

## **OVERVIEW**

### **GENERAL FUND**

Year to date revenues for the fiscal year total \$21,189,095, a decrease of \$321,269 from last fiscal year to date revenues. Year to date expenditures have been recorded at \$22,405,194, a decrease of \$826,508 compared to last year to date. With the addition of other financing sources and uses, the excess of revenues over expenditures for the fiscal year to date totals \$1,115,021.

Revenue projections for the fiscal year are anticipated to be \$6,075,235 less than budget at this time. Projected sales taxes of \$10,664,800 are expected to be \$2,587,500 lower than budget. Projected utility taxes of \$4,068,000 are expected to be \$159,500 lower than budget and projected state income taxes of \$666,800 are expected to be \$133,200 lower than budget. Projected federal grants of \$340,500 are expected to be \$2,250,000 lower than budget due to anticipated (federal stimulus) grant funded street resurfacing projects not being received. Other grants are expected to be \$378,000 lower than budget with the police radio project not being completed this fiscal year. Projected building permits of \$1,976,000 are expected to be \$300,500 less than budget. Expenditure projections for the fiscal year are expected to be \$4,940,617 lower than budget at this time. Projected personal services of \$17,650,064 and projected employee benefits of \$8,332,880 are expected to be \$168,303, and \$134,610 lower than budget respectively with unfilled open positions and staff reductions. Projected contractual services of \$7,143,510 are expected to be \$406,701 lower than budget. Projected capital outlay of \$6,615,857 are expected to be \$3,983,143 lower than budget mainly due to projects not being completed this fiscal year and as noted above, budgeted federal stimulus funded street resurfacing projects not being approved. Projected other financing sources and uses of \$6,192,582 are expected to be \$1,464,343 lower than budget at this time.

#### **Revenues**

Sales taxes, which include new home rule sales taxes of \$1,333,355 and which are a significant source of revenue for the City, have been recorded at \$5,212,936 and are \$83,034 greater than last year to date revenues. Hotel/motel taxes of \$214,326 (which is recorded in other taxes) is \$85,662 lower than last year to date revenues. State income taxes of \$375,645 are \$67,901 lower than last year to date revenues. Licenses which have been recorded at \$1,842,843 are \$85,561 greater than last year to date revenues and permit revenue which has been recorded at \$452,822, is \$119,487 less than last year. Charges for services of \$1,985,494 is \$210,791 greater than last year to date revenues. Miscellaneous revenues which have been recorded at \$656,934 are \$82,661 greater than last year to date revenues. Interdepartment revenues of \$1,160,763 are \$196,376 lower than last year to date revenues with lower expenditures in the Information Technology and Central Garage Services areas.

#### **Expenditures**

Personal services of \$8,493,267 are \$17,735 greater than last year to date. A May 1<sup>st</sup> increase was included in the budget for police union employees, however, the police union contract increase was not effective until December 1<sup>st</sup> and was not retroactive to May 1<sup>st</sup>. Employee benefits, which have been recorded at \$5,349,227, are \$345,488 greater than last year to date with higher employer pension contributions and health insurance expenditures. Contractual services of \$4,043,934 are \$128,738 lower than last year to date in part due to timing of payments and lower budgeted costs.

Commodities, which have been recorded at \$574,441, are \$310,074 lower than last year to date with lower gasoline/diesel fuel costs and the budget reduction for tree replacements. Other expenses of \$757,657 are \$169,778 lower than last year to date primarily due to lower budgeted expenses for community grant programs and lower general liability claims experience. Capital outlay costs of \$1,669,680 are \$400,301 lower than last year to date primarily due to timing of payments. Interdepartment charges of \$912,038 are \$157,802 lower than last year to date expenditures with lower expenditures in the Information Technology and Central Garage Services areas.

### **CAPITAL IMPROVEMENT FUND**

Revenues for the fiscal year to date have been recorded at \$2,828,852 and are \$262,320 lower than last year to date with lower home rule sales tax receipts and state income tax receipts. Projected fiscal year revenues are anticipated to be \$748,902 lower than budget. Projected home rule sales taxes of \$1,175,000 are expected to be \$401,400 lower than budget. Projected state income taxes of \$2,667,200 are expected to be \$532,800 lower than budget. Projected expenditures (Other Financing Sources) for the year of \$7,410,217 are expected to be \$1,863,902 lower than budget at this time.

### **MOTOR FUEL TAX FUND**

Motor fuel tax fund revenues for the fiscal year to date have been recorded at \$530,996, which is approximately 47% of budget. Projected motor fuel taxes of \$1,108,000 are anticipated to be \$32,000 lower than budget at this time. Motor fuel tax fund expenditures for the fiscal year to date have been recorded at \$512,302, which is approximately 47% of budget and are projected to be \$47,730 lower than budget. The excess of revenues over expenditures for the year to date is \$18,694. The projected excess of revenues over expenditures for the year totals \$68,700.

### **MUNICIPAL UTILITY FUND**

Fiscal year to date revenues total \$6,058,109, a decrease of \$493,015 from last year to date revenues primarily due to the timing of the billing cycles and a wet summer. Projected annual revenues of \$11,705,680 are expected to be \$786,000 lower than budget at this time with the wetter than normal summer.

Fiscal year to date expenses have been recorded at \$7,391,055, an increase of \$673,357 compared to last year to date expenses primarily due to the timing of payments and increased payments for water purchases from the DuPage Water Commission. Projected expenses for the year of \$13,943,280 are expected to be \$356,390 lower than budget due to rate increases for water from the DuPage Water Commission..

The net loss for the year to date totals \$1,332,946 and the projected net loss for the year totals \$2,237,600 (includes estimated depreciation of \$2,166,300).

## **PARKING SYSTEM REVENUE FUND**

Revenues for the fiscal year to date have been recorded at \$453,251, which is \$40,876 greater than last year to date, and are approximately 52% of budget. Total projected revenues of \$918,100 are \$42,610 greater than budget at this time.

Total expenses for the fiscal year to date of \$386,398 are \$41,893 greater than last year to date. Total projected expenses for the year of \$1,069,210 are \$2,560 lower than budget at this time.

The net income for the year to date totals \$66,853. The projected net loss for the fiscal year totals \$151,110 (includes estimated depreciation expense of \$220,000).

## **REDEVELOPMENT PROJECTS FUND**

Fiscal year to date revenues are recorded at \$2,784,054, which is \$256,243 greater than last year to date primarily due to increased property tax and incremental sales tax receipts. Incremental sales taxes are not based on current sales tax receipts, but are instead based on sales made during the State's prior fiscal year. Projected revenues of \$2,984,460 are \$81,460 greater than budget with higher than expected property and sales tax revenue.

Expenditures for the fiscal year to date total \$1,295,028, which is \$1,649,701 lower than last year to date. Projected expenditures of \$2,813,000 are expected to be \$2,378,000 lower than budget at this time due to the timing of land acquisition. With the addition of other financing sources and uses, the projected excess of revenues over expenditures for the year totals \$1,717,425.

## **INDUSTRIAL DEVELOPMENT PROJECTS FUND**

Fiscal year to date revenues are recorded at \$647,587, which is \$16,100 greater than last year to date. Projected annual revenues of \$649,100 are \$32,900 lower than budget with lower than expected property tax revenue.

Fiscal year to date expenditures total \$31,309, which is approximately 5% of budget. Projected expenditures for the fiscal year of \$659,801 are expected to be \$11,500 lower than budget at this time. The projected excess of expenditures over revenues for the year totals \$10,701.

## **ROUTE 83 COMMERCIAL DEVELOPMENT FUND**

Fiscal year to date revenues are recorded at \$407,165, which is \$67,450 greater than last year to date. Projected annual revenues of \$407,247 are \$57,447 greater than budget with higher than expected property tax revenues.

Fiscal year to date expenditures total \$1,696, which is \$4,223 lower than last year to date. Projected expenditures for the fiscal year of \$4,000 are \$2,000,000 lower than budget due the timing of land acquisition. The projected excess of revenues over expenditures for the year totals \$323,082.

**CITY OF ELMHURST**

General Fund  
Statement of Revenues and Expenditures  
For the six months ending October 31, 2009

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2010	Favorable (Unfavorable) Budget/Projection Variance
<u>Revenues:</u>						
Taxes						
Property, net	\$ 5,911,942	\$ 6,081,920	97.21%	\$ 5,932,057	\$ 6,135,850	\$ 53,930
Sales	5,212,936	13,252,300	39.34%	5,129,902	10,664,800	(2,587,500)
Real estate transfer	180,536	370,100	48.78%	222,377	288,300	(81,800)
Utility	1,964,762	4,227,500	46.48%	1,981,256	4,068,000	(159,500)
Food & beverage	444,048	926,100	47.95%	467,632	855,000	(71,100)
Other	214,326	542,800	39.49%	299,988	430,300	(112,500)
Intergovernmental						
State income tax	375,645	800,000	46.96%	443,546	666,800	(133,200)
Replacement tax	166,788	271,100	61.52%	193,559	249,900	(21,200)
Federal grants	20,544	2,590,500	0.79%	40,160	340,500	(2,250,000)
State grants	15,187	200,000	7.59%	15,253	300,000	100,000
Other grants	-	378,000	-	1,000	-	(378,000)
Licenses	1,842,843	2,278,100	80.89%	1,757,282	2,395,100	117,000
Permits	452,822	2,276,500	19.89%	572,309	1,976,000	(300,500)
Fines and penalties	489,048	1,003,000	48.76%	533,873	946,800	(56,200)
Charges for services	1,985,494	3,729,100	53.24%	1,774,703	3,668,600	(60,500)
Interest	94,477	180,525	52.33%	214,055	89,300	(91,225)
Revenue replacement	-	48,750	-	-	48,750	-
Miscellaneous	656,934	1,352,840	48.56%	574,273	1,309,900	(42,940)
Interdepartmental	1,160,763	2,990,750	38.81%	1,357,139	2,990,750	-
Total Revenues	<u>21,189,095</u>	<u>43,499,885</u>	<u>48.71%</u>	<u>21,510,364</u>	<u>37,424,650</u>	<u>(6,075,235)</u>
<u>Expenditures</u>						
Administration						
Personal Services	174,402	353,600	49.32%	171,935	351,700	1,900
Employee Benefits	47,357	110,500	42.86%	46,903	99,000	11,500
Contractual Services	22,930	41,490	55.27%	24,889	41,490	-

CITY OF ELMHURST

General Fund  
Statement of Revenues and Expenditures  
For the six months ending October 31, 2009

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2010	Favorable (Unfavorable) Budget/Projection Variance
Administration Continued						
Commodities	5,961	6,400	93.14%	3,989	6,400	-
Other Expenses	72,691	104,500	69.56%	83,948	94,900	9,600
Insurance	148,149	171,960	86.15%	156,309	148,300	23,660
Interdepartmental Charges	37,491	94,530	39.66%	44,551	94,530	-
Subtotal	508,981	882,980	57.64%	532,524	836,320	46,660
Board Fire & Police Commissioners						
Personal Services	8,733	18,100	48.25%	9,056	18,100	-
Employee Benefits	1,426	3,540	40.28%	1,488	3,540	-
Contractual Services	14,344	21,000	68.30%	17,381	26,900	(5,900)
Commodities	20	150	13.33%	-	150	-
Other Expenses	375	2,875	13.04%	1,048	2,875	-
Subtotal	24,898	45,665	54.52%	28,973	51,565	(5,900)
Finance						
Personal Services	200,287	403,000	49.70%	210,201	399,400	3,600
Employee Benefits	153,797	325,530	47.25%	146,228	315,500	10,030
Contractual Services	42,833	76,410	56.06%	41,482	76,410	-
Commodities	12,519	28,450	44.00%	15,951	28,450	-
Repairs & Maintenance	170	750	22.67%	-	750	-
Other Expenses	2,257	5,720	39.46%	4,251	5,720	-
Interdepartmental Charges	39,762	96,210	41.33%	43,801	96,210	-
Subtotal	451,625	936,070	48.25%	461,914	922,440	13,630

**CITY OF ELMHURST**

General Fund  
Statement of Revenues and Expenditures  
For the six months ending October 31, 2009

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2010	Favorable (Unfavorable) Budget/Projection Variance
Human Resources						
Personal Services	89,975	181,300	49.63%	90,222	183,400	(2,100)
Employee Benefits	52,200	112,380	46.45%	49,543	108,100	4,280
Contractual Services	21,093	49,310	42.78%	46,260	49,310	-
Commodities	1,068	3,000	35.60%	437	3,000	-
Other Expenses	18,156	35,950	50.50%	24,726	28,000	7,950
Interdepartmental Charges	19,881	48,100	41.33%	21,901	48,100	-
Subtotal	<u>202,373</u>	<u>430,040</u>	<u>47.06%</u>	<u>233,089</u>	<u>419,910</u>	<u>10,130</u>
Information Technology						
Personal Services	199,707	397,500	50.24%	196,026	373,000	24,500
Employee Benefits	35,078	79,690	44.02%	34,515	64,500	15,190
Contractual Services	23,627	85,900	27.51%	61,803	65,200	20,700
Commodities	35,617	94,200	37.81%	43,849	80,000	14,200
Repairs & Maintenance	119,772	149,000	80.38%	93,187	149,000	-
Other Expenses	100	5,800	1.72%	7,300	1,800	4,000
Capital Outlay	23,577	314,000	7.51%	24,190	299,000	15,000
Subtotal	<u>437,478</u>	<u>1,126,090</u>	<u>38.85%</u>	<u>460,870</u>	<u>1,032,500</u>	<u>93,590</u>
Legal						
Contractual Services	368,622	520,400	70.83%	252,569	691,600	(171,200)
Subtotal	<u>368,622</u>	<u>520,400</u>	<u>70.83%</u>	<u>252,569</u>	<u>691,600</u>	<u>(171,200)</u>
Claims Against the City						
Other Expenses	78,301	252,550	31.00%	93,107	252,550	-
Subtotal	<u>78,301</u>	<u>252,550</u>	<u>31.00%</u>	<u>93,107</u>	<u>252,550</u>	<u>-</u>

**CITY OF ELMHURST**

General Fund  
Statement of Revenues and Expenditures  
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	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2010	Favorable (Unfavorable) Budget/Projection Variance
Planning and Development						
Personal Services	140,252	284,100	49.37%	149,227	249,500	34,600
Employee Benefits	47,135	103,710	45.45%	46,351	89,600	14,110
Contractual Services	34,913	85,550	40.81%	55,203	79,000	6,550
Commodities	699	2,000	34.95%	1,036	2,000	-
Other Expenses	15,426	37,800	40.81%	84,713	30,000	7,800
Interdepartmental Charges	26,879	66,270	40.56%	30,120	66,270	-
Subtotal	<u>265,304</u>	<u>579,430</u>	<u>45.79%</u>	<u>366,650</u>	<u>516,370</u>	<u>63,060</u>
Contingent						
Other Expenses	-	-	-	-	-	-
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Municipal Buildings						
Personal Services	112,892	229,400	49.21%	107,347	225,300	4,100
Employee Benefits	19,423	44,960	43.20%	18,524	41,900	3,060
Contractual Services	50,801	150,310	33.80%	48,165	134,100	16,210
Commodities	19,218	41,000	46.87%	50,887	41,000	-
Repairs & Maintenance	32,157	100,000	32.16%	39,586	100,000	-
Other Expenses	45,581	52,000	87.66%	30,225	52,000	-
Insurance	4,324	4,680	92.39%	4,253	4,680	-
Capital Outlay	12,952	103,000	12.57%	34,842	103,000	-
Subtotal	<u>297,348</u>	<u>725,350</u>	<u>40.99%</u>	<u>333,829</u>	<u>701,980</u>	<u>23,370</u>

## CITY OF ELMHURST

### General Fund Statement of Revenues and Expenditures For the six months ending October 31, 2009

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2010	Favorable (Unfavorable) Budget/Projection Variance
<b>Police Department</b>						
Personal Services	3,889,459	8,260,628	47.08%	3,924,289	8,216,000	44,628
Employee Benefits	2,427,974	3,419,820	71.00%	2,221,534	3,410,200	9,620
Contractual Services	557,338	855,256	65.17%	560,217	828,400	26,856
Commodities	60,075	186,200	32.26%	70,309	186,200	-
Repairs & Maintenance	19,503	62,200	31.36%	20,719	62,200	-
Other Expenses	95,336	336,000	28.37%	149,085	258,000	78,000
Insurance	7,718	8,380	92.10%	7,616	8,380	-
Capital Outlay	6,174	950,200	0.65%	87,047	87,400	862,800
Interdepartmental Charges	260,864	675,700	38.61%	307,705	675,700	-
Subtotal	7,324,441	14,754,384	49.64%	7,348,521	13,732,480	1,021,904
<b>Fire Department</b>						
Personal Services	2,071,850	4,251,375	48.73%	2,132,548	4,244,000	7,375
Employee Benefits	1,700,364	2,309,540	73.62%	1,625,748	2,307,900	1,640
Contractual Services	183,350	256,310	71.53%	172,427	256,310	-
Commodities	18,119	61,465	29.48%	37,868	61,465	-
Repairs & Maintenance	16,184	52,500	30.83%	29,532	52,500	-
Other Expenses	128,092	248,500	51.55%	58,424	241,500	7,000
Insurance	3,704	4,030	91.91%	3,660	4,030	-
Capital Outlay	514	951,400	0.05%	-	601,400	350,000
Interdepartmental Charges	73,921	188,000	39.32%	85,267	188,000	-
Subtotal	4,196,098	8,323,120	50.41%	4,145,474	7,957,105	366,015
<b>ESDA Civil Defense</b>						
Personal Services	12,411	25,664	48.36%	12,240	25,664	-
Employee Benefits	2,160	5,090	42.44%	2,128	5,090	-
Contractual Services	7,510	8,360	89.83%	2,867	8,360	-
Commodities	190	2,200	8.64%	239	2,200	-



**CITY OF ELMHURST**

General Fund  
Statement of Revenues and Expenditures  
For the six months ending October 31, 2009

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2010	Favorable (Unfavorable) Budget/Projection Variance
<b>ESDA Civil Defense Continued</b>						
Repairs & Maintenance	886	2,000	44.30%	317	2,000	-
Other Expenses	180	1,250	14.40%	989	1,250	-
Capital Outlay	19,638	20,000	98.19%	81,375	20,000	-
Interdepartmental Charges	9,954	26,240	37.93%	11,872	26,240	-
Subtotal	52,929	90,804	58.29%	112,027	90,804	-
<b>Building</b>						
Personal Services	222,030	452,300	49.09%	218,548	448,900	3,400
Employee Benefits	85,036	184,130	46.18%	79,631	176,600	7,530
Contractual Services	18,679	58,410	31.98%	77,714	47,400	11,010
Commodities	1,724	5,400	31.93%	1,684	5,400	-
Repairs & Maintenance	15	-	-	-	-	-
Other Expenses	1,086	3,130	34.70%	2,123	3,130	-
Subtotal	328,570	703,370	46.71%	379,700	681,430	21,940
<b>Street &amp; Bridge Administration</b>						
Personal Services	299,945	589,200	50.91%	299,828	595,600	(6,400)
Employee Benefits	569,021	1,250,520	45.50%	551,647	1,236,900	13,620
Contractual Services	88,699	142,800	62.11%	80,719	179,800	(37,000)
Commodities	7,754	22,000	35.25%	11,590	22,000	-
Other Expenses	18,254	11,200	162.98%	25,304	24,500	(13,300)
Insurance	15,126	16,440	92.01%	14,937	16,440	-
Capital Outlay	26,996	26,300	102.65%	47,555	27,000	(700)
Interdepartmental Charges	69,449	171,030	40.61%	79,077	171,030	-
Subtotal	1,095,244	2,229,490	49.13%	1,110,657	2,273,270	(43,780)

**CITY OF ELMHURST**

General Fund  
Statement of Revenues and Expenditures  
For the six months ending October 31, 2009

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2010	Favorable (Unfavorable) Budget/Projection Variance
Street & Alley Maintenance						
Personal Services	114,682	220,000	52.13%	57,949	224,000	(4,000)
Employee Benefits	18,455	41,480	44.49%	6,498	37,800	3,680
Contractual Services	451,730	814,090	55.49%	504,589	767,000	47,090
Commodities	90,977	186,500	48.78%	82,695	186,500	-
Repairs & Maintenance	14,286	24,500	58.31%	12,161	24,500	-
Capital Outlay	1,385,575	5,966,600	23.22%	1,558,523	3,186,600	2,780,000
Interdepartmental Charges	177,633	468,330	37.93%	211,427	468,330	-
Subtotal	<u>2,253,338</u>	<u>7,721,500</u>	29.18%	<u>2,433,842</u>	<u>4,894,730</u>	<u>2,826,770</u>
Snow Removal & Ice Control						
Personal Services	-	205,000	-	-	205,000	-
Employee Benefits	(6)	41,650	-0.01%	-	41,650	-
Contractual Services	-	62,500	-	-	62,500	-
Commodities	(5,969)	170,000	-3.51%	25,767	170,000	-
Repairs & Maintenance	5,692	40,000	14.23%	18,012	40,000	-
Capital Outlay	-	-	-	-	-	-
Interdepartmental Charges	-	10,000	-	-	10,000	-
Subtotal	<u>(283)</u>	<u>529,150</u>	-0.05%	<u>43,779</u>	<u>529,150</u>	<u>-</u>
Forestry						
Personal Services	344,292	678,500	50.74%	359,972	678,500	-
Employee Benefits	58,710	132,840	44.20%	57,765	118,500	14,340
Contractual Services	338,376	489,000	69.20%	374,680	391,000	98,000
Commodities	30,086	74,500	40.38%	115,785	57,000	17,500
Repairs & Maintenance	2,086	3,000	69.53%	3,481	3,000	-
Capital Outlay	-	174,000	-	61,899	174,000	-
Interdepartmental Charges	125,568	331,060	37.93%	149,765	331,060	-
Subtotal	<u>899,118</u>	<u>1,882,900</u>	47.75%	<u>1,123,347</u>	<u>1,753,060</u>	<u>129,840</u>

**CITY OF ELMHURST**

General Fund  
Statement of Revenues and Expenditures  
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	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2010	Favorable (Unfavorable) Budget/Projection Variance
Electrical						
Personal Services	78,438	162,600	48.24%	46,587	164,400	(1,800)
Employee Benefits	13,386	31,850	42.03%	7,147	29,700	2,150
Contractual Services	62,650	269,150	23.28%	129,381	231,000	38,150
Commodities	46,626	183,000	25.48%	35,148	154,500	28,500
Repairs & Maintenance	893	11,500	7.77%	2,154	6,000	5,500
Capital Outlay	17,513	38,500	45.49%	211	18,000	20,500
Interdepartmental Charges	41,346	109,010	37.93%	49,313	109,010	-
Subtotal	<u>260,852</u>	<u>805,610</u>	<u>32.38%</u>	<u>269,941</u>	<u>712,610</u>	<u>93,000</u>
Central Equipment Maintenance						
Personal Services	315,941	651,100	48.52%	326,385	640,500	10,600
Employee Benefits	54,436	128,760	42.28%	56,574	115,400	13,360
Commodities	229,952	676,000	34.02%	370,839	616,000	60,000
Repairs & Maintenance	186,569	374,500	49.82%	173,876	409,500	(35,000)
Other Expenses	1,482	4,000	37.05%	1,516	4,000	-
Insurance	14,044	15,320	91.67%	13,919	15,320	-
Capital Outlay	8,660	211,000	4.10%	-	211,000	-
Subtotal	<u>811,084</u>	<u>2,060,680</u>	<u>39.36%</u>	<u>943,109</u>	<u>2,011,720</u>	<u>48,960</u>
Human Services						
Other Expenses	83,654	183,000	45.71%	75,835	155,000	28,000
Subtotal	<u>83,654</u>	<u>183,000</u>	<u>45.71%</u>	<u>75,835</u>	<u>155,000</u>	<u>28,000</u>
Health Services						
Contractual Services	285,862	610,335	46.84%	283,125	286,500	323,835
Subtotal	<u>285,862</u>	<u>610,335</u>	<u>46.84%</u>	<u>283,125</u>	<u>286,500</u>	<u>323,835</u>

**CITY OF ELMHURST**

General Fund  
Statement of Revenues and Expenditures  
For the six months ending October 31, 2009

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2010	Favorable (Unfavorable) Budget/Projection Variance
Rubbish Disposal						
Contractual Services	1,406,804	2,796,400	50.31%	1,380,072	2,775,000	21,400
Commodities	14,264	15,800	90.28%	12,283	15,800	-
Other Expenses	-	2,000	-	-	-	2,000
Interdepartmental Charges	19,881	48,100	41.33%	21,901	48,100	-
Subtotal	<u>1,440,949</u>	<u>2,862,300</u>	<u>50.34%</u>	<u>1,414,256</u>	<u>2,838,900</u>	<u>23,400</u>
Historical Museum						
Personal Services	205,046	428,500	47.85%	150,293	381,700	46,800
Employee Benefits	61,026	136,200	44.81%	49,275	126,500	9,700
Contractual Services	20,459	55,140	37.10%	11,585	55,140	-
Commodities	4,697	18,500	25.39%	2,741	18,500	-
Repairs & Maintenance	9,968	26,000	38.34%	30,609	26,000	-
Other Expenses	61,166	128,200	47.71%	46,085	128,200	-
Insurance	3,704	6,830	54.23%	3,660	6,830	-
Capital Outlay	15,623	482,000	3.24%	29,202	482,000	-
Interdepartmental Charges	9,409	28,860	32.60%	13,140	28,860	-
Subtotal	<u>391,098</u>	<u>1,310,230</u>	<u>29.85%</u>	<u>336,590</u>	<u>1,253,730</u>	<u>56,500</u>
Visitor & Tourism Service						
Personal Services	12,925	26,500	48.77%	12,879	25,400	1,100
Employee Benefits	2,249	5,300	42.43%	2,240	4,500	800
Contractual Services	180	5,300	3.40%	4,060	300	5,000
Commodities	-	100	-	-	100	-
Other Expenses	135,520	196,050	69.13%	238,756	195,100	950
Subtotal	<u>150,874</u>	<u>233,250</u>	<u>64.68%</u>	<u>257,935</u>	<u>225,400</u>	<u>7,850</u>

## CITY OF ELMHURST

### General Fund Statement of Revenues and Expenditures For the six months ending October 31, 2009

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2010	Favorable (Unfavorable) Budget/Projection Variance
Cable Television						
Contractual Services	43,134	96,790	44.56%	43,484	90,790	6,000
Commodities	844	2,700	31.26%	1,418	1,700	1,000
Repairs & Maintenance	-	500	-	-	-	500
Capital Outlay	-	2,000	-	-	-	2,000
Subtotal	<u>43,978</u>	<u>101,990</u>	<u>43.12%</u>	<u>44,902</u>	<u>92,490</u>	<u>9,500</u>
Public Benefits						
Capital Outlay	152,458	1,360,000	11.21%	145,137	1,406,457	(46,457)
Subtotal	<u>152,458</u>	<u>1,360,000</u>	<u>11.21%</u>	<u>145,137</u>	<u>1,406,457</u>	<u>(46,457)</u>
Total Expenditures						
Personal Services	8,493,267	17,818,367	47.67%	8,475,532	17,650,064	168,303
Employee Benefits	5,349,227	8,467,490	63.17%	5,003,739	8,332,880	134,610
Contractual Services	4,043,934	7,550,211	53.56%	4,172,672	7,143,510	406,701
Commodities	574,441	1,779,565	32.28%	884,515	1,658,365	121,200
Repairs & Maintenance	408,181	846,450	48.22%	423,634	875,450	(29,000)
Other Expenses	757,657	1,610,525	47.04%	927,435	1,478,525	132,000
Insurance	196,769	227,640	86.44%	204,354	203,980	23,660
Capital Outlay	1,669,680	10,599,000	15.75%	2,069,981	6,615,857	3,983,143
Interdepartmental Charges	912,038	2,361,440	38.62%	1,069,840	2,361,440	-
Total Expenditures	<u>22,405,194</u>	<u>51,260,688</u>	<u>43.71%</u>	<u>23,231,702</u>	<u>46,320,071</u>	<u>4,940,617</u>

**CITY OF ELMHURST**

General Fund  
Statement of Revenues and Expenditures  
For the six months ending October 31, 2009

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2010	Favorable (Unfavorable) Budget/Projection Variance
Excess (deficiency) of revenues over expenditures	(1,216,099)	(7,760,803)	15.67%	(1,721,338)	(8,895,421)	(1,134,618)
<u>Other financing sources (uses)</u>						
Transfers in and other sources						
Transfer from Capital Improvement Working Cash Fund	1,716,574 700,000	7,376,300 700,000	- -	2,053,620 -	5,911,957 700,000	(1,464,343) -
Operating transfers out						
Transfer to Debt Service G.O. Bonds	(85,454)	(419,375)	-	(123,205)	(419,375)	-
Total other financing sources (uses)	<u>2,331,120</u>	<u>7,656,925</u>	-	<u>1,930,415</u>	<u>6,192,582</u>	<u>(1,464,343)</u>
Excess (deficiency) of revenues & other financing sources over expenditures and other financing uses	1,115,021	(103,878)		209,077	(2,702,839)	(2,598,961)
Fund balance April 30, 2009	7,087,305	7,087,305		10,955,474	7,087,305	
Fund balance October 31, 2009	<u>\$ 8,202,326</u>	<u>\$ 6,983,427</u>		<u>\$ 11,164,551</u>	<u>\$ 4,384,466</u>	

**CITY OF ELMHURST**

Capital Improvement Fund  
Statement of Revenues and Expenditures  
For the six months ending October 31, 2009

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2010
<b>Revenues:</b>					
<b>Taxes</b>					
Property taxes	\$ 45,713	\$ 43,845	104.26%	\$ 100,890	\$ 32,843
Sales tax - Home Rule	576,602	1,576,400	36.58%	771,120	1,175,000
Utility tax	316,724	637,500	49.68%	314,379	628,800
<b>Intergovernmental</b>					
State income tax	1,502,578	3,200,000	46.96%	1,774,184	2,667,200
Interest	252,235	280,210	90.02%	70,599	280,210
Other Income	135,000	320,000	42.19%	60,000	525,000
Total Revenues	<u>2,828,852</u>	<u>6,057,955</u>	<u>46.70%</u>	<u>3,091,172</u>	<u>5,309,053</u>
<b>Other financing sources (uses):</b>					
<b>Operating transfers in:</b>					
Transfer from Crp Purpose 2009	-	1,000,000	-	-	1,470,000
<b>Operating transfers out:</b>					
Transfer to General Fund	(1,716,574)	(7,376,300)	23.27%	(2,053,620)	(5,911,957)
Transfer to Parking System	-	(220,746)	-	-	-
Transfer to Public Facilities	-	(256,031)	-	(34,750)	(256,031)
Transfer to Stormwater	(132,663)	(750,000)	17.69%	(6,066)	(750,000)
Transfer to Debt Service G.O. Bonds	(233,767)	(1,671,042)	13.99%	(208,457)	(1,962,229)
	<u>(2,083,004)</u>	<u>(9,274,119)</u>	<u>22.46%</u>	<u>(2,302,893)</u>	<u>(7,410,217)</u>
Excess of revenues over other financing uses	745,848	(3,216,164)		788,279	(2,101,164)
Fund balance Unreserved April 30, 2009	9,039,842	9,039,842		8,318,568	9,039,842
Fund balance Reserved Loan April 30, 2009	(3,500,000)	(3,500,000)		(3,500,000)	(3,500,000)
Fund balance Reserved SSA's April 30, 2009	77,047	77,047		68,581	77,047
Fund balance October 31, 2009	<u>\$ 6,362,737</u>	<u>\$ 2,400,725</u>		<u>\$ 5,675,428</u>	<u>\$ 3,515,725</u>

**CITY OF ELMHURST**

Capital Improvement Fund  
Statement of Revenues and Expenditures  
For the six months ending October 31, 2009



Favorable  
(Unfavorable)  
Budget/Projection  
Variance

---

\$ (11,002)  
(401,400)  
(8,700)  
  
(532,800)  
-  
205,000  

---

(748,902)

470,000

1,464,343  
220,746

(291,187)  

---

1,863,902

1,115,000



## CITY OF ELMHURST

### Motor Fuel Tax Fund Statement of Revenues and Expenditures For the six months ending October 31, 2009

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2010	Favorable (Unfavorable) Budget/Projection Variance
<u>Revenues:</u>						
Intergovernmental						
Motor fuel tax	\$ 530,974	\$ 1,140,000	46.58%	\$ 556,250	\$ 1,108,000	\$ (32,000)
Interest	22	400	5.50%	2,375	100	(300)
Total Revenues	<u>530,996</u>	<u>1,140,400</u>	<u>46.56%</u>	<u>558,625</u>	<u>1,108,100</u>	<u>(32,300)</u>
<u>Expenditures:</u>						
Personal Services						
Streets	302,464	627,100	48.23%	390,768	606,800	20,300
Electrical	133,425	279,800	47.69%	182,599	273,500	6,300
Employee benefits	76,413	180,230	42.40%	100,131	159,100	21,130
Total Expenditures	<u>512,302</u>	<u>1,087,130</u>	<u>47.12%</u>	<u>673,498</u>	<u>1,039,400</u>	<u>47,730</u>
Excess (deficiency) of revenues over expenditures	18,694	53,270		(114,873)	68,700	15,430
Fund balance April 30, 2009	23,602	23,602		234,241	23,602	
Fund balance October 31, 2009	<u>\$ 42,296</u>	<u>\$ 76,872</u>		<u>\$ 119,368</u>	<u>\$ 92,302</u>	

**CITY OF ELMHURST**

Redevelopment Projects Fund  
Statement of Revenues and Expenditures  
For the six months ending October 31, 2009

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2010	Favorable (Unfavorable) Budget/Projection Variance
<b>Revenues:</b>						
<b>Taxes</b>						
Property	\$ 2,262,103	\$ 2,260,000	100.09%	\$ 2,036,296	\$ 2,309,460	\$ 49,460
Sales Tax	502,825	590,000	85.22%	433,459	633,000	43,000
Interest	1,126	3,000	37.53%	10,056	3,000	-
Rental Income	18,000	50,000	36.00%	48,000	39,000	(11,000)
Total Revenues	<u>2,784,054</u>	<u>2,903,000</u>	<u>95.90%</u>	<u>2,527,811</u>	<u>2,984,460</u>	<u>81,460</u>
<b>Expenditures:</b>						
Contractual Services	114,466	150,000	76.31%	100,840	150,000	-
Other Expenses	603,431	603,000	100.07%	559,730	625,000	(22,000)
Capital Outlay	545,491	4,320,000	12.63%	2,231,083	1,920,000	2,400,000
Debt Service	31,640	118,000	26.81%	53,076	118,000	-
	<u>1,295,028</u>	<u>5,191,000</u>	<u>24.95%</u>	<u>2,944,729</u>	<u>2,813,000</u>	<u>2,378,000</u>
Excess (deficiency) of revenues over expenditures	1,489,026	(2,288,000)		(416,918)	171,460	2,459,460
<b>Other financing sources (uses)</b>						
<b>Operating transfers:</b>						
Tsf from Crp Purpose 2006	328,559	1,500,000	-	937,689	1,500,000	
Bond Proceeds	-	550,000	-	-	550,000	
Tsf to Debt Service G.O. Bonds	(168,943)	(504,035)	-	(100,000)	(504,035)	-
Total other financing sources (uses)	<u>159,616</u>	<u>1,545,965</u>	<u>-</u>	<u>837,689</u>	<u>1,545,965</u>	<u>-</u>
Excess (deficiency) of revenues & other financing sources over expenditures and other financing uses	1,648,642	(742,035)		420,771	1,717,425	2,459,460
Fund balance April 30, 2009	(119,661)	(119,661)		(32,684)	(119,661)	
Fund balance October 31, 2009	<u>\$ 1,528,981</u>	<u>\$ (861,696)</u>		<u>\$ 388,087</u>	<u>\$ 1,597,764</u>	

**CITY OF ELMHURST**

Industrial Development Projects Fund  
Statement of Revenues and Expenditures  
For the six months ending October 31, 2009

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2010	Favorable (Unfavorable) Budget/Projection Variance
<b>Revenues:</b>						
<hr/>						
Taxes						
Property	\$ 647,498	\$ 680,000	95.22%	\$ 630,151	\$ 649,000	\$ (31,000)
Interest	89	2,000	4.45%	1,336	100	(1,900)
Total Revenues	<u>647,587</u>	<u>682,000</u>	<u>94.95%</u>	<u>631,487</u>	<u>649,100</u>	<u>(32,900)</u>
<b>Expenditures:</b>						
<hr/>						
Contractual Services	1,856	5,000	37.12%	1,131	5,000	-
Other Expenses	-	625,000	-	-	615,000	10,000
Capital Outlay	-	10,000	-	-	10,000	-
Debt Service	29,453	31,301	94.10%	609,490	29,801	1,500
	<u>31,309</u>	<u>671,301</u>	<u>4.66%</u>	<u>610,621</u>	<u>659,801</u>	<u>11,500</u>
Excess (deficiency) of revenues over expenditures	616,278	10,699		20,866	(10,701)	(21,400)
Fund balance April 30, 2009	14,286	14,286		25,011	14,286	
Fund balance October 31, 2009	<u>\$ 630,564</u>	<u>\$ 24,985</u>		<u>\$ 45,877</u>	<u>\$ 3,585</u>	

**CITY OF ELMHURST**

Route 83 Commercial Development Fund  
Statement of Revenues and Expenditures  
For the six months ending October 31, 2009

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2010	Favorable (Unfavorable) Budget/Projection Variance
<u>Revenues:</u>						
Taxes						
Property	\$ 407,047	\$ 349,500	116.47%	\$ 339,351	\$ 407,047	\$ 57,547
Interest	118	300	39.33%	364	200	(100)
Total Revenues	<u>407,165</u>	<u>349,800</u>	<u>116.40%</u>	<u>339,715</u>	<u>407,247</u>	<u>57,447</u>
<u>Expenditures:</u>						
Contractual Services	1,696	4,000	42.40%	5,919	4,000	-
Capital Outlay	-	2,000,000	-	-	-	2,000,000
	<u>1,696</u>	<u>2,004,000</u>	<u>0.08%</u>	<u>5,919</u>	<u>4,000</u>	<u>2,000,000</u>
Excess (deficiency) of revenues over expenditures	405,469	(1,654,200)	-24.51%	333,796	403,247	2,057,447
<u>Other financing sources (uses)</u>						
<u>Operating transfers:</u>						
Transfer to Debt Service G.O. Bonds	(45,950)	(80,165)	-	(9,820)	(80,165)	-
	<u>(45,950)</u>	<u>(80,165)</u>	<u>-</u>	<u>(9,820)</u>	<u>(80,165)</u>	<u>-</u>
Excess (deficiency) of revenues & other financing sources over expenditures and other financing uses	359,519	(1,734,365)		323,976	323,082	2,057,447
Fund balance April 30, 2009	(462,956)	(462,956)		(710,463)	(462,956)	
Fund balance October 31, 2009	<u>\$ (103,437)</u>	<u>\$ (2,197,321)</u>		<u>\$ (386,487)</u>	<u>\$ (139,874)</u>	

**CITY OF ELMHURST**  
**Municipal Utility Fund**  
**Statement of Revenues and Expenditures**  
**For the six months ending October 31, 2009**

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2010	Favorable (Unfavorable) Budget/Projection Variance
<b>Revenues:</b>						
<b>Service Charges</b>						
Water sales	\$ 3,151,248	\$ 6,500,000	48.48%	\$ 3,363,284	\$ 6,100,000	\$ (400,000)
Sewer service	2,438,976	5,157,500	47.29%	2,599,997	4,800,000	(357,500)
Contract service	152,293	246,500	61.78%	137,394	300,000	53,500
<b>Other income</b>						
Property Damage	(19,771)	-	-	-	-	-
Employee health ins. contrib.	4,549	9,970	45.63%	4,193	9,970	-
Employee dental ins. contrib.	5,836	12,180	47.91%	5,869	12,180	-
Retiree health ins. contrib.	12,062	30,930	39.00%	8,626	30,930	-
Citizen's Utilities	-	9,300	-	-	9,300	-
Meter sales	8,173	25,000	32.69%	12,677	25,000	-
Taps, B boxes, etc.	46,842	100,000	46.84%	65,497	100,000	-
Water for construction	5,285	5,000	105.70%	9,135	5,000	-
Late charges	45,859	80,000	57.32%	39,430	80,000	-
Turn On Fees	9,050	12,000	75.42%	4,380	17,000	5,000
NSF Fees	725	1,300	55.77%	750	1,300	-
Miscellaneous	54,121	82,000	66.00%	61,633	95,000	13,000
Interest	142,861	220,000	64.94%	238,259	120,000	(100,000)
<b>Total Revenues</b>	<b>6,058,109</b>	<b>12,491,680</b>	<b>48.50%</b>	<b>6,551,124</b>	<b>11,705,680</b>	<b>(786,000)</b>
<b>Expenditures:</b>						
<b>Water Production</b>						
Personal Services	179,263	361,000	49.66%	180,229	364,900	(3,900)
Employee Benefits	31,236	72,020	43.37%	31,045	64,500	7,520
Contractual Services	1,160,436	2,006,500	57.83%	860,852	2,010,000	(3,500)
Commodities	102	5,500	1.85%	303	2,500	3,000
Repairs & Maintenance	6,555	33,500	19.57%	25,995	15,000	18,500
Insurance	3,394	3,700	91.73%	3,364	3,700	-
	<b>1,380,986</b>	<b>2,482,220</b>	<b>55.64%</b>	<b>1,101,788</b>	<b>2,460,600</b>	<b>21,620</b>

**CITY OF ELMHURST**  
**Municipal Utility Fund**  
**Statement of Revenues and Expenditures**  
**For the six months ending October 31, 2009**

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2010	Favorable (Unfavorable) Budget/Projection Variance
<b>Water Distribution</b>						
Personal Services	565,148	1,159,700	48.73%	560,687	1,152,900	6,800
Employee Benefits	98,046	228,880	42.84%	97,335	203,900	24,980
Contractual Services	406,051	633,120	64.13%	278,695	592,000	41,120
Commodities	430,024	705,000	61.00%	411,663	670,000	35,000
Repairs & Maintenance	21,575	137,000	15.75%	30,265	137,000	-
Insurance	10,182	11,110	91.65%	10,091	11,110	-
Interdepartmental Charges	83,457	220,040	37.93%	99,539	220,040	-
	1,614,483	3,094,850	52.17%	1,488,275	2,986,950	107,900
<b>Water Administration</b>						
Personal Services	247,893	500,300	49.55%	239,551	502,900	(2,600)
Employee Benefits	199,173	421,420	47.26%	187,788	408,400	13,020
Contractual Services	123,135	167,950	73.32%	97,997	167,950	-
Commodities	1,362	6,000	22.70%	970	6,000	-
Repairs & Maintenance	5,262	-	-	-	-	-
Other Expenses	3,334	13,500	24.70%	9,686	13,500	-
DuPage Water Commission Debt	177,715	348,500	50.99%	175,162	348,500	-
Interdepartmental Charges	51,691	125,070	41.33%	58,259	125,070	-
	809,565	1,582,740	51.15%	769,413	1,572,320	10,420
<b>Waste Water Administration</b>						
Personal Services	279,660	555,500	50.34%	264,374	568,000	(12,500)
Employee Benefits	175,139	440,380	39.77%	195,249	426,800	13,580
Contractual Services	28,261	74,180	38.10%	30,813	68,300	5,880
Commodities	893	5,000	17.86%	577	5,000	-



**CITY OF ELMHURST**  
**Municipal Utility Fund**  
**Statement of Revenues and Expenditures**  
**For the six months ending October 31, 2009**

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2010	Favorable (Unfavorable) Budget/Projection Variance
<b>Waste Water Administration Continued</b>						
Other Expenses	31,559	35,500	88.90%	46,711	35,500	-
Interdepartmental Charges	51,691	125,070	41.33%	56,942	125,070	-
	<u>567,203</u>	<u>1,235,630</u>	<u>45.90%</u>	<u>594,666</u>	<u>1,228,670</u>	<u>6,960</u>
<b>Maintenance Sanitary Sewers</b>						
Personal Services	237,707	477,100	49.82%	220,431	476,300	800
Employee Benefits	41,033	94,620	43.37%	38,398	85,300	9,320
Contractual Services	247,309	311,230	79.46%	99,404	311,230	-
Commodities	22,147	57,000	38.85%	20,397	57,000	-
Repairs & Maintenance	30,550	46,000	66.41%	21,744	46,000	-
Insurance	3,394	3,700	91.73%	3,364	3,700	-
Interdepartmental Charges	18,376	48,450	37.93%	21,917	48,450	-
	<u>600,516</u>	<u>1,038,100</u>	<u>57.85%</u>	<u>425,655</u>	<u>1,027,980</u>	<u>10,120</u>
<b>Waste Water Treatment Plant</b>						
Personal Services	482,993	1,018,700	47.41%	522,961	968,100	50,600
Employee Benefits	83,441	200,420	41.63%	89,963	172,500	27,920
Contractual Services	332,190	913,350	36.37%	296,991	807,000	106,350
Commodities	58,839	120,800	48.71%	74,658	106,300	14,500
Repairs & Maintenance	156,416	175,000	89.38%	73,822	175,000	-
Other Expenses	50	-	-	-	-	-
Insurance	36,998	39,250	94.26%	35,665	39,250	-
Interdepartmental Charges	16,845	44,410	37.93%	20,090	44,410	-
	<u>1,167,772</u>	<u>2,511,930</u>	<u>46.49%</u>	<u>1,114,150</u>	<u>2,312,560</u>	<u>199,370</u>

**CITY OF ELMHURST**  
**Municipal Utility Fund**  
**Statement of Revenues and Expenditures**  
**For the six months ending October 31, 2009**

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2010	Favorable (Unfavorable) Budget/Projection Variance
Other Expenses						
Debt Retirement - Interest Expense	167,380	187,900	89.08%	152,271	187,900	-
Depreciation - Water	308,750	617,500	50.00%	295,500	617,500	-
Depreciation - Sewer	774,400	1,548,800	50.00%	775,980	1,548,800	-
	<u>1,250,530</u>	<u>2,354,200</u>	53.12%	1,223,751	2,354,200	-
Total Expenses						
Personal Services	1,992,664	4,072,300	48.93%	1,988,233	4,033,100	39,200
Employee Benefits	628,068	1,457,740	43.09%	639,778	1,361,400	96,340
Contractual Services	2,297,382	4,106,330	55.95%	1,664,752	3,956,480	149,850
Commodities	513,367	899,300	57.09%	508,568	846,800	52,500
Repairs & Maintenance	220,358	391,500	56.29%	151,826	373,000	18,500
Other Expenses	34,943	49,000	71.31%	56,397	49,000	-
Insurance	53,968	57,760	93.43%	52,484	57,760	-
Interdepartmental Charges	222,060	563,040	39.44%	256,747	563,040	-
DuPage Water Commission Debt	177,715	348,500	50.99%	175,162	348,500	-
Debt Retirement - Interest Expense	167,380	187,900	89.08%	152,271	187,900	-
Depreciation - Water	308,750	617,500	50.00%	295,500	617,500	-
Depreciation - Sewer	774,400	1,548,800	50.00%	775,980	1,548,800	-
Total Expenses	<u>7,391,055</u>	<u>14,299,670</u>	51.69%	<u>6,717,698</u>	<u>13,943,280</u>	356,390
Net Income	(1,332,946)	(1,807,990)		(166,574)	(2,237,600)	(429,610)
Net Assets April 30, 2009	58,864,454	58,864,454		60,563,555	58,864,454	
Net Assets October 31, 2009	<u>\$ 57,531,508</u>	<u>\$ 57,056,464</u>		<u>\$ 60,396,981</u>	<u>\$ 56,626,854</u>	

**CITY OF ELMHURST**  
**Municipal Utility Fund**  
**Statement of Revenues and Expenditures**  
**For the six months ending October 31, 2009**

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2010	Favorable (Unfavorable) Budget/Projection Variance
<u>Fixed asset purchases</u>						
Water distribution	127,534	1,180,000	10.81%	919,747	1,180,000	-
Maintenance of sanitary sewers	991,952	2,284,000	43.43%	331,092	2,284,000	-
Waste water treatment plant	741,498	820,000	90.43%	34,520	820,000	-
Total fixed asset purchases	1,860,984	4,284,000	43.44%	1,285,359	4,284,000	-
 Debt Retirement - Principal payment	 58,739	 781,050	 -	 57,240	 781,050	 -

**CITY OF ELMHURST**

Parking System Revenue Fund  
Statement of Revenues and Expenditures  
For the six months ending October 31, 2009

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2010	Favorable (Unfavorable) Budget/Projection Variance
<b>Revenues:</b>						
Fines & penalties	\$ 137,701	\$ 245,000	56.20%	\$ 133,631	\$ 273,000	\$ 28,000
Service Charges	220,132	521,500	42.21%	225,878	493,700	(27,800)
Miscellaneous	35,013	73,990	47.32%	32,465	71,400	(2,590)
Interest	60,405	35,000	172.59%	20,401	80,000	45,000
Total Revenues	<u>453,251</u>	<u>875,490</u>	<u>51.77%</u>	<u>412,375</u>	<u>918,100</u>	<u>42,610</u>
<b>Expenditures:</b>						
Personal Services	65,444	142,100	46.05%	67,999	130,900	11,200
Employee Benefits	27,450	61,580	44.58%	26,526	56,000	5,580
Contractual Services	87,141	173,180	50.32%	63,959	178,400	(5,220)
Commodities	-	14,000	-	-	14,000	-
Repair & Maintenance	67,951	32,000	212.35%	36,462	41,000	(9,000)
Depreciation	110,000	220,000	50.00%	113,250	220,000	-
Interdepartmental Charges	26,772	66,270	40.40%	30,120	66,270	-
Debt Retirement - Interest Expense	1,640	362,640	0.45%	6,189	362,640	-
	<u>386,398</u>	<u>1,071,770</u>	<u>36.05%</u>	<u>344,505</u>	<u>1,069,210</u>	<u>2,560</u>
Operating Income (Loss)	66,853	(196,280)		67,870	(151,110)	45,170
<b>Other financing sources (uses)</b>						
<b>Transfers:</b>						
Transfer from Capital Impr. Fund	-	220,746	-	-	-	(220,746)
	<u>-</u>	<u>220,746</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(220,746)</u>
Net Income	66,853	24,466			(151,110)	(175,576)
Net Assets April 30, 2009	8,914,733	8,914,733		8,776,802	8,914,733	
Net Assets October 31, 2009	<u>\$ 8,981,586</u>	<u>\$ 8,939,199</u>		<u>\$ 8,776,802</u>	<u>\$ 8,763,623</u>	
Fixed asset purchases	297,617	8,515,000	-	-	6,763,000	(1,752,000)
Debt Retirement - Principal payment	-	322,851	-	-	322,851	-