Capital Improvement Fund. Revenues historically fluctuate with the economy, with periods of decline early and late in the 2000's. Revenues from FY 05/06 through FY 07/08 steadily increased due to economic growth and have been amplified by increases in the Elmhurst population identified during special censuses conducted in 2006 and 2016. Estimated revenues for FY 2019 are 10% higher than the actual revenue for FY 2018 due in part to the 5% decrease of the state imposed 10% reduction implemented in August 2017. Projected revenues for FY 2020 of \$4,786,000 reflect a 2% increase based on projections provided by the IML, including the continuation of a 5% reduction in distributions imposed by the State, and current trends in income tax revenues.

### Income Tax Revenues

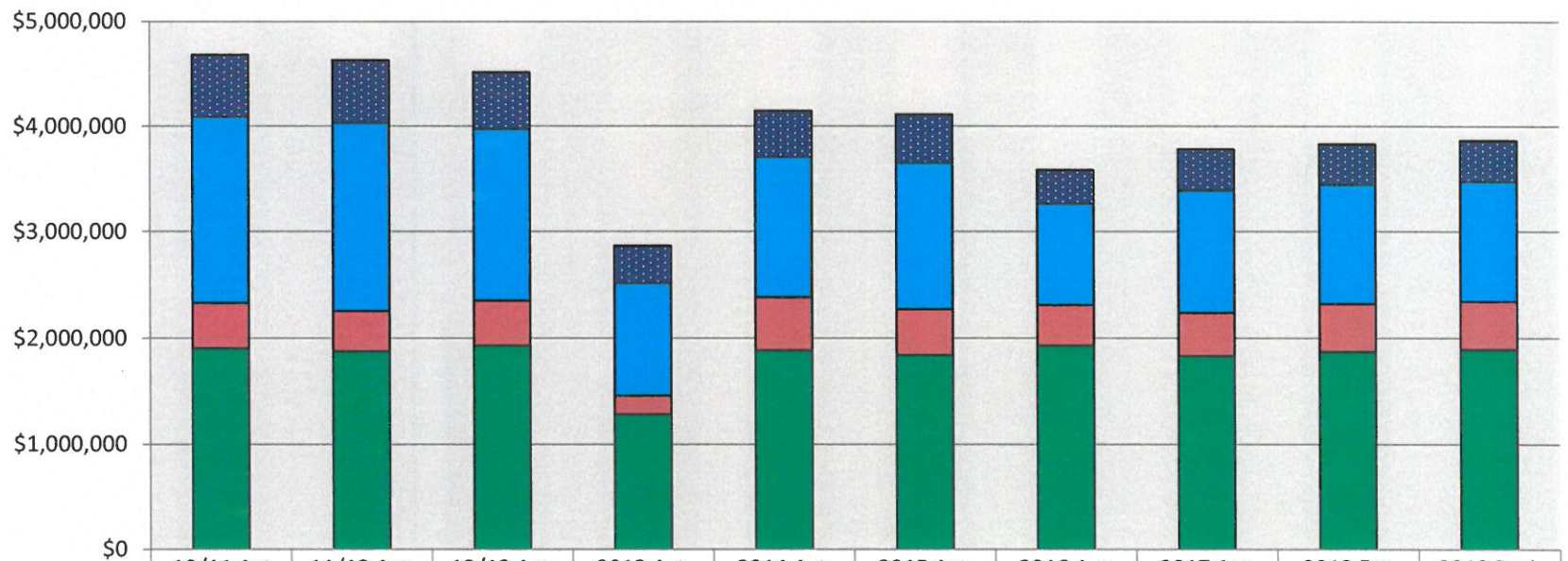


General Fund	703,440	809,080	557,687	844,863	938,919	863,677	816,613	851,437	938,000	957,000
CIF	2,813,760	3,236,520	2,230,749	3,379,450	3,755,676	3,454,707	3,266,450	3,405,748	3,753,000	3,829,000



**UTILITY TAXES** – The utility tax is a significant revenue source in the City’s General Fund. The City of Elmhurst taxes the use of three utilities: natural gas, electricity, and telecommunications. On June 1, 2003, the city replaced the 2.91% gas utility tax with a municipal gas use tax at a rate of 1.5 cents per therm. A telephone utility tax of 4.85% on intrastate communication was originally imposed in 1992. In 1999, a municipal telecommunications tax, collected by the City, was adopted. Effective January 31, 2003, the State of Illinois enacted the Simplified Municipal Telecommunications Tax, collecting the combined telecommunications tax (5%) and infrastructure maintenance fee (1%) and remitting the collections monthly to the city. Of this, 75% is directed to the General Fund and 25% is directed to the Capital Improvement Fund. The electric utility tax of 4.85% was changed in 1998 to a tiered kilowatt-hour use rate for electricity. The total utility tax revenue projection of \$3,703,200 for FY 2020 reflects an expectation of 1% growth in each category.

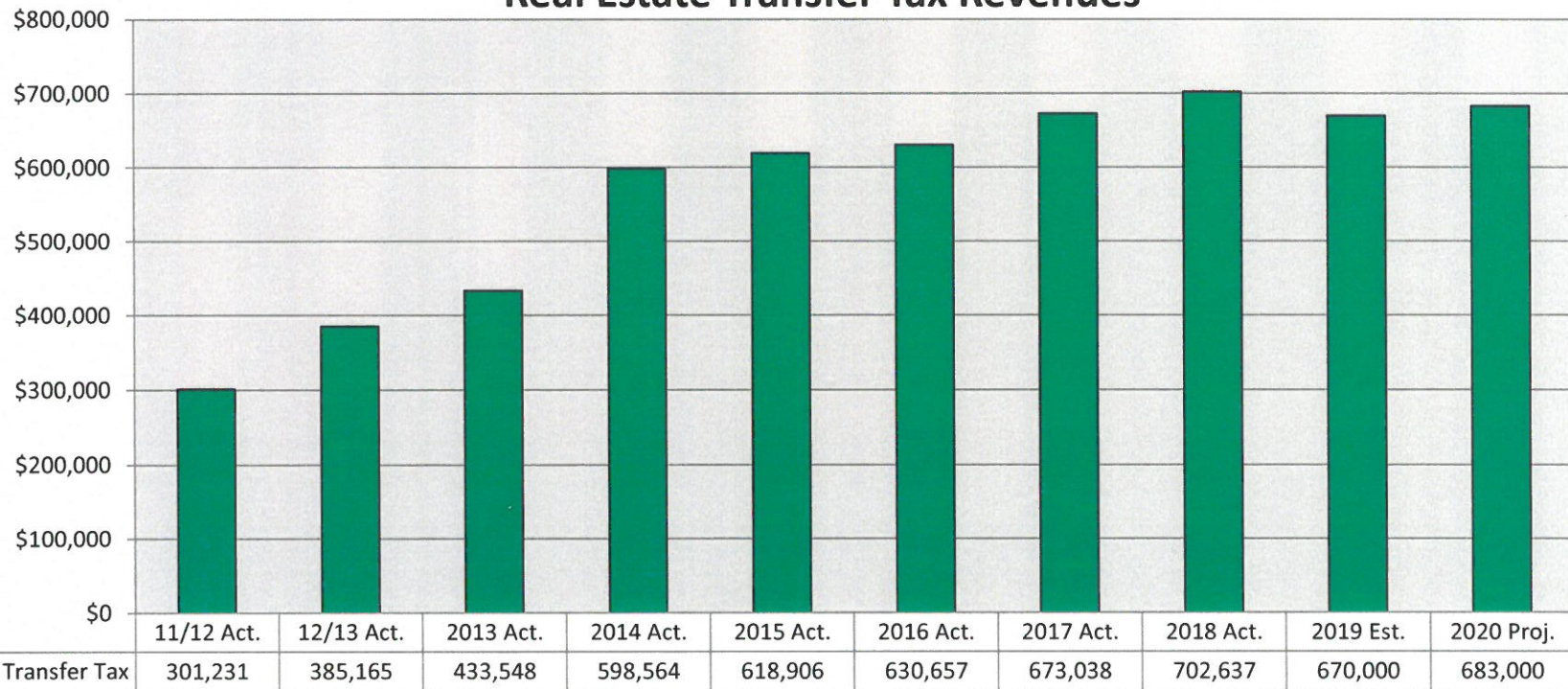
**Utility Tax Revenues**



	10/11 Act	11/12 Act.	12/13 Act.	2013 Act.	2014 Act.	2015 Act.	2016 Act.	2017 Act.	2018 Est.	2019 Proj.
Telecomm. - CIF	587,578	594,864	539,735	351,646	440,046	460,345	317,672	390,059	381,100	384,300
Telecomm. - General Fund	1,762,733	1,780,593	1,623,206	1,054,938	1,320,137	1,381,036	953,016	1,155,232	1,126,100	1,135,700
Gas Tax	424,350	375,525	419,994	175,801	500,084	426,696	379,136	401,575	446,830	450,800
Electric Tax	1,906,777	1,878,210	1,933,409	1,286,037	1,887,178	1,844,221	1,933,741	1,835,961	1,876,500	1,895,400

**REAL ESTATE TRANSFER TAX** – The real estate transfer tax was implemented in May of 1992 at an original rate of \$3.00 per \$1,000 increment of value on the sale or transfer of real estate within the City. The rate was reduced in May of 1995 and remains at \$1.50 per \$1,000. Pursuant to Elmhurst Municipal Code, real estate transfer tax refunds are available if the payer of the tax previously owned and occupied a home in Elmhurst and within 180 days of the closing, purchases and occupies a new residence in Elmhurst. During FY 2017, 107 refunds were issued totaling \$73,070. Following a pronounced decrease in replacement housing and housing turnover from FY 07/08 to FY 08/09, the period from FY 08/09 through FY 11/12 is one of relative stability, though revenues are lower than any point in the previous ten years. Fiscal 2012/13 reflects the beginning of the turnaround in the housing market. The period from FY 2015 through FY 2018 represented a time of steady growth. Estimated FY 2019 revenue reflects a decrease of approximately 5% over FY 2018 that is most likely attributed to the increase in mortgage rates. The projected FY 2020 revenue of \$683,000 reflects an expected increase of 2% due to progression in the current housing market.

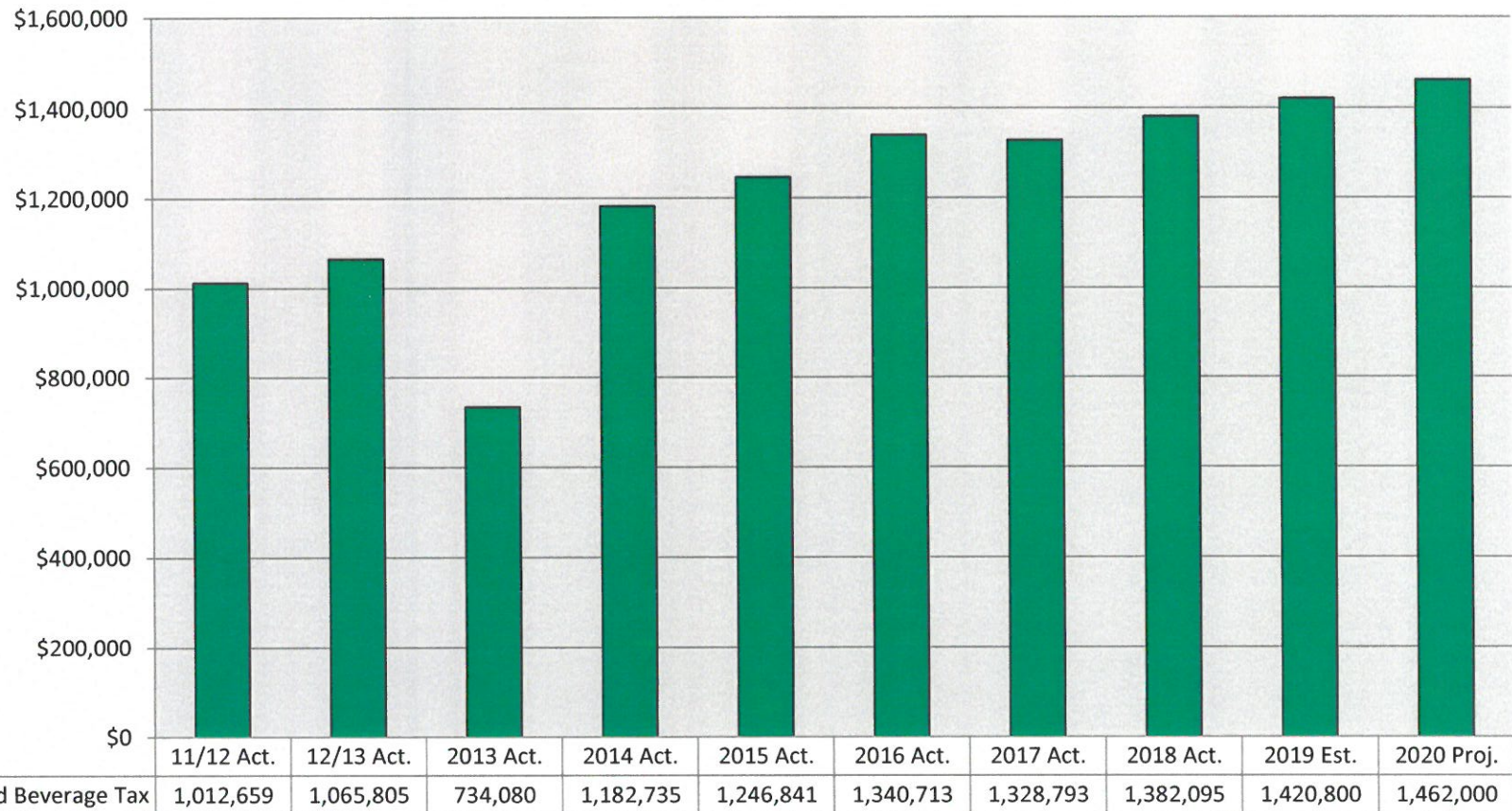
**Real Estate Transfer Tax Revenues**





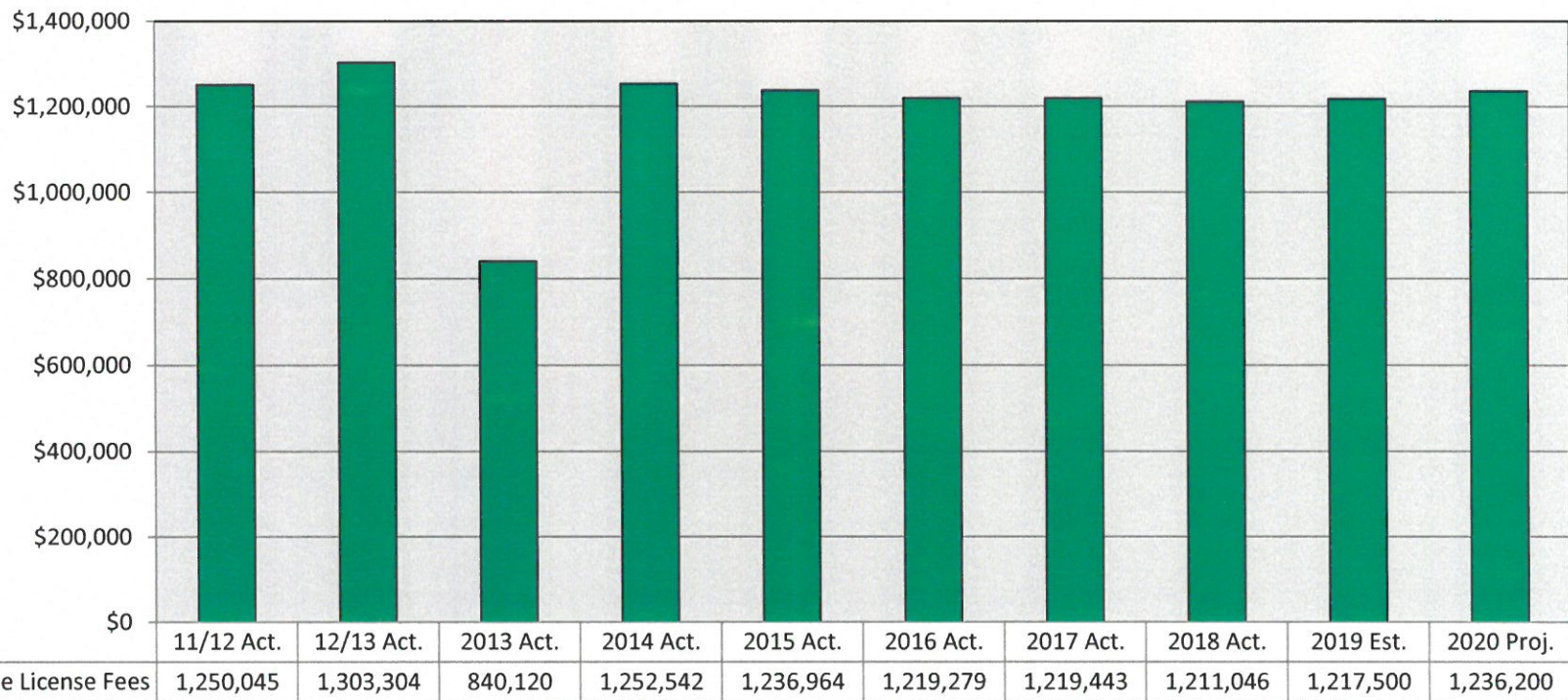
**FOOD AND BEVERAGE TAX** – The City instituted the 1% Prepared Food and Beverages Tax, including packaged alcoholic beverages, in January of 2003. This revenue has steadily increased as more families are dining out and as the number of eating establishments in the City has increased. This has become a significant source of revenue to the General Fund, growing by 80% since the first full year of implementation (\$787,592 in FY 03/04) to FY 2019 estimated receipts of \$1,420,800. Unlike the Municipal 1%, Local Use Tax and Home Rule 1% sales taxes that are collected by the State and distributed to municipalities, the City is responsible for the collection and administration of the 1% Prepared Food and Beverages Tax. Through the economic fluctuations of recent years, food and beverage tax revenues have been resilient, only declining in FY 09/10 and FY 2017. FY 2019 estimated revenues of \$1,420,800 represent a 2.8% increase over FY 2018 actual revenues. The projection of \$1,462,000 for FY 2020 reflects revenue increasing at the rate of 3% compared to prior year, and an expectation that revenues from this source will continue to grow.

**Food and Beverage Tax Revenues**



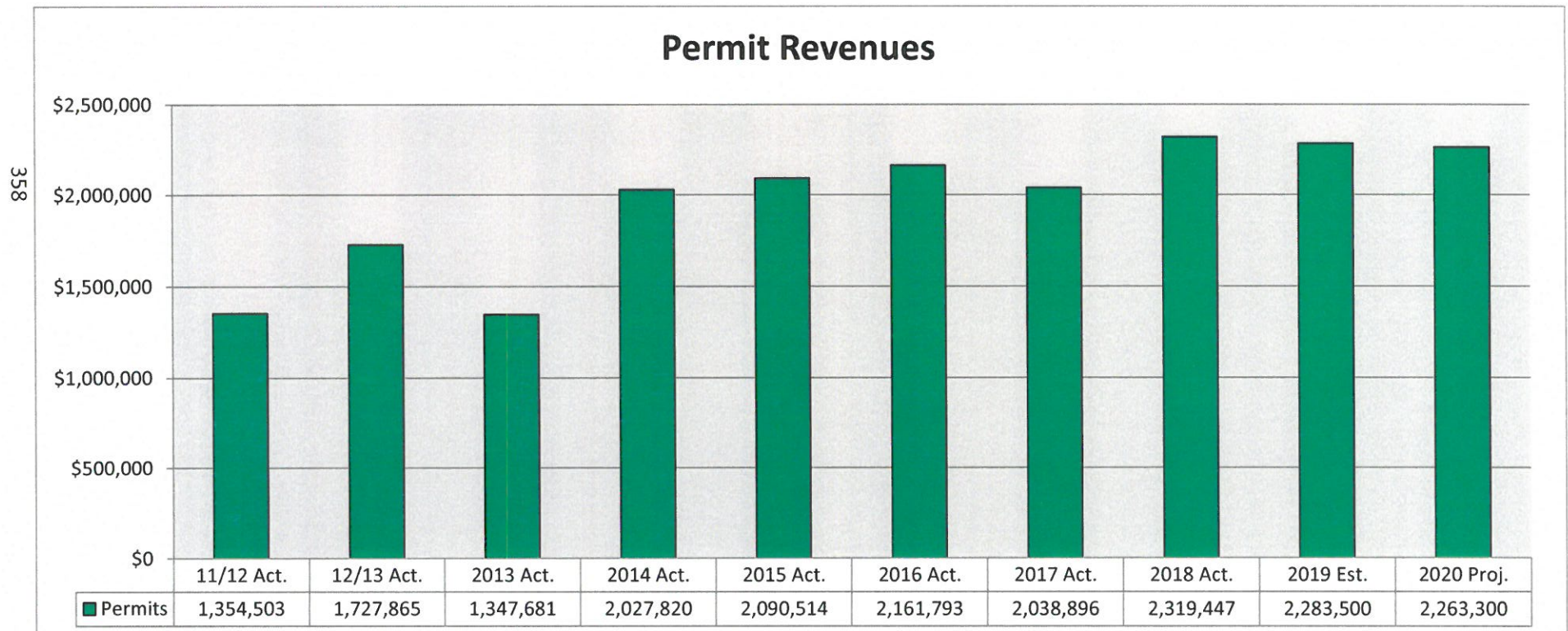
**VEHICLE LICENSE FEES** – Pursuant to the City of Elmhurst Municipal Code, motor vehicle license fees are paid annually. Revenues collected from vehicle license sales are directed toward street resurfacing and maintenance. Approximately 34,500 stickers are sold annually, including passenger, senior, truck, and transfer stickers. Vehicle stickers are sold at a discounted rate from March 1<sup>st</sup> through April 30<sup>th</sup>, and at full price after April 30<sup>th</sup>. Rates for passenger vehicles are \$36 discounted and \$45 full price. The stability of revenues from vehicle license sales is expected to continue with FY 2020 being projected at a 1.5% increase from FY 2019. Although Vehicle License Fees are a stable source of revenue, the administrative costs incurred to collect these fees is high.

**Vehicle License Fees**





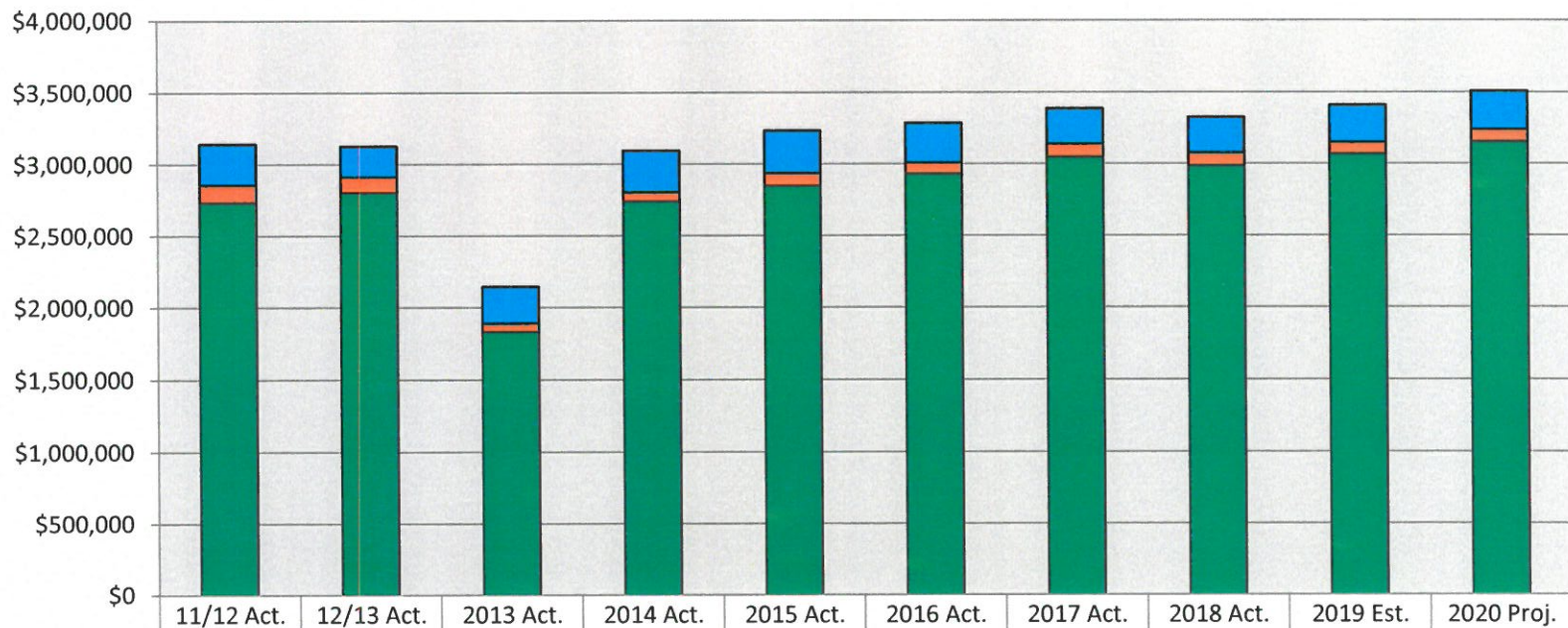
**PERMIT FEES** – The tasks associated with issuing permits and assuring that building maintenance, improvements and construction comply with City code are performed by staff in the Building, Fire, Public Works, Planning and Zoning and Administration Departments. In 2002, a comprehensive market rate analysis and a review of costs associated with issuing permits were completed. Based on the results of this study, permit fees doubled for new homes and town homes to \$5,000 and \$3,400, respectively and new commercial development increased from \$4,250 per floor to \$8,000 per floor. In 2004, the City Council approved annual increases to building permit fees based on the annual increase in the consumer price index. In 2006, commercial fees were raised to the greater of 1% of construction cost, or \$1.00 per square foot, or a minimum fixed amount depending on the project. Over a three year period beginning in FY 07/08, \$1,750,000 in permit fees were collected by the City for the construction of the new Elmhurst Memorial Healthcare facility. FY 12/13 includes over \$300,000 in permit fees for the construction of a townhome complex, a new cancer center at Elmhurst Memorial Hospital and a Mariano’s grocery store. FY 2020 includes fees for one hundred new homes and several commercial developments. Estimated revenue for FY 2019 is 2% lower than the actual revenue for the period of January-December, 2018, and reflects the waiver of the building permit for a major project. The FY 2020 projection is comparable to 2019 estimated revenue.





**REFUSE & RECYCLING FEES** – The City of Elmhurst contracts with Republic Services (Allied Waste) for curbside recycling and waste services. During FY 2018, the City Council approved a new five year contract with Republic Services. The new contract maintains the same services with a few additional options including a 35 gallon waste toter, organic recycling, and recycling options for electronics for a fee. The current rubbish rates provide for a two toter program, slightly increased from the prior year. A 65 gallon recycling toter and a 65 gallon refuse toter costs \$17.72 per month (previously \$17.20/month). Residents also have the option to upgrade to a 95 gallon refuse toter at a rate of \$22.97 per month (previously \$22.29/month) or downgrade to a 35 gallon refuse toter for \$17.00 per month (previously \$16.50/month). Extra cans or bags of refuse require a sticker at a cost of \$3.25 each. Yard waste is also collected and requires a sticker at a cost of \$3.25 each. Additionally, all rates include a City charge to cover two free fall leaf pick-ups, a spring clean-up, and miscellaneous administrative expenses. Estimated revenues for FY 2019 reflect a 2.6% increase over FY 2018, and projected revenues for FY 2020 represent an increase of 2.8% over FY 2019 due to changes in rates per the existing contract.

### Refuse and Recycling Fees

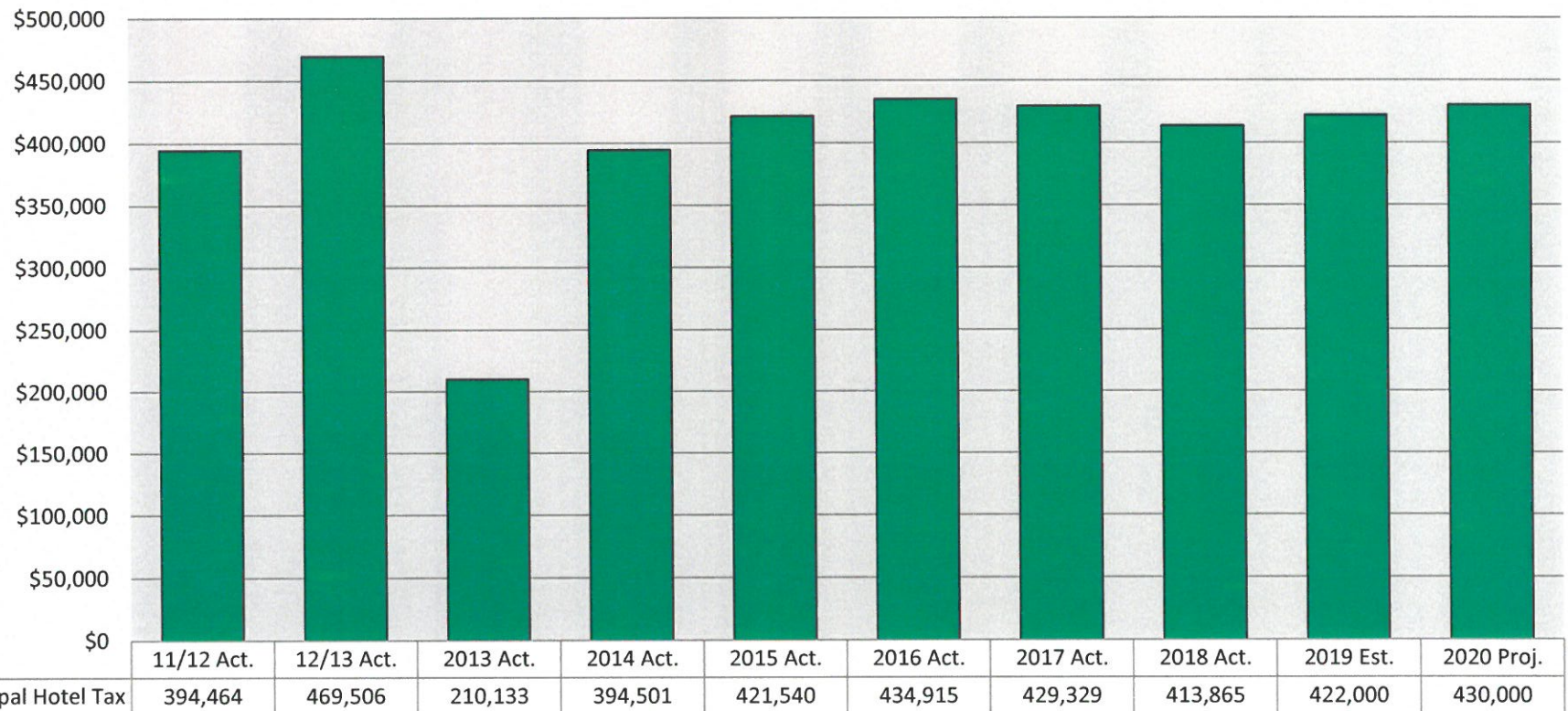


	11/12 Act.	12/13 Act.	2013 Act.	2014 Act.	2015 Act.	2016 Act.	2017 Act.	2018 Act.	2019 Est.	2020 Proj.
Yard Waste Program	285,896	216,428	256,588	291,456	295,935	275,342	247,793	246,126	261,200	268,900
Refuse Sticker Program	123,642	109,016	58,629	63,989	88,240	76,803	90,955	91,585	81,600	83,800
Rubbish Service Charge	2,733,537	2,802,774	1,830,508	2,740,478	2,847,941	2,932,324	3,048,884	2,986,741	3,069,000	3,154,500

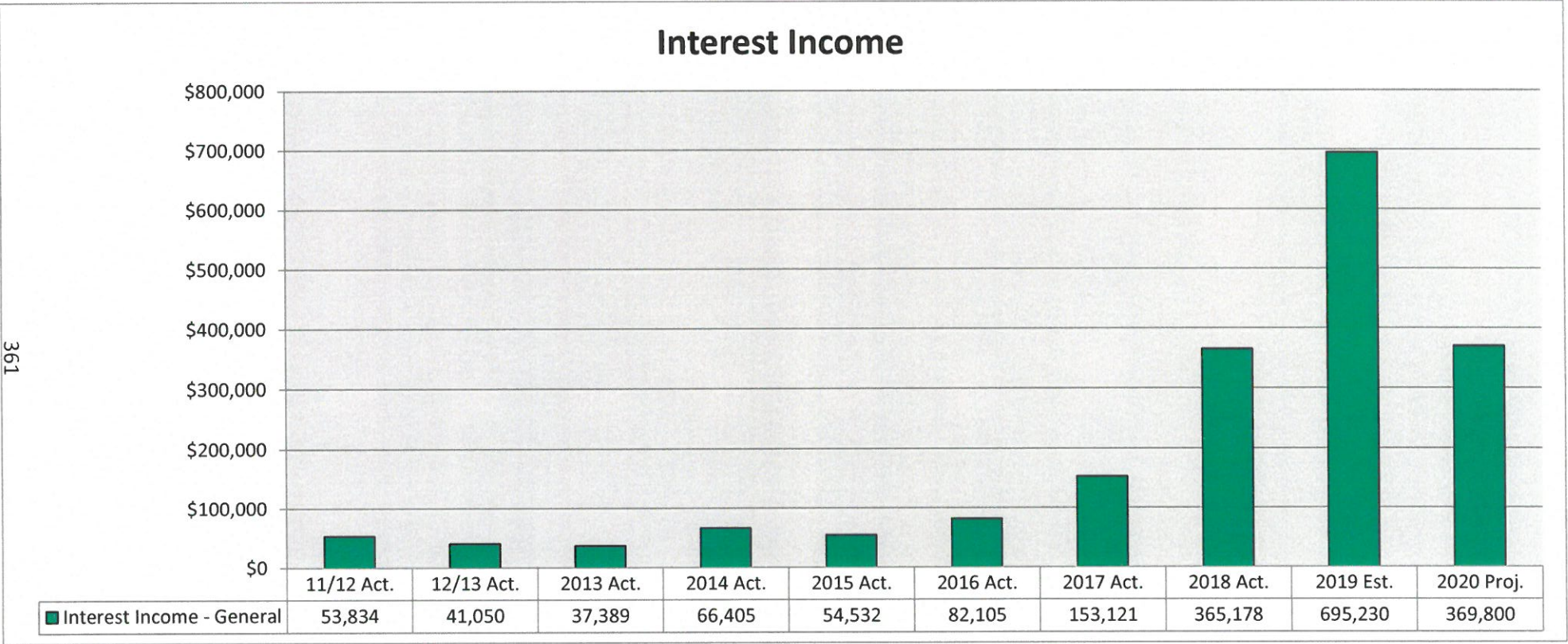


**MUNICIPAL HOTEL TAX** – The City of Elmhurst, pursuant to state statute, imposes a tax on the gross rental receipts of hotel operators. Upon the implementation of the tax, the City Council dedicated 50% of the funds generated be allocated specifically for projects, promotional material, organizations or events that would encourage tourism and additional commerce in Elmhurst, as well as to enhance the cultural aspects of the City. The City’s hotel tax rate of 4% has not changed since FY 96/97 when it was increased from 3%. Municipal hotel tax revenues increased significantly in fiscal years 06/07 and 07/08, however, revenues declined dramatically the following two years due to the economic downturn. Following the closure of the Waverton Hotel in 2013, FY 2014 revenues declined. A subsequent rebound has occurred in FY 2015 with 7% increase from prior year. Revenues estimated for FY 2019 reflect a 2% increase compared to prior year, and revenues are expected to continue growth at approximately 2% in FY 2020.

**Municipal Hotel Tax Revenues**



**INTEREST INCOME** – The City receives income in interest bearing accounts and investments. The revenues generated by interest are dependent on market conditions and fund balances. Actual interest income revenues since FY 2017 are significantly higher than revenues from the previous ten years due to higher interest rates. The estimated revenue for FY 2019 reflects a 90% increase over the prior year actual, due in part to increased interest rates and also due to a \$290,000 receipt of funds expected from the Illinois Metropolitan Investment Fund (IMET) liquidating trust. FY 2020 projected revenue reflects an expectation of marginal future growth in interest rates.

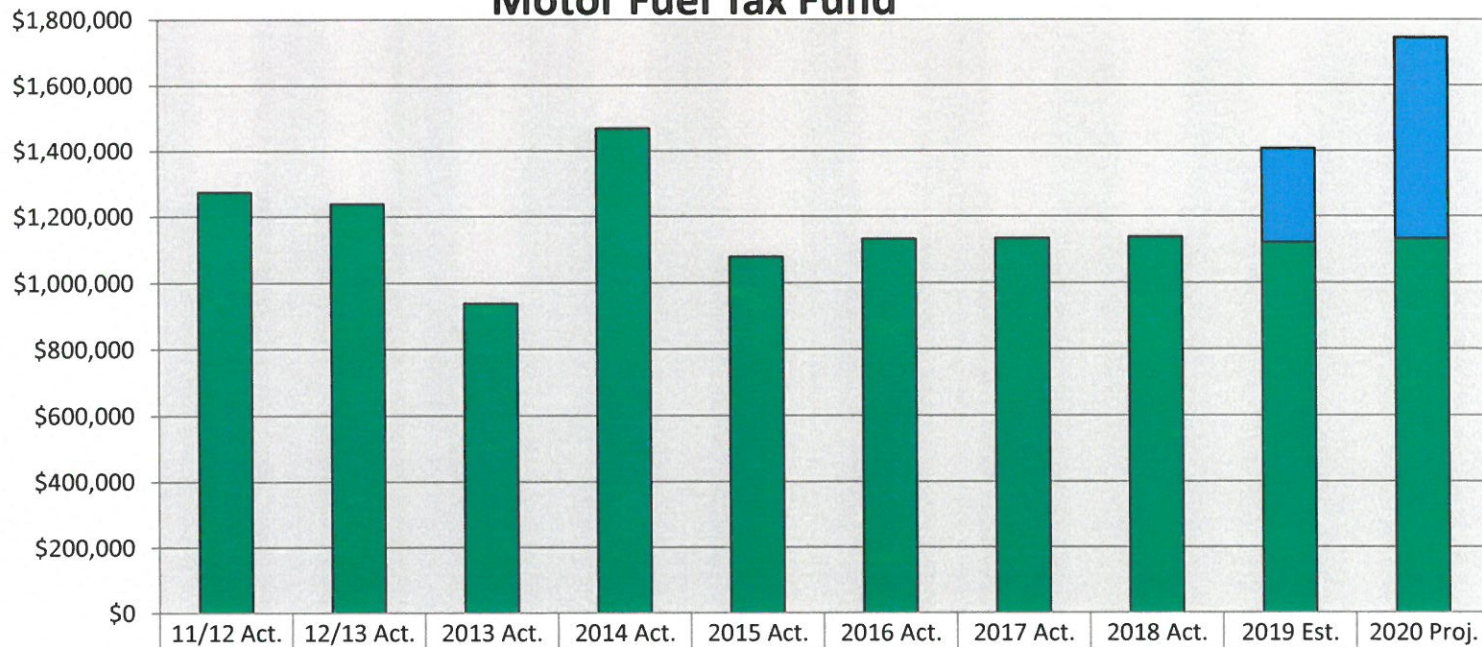




## MOTOR FUEL TAX FUND

**MOTOR FUEL TAX** – This source of revenue is derived from taxes on gasoline and diesel fuels and is a state shared revenue source that is distributed based on population. These revenues are affected by motor vehicle use and fluctuations in gasoline consumption. As part of the Illinois Capital Bill grant program that was approved by the state in 2009, FY 10/11 through FY 2014 included grant revenue of \$188,000 each year for a total grant of approximately \$940,000. In FY 2014 a new State capital program was approved and the City received an additional \$188,000. There was no capital program approved for 2015, and coupled with a one-time reduction made by the State to the April 2015 distribution, resulted in a sharp decline in the 2015 actual revenues. On June 2, 2019 the Illinois General Assembly passed legislation increasing the State's MFT by 19 cents per gallon on gasoline and 24 cents per gallon on diesel fuel, which are to be deposited into a newly formed Transportation Renewal Fund (TRF). A portion of the additional revenue will be shared with units of local government and as a result, the FY 2019 estimated revenues reflect a 24% increase over FY 2018. FY 2020 revenues are expected to increase an additional 24% to a projected \$1,745,000 reflecting a full year of distributions from the TRF.

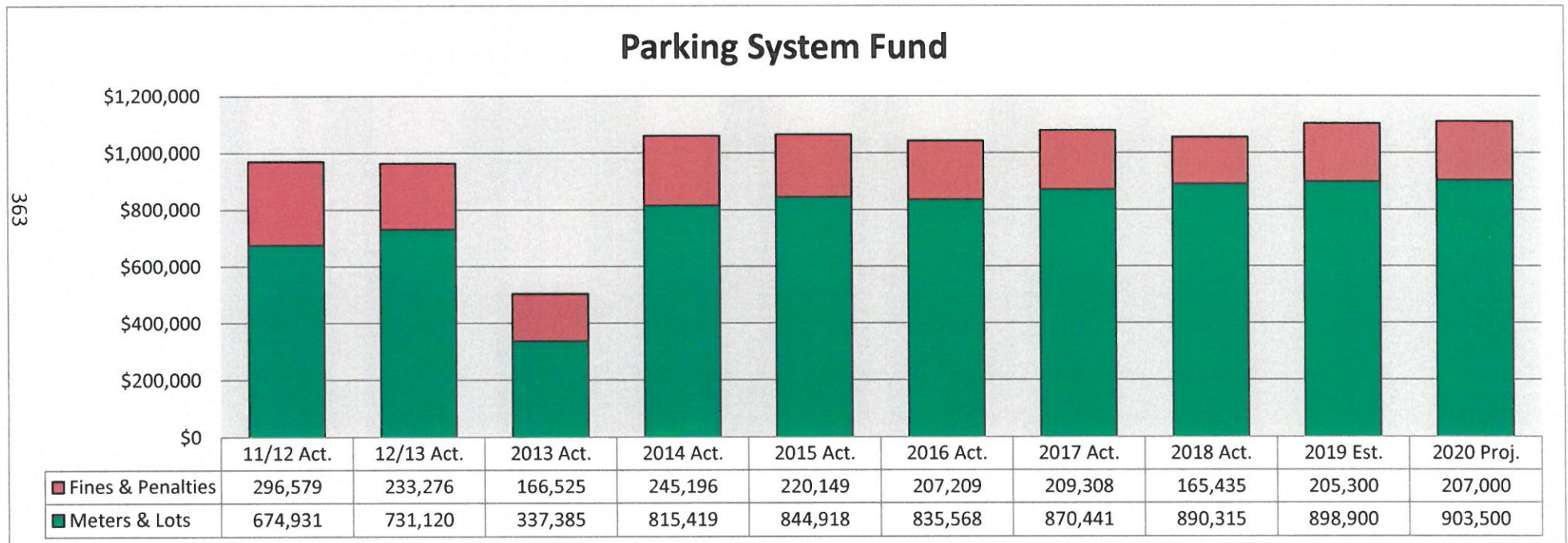
**Motor Fuel Tax Fund**



Motor Fuel Tax (TRF)	-	-	-	-	-	-	-	-	285,000	612,000
Motor Fuel Tax	1,274,058	1,238,663	938,594	1,469,060	1,078,644	1,131,827	1,133,870	1,137,830	1,122,000	1,133,000

## PARKING SYSTEM FUND

**PARKING REVENUES** – The City operates parking lots and garages which generate revenues. From FY 05/06 through FY 08/09, revenues from fines and penalties increased significantly due to increases in enforcement. Increases in parking fees for daily parking and quarterly permits were approved and implemented in FY 07/08 (50% increase effective January 1, 2008). For FY 10/11, total revenues of \$812,488, a 4.6% increase from FY 09/10, were built largely on growth in permits and daily parking and approved rate increases effective July 1, 2010. The increase in FY 11/12 is due to increased fines and late charges based on implemented adjudication procedures, and to a full year of fees from the First Street Parking Deck. No additional fee increases are projected at this time. Estimated FY 2019 parking revenue increased by approximately 4.5%, while FY 2020 parking revenues are projected to remain stable.

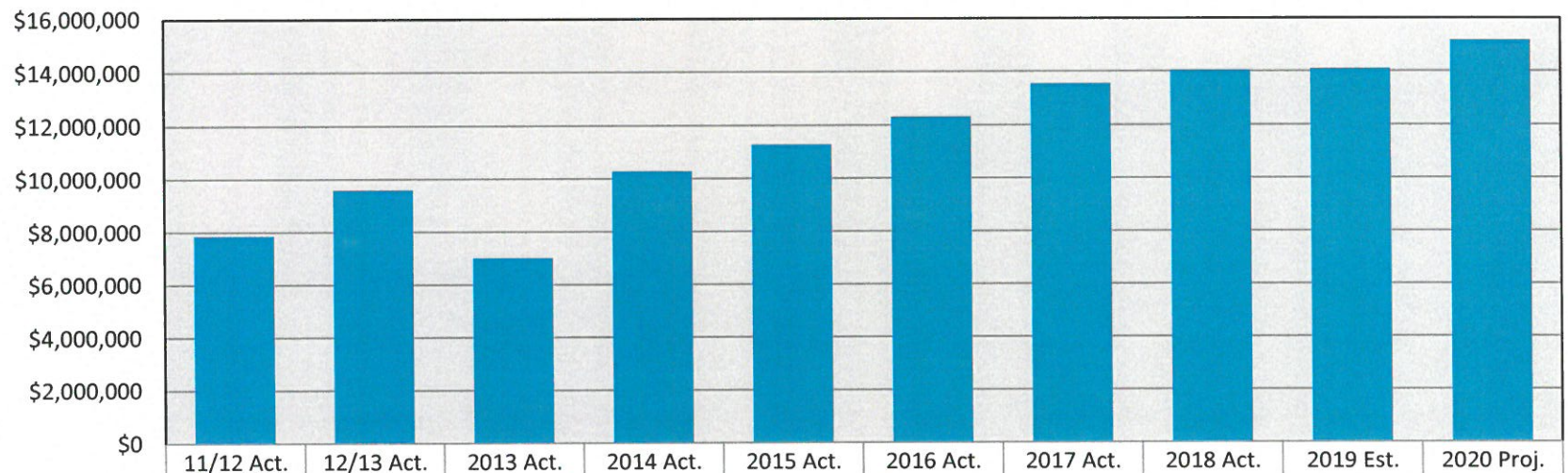




## MUNICIPAL UTILITY FUND

**WATER SALES REVENUES** – Water revenues are based on the number of gallons used by individual homes and businesses. Water rates are developed to recover the cost of providing potable water to the City’s users. The City of Elmhurst is a member of the DuPage Water Commission, which purchases Lake Michigan Water from the City of Chicago. Currently there are approximately 14,200 residential water customers and 800 commercial water customers. During FY 03/04, the City completed a comprehensive study to review the City’s water and sewer rate structure. Based on that study, the excess facilities charge and sewer cap method were eliminated and replaced by charging the water and sewer rates on all water used. The minimum charges were also revised. Another comprehensive water and sewer rate study was completed in FY 2013 and resulted in the implementation of a Capital Investment Recovery Charge (CIRC), to allow for funding of debt service costs based on meter size, and the elimination of a minimum user charge. Actual and estimated FY 2019 water sales revenues remained flat over the prior year. Revenue for FY 2020 is projected to increase 7.5% as a result of proposed increases of 3.3% to the residential rate and 4.2% to the commercial rate.

### Water Sales Revenues



	11/12 Act.	12/13 Act.	2013 Act.	2014 Act.	2015 Act.	2016 Act.	2017 Act.	2018 Act.	2019 Est.	2020 Proj.
Water Sales Revenues	7,859,802	9,586,782	7,014,244	10,283,384	11,285,979	12,312,585	13,548,848	14,051,721	14,088,090	15,143,400
Residential Rate/1,000 GL	5.34	6.41	7.19	7.19	9.02	9.69	10.21	10.58	10.95	
Commercial Rate/1,000 GL	8.01	9.61	10.75	10.75	13.47	14.50	15.36	15.93	16.62	
Res. Min. Bi-Monthly	4.23	5.07	5.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Comm. Min. Bi-Monthly	6.33	7.59	8.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00

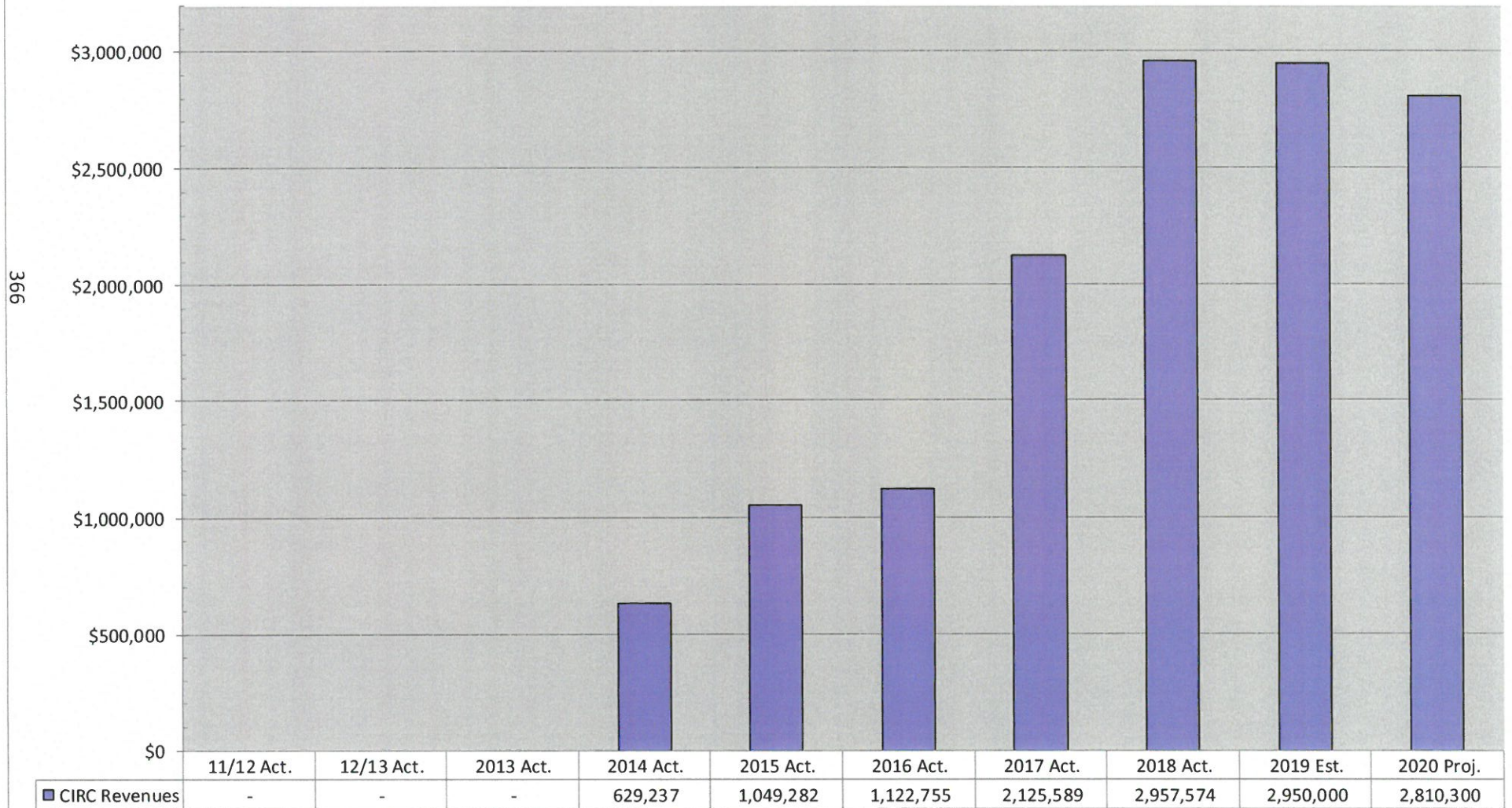






**CAPITAL INVESTMENT RECOVERY CHARGE (CIRC) REVENUES** – In FY 2013 a comprehensive water and sewer rate study was completed which resulted in the implementation of a Capital Investment Recovery Charge (CIRC), to allow for funding of debt service costs based on meter size. CIRC revenues have steadily increased due to increasing debt incurred for capital investment into the water and sewer systems. FY 2019 estimated and FY 2020 projected CIRC revenues remain level with FY 2018 actual.

**Capital Recovery Charge Revenues**





City of Elmhurst

2020 Budget Proposal

Detail of General Fund Capital Projects Funded Through Interfund Transfers  
and Other Transfers to the General Fund

General Fund Transfers In - 2017 Actual	
Transfer From CIP Fund (111)	4,812,062
<b>Total General Fund Transfers In</b>	<b>4,812,062</b>

General Fund Uses for Transfers In:

Transfer From CIP Fund (111)

Bridge/Underpass/RR Imp.	669,890	
Building Admin - 180 W Park	30,000	
Concrete Street Resurfacing	228,075	
ESDA/Public Safety Equipment	10,000	
Mgmt. Information System	198,200	
Police Admin. Building	127,438	
Public Works Facility Imp. - Phase II	70,000	
Road Improvements:		
Fay Ave. Reconstruction	287,815	
Industrial Park Roadway Improv.	473,892	
Poplar Ave. Roadway Improv.	58,469	
York St. Roadway Improvements	49,404	
Sidewalk Repair/Cost Sharing Program	159,697	
Storm Sewer Repair/Extensions	485,506	
Storm/Lift Station-Flood Mitigation Improv.	111,423	
Street Resurfacing/Parking Lot Improv.	1,688,500	
Streetlight/Signal Improvements	91,752	
Unimproved Road/Alley Rehabilitation	72,000	
<b>Total Transfers From CIP</b>		<b>4,812,062</b>

<b>Total General Fund Transfers In - 2017 Actual</b>	<b>4,812,062</b>
--	------------------

City of Elmhurst

2020 Budget Proposal

Detail of General Fund Capital Projects Funded Through Interfund Transfers  
and Other Transfers to the General Fund

General Fund Transfers In - 2018 Actual	
Transfer From CIP Fund (111)	5,129,689
Total General Fund Transfers In	5,129,689

General Fund Uses for Transfers In:

Transfer From CIP Fund (111)

Bridge/Underpass/RR Imp.	70,000	
Building Admin - 180 W Park	20,096	
Concrete Street Resurfacing	540,000	
Fire Equipment/Trucks	574,676	
ESDA/Public Safety Equipment	279	
Mgmt. Information System	65,237	
Mun. Administration Building Imp.	19,470	
Police Admin. Building	12,020	
Public Works Facility Imp.	131,250	
Road Improvements:		
Butterfield/York Roadway Improv.	5,000	
Industrial Park Roadway Improv.	1,133,448	
Poplar Ave. Roadway Improv.	262,380	
Spring Rd. Roadway Improv.	60,000	
York St. Roadway Improvements	162,577	
Sidewalk Repair/Cost Sharing Program	143,797	
Storm Sewer Repair/Extensions	338,250	
Storm/Lift Station-Flood Mitigation Improv.	92,453	
Street Resurfacing/Parking Lot Improv.	1,250,000	
Streetlight/Signal Improvements	126,758	
Unimproved Road/Alley Rehabilitation	122,000	
Total Transfers From CIP		5,129,689

Total General Fund Transfers In - 2018 Actual	5,129,689
---	-----------

City of Elmhurst

2020 Budget Proposal

Detail of General Fund Capital Projects Funded Through Interfund Transfers  
and Other Transfers to the General Fund

General Fund Transfers In - 2019 Estimated	
Transfer From CIP Fund (111)	6,973,200
Total General Fund Transfers In	6,973,200

General Fund Uses for Transfers In:

Transfer From CIP Fund (111)

Bridge/Underpass/RR Imp.	488,000	
Building Admin - 180 W Park	30,000	
Concrete Street Resurfacing	690,000	
Fire Equipment/Trucks	895,000	
ESDA/Public Safety Equipment	10,000	
Mgmt. Information System	378,750	
Mun. Admin. Bldg/Museum	212,700	
Police Admin. Building & Inf. Sys	500,000	
Public Works Facility Imp.	116,750	
Road Improvements:		
Butterfield/York Roadway Improv.	5,000	
Spring Rd. Roadway Improv.	322,000	
Sidewalk Repair/Cost Sharing Program	150,000	
Storm Sewer Repair/Extensions	875,000	
Storm/Lift Station-Flood Mitigation Improv.	520,000	
Street Resurfacing/Parking Lot Improv.	1,520,000	
Streetlight/Signal Improvements	50,000	
Unimproved Road/Alley Rehabilitation	130,000	
Wayfinding Signage Replacement	80,000	
Total Transfers From CIP		6,973,200

Total General Fund Transfers In - 2018 Estimated 6,973,200

City of Elmhurst

2020 Budget Proposal

Detail of General Fund Capital Projects Funded Through Interfund Transfers  
and Other Transfers to the General Fund

General Fund Transfers In - 2020 Proposed	
Transfer From CIP Fund (111)	4,026,800
Total General Fund Transfers In	4,026,800

General Fund Uses for Transfers In:

Transfer From CIP Fund (111)

Bridge/Underpass/RR Imp.	36,500	
Building Admin - 180 W Park	30,000	
Concrete Street Resurfacing	540,000	
Fire Training Facility	210,000	
ESDA/Public Safety Equipment	10,000	
Mgmt. Information System	276,800	
Public Works Facility Imp.	38,000	
Public Benefit Sidewalk Installation	50,000	
Public Benefit IL Prairie Path Impr	100,000	
Road Improvements:		
Butterfield/York Roadway Improv.	6,000	
Sidewalk Repair/Cost Sharing Program	150,000	
Storm Sewer Repair/Extensions	550,000	
Storm/Lift Station-Flood Mitigation Improv.	100,000	
Street Resurfacing/Parking Lot Improv.	1,600,000	
Streetlight/Signal Improvements	179,500	
Unimproved Road/Alley Rehabilitation	150,000	
Total Transfers From CIP		4,026,800

Total General Fund Transfers In - 2019 Proposed	4,026,800
---	-----------

City of Elmhurst

2020 Budget Proposal

Detail of General Fund Capital Projects Funded Through Interfund Transfers  
and Other Transfers to the General Fund

<b>General Fund Transfers In - 2021 Proposed</b>
--

Transfer From CIP Fund (111)	4,437,900
Total General Fund Transfers In	4,437,900

**General Fund Uses for Transfers In:**

**Transfer From CIP Fund (111)**

Building Admin - 180 W Park	30,000	
Concrete Street Resurfacing	540,000	
ESDA/Public Safety Equipment	10,000	
Mgmt. Information System	381,800	
Public Benefit Sidewalk Installation	50,000	
Public Works Facility Imp.	181,100	
Road Improvements:		
Industrial Concrete Resurfacing	270,000	
Sidewalk Repair/Cost Sharing Program	150,000	
Storm Sewer Repair/Extensions	825,000	
Storm/Lift Station-Flood Mitigation Improv.	100,000	
Street Resurfacing/Parking Lot Improv.	1,700,000	
Streetlight/Signal Improvements	50,000	
Unimproved Road/Alley Rehabilitation	150,000	
Total Transfers From CIP		4,437,900

Total General Fund Transfers In - 2020 Proposed	4,437,900
---	-----------

City Of Elmhurst  
Detail Information of Interfund Transfers  
2020 Proposed Budget

**Interfund Transfers - 2017 Actual**

Interfund Transfer From:	Interfund Transfer To:	Amount
General Fund (#110)	Stormwater (#305)	274,193
General Fund (#110)	Debt Service - G.O. Bonds (#405)	374,725
General Fund (#110)	B & I 2006 Revenue Bonds (#416)	3,000
Capital Improvement Fund (#111)	General Fund (#110)	4,812,062
Capital Improvement Fund (#111)	Debt Service - G.O. Bonds (#405)	731,877
Capital Improvement Fund (#111)	Municipal Utility Fund (#510)	469,931
Capital Improvement Fund (#111)	Parking System Fund (#530)	737,477
Library Operating Fund (#210)	Library Bond & Interest (#219)	1,627,884
Library Employee Appreciation Fund (#215)	Library Operating Fund (#210)	3,000
Stormwater Fund (305)	Debt Service - G.O. Bonds (#405)	1,203,612
Redevelopment Projects Fund (#310)	Debt Service - G.O. Bonds (#405)	477,872
Industrial Development Fund (#320)	Church Rd./Lake St. Redevelopment (#335)	466,146
Rt. 83 Commercial Development Fund (#325)	Debt Service - G.O. Bonds (#405)	71,363
Working Cash Fund (#770)	General Fund (#110)	(5,185)
<b>Total Interfund Transfers - 2017 Actual</b>		<b>11,247,957</b>

**Interfund Transfers - 2018 Actual**

Interfund Transfer From:	Interfund Transfer To:	Amount
General Fund (#110)	Stormwater (#305)	15,000
General Fund (#110)	Debt Service - G.O. Bonds (#405)	(72)
Capital Improvement Fund (#111)	General Fund (#110)	5,129,689
Capital Improvement Fund (#111)	Debt Service - G.O. Bonds (#405)	1,309,196
Library Operating Fund (#210)	Library Bond & Interest (#219)	1,648,910
Library Employee Appreciation Fund (#215)	Library Operating Fund (#210)	3,000
Stormwater Fund (305)	Debt Service - G.O. Bonds (#405)	1,376,938
Redevelopment Projects Fund (#310)	Debt Service - G.O. Bonds (#405)	485,503
Redevelopment Projects Fund (#310)	Parking System Fund (#530)	989,104
B & I 2006 Revenue Bonds (#416)	General Fund (#110)	754
Working Cash Fund (#770)	General Fund (#110)	27,249
<b>Total Interfund Transfers - 2018 Actual</b>		<b>10,985,272</b>

City Of Elmhurst  
Detail Information of Interfund Transfers  
2020 Proposed Budget

**Interfund Transfers - 2019 Estimated**

Interfund Transfer From:	Interfund Transfer To:	Amount
General Fund (#110)	Stormwater (#305)	2,100,000
Capital Improvement Fund (#111)	General Fund (#110)	6,973,200
Capital Improvement Fund (#111)	Debt Service - G.O. Bonds (#405)	1,242,900
Capital Improvement Fund (#111)	Municipal Utility Fund (#510)	1,108,000
Library Operating Fund (#210)	Library Bond & Interest (#219)	1,910,000
Library Employee Appreciation Fund (#215)	Library Operating Fund (#210)	3,000
Stormwater Fund (305)	Debt Service - G.O. Bonds (#405)	1,615,300
Redevelopment Projects Fund (#310)	Debt Service - G.O. Bonds (#405)	1,465,000
Redevelopment Projects Fund (#310)	North York Redevelopment Fund (#330)	1,500,000
Redevelopment Projects Fund (#310)	Parking System Fund (#530)	986,600
Working Cash Fund (#770)	General Fund (#110)	23,430
<b>Total Interfund Transfers - 2019 Estimated</b>		<b>18,927,430</b>

**Interfund Transfers - 2020 Proposed**

Interfund Transfer From:	Interfund Transfer To:	Amount
General Fund (#110)	Stormwater (#305)	900,000
General Fund (#110)	Debt Service - G.O. Bonds (#405)	85,000
Capital Improvement Fund (#111)	General Fund (#110)	4,026,800
Capital Improvement Fund (#111)	Debt Service - G.O. Bonds (#405)	1,007,500
Capital Improvement Fund (#111)	Municipal Utility Fund (#510)	568,100
Capital Improvement Fund (#111)	Parking System Fund (#530)	1,481,500
Library Operating Fund (#210)	Library Bond & Interest (#219)	1,975,000
Library Capital Rpl. & Mnt Fund (#212)	Library Operating Fund (#210)	170,000
Library Employee Appreciation Fund (#215)	Library Operating Fund (#210)	3,000
Stormwater Fund (305)	Debt Service - G.O. Bonds (#405)	2,466,400
Working Cash Fund (#770)	General Fund (#110)	17,500
<b>Total Interfund Transfers - 2020 Proposed</b>		<b>12,700,800</b>

**Interfund Transfers - 2021 Proposed**

Interfund Transfer From:	Interfund Transfer To:	Amount
General Fund (#110)	Stormwater (#305)	500,000
General Fund (#110)	Debt Service - G.O. Bonds (#405)	561,000
Capital Improvement Fund (#111)	General Fund (#110)	4,437,900
Capital Improvement Fund (#111)	Debt Service - G.O. Bonds (#405)	952,900
Capital Improvement Fund (#111)	Municipal Utility Fund (#510)	568,100
Capital Improvement Fund (#111)	Parking System Fund (#530)	1,489,000
Library Operating Fund (#210)	Library Bond & Interest (#219)	2,144,400
Library Employee Appreciation Fund (#215)	Library Operating Fund (#210)	3,000
Stormwater Fund (305)	Debt Service - G.O. Bonds (#405)	2,597,100
Working Cash Fund (#770)	General Fund (#110)	17,500
<b>Total Interfund Transfers - 2021 Proposed</b>		<b>13,270,900</b>



**City Of Elmhurst**  
**Detail Information of Federal, State and Other Grants**  
**2020 Proposed Budget**

	2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Proposed	2021 Proposed
<b>General Fund</b>						
<u>Federal Grants</u>						
Public Safety Equipment/Misc.	156,685	83,743	132,500	95,000	<b>154,400</b>	100,000
Roadway Improvements	-	-	463,000	381,000	<b>128,000</b>	349,000
Metra Station Improvements	-	-	1,320,000	-		
Railroad Interconnect Improv	-	-	207,000	-	<b>328,500</b>	
FEMA	34,286	26,468	15,000	22,000	<b>22,500</b>	23,200
Total Federal Grants	190,971	110,212	2,137,500	498,000	<b>633,400</b>	472,200
<u>State Grants</u>						
Museum - Illinois First/Other	(283,000)	-	-	-	<b>283,000</b>	-
Roadway Improvements	160,360	-	23,000	-	<b>26,000</b>	88,000
Misc. Public Safety	13,648	1,155	15,000	-	<b>15,000</b>	15,000
Larch Bicycle Parking	-	-	80,000	80,000	-	-
Brine Machine for Ani-Ice	-	-	152,000	-	<b>152,000</b>	-
Total State Grants	(108,992)	1,155	270,000	80,000	<b>476,000</b>	103,000
<u>Other Miscellaneous Grants</u>						
Other Public Safety	-	10,000	5,000	5,000	<b>10,000</b>	10,000
Miscellaneous	1,000	1,000	-	-	-	-
Total Other Grants	1,000	11,000	5,000	5,000	<b>10,000</b>	10,000
<b>Total - General Fund</b>	<b>82,979</b>	<b>122,366</b>	<b>2,412,500</b>	<b>583,000</b>	<b>1,119,400</b>	<b>585,200</b>
<u>Elmhurst Public Library Fund</u>						
IL - Secretary of State/Other	34,257		55,000	55,150	<b>55,000</b>	55,000
<u>Rt. 83 Commercial Development (TIF III)</u>						
Roadway Improvements	-	-	324,100	-	-	-
<u>North York Redevelopment (TIF IV)</u>						
Other Public Improvements	-	-	33,000	-	<b>33,000</b>	-
<u>Parking Revenue System</u>						
Electric Charging Stations			40,000	-	<b>40,000</b>	40,000

**City of Elmhurst**  
**Allocation of Interdepartmental Charges**  
**FY 2020 Budget**

<b>Central Equipment Maintenance</b>		<b>Revised Allocation</b>	<b>Estimated 2019</b>	<b>Proposed 2020</b>	<b>Proposed 2021</b>
<b>110-6047-512</b>			<b>2,100,900</b>	<b>2,328,700</b>	<b>2,266,300</b>
<b>Allocation</b>					
110-4020-422-95-03	Fire	12.6%	263,500	292,200	284,300
110-4022-423-95-03	ESDA	0.5%	10,500	11,600	11,300
110-5030-421-95-03	Police	22.7%	474,600	526,300	512,200
110-6040-431-95-03	P.W. Admin.	5.0%	104,500	115,900	112,800
110-6041-432-95-03	Streets	26.3%	550,000	609,800	593,400
110-6042-433-95-03	Snow	Snow	10,000	10,000	10,000
110-6043-434-95-03	Forestry	11.8%	246,700	273,600	266,200
110-6044-435-95-03	Electrical	5.0%	104,500	115,900	112,800
510-6052-501-95-03	Water Dist.	8.1%	169,400	187,800	182,800
510-6056-502-95-03	Mnt. San. Sew.	3.0%	62,700	69,600	67,700
510-6057-502-95-03	WWTP	4.1%	85,700	95,100	92,500
530-0088-503-95-03	Parking	0.9%	18,800	20,900	20,300
<b>110-0000-381-03-00</b>		<b>100.0%</b>	<b>2,100,900</b>	<b>2,328,700</b>	<b>2,266,300</b>

Central Equipment Maintenance (110-6047-512) services/expenditures are allocated as Interdepartmental Charges to user departments/divisions. Allocations were revised in FY 2012/13 and are based on an average of three years (2010 - 2012) of vehicle repair and maintenance expenditures with minor adjustments for administrative vehicles.

<b>Information Technology (IT)</b>		<b>Revised Allocation</b>	<b>Estimated 2019</b>	<b>Proposed 2020</b>	<b>Proposed 2021</b>
<b>110-2008-413</b>			<b>1,793,000</b>	<b>1,908,700</b>	<b>2,044,500</b>
<b>Allocation</b>					
110-1001-411-95-01	Administration	4.0%	71,700	76,300	81,800
110-2006-413-95-01	Finance	7.0%	125,500	133,600	143,100
110-2007-413-95-01	Human Res.	3.0%	53,800	57,300	61,300
110-3015-414-95-01	Plng./Zoning	2.0%	35,900	38,200	40,900
110-4020-422-95-01	Fire	12.0%	215,200	229,000	245,300
110-4025-424-95-01	Building	3.0%	53,800	57,300	61,300
110-5030-421-95-01	Police	26.0%	466,000	496,300	531,700
110-6040-431-95-01	P.W. Admin.	5.0%	89,700	95,400	102,200
110-6045-441-95-01	Rubbish	5.0%	89,700	95,400	102,200
110-7060-451-95-01	Museum	6.0%	107,600	114,500	122,700
510-6050-501-95-01	Water Admin.	11.0%	197,200	210,000	224,900
510-6055-502-95-01	WW Admin.	11.0%	197,200	210,000	224,900
530-0088-503-95-01	Parking	5.0%	89,700	95,400	102,200
<b>110-0000-381-01-00</b>		<b>100.0%</b>	<b>1,793,000</b>	<b>1,908,700</b>	<b>2,044,500</b>

Information Technology (110-2008-413) services/expenditures are allocated as Interdepartmental Charges to user departments/divisions. Allocations were revised in FY 2012/13 and are based on the number of computers assigned to that area with minor adjustments for administrative computers.

## **CAPITAL IMPROVEMENT IMPACT ON OPERATING BUDGET**

---

Most capital improvement projects identified in the City's Capital Expenditure Budget (CEB) Five Year projection are routine in nature and are not projected to have an impact on City operations, financially or otherwise. With certain infrastructure projects there may be some expectation of reduced maintenance costs, however it is assumed that the maintenance needs of other infrastructure will effectively replace the needs of the replaced and improved infrastructure so no decrease in maintenance is budgeted. The following projects are not routine in nature and will affect operations, although the financial impact is expected to be minimal for most.

### **Fire Department Training Facility Remodel**

The Department plans to repair and replace aged and deteriorated components of the training tower including roof, masonry work, and interior burn room components. Over the years, the repetitive use of this structure has caused a deleterious effect that once corrected will allow the Department to continue to train safely without any substantive impact on the operating budget.

### **Fire Department Aerial Ladder Apparatus**

The aerial ladder apparatus located at Fire Station 1 on the north side of the City is 17 years old and has reached its efficient life span. The vehicle has seen an increased amount of service time needed to repair deficiencies and to date these repairs have exceeded \$500,000. The apparatus will be replaced by a like vehicle capable of performing life-saving rescues on upper floors, ventilation tactics, forcible entry in locked and obstructed areas as well as a myriad of firefighting and specialty rescue maneuvers designed to enhance firefighting activities during emergency conditions. Moving to a new piece of equipment should decrease the operating budget in the area of repairs and maintenance.

### **Police Station – HVAC Replacement**

Construction of a new HVAC system and enclosure is necessitated to replace the failed police station AC chiller and obsolete boiler systems. This project is not anticipated to have an operating budget impact as the constructed HVAC systems will replace systems that, when functional, were part of the current police facility. This project is expected to move forward in FY2020 if no decision is made to complete an overall police facility renovation in the near future.

### **Police Station – Column Repair**

Rebuilding each of the brick columns on the south and east sides of the police facility is required to correct a defect that has resulted in separation of the brick sections suspended at height. This project is not anticipated to have an operating budget impact as the constructed columns will replace those that, when functional, were part of the current police facility. This project is expected to move forward in FY2020 if no decision is made to complete an overall police facility renovation in the near future.

## **CAPITAL IMPROVEMENT IMPACT ON OPERATING BUDGET (CONTINUED)**

---

### **Police Station – Building Improvement**

A contracted architectural firm study of the existing Police Station showed the need to add approximately 22,809 square feet onto the existing station to meet the current and future needs of the Police Station. This includes making the building ADA accessible, updating the HVAC systems, and work flow efficiency improvements. It is anticipated that operating costs will be minimally affected, due to increases in contractual janitorial services resulting from the increase in square footage. This cost increase is offset by a slight decrease in utility expenses due to a gain in energy efficiency.

### **Public Works Garage – Phase III Construction**

Plans for the entire PW garage facility and property have not been finalized at this time. However, phased improvements have been identified and in 2016, the two residential properties south of the current facility were rezoned to I1 to allow for expansion. A new salt storage structure was constructed and high speed garage doors for the current facility were installed. These projects will not significantly impact the operating budget but will save money during winter operations by reducing facility heating costs and allowing the strategic purchase of salt to avoid price increases during periods of high salt demand. There will be minor future maintenance costs as this building has lighting and power ventilation, along with routine building and roof maintenance.

### **Brine Machine for Anti-Icing Operations**

The installation of a brine machine at the public works garage will provide in-house liquid anti-icing and de-icing solutions for pre-storm preparation and post-storm cleanup. These solutions dramatically improve the effectiveness of roadway maintenance while saving money by reducing the annual amount of salt required. This efficiency keeps the motoring public on the move with safer roads and provides a reduced cost of operations.

### **City Hall Landscape/First Street Landscape Improvement Projects**

These projects consist of improved landscaping at City Hall and along First Street bordering the Railroad tracks. The improvements enhance the appearance of these areas of the City, but may add minimal increases to annual maintenance costs of the operating budget.

### **North Avenue Street Light Pole Replacement**

Due to the corrosive environment and structural deficiencies, the existing steel streetlight poles have the potential to become a public safety hazard. The poles will be removed and replaced with aluminum poles, which will be similar in design, but are better able to withstand the corrosive environment.



## **CAPITAL IMPROVEMENT IMPACT ON OPERATING BUDGET (CONTINUED)**

---

### **Stormwater Improvement Projects**

These projects are designed to lessen the impacts of flooding to the surrounding areas and may include pump station upgrades, storm sewer improvements, and/or detention. Eleven projects have been completed to date, including: Madison Early Childcare Center, Harrison Street (Yorkfield Subdivision), Washington Street Detention, Pine/Avon (Golden Meadows), York/I-290, Crescent/Cambridge (York Commons), York & Palmer Underground Detention, Addison Deck Detention, Webster Avenue, Walnut/Myrtle/Evergreen, and Geneva Avenue. There are two projects currently undergoing construction, S.W. Elmhurst Stormwater Mitigation Project Phase I & Phase II. 2020 funding includes construction dollars for an additional project in the Southwest portion of the City. Also, projects are planned to improve the storm sewer system serving the Jackson Street/Saylor Avenue (Jackson School) and College View (York High School) areas with new detention basins constructed on SD205 owned land. Engineering is budgeted in 2020, with construction planned for 2021. Operating costs will increase for additional landscape maintenance, pump and SCADA maintenance, and minor increases to energy costs.

### **Wastewater Treatment Plant – Electrical Distribution Remodel**

This project will install a new electrical building and network that will improve the existing infrastructure and pave the way for installation of an emergency generator in the future. Over the life of the asset, maintenance costs will be lower as a result of the consolidation of electrical equipment into one building. Currently, the units are oversized due to daisy chains and maintenance of larger units is more expensive.

### **Wastewater Treatment Plant – Process Water System/Natural Gas Line Upgrade**

This multi-faceted project will address issues with existing underground infrastructure consisting of domestic water lines, non-potable water lines, natural gas lines, and in-plant fiber communications. Maintenance costs and the frequency of repairs have increased significantly as these systems have reached the end of their useful life cycle. In 2016, natural gas lines throughout the facility had to be decommissioned and temporary above ground lines were installed. This project will move the natural gas lines back underground in addition to replacing the other existing underground systems. Completion of the project will result in operating cost savings due to reduced maintenance of repairs to utility lines.

### **Wastewater Treatment Plant – North & Center Belt Press Replacement**

This project will replace two of the three sludge belt presses in 2020 which are at the end of their life cycle. The project also includes the replacement of sludge tank mixers, sludge/WAS pumps, electrical MCC, and a sludge conveyor. The units are being sized for future phosphorus removal, which will increase sludge production in the future. Near-term maintenance costs are expected to decrease as a result of the new equipment installation.

## **CAPITAL IMPROVEMENT IMPACT ON OPERATING BUDGET (CONTINUED)**

---

### **Wastewater Treatment Plant – Laboratory Improvements**

This project will remodel the current laboratory; replacing existing test equipment and installing a drinking water lab within the footprint of the existing laboratory. Currently, the City contracts with an outside laboratory for much of the necessary testing. The remodel of the lab will allow more testing to be kept in-house and reduce operating costs for contractual services and allow testing of potable water bacteriological samples with a more rapid response time. The City also wants to ensure the facilities are prepared to handle additional process testing for future parameters when Biological Nutrient Removal (BNR) is implemented.

### **Wastewater Treatment Plant – Exterior Lighting**

Replacement of all outside poles and pole lighting with LED and auto on/off sensors for night time use at the Treatment Plant. Changing the lighting and fixtures will provide energy efficiencies, thereby reducing operating costs.

### **Wastewater Treatment Plant – Influent Screw Replacement**

Due to all 3 pumps failing, the city purchased the new screw pumps in 2019 and has begun the process to construct and install the new pumps which will last until mid-2020. The project will replace all 3 raw screw pumps which prevent Sanitary Sewer Overflow (SSO) possibilities and keep operations in compliance with NPDES permit requirements. The pump preventative maintenance cost will stay the same in the future, but items are necessary for permit compliance.

### **Lake and Walnut Lift Station Rehabilitation**

The lift station is metal and deteriorating to failure. The existing station will be replaced by a concrete station with the addition of a backup generator. This project will also decrease possibilities of SSO's and environmental issues with sewage reaching U.S. Water Ways. The maintenance will continue to be near the same except for additional maintenance for the lift station access container.

### **North Water Pumping Station Rehabilitation**

This project includes the replacement of electrical equipment motor control centers, distribution high service pumps, instrumentation, and upgrades to SCADA system. The cost of maintenance to the system will decrease since much of the system will be new equipment. Currently when items fail they are replaced or repaired, future breakdowns during the design and bidding phases of project will be deferred until project construction.

## **FUND DESCRIPTIONS**

---

### **GENERAL FUNDS**

#### **GENERAL FUND (#110)**

The General Fund is used to account for all financial resources traditionally associated with governments which are not required to be accounted for in another fund. Expenditures include public safety, public works, community development, health and welfare, cultural and administrative functions. Revenues include property tax, municipal 1% sales tax, home rule sales tax (50% of total as of July 1, 2016), electric and gas utility taxes, telecommunications tax (75% of total), state income tax (20% of total), interest income, and a variety of fee based revenue sources.

#### **CAPITAL IMPROVEMENT FUND (#111)**

The Capital Improvement Fund is used to account for resources designated for major capital expenditures that are necessary to maintain or develop the physical assets of the City. Resources include the home rule sales tax (25% of total as of July 1, 2016), state income tax (80% of total), telecommunications tax (25% of total), rental income, and interest income.

### **SPECIAL REVENUE FUNDS**

#### **LIBRARY FUND (#210)**

The Library Fund is used to account for the resources necessary to provide the educational, cultural, and recreational activities of the Elmhurst Public Library. Property Tax is the major source of revenue for this Component Unit of Government.

Additional funds utilized by the Library for specific purposes include the following: Library Employee Appreciation Fund (#215); and Bond & Interest G.O. Bonds Fund (#219).

#### **MOTOR FUEL TAX FUND (#250)**

The Motor Fuel Tax (MFT) Fund is used to account for street maintenance and improvement projects financed by the City's share of state gasoline taxes. All projects require the advance approval of the Illinois Department of Transportation (IDOT). The proposed budget reflects the City's practice of allocating salaries, wages and benefits (allowable by IDOT) to MFT allocations. In FY 2012, costs associated with the purchase of salt, were also allocated to MFT, and starting in FY 2020 roadway improvement projects are now being allocated to MFT due to the new allocation of revenues from the Transportation Renewal Fund.

### **ENTERPRISE FUNDS**

#### **MUNICIPAL UTILITY FUND (#510)**

The Municipal Utility Fund (MUF) is used to account for the provision of water distribution and wastewater collection/treatment to the residents of the City. All activities necessary to provide such services are accounted for in this fund, including administration, operations, maintenance, capital improvements, financing, and billing and collection. Charge for services (usage) is the major source of revenue to fund the water distribution and wastewater treatment activities of the City.



## **FUND DESCRIPTIONS (CONTINUED)**

---

### **PARKING SYSTEM REVENUE FUND (#530)**

The Parking System Revenue Fund is used to account for the provision of parking in the City. All activities necessary to provide such services are accounted for in this fund, including administration, operations, maintenance, capital improvements, enforcement, and billing and collection. Revenue sources include charges for service (parking fees), fines and penalties, and interest income.

The current commuter and paid permit parking inventory consists of 1503 spaces in five garages/parking decks and a variety of surface lots. Debt service obligations associated with the construction of these parking spaces (2013, 2014, 2015 and 2017A General Obligation Bond Series) have been funded by transfers from the Capital Improvement Fund as well as residual monies related to the Redevelopment (TIF I) Funds.

## **CAPITAL PROJECTS FUNDS**

### **REDEVELOPMENT PROJECTS FUND -TIF I (#310)**

The Redevelopment Projects Fund (TIF I) is used to account for the tax increment revenues used for the redevelopment of the City's downtown tax increment financing district. Revenue sources include property tax increment revenues and interest income. Capital outlay for land acquisition, streetscape improvements, parking improvements, facade renovations and other public improvements are the primary expenditures of the fund. The TIF was closed on March 19, 2018.

### **RT. 83 COMMERCIAL DEVELOPMENT FUND - TIF III (#325)**

The Rt. 83 Commercial Development Fund (TIF III) is used to account for the tax increment revenues used for the development of the City's Rt. 83 tax increment financing district. Future expenditures include debt service payments, administrative fees, and capital outlay for other public improvements. Proceeds from the 1998 general obligation bond issue and property tax increment revenues have funded the development of the Rt. 83 TIF district.

### **NORTH YORK STREET DEVELOPMENT FUND - TIF IV (#330)**

The North York Street Development Fund (TIF IV) is used to account for the tax increment revenues used for the development of the City's North York Street tax increment financing district. Expenditures include economic development incentives, administrative fees, the purchase of property within the TIF district and other public improvements. Proceeds from the City's line of credit will fund development expenditures prior to the receipt of property tax increment. Projected fund deficits will be financed through future receipts of incremental taxes.

## **FUND DESCRIPTIONS (CONTINUED)**

---

### **CHURCH ROAD/LAKE STREET REDEVELOPMENT FUND - TIF V (#335)**

The Church Road/Lake Street Redevelopment Fund (TIF V) is used to account for the tax increment revenues used for the redevelopment of the City's Church Road/Lake Street tax increment financing district. Expenditures include economic development incentives, administrative fees, and interest expense. Funds from the City's Industrial Development Fund (TIF II) were transferred to the Church Road/Lake Street Redevelopment Fund (TIF V) in FYs 2016 and 2017. Proceeds from the line of credit will also fund development expenditures prior to the receipt of property tax increment. Projected fund deficits will be financed through future receipts of incremental taxes.

### **DOWNTOWN TIF FUND (#340)**

The Downtown TIF was established on March 19, 2018 and the Fund is used to account for the tax increment revenues used for the redevelopment of portions of the City's Downtown area within the TIF boundary. Revenue sources include property tax increment revenue. Façade renovations, utility relocations, land acquisitions, and other public improvements are the primary expenditures of the fund.

### **STORMWATER FUND (#305)**

The Stormwater Fund is used to account for the proceeds of fees paid in lieu of meeting stormwater detention requirements for new public and private infrastructure improvements, home rule sales tax (25% of total as of July 1, 2016), General Obligation Bond proceeds and to account for transfers from the General Fund and Capital Improvement Fund. Capital outlay for stormwater related improvements (including above ground storage at park and school district sites) are the primary expenditures of the fund. Expenditures for the comprehensive stormwater (flood control) plan and the acquisition of property have also been allocated to this fund.

## **DEBT SERVICE FUNDS**

### **DEBT SERVICE G.O. BONDS FUND (#405)**

The Debt Service General Obligation (G. O.) Bonds Fund is used to accumulate monies for repayment of debt for the Corporate Purpose Projects General Obligation Bonds allocated to Governmental Funds (2008, 2009, 2009A, 2012, 2013, 2014A, 2014B, 2015, 2016, 2017A and 2018). Debt service is financed from General Fund revenues (#110), Capital Improvement Fund revenues (#111), Stormwater Fund revenues (#305), Redevelopment Project Fund revenues (#310 – last year 2018) and Rt. 83 Commercial Development Fund revenues (#325 – last year 2017).

*Note: The Elmhurst Public Library, a Component Unit, finances the debt service the 2014A G. O. Bonds (Fund #219).*

### **BOND & INTEREST 2006 REVENUE REFUNDING BOND FUND (#416)**

The 1998 Revenue Bonds were refunded in 2006. The Bond & Interest 2006 Revenue Refunding Bond Fund is used to account for the 2006 Revenue Refunding Bond proceeds of \$17,860,000, issuance costs, debt service for this borrowing and interest income. Net bond proceeds from the original 1998 Revenue Bonds were loaned to the developer of the Rt. 83 commercial center development in November, 2000. Debt service is financed by the developer through tenant lease payments. In March 2018, the developer chose to advance to the City the remaining debt service payments and the City defeased the issue and closed the fund.

## **FUND DESCRIPTIONS (CONTINUED)**

---

### **TRUST & AGENCY FUNDS**

#### **POLICE AND FIREFIGHTERS' PENSION FUNDS (#750 and #760)**

The Police and Firefighters' Pension Funds are used to account for the accumulation of resources to be used for retirement annuity payments at appropriate amounts and times in the future. These funds do not account for certain administrative costs of their system, which are borne by the General Fund. Resources are contributed by employees at rates fixed by law and by the City at amounts determined by an annual actuarial study.

#### **GLOS MAUSOLEUM FUND (#720)**

The Glos Mausoleum Fund is used to account for the monies donated to the City for the upkeep and maintenance of the Glos Mausoleum.

#### **WORKING CASH FUND (#770)**

The Working Cash Fund is used to account for temporary loans made by the Working Cash Fund to other funds when the City deems it necessary. Miscellaneous one time revenues and interest income are the primary sources of revenues for this fund. The Working Cash Fund Policy states that the minimum fund balance in the Working Cash Fund will be \$800,000 and the maximum balance will be \$1,000,000. Funds in excess of the maximum fund balance will be transferred to the General Fund.

During fiscal years 2008/09 and 2009/10, \$950,000 was transferred from the Working Cash Fund to the General Fund to alleviate the financial stress of the General Fund. Starting in FY 2011, five annual payments of \$190,500 (plus interest) were transferred from the General Fund to the Working Cash Fund to repay the loan. The final payment was made in FY 2014.

## Glossary

### A

**Abatement:** A partial or complete cancellation of a tax levy imposed by the City.

**Accrual Basis:** A basis of accounting utilized by proprietary fund types and pension trust funds where revenues and additions are recorded when earned versus received and expenses and deductions are recorded at the time liabilities are incurred versus paid.

**Accrued Expenses:** Expenses incurred but not due until a later date.

**Annexation:** The incorporation of land into an existing City with a resulting change in the boundaries of that City.

**Appropriation:** A specific amount of money authorized by the City Council to make expenditures and incur obligations for specific purposes, frequently used interchangeably with expenditures. An appropriation is limited as to amount and time.

**Assessed Value:** A valuation set upon real estate or other property by the Township Property Appraiser as a basis for levying taxes.

**Assigned Fund Balance:** The portion of a Governmental Fund's fund balance to denote an intended use of resources, or for all remaining fund balance in non-General funds.

**Audit:** A systematic collection of sufficient, competent evidential matter needed to attest to the fairness of the presentation of the City's financial statements. The audit tests the City's account system to determine whether the internal accounting controls are both available and being used.

**Available Fund Balance:** That portion of fund balance collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

### B

**Balance Sheet:** That portion of the City's financial statement that discloses the assets, liabilities, reserves and balances of a specific governmental fund as of a specific date.

**Balanced Budget:** The characterization of the status of a fund whose budgeted expenditures do not exceed the total of its budgeted revenues and unreserved, undesignated fund balance at the beginning of the year.

**Basis of Accounting:** A term used when revenues, expenditures, expenses, transfers, assets and liabilities are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on the cash, modified accrual or the accrual method.

**Basis of budgeting:** A method used to determine the recognition of Revenues and Expenditures for the budgetary process.

## Glossary

**Benchmarking:** Comparing one's own performance to that of their past performance or to that of comparable communities.

**Bond:** A written promise to pay a specified sum of money, called face value or principal, at a specified date in the future, called maturity date, together with periodic interest at a specified rate.

**Bond Rating:** An assessment of the likelihood that a bond issuer will pay the interest on its debt on time. Bond ratings are assigned by independent agencies, such as Moody's Investors Service. Ratings range from Aaa (highest) to D (in default). Bonds rated below B are not investment grade and are called high-yield or junk bonds. Since the likelihood of default is greater on such bonds, issuers are forced to pay higher interest rates to attract investors. Standard & Poor's has given the City's general obligation bonds an AAA rating – considered the highest quality grade bonds with extremely strong capacity to meet the City's financial commitments.

**Bond Refinancing:** The payoff and re-issuance of bonds, to obtain better interest rates and or bond conditions.

**Bonded Debt:** The outstanding principal portion of bonds.

**Bonding:** The act of borrowing money to be repaid, including interest, at specified dates.

**Budget:** A financial plan of operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing those expenditures. Used without any modifier, the term usually indicates a financial plan for a single fiscal year.

**Budget Calendar:** The schedule of key dates or milestones, which the City departments follow in the preparation, adoption and administration of the budget.

**Budget Document:** Instrument used by the budget-making authority to present a comprehensive financial plan of operations to the City Council.

**Budgetary Control:** The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of authorized appropriations and available revenues.

**Business-type activities:** One of two classes of activities reported in government-wide financial statements. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. These activities are usually reported in enterprise funds.

## C

**Capital Expenditure Budget (CEB):** A Capital Expenditure Budget is a five-year plan used to identify needed capital improvements and to coordinate the financing and timing of those improvements.

**Capital Improvement Fund (CIF):** A fund established in order to account for the financial resources and costs for major capital expenditures that are necessary to maintain or develop the physical assets of the City.

## Glossary

**Capital Outlay:** Items identified as those expenditures of \$15,000 or more that result in the acquisition or construction of fixed assets intended to be held or used for a period of three years or more.

**Capital Project Fund:** A fund established in order to account for the financial resources and costs associated with the construction of major capital facilities or other major capital improvements other than those financed by Proprietary Fund types.

**Cash basis of accounting:** Basis of accounting that recognizes transactions or events when related cash amounts are received or disbursed.

**Cash Management:** A reference to the activities of forecasting inflows and outflows of cash, mobilizing cash to improve its availability for investment, and investing temporary cash balances in order to achieve the highest interest and return available while minimizing risk to principal.

**Census:** An official population count of all or part of a municipality by the federal government. An official census count determines the amount of revenues that the City receives from the State for certain major revenue sources.

**Charges for Service:** User charges for services provided by the City to those specifically benefiting from those services.

**Client:** An information technology term used to describe a personal computer or similar device that processes and/or receives information.

**Collector Street:** A term used to define a roadway in the City of Elmhurst, which provides for traffic movements between local and major streets in a transportation network.

**Committed Fund Balance:** The portion of a Governmental Fund's fund balance with self-imposed constraints or limitations that have been placed by formal action at the highest level of decision making.

**Commodities:** Items which, after use, are consumed or show material change in, or an appreciable impairment, of their physical condition, and which are generally of limited value and characterized by rapid depreciation. Examples include office supplies, maintenance supplies, gasoline, etc.

**Component Unit:** A component unit is a legally separate organization that a primary government must include as part of its financial reporting entity for fair presentation in conformity with GAAP. The Elmhurst Public Library is a component unit of the City of Elmhurst because the Elmhurst City Council appoints the Library's Board of Trustees, approves the Library's tax levy and budget, and is ultimately responsible for any debt issued for the Library.

**Comprehensive Annual Financial Report (CAFR):** A governmental unit's official annual report prepared and published as a matter of public record, according to governmental accounting standards.

**Comprehensive Plan:** An official public document adopted by the local government as a policy guide to decisions about the physical development of the community. It is a general long range physical plan.

## Glossary

**Contingency:** The appropriation of reserve funds for future allocation in the event specific budget allotments have expired and additional funds are needed.

**Contractual Services:** Expenditures for services which are obtained by an express or implied contract.

**Corporate Property Tax:** The Corporate Property Tax is the tax levied by the City on all property in the City that is subject to property taxation which is used or designated for general use, employee pensions, ambulance services and fire protection services.

## D

**DUCOMM:** DuPage Public Safety Communications. An organization providing regional police and fire dispatch services to many municipalities in the DuPage County area. The City of Elmhurst is a member of DuComm and pays its share of annual fees to the organization, which is located in both the police and fire department budgets.

**Debt:** A financial obligation from the borrowing of money.

**Debt Ratio:** Ratios that provide a measure of assessing debt load and ability to repay debt, which play a part in the determination of credit ratings. They are used to evaluate the City's debt position over time and against its own standards and policies.

**Debt Service:** The payment of principal and interest on borrowed funds.

**Debt Service Funds:** Used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

**Deficit:** Most commonly used to describe an excess of expenditures over revenues for a fiscal year. However, deficits are often planned for due to the use of accumulated monies for capital or other projects. In addition, municipalities often have accumulated cash balances which they intend to use to fund expenditures for a given fiscal year.

**Department:** An organizational unit responsible for carrying out a major governmental function, such as Police or Public Works.

**Depreciation:** The decrease in value of physical assets due to use and passage of time.

**Designated Unreserved Fund Balance:** For Governmental fund types it is the portion of fund balance that is spendable or available for appropriations, but which has been earmarked by the City Council for some specific purpose.

**Distinguished Budget Presentation Award:** A voluntary program administered by the Government Finance Officers Association to encourage governments to publish well-organized and easily readable budget documents and to provide peer recognition and technical assistance to the fiscal officers preparing them.



## Glossary

**Draft Budget:** The preliminary budget document distributed to the City Council and available for inspection by the public which includes all of the budgets proposed by each Department along with any additional major capital projects or other major changes in operating levels approved by the City Manager.

## E

**Elasticity:** Increasing or diminishing readily in response to a changing stimulus. Sales taxes are very elastic because the amount of taxes collected increases with sales and decreases when sales are low. The stimulus is the economy, which has a direct effect on the purchasing power of citizens, which translates into sales tax revenues.

**Eminent Domain:** The power of a government to acquire private property for public purposes. It is used to obtain real property that cannot be purchased from owners in a voluntary transaction. When the power of eminent domain is exercised, owners normally are compensated by the government in an amount determined by the courts.

**Employee Benefits:** The City's portion of costs associated with employee retirement and insurance benefits and the City's tuition reimbursement program.

**Encumbrance:** The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditure.

**Enterprise Fund:** Used to account for operations that are financed and operated in a manner similar to private business enterprises - where the costs of providing goods or services are financed or recovered primarily through user charges.

**EPA:** Environmental Protection Agency

**E-Pay:** An acronym used to describe the City's internet payment system where residents may pay their water/sewer bills or parking tickets by credit or debit card.

**Equalized Assessed Value (EAV):** The value of property resulting from the multiplication of the assessed value by an equalization factor to make all property in Illinois equal to one-third of its market value.

**ESDA:** Emergency Services & Disaster Agency

**Expenditures:** Payment by the City for goods or services that the City has received or will receive in the future.

**Expenses:** Charges incurred, whether paid or unpaid, resulting from the delivery of goods or services.

## F

**FEMA:** Federal Emergency Management Agency.

## Glossary

**Façade:** The front, visible part, or most conspicuous component of a building. Elmhurst has implemented a facade improvement program for its downtown businesses, in an effort to revitalize the area.

**FICA (Federal Insurance Contributions Act):** Monies paid to the federal government for future social security benefits as may be defined by the federal government.

**Fiduciary Funds:** Funds that are used when a government holds or manages financial resources in an agent or fiduciary capacity.

**Fiscal Policies:** The City's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed upon set of principles for the planning and programming of government budgets and their funding.

**Fiscal Year (FY):** Any consecutive twelvemonth period designated as the budget year. The City's budget year begins on January 1 and ends December 31 of the calendar year. On January 1, 2014 the City changed its' fiscal year end to a calendar year from a May 1 – April 30 fiscal year.

**Fixed Assets:** Assets of a long term character which are intended to continue to be held or used. Examples of fixed assets include items such as land, buildings, machinery, and other equipment.

**FOIA:** Freedom of Information Act

**Forecast:** The projection of revenues and expenditures usually for a time period that is greater than one year based on clearly defined assumptions and predictions related to future events and activities.

**Franchise Agreement:** An agreement between the City and a utility setting forth the terms and conditions under which a utility, such as a cable company, may provide a service to residents. A franchise agreement often provides compensation to the City for the use of the public right-of-way by the utility company.

**Franchise Fee:** A fee paid by public service businesses for use of City streets and property in providing their services to the citizens of a community.

**Full Accrual Basis:** The basis of accounting under which transactions are recognized when they occur, regardless of the timing of estimated cash flows.

**Fund:** Fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulation, restrictions, or limitations.

**Fund Accounting:** A governmental accounting system that is organized and operated on a fund basis.

**Fund Balance:** The fund equity of governmental funds. Changes in fund balances are the result of the difference of revenues to expenditures. Fund balances increase when revenues exceed expenditures and decrease when expenditures exceed revenues. Fund balance is often used to describe the total available financial resources in a governmental fund.

## Glossary

**Fund Types:** In governmental accounting, all funds are classified into eight fund types: General, Special Revenue, Debt Services, Capital Projects, Special Assessment, Enterprise, Internal Service, and Trust and Agency.

### G

**GASB:** Governmental Accounting Standards Board. An independent organization which has ultimate authority over the establishment of Generally Accepted Accounting Principles (GAAP) for state and local government. GASB members are appointed by the Financial Accounting Foundation (FAF), however the GASB enjoys complete autonomy from the FAF in all technical and standard-setting activities.

**GAAP:** Generally Accepted Accounting Principles. Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

**GFOA:** Government Finance Officer's Association. An organization representing municipal finance officers and other individuals and organizations associated with public finance.

**GIS:** Geographic Information System. A collection of information regarding parcels of land typically organized by property lines.

**General Fund:** The general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund. Most services provided by the City including police protection, fire protection, street maintenance and snow plowing, forestry, engineering, administration, and building and code enforcement are accounted for in this fund.

**General Obligation (G.O.) Bonds:** Bonds that are backed by the "full faith and Credit" of a municipality. The taxing power of local government is pledged in the covenant of one of these bond issues.

**Goals:** A long-range desirable development attained by objectives designed to implement a strategy.

**Government Fund Types:** Funds that account for a government's "governmental-type" activities. These funds are the general fund, special revenue funds, debt service funds and capital projects funds.

**GPS:** Global Position System

**Grant:** Contributions of cash or other assets to be used or expended for a specified purpose, activity or facility.

## **H**

**Home Rule Municipality:** A home rule municipality may exercise any power and perform any function pertaining to its government and affairs including, but not limited to, the power to regulate for the protection of public health, safety, morals and welfare; to license; to tax; and to incur debt, unless preempted by the State of Illinois. A municipality is designated as a home rule municipality if its population reaches 25,000 or if the designation of home rule is approved by voters via a referendum.

**HTE:** The City of Elmhurst's primary computer applications software. Originally, the software was named after Harward Technical Enterprises, which was subsequently purchased by another firm.

## **I**

**ICMA/ILCMA:** International City/County Management Association and Illinois City/County Management Association. The professional and educational organization for chief appointed managers, administrators, and assistants in cities, towns, counties, and regional entities throughout the world. Since 1914, ICMA has provided technical and management assistance, training, and information resources to its members and the local government community. The management decisions made by ICMA's nearly 8,000 members affect more than 100 million individuals in thousands of communities; from small towns with populations of a few hundred to metropolitan areas serving several millions.

**IDDOI:** Illinois Department of Insurance. An agency of the State of Illinois responsible for, among other things, ensuring that the City of Elmhurst is complying with all state laws and requirements related to the locally administered Police Officers' Pension Fund and Firefighters Pension Fund.

**IDOL:** Illinois Department of Labor

**IDOR:** Illinois Department of Revenue

**IDOT:** Illinois Department of Transportation.

**IEPA:** Illinois Environmental Protection Agency.

**IMRF:** Illinois Municipal Retirement Fund. State retirement system established for municipal employees other than sworn fire or sworn police personnel.

**Income:** A term used in proprietary fund type accounting to represent: (1) revenues; or (2) the excess of revenues over expenses.

**Infrastructure:** The permanent foundation or essential elements of a municipality. Roadways are a component of a local government's infrastructure.

**Interest Earnings:** The earnings from available funds invested during the year.

**Interdepartmental Services:** An account used by the City to account for money received by the City's General Fund from other funds for their share of administrative overhead and other applicable expenditures that are accounted for in the General Fund.

## Glossary

**Interfund Transfer:** A transfer of funds or assets from one fund to another without equivalent flows of assets in return and without a requirement for repayment..

**Intergovernmental Revenues:** Revenues from other governments in the form of grants, entitlement, shared revenues, or payments in lieu of taxes.

**Internal Service Fund:** A fund-type used by state and local governments to account for the financing of goods and services provided by one department to another department, and to other governments, on a cost-reimbursement basis.

**Investment:** Securities and real estate held for the production of revenues in the form of interest, dividends, rentals, or lease payments. The term does not include fixed assets used in governmental operations.

**Insurance Services Organization (ISO) Rating:** A rating which provides a measure of the readiness of the City's fire response for home insurance purposes. The City's ISO Rating is 2.

### K

**Kelly Day:** A term used frequently in the firefighting industry to describe the situation where a firefighter must take an additional day off, usually within a defined period of time such as 27 days, so that the firefighter does not work more regular hours than allowed within that time period.

**Kilowatt-Hour:** A kilowatt hour is a unit of measure used to describe the amount of electricity used for a defined period of time. State law now requires that the utility tax imposed by the City for electricity be based on the number of kilowatt-hours used instead of the gross charges.

### L

**Levy:** (Verb) To impose taxes, special assessments or service charges for the support of governmental activities, usually based on the assessed value of property. (Noun) The total amount of property taxes imposed by the City for a specific year.

**Liability:** Debt or other legal obligations arising out of transactions in the past, which must be liquidated, renewed or refunded at some future date.

**Line Item:** A specific item or group of similar items defined by detail in a unique account in the financial records. Revenue and expenditure justifications are reviewed, anticipated and appropriated at this level.

**Liquidity:** The amount of cash and easily sold securities a local government has at one time.

**Long-Term Debt:** Debt with a maturity of more than one year after the date of issuance.

## Glossary

### M

**MFT (Motor Fuel Tax):** The Motor Fuel Tax is a tax on fuel consumption imposed and collected by the State. Distribution of the tax to municipalities is based on the municipality's certified population. Elmhurst's MFT revenue is recorded in a separate fund due to the restrictions on the type of expenditures that Elmhurst may fund with MFT revenues.

**Major Fund:** A classification given to a fund when the fund's total assets, liabilities, revenues or expenditures/expenses is equal to or greater than 10% of the total Governmental Fund or Enterprise Fund total of that category (whichever category the fund belongs to) *and* 5% of the total Governmental and Enterprise total combined for that category. The General Fund is always classified as a Major Fund. Funds which do not pass this test are considered a Nonmajor Fund.

**Mobile Data Terminals (MDT)** - Mobile Data Terminals are terminals that will allow police officers instant access from the squad cars to the National Crime Information Center. This will allow the officer to immediately check on stolen property or check a warrant.

**Modified Accrual Accounting:** A basis of accounting used by Governmental Fund types in which revenues are recorded when collectable within the current period or soon enough thereafter to be used to pay liabilities of the current period, and, expenditures are recognized when the related liability is incurred.

**MUF:** Municipal Utility Fund.

**Municipality:** A term used to describe a unit of government in Illinois such as a city, village or town.

### N

**NPDES (National Pollution Discharge Elimination System):** As authorized by the Clean Water Act, the NPDES is the U.S. Environmental Protection Agency's permit program to control water pollution by regulating point sources that discharge pollutants into the waters of the United States.

**Net Assets:** Total assets minus total liabilities.

**Net Income:** Proprietary fund excess of operating revenues, non-operating revenues, and operating transfers-in over operating expenses, non-operating expenses, and operating transfers-out.

**Net Position:** Total assets plus deferred outflows minus total liabilities and deferred inflows.

**Nonmajor Fund:** A classification given to a fund when the fund's total assets, liabilities, revenues or expenditures/expenses is not equal to or greater than 10% of the total Governmental Fund or Enterprise Fund total of that category (whichever category the fund belongs to) *or* is not equal to 5% of the total Governmental and Enterprise total combined for that category. Funds which do pass this test are considered Major Funds.

**Non-operating Expenses:** Proprietary Fund expenses not directly related to the Fund's primary activity. An example would be interest expense.

## Glossary

**Non-operating Revenues:** Proprietary Fund revenues incidental to, or not directly related to the Fund's primary activities. An example would be interest income.

**Non-spendable Fund Balance:** The portion of a Governmental Fund's fund balance that is not available to be spent, either short-term or long-term, in either form or through legal restrictions.

### O

**Operating Budget:** A financial plan that presents proposed expenditures for the fiscal year and estimates of revenue to finance them.

**Operating Expenses:** Proprietary fund expenses that are directly related to the fund's primary service activities.

**Operating Income:** The excess of proprietary fund operating revenues over operating expenses.

**Operating Revenues:** Proprietary fund revenues that are directly related to the fund's primary service activities. They consist primarily of user charges for services.

**Ordinance:** A formal legislative enactment by the governing body of a municipality. If it is not in conflict with any higher form of law, such as a state statute, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Ordinarily the statutes or charter will specify or imply those legislative actions that must be done by ordinance and those that may be by resolution. Revenue-raising measures, such as the imposition of taxes, special assessments, and service charges require ordinances.

### P

**Part-Time Officers:** Part-time employees utilized by the Police Department in a law enforcement-related capacity for special events and other situations as needed.

**Pension:** Future payments made to an eligible employee after that employee has left employment or retired. Pensions for police officers' and firefighters' are based on the number of years of service working for the City and the employee's rate of pay at the time the employee either left employment or retired.

**Per Capita:** Per capita is a term used to describe the amount of something for every resident within the City. Per capita calculations for Elmhurst are based on a population of 44,454 upon the results from the 2016 Special Census.

**Performance Indicators:** Specific quantitative and qualitative measures of work performed as an objective of the department.

**Personal Services:** Expenditures for salaries and wages paid for services performed by City employees.



## Glossary

**Portfolio:** A list of investments for a specific fund or group of funds.

**Private Sector:** Businesses owned and operated by private individuals, as opposed to government-owned operations.

**Public Sector:** The policies and procedures as conducted by local governments, states and the federal government.

**Property Tax:** A tax levied on the assessed value of real property. (See also Corporate Property Tax)

**Proprietary Fund Types:** The classification used to account for a city's ongoing organizations and activities that are similar to those often found in the private sector (i.e., enterprise funds). All assets, liabilities, equities, revenues, expenses and transfers relating to the government's business and quasi-business activities are accounted for through proprietary funds.

**Public Hearing:** An official forum called for the purpose of soliciting input from residents, businesses, and other stakeholders regarding a topic, plan or document. Illinois State law requires municipalities to hold a public hearing on the budget for the coming fiscal year before the budget is approved by the Council.

## **R**

**RFP (Request for Proposal):** A document used to request specific information from vendors regarding the scope of goods or services they can provide to meet a specific need of the City as well as their proposed cost of providing those goods or services.

**Referendum:** The submission of a proposed public measure, law or question, which has been submitted by legislature, convention or council, to a vote of the people for ratification or rejection.

**Repairs & Maintenance:** All materials or contract expenditures covering repair and upkeep of City buildings, machinery and equipment, systems, and land.

**Reserve:** An account used to indicate that a portion of fund balance is restricted for a specific purpose. An account used to earmark a portion of fund balance to indicate that it is not appropriate for expenditure. A reserve may also be an account used to earmark a portion of fund equity as legally segregated for a specific future use.

**Restricted Fund Balance:** The portion of a Governmental Fund's fund balance that is subject to external enforceable legal restrictions.

**Revenue Bonds:** Bonds whose principal and interest are payable exclusively from a revenue source pledged as the payment source before issuance.

**Revenues:** Funds or monies that the government receives. It includes such items as tax receipts, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, interest income and nonoperating monies.

## S

**SCADA (Supervisory Control and Data Acquisition):** Computer controlled system operation and information in regards to the City's water system.

**SSA (Special Service Area):** An area of property legally designated by the City which provides a means for the City to levy and raise property taxes only from those properties within the area for services that specifically benefit the area subject to taxation.

**Sales Taxes:** The City receives two types of sales taxes – one from the state and the other from a home-rule sales tax. The state tax rate is 1.0% and the local home rule sales tax rate is 0.75%

**Special Revenue Funds:** Funds used to account for revenues derived from specific taxes or other earmarked revenue sources which, by law, are designated to finance particular functions or activities of government and which therefore can not be diverted to other uses.

**Sworn:** A term used to describe fire and police personnel who are hired by the Board of Fire and Police Commissioners.

## T

**TIF (Tax-Increment Financing):** A redevelopment tool available for use by municipalities where the cost of capital improvements and development or redevelopment activity for a legally designated area are funded by the future property taxes, and in some instance sales taxes.

**TIF (Tax-Increment Financing) District:** A special district established to revitalize a deteriorating or underdeveloped area, funded through incremental property taxes.

**Tax Base:** The total value of all real and personal property in the City as of January 1 of each year, as certified. The tax base represents net value after all exemptions.

**Tax Levy:** The total amount of money to be raised by property taxes for corporate operating, debt service purposes or special service areas.

**Tax Rate:** The amount of property tax levied for each \$100 of assessed valuation.

**Taxes:** Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. The term does not include charges for services rendered only to those paying such charges, for example sewer service charges.

**Transfers:** Most typically used to describe the transaction when one fund sends money to another fund, such as the Capital Improvement Fund sending money to the General Fund for certain budgeted expenditures.

**Trust and Agency Funds:** Funds used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds.

## Glossary

### U

**Unassigned Fund Balance:** available expendable financial resources in a governmental fund that are not the object of tentative management plan.

**Unreserved Fund Balance:** For governmental funds, it is the portion of fund balance that is spendable or available for appropriation.

**Unrestricted Net Assets:** That portion of net assets that is neither restricted nor invested in capital assets (net of related debt). Unrestricted net assets are typically used as the “fund balance” equivalent for Proprietary Funds.

**User Fees:** The payment of a fee for the direct receipt of a public service by the party who benefits from the service.

### W

**Web Page:** An internet site that provides information and services and a means of communicating. The City’s web site ([www.elmhurst.org](http://www.elmhurst.org)) provides a significant amount of information and services that residents can access 24 hours a day and seven days a week.

**WIFI:** Wireless Fidelity. The underlying technology of wireless computing and telecommunications devices.

**Working Capital:** This term generally refers to current assets minus current liabilities.

**WWTP:** Wastewater Treatment Plant.