

## OVERVIEW – 2<sup>nd</sup> QUARTER 2011

### GENERAL FUND

Year to date revenues for the fiscal year total \$27,326,111, an increase of \$6,137,016 from last fiscal year to date revenues mostly due to increased property tax receipts. Year to date expenditures have been recorded at \$23,791,786, an increase of \$1,386,592 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 \$5,389,134.

Revenue projections for the fiscal year are anticipated to be \$676,330 greater than budget at this time. Projected sales taxes of \$10,694,000 are expected to be \$158,700 greater than budget. Projected utility taxes of \$3,950,000 are expected to be \$118,000 lower than budget. Motor fuel taxes are projected to be \$145,000 which is \$105,000 lower than budget due to the timing of enacting the motor fuel tax ordinance. Projected federal grants of \$2,305,500 are expected to be \$530,700 greater than budget with additional federal grants that have been awarded to the City and additional federal grants the City anticipates to be awarded for roadway projects. Projected state grants of \$179,900 are \$314,000 lower than budget. The State of Illinois Capital Bill grant was budgeted in state grants in the General Fund, however the grant specifications require that the money be recorded in the Motor Fuel Tax Fund. Projected other grants of \$406,000 are \$214,500 lower than budget due to the timing of hospital related projects. Projected permits of \$1,636,000 are expected to be \$697,000 greater than budget with the addition of the Park Place permit in this fiscal year. Expenditure projections for the fiscal year are expected to be \$1,806,650 lower than budget at this time. Projected personal services of \$17,729,464 are expected to be \$209,700 lower than budget primarily due to open positions in the information technology area. Projected commodities of \$1,926,190 are expected to be \$90,500 lower than budget primarily due to the deferral of Emerald Ash Borer related tree replacements until next fiscal year. Projected other expenses of \$1,618,275 are expected to be \$162,110 greater than budget with the addition of flood cleanup related costs. Projected capital outlay of \$7,354,300 is expected to be \$1,540,500 lower than budget primarily due to the timing of roadway/sidewalk projects in the public benefits area, computer/software purchases and police radio purchases. Projected other financing sources and uses are expected to be \$1,859,200 less than budget at this time due to reduced transfers in from the Capital Improvement Fund for roadway improvements, computer equipment/software purchases, police radios and tree purchases and planting. The reduced transfer amount for roadway improvements is based on higher than expected federal grant revenues mentioned above. The City's General Fund fund balance goal policy of three to four months (25-33%) of operating expenditures is approximately \$9,000,000 - \$12,000,000. The projected General Fund fund balance for fiscal 2011 is \$5,555,777 or approximately \$3,500,000 below the minimum fund balance goal.

#### Revenues

Property tax revenues of \$10,528,145 are \$4,616,203 greater than last year to date revenues. Sales taxes which are a significant source of revenue for the City, have been recorded at \$5,265,381 and are \$52,445 greater than last year to date revenues. Utility taxes, which have been recorded at \$2,015,244, are \$50,482 greater than last year to date revenues. License revenues of \$1,956,686 are \$113,843 greater than last year to date revenues. Permit revenue which has been recorded at

## **GENERAL FUND (Continued)**

\$1,291,596, is \$838,774 greater than last year primarily due to the receipt of the Park Place permit fee in the amount of \$699,420. Fine and penalties of \$602,669 are \$113,621 greater than last year to date. Charges for services (which include new radio alarm service revenues of \$194,803) have been recorded at \$2,164,697 and are \$179,203 greater than last year to date revenues. Interdepartmental revenues of \$1,418,250 are \$257,487 greater than last year to date revenues.

### **Expenditures**

Personal services of \$8,453,340 are \$39,927 lower than last year to date. Employee benefits, which have been recorded at \$6,391,031, are \$1,041,804 greater than last year to date primarily due to higher employer pension contributions. Contractual services of \$3,755,688 are \$288,246 lower than last year to date primarily due to the timing of various payments. Commodities, which have been recorded at \$788,306, are \$213,865 greater than last year to date primarily due to new costs associated with radio alarm services and with costs for tree replacements that were added back to this year's budget. Capital outlay expenditures of \$1,923,746 are \$254,066 greater than last year to date.

## **CAPITAL IMPROVEMENT FUND**

Revenues for the second quarter of the fiscal year to date have been recorded at \$2,659,823 and are \$169,029 lower than last year to date with lower utility (telecommunication) taxes, state income tax receipts and interest income. Projected fiscal year revenues are anticipated to be \$8,175 lower than budget. Home rule sales taxes are projected to be \$64,000 greater than budget. Projected utility taxes of \$575,000 are expected to be \$53,800 lower than budget at this time. Projected interest income of \$220,000 is expected to be \$18,375 lower than budget. Expenditures (Other Financing Sources (uses)) are expected to be \$1,859,200 lower than budget at this time. As noted earlier, the reduced projected transfer to the General Fund is due to the additional federal grants the City has been awarded and federal grants the City anticipates to be awarded for roadway projects and due to the timing of some capital purchases.

## **MOTOR FUEL TAX FUND**

Motor fuel tax fund revenues for the second quarter of the fiscal year to date have been recorded at \$746,620, which is approximately 67% of budget. Projected motor fuel taxes of \$1,484,000 are anticipated to be \$376,000 greater than budget at this time with State of Illinois Capital Bill grant funding that was originally budgeted in the General Fund. Motor fuel tax fund expenditures for the second quarter of the fiscal year to date have been recorded at \$552,579, which is approximately 49% of budget. The excess of revenues over expenditures for the year to date is \$194,041. The projected excess of expenditures over revenues for the year totals \$362,480.

## **MUNICIPAL UTILITY FUND**

Fiscal year to date revenues total \$7,056,462, an increase of \$978,582 from last year to date

revenues primarily due to the timing of the billing cycles and the May rate increase. Projected annual revenues of \$14,334,290 are expected to be \$49,260 lower than budget at this time.

Fiscal year to date expenses have been recorded at \$7,383,921, a decrease of \$7,134 compared to last year to date expenses. Projected expenses for the year of \$15,815,370 equal budget at this time.

The net loss for the year to date totals \$327,459 and the projected net loss for the year totals \$1,481,080 (includes estimated depreciation of \$2,297,585).

### **PARKING SYSTEM REVENUE FUND**

Revenues for the fiscal year to date have been recorded at \$510,397, which is \$57,146 greater than last year to date. The increase is due to the parking fee adjustment effective July 1, 2010, and to charges associated with the new adjudication program. Projected annual revenues of \$3,595,400 are expected to be \$29,770 greater than budget at this time.

Total expenses for the fiscal year to date of \$578,679 are \$192,281 greater than last year to date primarily due to increased depreciation charges for the new First Street parking deck. Total projected expenses for the year of \$1,225,605 are \$3,000 less than budget.

The net loss for the year to date totals \$68,282. The projected net income for the fiscal year totals \$2,369,795 which includes a Metra grant of \$2,500,000 and estimated depreciation expense of \$451,500.

### **REDEVELOPMENT PROJECTS FUND**

Fiscal year to date revenues are recorded at \$2,578,757, which is \$205,297 lower than last year to date primarily due to lower property tax receipts and the timing of sales tax receipts from the State of Illinois. Projected revenues of \$2,818,000 are \$284,200 lower than budget primarily due to lower property tax and sales tax receipts.

Expenditures for the fiscal year to date total \$640,633, which is \$654,395 lower than last year to date. Projected expenditures of \$1,269,000 are \$3,044,100 less than budget at this time with a reduced streetscape project and the timing of land acquisition for the final parcel of the Hahn Street project. With the addition of other financing sources and uses, the projected excess of revenues over expenditures for the year totals \$1,387,130.

### **INDUSTRIAL DEVELOPMENT PROJECTS FUND**

Fiscal year to date revenues are recorded at \$645,957, which is \$1,630 lower than last year to date. Projected annual revenues of \$648,000 are \$33,300 lower than budget primarily due to lower property tax receipts.

Fiscal year to date expenditures total \$628,447, which is approximately 92% of budget. A majority of the fiscal year to date expenditures is due to the surplus distribution of \$615,000 in May, 2010. Projected expenditures for the fiscal year of \$640,000 are \$45,000 lower than budget mostly due to a lower than anticipated surplus distribution. The projected excess of revenues over expenditures for the year totals \$8,000.

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

Fiscal year to date revenues are recorded at \$433,294, which is \$26,129 greater than last year to date. Projected annual revenues of \$336,300 are \$9,200 greater than budget at this time. The projected annual revenue amount reflects an estimated distribution of approximately \$100,000 to taxing agencies of TIF III based on the self imposed practice of providing a 3% EAV growth distribution if warranted.

Fiscal year to date expenditures total \$558, which is \$1,138 lower than last year to date. Projected expenditures for the fiscal year of \$4,000 are \$1,500,000 lower than budget with an anticipated land acquisition most likely not occurring this fiscal year. The projected excess of revenues over expenditures for the year totals \$254,855.

### **STORMWATER FUND**

Fiscal year to date revenues are recorded at \$108,348, which is \$96,669 greater than last year to date.. Projected annual revenues of \$109,230 equal budget at this time and includes the payment in lieu of detention fee of \$107,730 from the Elmhurst Public Library.

Fiscal year to date expenditures total \$668,642, which is \$535,979 greater than last year to date. Projected expenditures for the fiscal year of \$1,000,000 are \$50,000 greater than budget. Funds are being used for the levee improvement project. The projected excess of revenues and other financing sources over expenditures and other financing uses for the year totals \$9,230.

### **WORKING CASH FUND**

Fiscal year to date revenues are recorded at \$10, which is \$19,697 lower than last year to date. Projected annual revenues of \$150 equal budget at this time. The fiscal year 2011 projected fund balance of \$30,615 is below the Working Cash Fund fund balance policy of \$800,000 - \$1,000,000. Funds were loaned to the General Fund in fiscal 2009 (\$250,000) and in fiscal 2010 (\$700,000) to help reduce financial stress in the General Fund.

The projected excess of revenues over expenditures for the year totals \$150.

**CITY OF ELMHURST**

General Fund  
Statement of Revenues and Expenditures  
For the six months ending October 31, 2010

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2011	Favorable (Unfavorable) Budget/Projection Variance
<b>Revenues:</b>						
Taxes						
Property, net	\$ 10,528,145	\$ 10,780,918	97.66%	\$ 5,911,942	\$ 10,780,918	\$ -
Sales	5,265,381	10,535,300	49.98%	5,212,936	10,694,000	158,700
Real estate transfer	163,057	297,000	54.90%	180,536	300,000	3,000
Utility	2,015,244	4,068,000	49.54%	1,964,762	3,950,000	(118,000)
Food & beverage	464,366	855,000	54.31%	444,048	900,000	45,000
Other	222,200	444,400	50.00%	214,326	462,400	18,000
Intergovernmental						
State income tax	370,242	666,800	55.53%	375,645	666,800	-
Replacement tax	181,041	314,300	57.60%	166,788	355,800	41,500
Motor Fuel Tax	-	250,000	-	-	145,000	(105,000)
Federal grants	29,336	1,774,800	1.65%	20,544	2,305,500	530,700
State grants	20,408	493,900	4.13%	15,187	179,900	(314,000)
Other grants	1,000	620,500	0.16%	-	406,000	(214,500)
Licenses	1,956,686	2,442,600	80.11%	1,842,843	2,494,800	52,200
Permits	1,291,596	939,000	137.55%	452,822	1,636,000	697,000
Fines and penalties	602,669	1,248,300	48.28%	489,048	1,236,200	(12,100)
Charges for services	2,164,697	4,136,800	52.33%	1,985,494	4,101,000	(35,800)
Interest	11,037	78,760	14.01%	94,477	78,760	-
Revenue replacement	-	53,400	-	-	53,400	-
Miscellaneous	620,756	1,434,771	43.27%	656,934	1,434,771	-
Interdepartmental	1,418,250	3,722,440	38.10%	1,160,763	3,652,070	(70,370)
Total Revenues	<u>27,326,111</u>	<u>45,156,989</u>	<u>60.51%</u>	<u>21,189,095</u>	<u>45,833,319</u>	<u>676,330</u>
<b>Expenditures</b>						
Administration						
Personal Services	182,642	365,800	49.93%	174,402	365,800	-
Employee Benefits	77,181	172,490	44.75%	47,357	172,490	-

**CITY OF ELMHURST**

General Fund  
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	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2011	Favorable (Unfavorable) Budget/Projection Variance
<b>Administration Continued</b>						
Contractual Services	25,401	78,030	32.55%	22,930	58,030	20,000
Commodities	4,567	6,000	76.12%	5,961	6,000	-
Other Expenses	70,606	100,660	70.14%	72,691	100,660	-
Insurance	158,745	170,560	93.07%	148,149	159,000	11,560
Interdepartmental Charges	45,968	135,840	33.84%	37,491	135,840	-
Subtotal	565,110	1,029,380	54.90%	508,981	997,820	31,560
<b>Board Fire &amp; Police Commissioners</b>						
Personal Services	8,915	18,000	49.53%	8,733	18,000	-
Employee Benefits	1,683	3,640	46.24%	1,426	3,640	-
Contractual Services	10,524	22,500	46.77%	14,344	22,500	-
Commodities	11	150	7.33%	20	150	-
Other Expenses	910	2,875	31.65%	375	2,875	-
Subtotal	22,043	47,165	46.74%	24,898	47,165	-
<b>Finance</b>						
Personal Services	160,722	365,100	44.02%	200,287	365,100	-
Employee Benefits	140,662	281,270	50.01%	153,797	281,270	-
Contractual Services	52,194	89,240	58.49%	42,833	89,240	-
Commodities	10,578	26,760	39.53%	12,519	26,760	-
Repairs & Maintenance	-	500	-	170	500	-
Other Expenses	2,331	6,350	36.71%	2,257	6,350	-
Interdepartmental Charges	49,438	186,890	26.45%	39,762	186,890	-
Subtotal	415,925	956,110	43.50%	451,625	956,110	-

CITY OF ELMHURST

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	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2011	Favorable (Unfavorable) Budget/Projection Variance
Human Resources						
Personal Services	92,216	187,200	49.26%	89,975	187,200	-
Employee Benefits	51,430	115,830	44.40%	52,200	115,830	-
Contractual Services	51,146	50,120	102.05%	21,093	65,120	(15,000)
Commodities	919	3,000	30.63%	1,068	3,000	-
Other Expenses	15,022	47,450	31.66%	18,156	57,450	(10,000)
Interdepartmental Charges	24,719	93,440	26.45%	19,881	93,440	-
Subtotal	235,452	497,040	47.37%	202,373	522,040	(25,000)
Information Technology						
Personal Services	167,639	513,500	32.65%	199,707	340,800	172,700
Employee Benefits	78,302	194,490	40.26%	35,078	159,190	35,300
Contractual Services	37,561	87,430	42.96%	23,627	72,430	15,000
Commodities	33,472	94,200	35.53%	35,617	94,200	-
Repairs & Maintenance	120,694	155,000	77.87%	119,772	155,000	-
Other Expenses	250	5,800	4.31%	100	1,800	4,000
Capital Outlay	15,387	883,000	1.74%	23,577	285,000	598,000
Subtotal	453,305	1,933,420	23.45%	437,478	1,108,420	825,000
Legal						
Contractual Services	353,342	601,000	58.79%	368,622	631,000	(30,000)
Subtotal	353,342	601,000	58.79%	368,622	631,000	(30,000)
Claims Against the City						
Other Expenses	83,882	282,550	29.69%	78,301	282,550	-
Subtotal	83,882	282,550	29.69%	78,301	282,550	-
Contingent						
Other Expenses	199,108	50,000	398.22%	-	199,110	(149,110)
Subtotal	199,108	50,000	398.22%	-	199,110	(149,110)

CITY OF ELMHURST

General Fund  
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	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2011	Favorable (Unfavorable) Budget/Projection Variance
Planning and Development						
Personal Services	54,188	125,600	43.14%	140,252	125,600	-
Employee Benefits	22,728	50,190	45.28%	47,135	50,190	-
Contractual Services	72,270	197,990	36.50%	34,913	197,990	-
Commodities	84	2,000	4.20%	699	2,000	-
Other Expenses	583	12,200	4.78%	15,426	4,200	8,000
Interdepartmental Charges	33,034	110,030	30.02%	26,879	110,030	-
Subtotal	182,887	498,010	36.72%	265,304	490,010	8,000
Municipal Buildings						
Personal Services	115,161	234,500	49.11%	112,892	234,500	-
Employee Benefits	23,197	47,470	48.87%	19,423	47,470	-
Contractual Services	44,316	176,970	25.04%	50,801	176,970	-
Commodities	18,580	39,000	47.64%	19,218	39,000	-
Repairs & Maintenance	62,158	100,000	62.16%	32,157	100,000	-
Other Expenses	10,391	30,000	34.64%	45,581	30,000	-
Insurance	3,906	4,090	95.50%	4,324	4,090	-
Capital Outlay	-	16,000	-	12,952	16,000	-
Subtotal	277,709	648,030	42.85%	297,348	648,030	-
Police Department						
Personal Services	3,953,581	8,371,464	47.23%	3,889,459	8,334,464	37,000
Employee Benefits	2,923,835	3,971,748	73.62%	2,427,974	3,971,748	-
Contractual Services	568,379	871,910	65.19%	557,338	868,910	3,000
Commodities	47,490	186,200	25.50%	60,075	176,200	10,000
Repairs & Maintenance	21,153	67,000	31.57%	19,503	67,000	-
Other Expenses	64,271	308,500	20.83%	95,336	298,500	10,000
Insurance	6,835	7,240	94.41%	7,718	7,240	-
Capital Outlay	99,066	905,800	10.94%	6,174	705,800	200,000
Interdepartmental Charges	316,811	755,720	41.92%	260,864	755,720	-
Subtotal	8,001,421	15,445,582	51.80%	7,324,441	15,185,582	260,000



CITY OF ELMHURST

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	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2011	Favorable (Unfavorable) Budget/Projection Variance
Fire Department						
Personal Services	2,097,551	4,292,500	48.87%	2,071,850	4,292,500	-
Employee Benefits	1,903,347	2,567,120	74.14%	1,700,364	2,567,120	-
Contractual Services	182,714	264,331	69.12%	183,350	264,331	-
Commodities	11,641	106,880	10.89%	18,119	106,880	-
Repairs & Maintenance	10,496	40,500	25.92%	16,184	40,500	-
Other Expenses	34,133	105,550	32.34%	128,092	105,550	-
Insurance	6,184	6,620	93.41%	3,704	6,620	-
Capital Outlay	-	83,000	-	514	45,000	38,000
Interdepartmental Charges	90,363	250,910	36.01%	73,921	250,910	-
Subtotal	4,336,429	7,717,411	56.19%	4,196,098	7,679,411	38,000
Wireless Radio Alarm Svcs						
Contractual Services	26,989	122,030	22.12%	-	122,030	-
Commodities	142,253	39,500	360.13%	-	39,500	-
Repairs & Maintenance	16,186	10,000	161.86%	-	10,000	-
Capital Outlay	49,000	300,000	16.33%	-	300,000	-
Subtotal	234,428	471,530	49.72%	-	471,530	-
ESDA Civil Defense						
Personal Services	12,423	25,500	48.72%	12,411	25,500	-
Employee Benefits	2,528	5,300	47.70%	2,160	5,300	-
Contractual Services	(8,544)	8,700	-98.21%	7,510	(4,500)	13,200
Commodities	362	2,200	16.45%	190	2,200	-

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	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2011	Favorable (Unfavorable) Budget/Projection Variance
ESDA Civil Defense Continued						
Repairs & Maintenance	1,656	2,500	66.24%	886	2,500	-
Other Expenses	376	750	50.13%	180	750	-
Capital Outlay	7,154	27,000	26.50%	19,638	27,000	-
Interdepartmental Charges	12,010	23,970	50.10%	9,954	23,970	-
Subtotal	27,965	95,920	29.15%	52,929	82,720	13,200
Building						
Personal Services	204,308	432,800	47.21%	222,030	432,800	-
Employee Benefits	118,135	234,420	50.39%	85,036	234,420	-
Contractual Services	21,371	60,050	35.59%	18,679	50,050	10,000
Commodities	1,617	4,400	36.75%	1,724	4,400	-
Repairs & Maintenance	-	-	-	15	-	-
Other Expenses	1,224	3,230	37.89%	1,086	3,230	-
Subtotal	346,655	734,900	47.17%	328,570	724,900	10,000
Street & Bridge Administration						
Personal Services	329,071	639,500	51.46%	299,945	639,500	-
Employee Benefits	811,143	1,399,640	57.95%	569,021	1,399,640	-
Contractual Services	72,207	157,380	45.88%	88,699	157,380	-
Commodities	11,929	51,100	23.34%	7,754	51,100	-
Other Expenses	3,851	18,600	20.70%	18,254	18,600	-
Insurance	10,416	11,020	94.52%	15,126	11,020	-
Capital Outlay	-	29,000	-	26,996	29,000	-
Interdepartmental Charges	85,842	294,820	29.12%	69,449	294,820	-
Subtotal	1,324,459	2,601,060	50.92%	1,095,244	2,601,060	-

CITY OF ELMHURST

General Fund  
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	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2011	Favorable (Unfavorable) Budget/Projection Variance
Street & Alley Maintenance						
Personal Services	123,265	226,800	54.35%	114,682	226,800	-
Employee Benefits	22,839	45,190	50.54%	18,455	45,190	-
Contractual Services	322,834	710,570	45.43%	451,730	710,570	-
Commodities	70,595	172,500	40.92%	90,977	152,500	20,000
Repairs & Maintenance	6,762	20,500	32.99%	14,286	20,500	-
Capital Outlay	1,400,372	4,566,000	30.67%	1,385,575	4,426,500	139,500
Interdepartmental Charges	214,339	427,720	50.11%	177,633	427,720	-
Subtotal	2,161,006	6,169,280	35.03%	2,253,338	6,009,780	159,500
Snow Removal & Ice Control						
Personal Services	-	225,000	-	-	225,000	-
Employee Benefits	-	46,300	-	(6)	46,300	-
Contractual Services	1,373	72,500	1.89%	-	72,500	-
Commodities	-	282,000	-	(5,969)	282,000	-
Repairs & Maintenance	2,196	60,000	3.66%	5,692	60,000	-
Capital Outlay	-	-	-	-	-	-
Interdepartmental Charges	-	10,000	-	-	10,000	-
Subtotal	3,569	695,800	0.51%	(283)	695,800	-
Forestry						
Personal Services	360,474	700,000	51.50%	344,292	700,000	-
Employee Benefits	71,542	141,790	50.46%	58,710	141,790	-
Contractual Services	140,803	467,000	30.15%	338,376	452,000	15,000
Commodities	105,401	222,500	47.37%	30,086	162,000	60,500
Repairs & Maintenance	1,263	3,000	42.10%	2,086	3,000	-
Capital Outlay	-	4,000	-	-	4,000	-
Interdepartmental Charges	151,515	302,350	50.11%	125,568	302,350	-
Subtotal	830,998	1,840,640	45.15%	899,118	1,765,140	75,500

**CITY OF ELMHURST**

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Statement of Revenues and Expenditures  
For the six months ending October 31, 2010

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2011	Favorable (Unfavorable) Budget/Projection Variance
Electrical						
Personal Services	82,954	167,000	49.67%	78,438	167,000	-
Employee Benefits	16,910	34,230	49.40%	13,386	34,230	-
Contractual Services	80,093	174,310	45.95%	62,650	174,310	-
Commodities	28,843	146,500	19.69%	46,626	146,500	-
Repairs & Maintenance	4,238	9,000	47.09%	893	9,000	-
Capital Outlay	59,978	60,000	99.96%	17,513	60,000	-
Interdepartmental Charges	49,889	99,550	50.11%	41,346	99,550	-
Subtotal	<u>322,905</u>	<u>690,590</u>	46.76%	<u>260,852</u>	<u>690,590</u>	-
Central Equipment Maintenance						
Personal Services	319,366	671,400	47.57%	315,941	671,400	-
Employee Benefits	61,599	137,530	44.79%	54,436	137,530	-
Commodities	291,573	601,600	48.47%	229,952	601,600	-
Repairs & Maintenance	162,830	414,500	39.28%	186,569	414,500	-
Other Expenses	1,212	4,000	30.30%	1,482	4,000	-
Insurance	13,520	14,570	92.79%	14,044	14,570	-
Capital Outlay	26,698	189,000	14.13%	8,660	183,000	6,000
Subtotal	<u>876,798</u>	<u>2,032,600</u>	43.14%	<u>811,084</u>	<u>2,026,600</u>	6,000
Human Services						
Other Expenses	99,546	143,000	69.61%	83,654	168,000	(25,000)
Subtotal	<u>99,546</u>	<u>143,000</u>	69.61%	<u>83,654</u>	<u>168,000</u>	(25,000)
Health Services						
Contractual Services	207,233	406,460	50.98%	285,862	356,460	50,000
Subtotal	<u>207,233</u>	<u>406,460</u>	50.98%	<u>285,862</u>	<u>356,460</u>	50,000

CITY OF ELMHURST

General Fund  
Statement of Revenues and Expenditures  
For the six months ending October 31, 2010

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2011	Favorable (Unfavorable) Budget/Projection Variance
Rubbish Disposal						
Contractual Services	1,422,460	2,780,000	51.17%	1,406,804	2,780,000	-
Commodities	3,042	17,000	17.89%	14,264	17,000	-
Other Expenses	-	2,000	-	-	2,000	-
Interdepartmental Charges	24,719	93,440	26.45%	19,881	93,440	-
Subtotal	1,450,221	2,892,440	50.14%	1,440,949	2,892,440	-
Historical Museum						
Personal Services	176,637	351,600	50.24%	205,046	351,600	-
Employee Benefits	61,482	143,310	42.90%	61,026	143,310	-
Contractual Services	28,520	59,100	48.26%	20,459	59,100	-
Commodities	4,433	10,200	43.46%	4,697	10,200	-
Repairs & Maintenance	5,710	6,400	89.22%	9,968	6,400	-
Other Expenses	56,875	177,500	32.04%	61,166	177,500	-
Insurance	3,255	5,870	55.45%	3,704	5,870	-
Capital Outlay	187,988	60,000	313.31%	15,623	120,000	(60,000)
Interdepartmental Charges	14,831	56,070	26.45%	9,409	56,070	-
Subtotal	539,731	870,050	62.03%	391,098	930,050	(60,000)
Visitor & Tourism Service						
Personal Services	12,227	25,900	47.21%	12,925	25,900	-
Employee Benefits	2,488	5,300	46.94%	2,249	5,300	-
Contractual Services	146	1,310	11.15%	180	1,310	-
Commodities	68	100	68.00%	-	100	-
Other Expenses	103,423	155,150	66.66%	135,520	155,150	-
Subtotal	118,352	187,760	63.03%	150,874	187,760	-

**CITY OF ELMHURST**

General Fund  
Statement of Revenues and Expenditures  
For the six months ending October 31, 2010

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2011	Favorable (Unfavorable) Budget/Projection Variance
Cable Television						
Contractual Services	42,356	98,760	42.89%	43,134	98,760	-
Commodities	848	2,900	29.24%	844	2,900	-
Repairs & Maintenance	-	500	-	-	500	-
Capital Outlay	-	2,000	-	-	2,000	-
Subtotal	43,204	104,160	41.48%	43,978	104,160	-
Public Benefits						
Capital Outlay	78,103	1,770,000	4.41%	152,458	1,151,000	619,000
Subtotal	78,103	1,770,000	4.41%	152,458	1,151,000	619,000
Total Expenditures						
Personal Services	8,453,340	17,939,164	47.12%	8,493,267	17,729,464	209,700
Employee Benefits	6,391,031	9,597,258	66.59%	5,349,227	9,561,958	35,300
Contractual Services	3,755,688	7,557,691	49.69%	4,043,934	7,476,491	81,200
Commodities	788,306	2,016,690	39.09%	574,441	1,926,190	90,500
Repairs & Maintenance	415,342	889,400	46.70%	408,181	889,400	-
Other Expenses	747,994	1,456,165	51.37%	757,657	1,618,275	(162,110)
Insurance	202,861	219,970	92.22%	196,769	208,410	11,560
Capital Outlay	1,923,746	8,894,800	21.63%	1,669,680	7,354,300	1,540,500
Interdepartmental Charges	1,113,478	2,840,750	39.20%	912,038	2,840,750	-
Total Expenditures	23,791,786	51,411,888	46.28%	22,405,194	49,605,238	1,806,650

**CITY OF ELMHURST**

General Fund  
Statement of Revenues and Expenditures  
For the six months ending October 31, 2010

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2011	Favorable (Unfavorable) Budget/Projection Variance
Excess (deficiency) of revenues over expenditures	3,534,325	(6,254,899)	-56.50%	(1,216,099)	(3,771,919)	2,482,980
<b>Other financing sources (uses)</b>						
Transfers in and other sources						
Transfer from Capital Improvement Working Cash Fund	1,937,439	6,825,100	-	1,716,574	4,965,900	(1,859,200)
	-	-	-	700,000	-	-
Operating transfers out						
Transfer to Debt Service G.O. Bonds	(82,630)	(403,355)	-	(85,454)	(403,355)	-
Total other financing sources (uses)	1,854,809	6,421,745	-	2,331,120	4,562,545	(1,859,200)
Excess (deficiency) of revenues & other financing sources over expenditures and other financing uses	5,389,134	166,846		1,115,021	790,626	623,780
Fund balance April 30, 2010	4,765,151	4,765,151		7,087,305	4,765,151	
Fund balance October 31, 2010	<u>\$ 10,154,285</u>	<u>\$ 4,931,997</u>		<u>\$ 8,202,326</u>	<u>\$ 5,555,777</u>	

**CITY OF ELMHURST**  
**Capital Improvement Fund**  
**Statement of Revenues and Expenditures**  
**For the six months ending October 31, 2010**

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2011
<b>Revenues:</b>					
<b>Taxes</b>					
Property taxes	\$ 42,335	\$ 53,080	79.76%	\$ 45,713	\$ 53,080
Sales tax - Home Rule	615,123	1,160,000	53.03%	576,602	1,224,000
Utility tax	290,068	628,800	46.13%	316,724	575,000
<b>Intergovernmental</b>					
State income tax	1,480,967	2,667,200	55.53%	1,502,578	2,667,200
Interest	101,330	238,375	42.51%	252,235	220,000
Other Income	130,000	345,000	37.68%	135,000	345,000
Total Revenues	<u>2,659,823</u>	<u>5,092,455</u>	<u>52.23%</u>	<u>2,828,852</u>	<u>5,084,280</u>
<b>Other financing sources (uses):</b>					
<b>Operating transfers in:</b>					
Transfer from Crp Purpose 2008	46,522	-	-	-	-
Transfer from Crp Purpose 2009	-	4,004,867	-	-	4,004,867
<b>Operating transfers out:</b>					
Transfer to General Fund	(1,937,439)	(6,825,100)	28.39%	(1,716,574)	(4,965,900)
Transfer to Stormwater	(668,642)	(900,000)	74.29%	(132,663)	(900,000)
Transfer to Debt Service G.O. Bonds	(296,649)	(2,005,725)	-	(233,767)	(2,005,725)
	<u>(2,856,208)</u>	<u>(5,725,958)</u>	<u>49.88%</u>	<u>(2,083,004)</u>	<u>(3,866,758)</u>
Excess of revenues over other financing uses	(196,385)	(633,503)		745,848	1,217,522
Fund balance Unreserved April 30, 2010	5,605,562	5,605,562		8,990,399	5,605,562
<b>Fund balance Unreserved October 31, 2010</b>	<u><b>5,409,177</b></u>	<u><b>4,972,059</b></u>		<u><b>9,736,247</b></u>	<u><b>6,823,084</b></u>
Reserved - Thorne Loan April 30, 2010	3,500,000	3,500,000		3,500,000	3,500,000
Reserved - SSA's April 30, 2010	609,924	609,924		126,490	609,924
Fund balance October 31, 2010	<u>\$ 9,519,101</u>	<u>\$ 9,081,983</u>		<u>\$ 13,362,737</u>	<u>\$ 10,933,008</u>



Favorable  
(Unfavorable)  
Budget/Projection  
Variance

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\$ -  
64,000  
(53,800)

-  
(18,375)

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(8,175)

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-

1,859,200

-

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1,859,200

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1,851,025

## CITY OF ELMHURST

### Motor Fuel Tax Fund Statement of Revenues and Expenditures For the six months ending October 31, 2010

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2011	Favorable (Unfavorable) Budget/Projection Variance
<u>Revenues:</u>						
Intergovernmental						
Motor fuel tax	\$ 746,575	\$ 1,108,000	67.38%	\$ 530,974	\$ 1,484,000	\$ 376,000
Interest	45	50	90.00%	22	50	-
Total Revenues	<u>746,620</u>	<u>1,108,050</u>	<u>67.38%</u>	<u>530,996</u>	<u>1,484,050</u>	<u>376,000</u>
<u>Expenditures:</u>						
Personal Services						
Streets	319,670	647,200	49.39%	302,464	647,200	-
Electrical	139,385	284,000	49.08%	133,425	284,000	
Employee benefits	93,524	190,370	49.13%	76,413	190,370	-
Total Expenditures	<u>552,579</u>	<u>1,121,570</u>	<u>49.27%</u>	<u>512,302</u>	<u>1,121,570</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	194,041	(13,520)		18,694	362,480	376,000
Fund balance April 30, 2010	95,328	95,328		23,602	95,328	
Fund balance October 31, 2010	<u>\$ 289,369</u>	<u>\$ 81,808</u>		<u>\$ 42,296</u>	<u>\$ 457,808</u>	

CITY OF ELMHURST

Stormwater Fund  
 Statement of Revenues and Expenditures  
 For the six months ending October 31, 2010

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2011	Favorable (Unfavorable) Budget/Projection Variance
<u>Revenues:</u>						
Interest	618	1,500	41.20%	10,023	1,500	-
Other Income	107,730	107,730	100.00%	1,656	107,730	-
Total Revenues	108,348	109,230	99.19%	11,679	109,230	-
<u>Expenditures:</u>						
Capital Outlay	668,642	950,000	70.38%	132,663	1,000,000	(50,000)
	668,642	950,000	70.38%	132,663	1,000,000	(50,000)
Excess (deficiency) of revenues over expenditures	(560,294)	(840,770)		(120,984)	(890,770)	(50,000)
<u>Other financing sources (uses)</u>						
Operating transfers:						
Transfer from Capital Improvement	668,642	900,000	-	132,663	900,000	-
Total other financing sources (uses)	668,642	900,000	-	132,663	900,000	-
Excess (deficiency) of revenues & other financing sources over expenditures and other financing uses	108,348	59,230		11,679	9,230	(50,000)
Fund balance April 30, 2010	257,032	257,032		-	257,032	
Fund balance October 31, 2010	<u>\$ 365,380</u>	<u>\$ 316,262</u>		<u>\$ 11,679</u>	<u>\$ 266,262</u>	

**CITY OF ELMHURST**

Redevelopment Projects Fund  
Statement of Revenues and Expenditures  
For the six months ending October 31, 2010

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2011	Favorable (Unfavorable) Budget/Projection Variance
<b>Revenues:</b>						
<b>Taxes</b>						
Property	\$ 2,134,752	\$ 2,429,200	87.88%	\$ 2,262,103	\$ 2,255,000	\$ (174,200)
Sales Tax	426,688	635,000	67.19%	502,825	525,000	(110,000)
Interest	1,317	3,000	43.90%	1,126	3,000	-
Rental Income	16,000	35,000	45.71%	18,000	35,000	-
Total Revenues	<u>2,578,757</u>	<u>3,102,200</u>	<u>83.13%</u>	<u>2,784,054</u>	<u>2,818,000</u>	<u>(284,200)</u>
<b>Expenditures:</b>						
Contractual Services	49,265	175,000	28.15%	114,466	100,000	75,000
Other Expenses	511,226	629,100	81.26%	603,431	570,000	59,100
Capital Outlay	67,530	3,450,000	1.96%	545,491	540,000	2,910,000
Debt Service	12,612	73,750	17.10%	31,640	59,000	14,750
	<u>640,633</u>	<u>4,327,850</u>	<u>14.80%</u>	<u>1,295,028</u>	<u>1,269,000</u>	<u>3,044,100</u>
Excess (deficiency) of revenues over expenditures	1,938,124	(1,225,650)		1,489,026	1,549,000	2,774,650
<b>Other financing sources (uses)</b>						
<b>Operating transfers:</b>						
Tsf from Crp Purpose 2006	15,518	407,428	-	328,559	300,000	(107,428)
Tsf to Debt Service G.O. Bonds	(184,502)	(461,870)	-	(168,943)	(461,870)	-
Total other financing sources (uses)	<u>(168,984)</u>	<u>(54,442)</u>	<u>-</u>	<u>159,616</u>	<u>(161,870)</u>	<u>(107,428)</u>
Excess (deficiency) of revenues & other financing sources over expenditures and other financing uses	1,769,140	(1,280,092)		1,648,642	1,387,130	2,667,222
Fund balance April 30, 2010	1,436,212	1,436,212		(119,661)	1,436,212	
Fund balance October 31, 2010	<u>\$ 3,205,352</u>	<u>\$ 156,120</u>		<u>\$ 1,528,981</u>	<u>\$ 2,823,342</u>	

**CITY OF ELMHURST**

Redevelopment Projects Fund  
Statement of Revenues and Expenditures  
For the six months ending October 31, 2010

Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2011	Favorable (Unfavorable) Budget/Projection Variance
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**CITY OF ELMHURST**

Industrial Development Projects Fund  
Statement of Revenues and Expenditures  
For the six months ending October 31, 2010

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2011	Favorable (Unfavorable) Budget/Projection Variance
<b>Revenues:</b>						
Taxes						
Property	\$ 645,817	\$ 679,300	95.07%	\$ 647,498	\$ 646,000	\$ (33,300)
Interest	140	2,000	7.00%	89	2,000	-
Total Revenues	<u>645,957</u>	<u>681,300</u>	<u>94.81%</u>	<u>647,587</u>	<u>648,000</u>	<u>(33,300)</u>
<b>Expenditures:</b>						
Contractual Services	3,447	15,000	22.98%	1,856	15,000	-
Other Expenses	615,000	660,000	93.18%	-	615,000	45,000
Capital Outlay	10,000	10,000	100.00%	-	10,000	-
Debt Service	-	-	-	29,453	-	-
	<u>628,447</u>	<u>685,000</u>	<u>91.74%</u>	<u>31,309</u>	<u>640,000</u>	<u>45,000</u>
Excess (deficiency) of revenues over expenditures	17,510	(3,700)		616,278	8,000	11,700
Fund balance April 30, 2010	631,620	631,620		14,286	631,620	
Fund balance October 31, 2010	<u>\$ 649,130</u>	<u>\$ 627,920</u>		<u>\$ 630,564</u>	<u>\$ 639,620</u>	

**CITY OF ELMHURST**

Route 83 Commercial Development Fund  
Statement of Revenues and Expenditures  
For the six months ending October 31, 2010

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2011	Favorable (Unfavorable) Budget/Projection Variance
<b>Revenues:</b>						
<hr/>						
Taxes						
Property	\$ 433,093	\$ 326,800	132.53%	\$ 407,047	\$ 336,000	\$ 9,200
Interest	201	300	67.00%	118	300	-
Total Revenues	<u>433,294</u>	<u>327,100</u>	<u>132.47%</u>	<u>407,165</u>	<u>336,300</u>	<u>9,200</u>
<b>Expenditures:</b>						
<hr/>						
Contractual Services	558	4,000	13.95%	1,696	4,000	-
Capital Outlay	-	1,500,000	-	-	-	1,500,000
	<u>558</u>	<u>1,504,000</u>	<u>0.04%</u>	<u>1,696</u>	<u>4,000</u>	<u>1,500,000</u>
Excess (deficiency) of revenues over expenditures	432,736	(1,176,900)	-36.77%	405,469	332,300	1,509,200
<b>Other financing sources (uses)</b>						
<hr/>						
<b>Operating transfers:</b>						
Transfer to Debt Service G.O. Bonds	(31,321)	(77,445)	-	(45,950)	(77,445)	-
	<u>(31,321)</u>	<u>(77,445)</u>	<u>-</u>	<u>(45,950)</u>	<u>(77,445)</u>	<u>-</u>
Excess (deficiency) of revenues & other financing sources over expenditures and other financing uses	401,415	(1,254,345)		359,519	254,855	1,509,200
Fund balance April 30, 2010	(231,416)	(231,416)		(462,956)	(231,416)	
Fund balance October 31, 2010	<u>\$ 169,999</u>	<u>\$ (1,485,761)</u>		<u>\$ (103,437)</u>	<u>\$ 23,439</u>	

**CITY OF ELMHURST**  
**Municipal Utility Fund**  
**Statement of Revenues and Expenditures**  
**For the six months ending October 31, 2010**

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2011	Favorable (Unfavorable) Budget/Projection Variance
<b>Revenues:</b>						
<b>Service Charges</b>						
Water sales	\$ 3,779,629	\$ 7,693,890	49.13%	\$ 3,151,248	\$ 7,693,890	\$ -
Sewer service	2,896,108	5,955,050	48.63%	2,438,976	5,955,050	-
Contract service	137,655	311,500	44.19%	152,293	261,500	(50,000)
<b>Other income</b>						
Employee health ins. contrib.	4,083	8,450	48.32%	4,549	8,450	-
Employee dental ins. contrib.	1,843	3,120	59.07%	5,836	3,700	580
Retiree health ins. contrib.	14,410	38,840	37.10%	12,062	32,000	(6,840)
Citizen's Utilities	-	9,300	0.00%	-	9,300	-
Meter sales	15,126	20,000	75.63%	8,173	27,000	7,000
Water connections	-	-	-	-	-	-
Sewer connections	-	-	-	-	-	-
Taps, B boxes, etc.	74,877	100,000	74.88%	46,842	100,000	-
Water for construction	2,337	5,000	46.74%	5,285	5,000	-
Late charges	46,664	80,000	58.33%	45,859	80,000	-
Turn On Fees	7,100	12,000	59.17%	9,050	12,000	-
NSF Fees	850	1,400	60.71%	725	1,400	-
Miscellaneous	51,229	95,000	53.93%	54,121	95,000	-
Interest	24,551	50,000	49.10%	142,861	50,000	-
<b>Total Revenues</b>	<b>7,056,462</b>	<b>14,383,550</b>	<b>49.06%</b>	<b>6,077,880</b>	<b>14,334,290</b>	<b>(49,260)</b>
<b>Expenditures:</b>						
<b>Water Production</b>						
Personal Services	201,227	304,200	66.15%	179,263	304,200	-
Employee Benefits	41,937	63,130	66.43%	31,236	63,130	-
Contractual Services	1,394,702	2,994,950	46.57%	1,160,436	2,994,950	-
Commodities	-	5,800	-	102	5,800	-
Repairs & Maintenance	1,193	55,500	2.15%	6,555	55,500	-
Insurance	2,929	3,160	92.69%	3,394	3,160	-
	<b>1,641,988</b>	<b>3,426,740</b>	<b>47.92%</b>	<b>1,380,986</b>	<b>3,426,740</b>	<b>-</b>



**CITY OF ELMHURST**  
**Municipal Utility Fund**  
**Statement of Revenues and Expenditures**  
**For the six months ending October 31, 2010**

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2011	Favorable (Unfavorable) Budget/Projection Variance
<b>Water Distribution</b>						
Personal Services	521,847	1,131,800	46.11%	565,148	1,131,800	-
Employee Benefits	105,837	231,900	45.64%	98,046	231,900	-
Contractual Services	157,201	499,710	31.46%	406,051	499,710	-
Commodities	296,877	687,500	43.18%	430,024	687,500	-
Repairs & Maintenance	9,599	152,000	6.32%	21,575	152,000	-
Insurance	8,788	9,470	92.80%	10,182	9,470	-
Interdepartmental Charges	100,702	200,950	50.11%	83,457	200,950	-
	<u>1,200,851</u>	<u>2,913,330</u>	<u>41.22%</u>	<u>1,614,483</u>	<u>2,913,330</u>	<u>-</u>
<b>Water Administration</b>						
Personal Services	315,016	587,400	53.63%	247,893	587,400	-
Employee Benefits	216,594	493,740	43.87%	199,173	493,740	-
Contractual Services	109,062	170,250	64.06%	123,135	170,250	-
Commodities	3,973	8,500	46.74%	1,362	8,500	-
Repairs & Maintenance	-	-	-	5,262	-	-
Other Expenses	9,110	23,600	38.60%	3,334	23,600	-
DuPage Water Commission Debt	201,583	356,830	56.49%	177,715	356,830	-
Interdepartmental Charges	64,269	242,950	26.45%	51,691	242,950	-
	<u>919,607</u>	<u>1,883,270</u>	<u>48.83%</u>	<u>809,565</u>	<u>1,883,270</u>	<u>-</u>
<b>Waste Water Administration</b>						
Personal Services	362,218	682,500	53.07%	279,660	682,500	-
Employee Benefits	180,762	464,380	38.93%	175,139	464,380	-
Contractual Services	45,918	75,930	60.47%	28,261	75,930	-
Commodities	125	5,000	2.50%	893	5,000	-

**CITY OF ELMHURST**  
**Municipal Utility Fund**  
**Statement of Revenues and Expenditures**  
**For the six months ending October 31, 2010**

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2011	Favorable (Unfavorable) Budget/Projection Variance
<b>Waste Water Administration Continued</b>						
Other Expenses	42,511	39,000	109.00%	31,559	39,000	-
Interdepartmental Charges	64,269	242,950	26.45%	51,691	242,950	-
	<u>695,803</u>	<u>1,509,760</u>	<u>46.09%</u>	<u>567,203</u>	<u>1,509,760</u>	<u>-</u>
<b>Maintenance Sanitary Sewers</b>						
Personal Services	228,993	487,900	46.93%	237,707	487,900	-
Employee Benefits	60,827	100,010	60.82%	41,033	100,010	-
Contractual Services	239,345	340,110	70.37%	247,309	340,110	-
Commodities	24,454	62,500	39.13%	22,147	62,500	-
Repairs & Maintenance	59,913	75,000	79.88%	30,550	75,000	-
Insurance	2,929	3,160	92.69%	3,394	3,160	-
Interdepartmental Charges	22,173	44,250	50.11%	18,376	44,250	-
	<u>638,634</u>	<u>1,112,930</u>	<u>57.38%</u>	<u>600,516</u>	<u>1,112,930</u>	<u>-</u>
<b>Waste Water Treatment Plant</b>						
Personal Services	451,408	852,300	52.96%	482,993	852,300	-
Employee Benefits	105,858	173,290	61.09%	83,441	173,290	-
Contractual Services	309,952	802,650	38.62%	332,190	802,650	-
Commodities	66,288	143,800	46.10%	58,839	143,800	-
Repairs & Maintenance	54,049	219,000	24.68%	156,416	219,000	-
Other Expenses	-	-	-	50	-	-
Insurance	34,740	37,030	93.82%	36,998	37,030	-
Interdepartmental Charges	20,325	40,560	50.11%	16,845	40,560	-
	<u>1,042,620</u>	<u>2,268,630</u>	<u>45.96%</u>	<u>1,167,772</u>	<u>2,268,630</u>	<u>-</u>

**CITY OF ELMHURST**  
**Municipal Utility Fund**  
**Statement of Revenues and Expenditures**  
**For the six months ending October 31, 2010**

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2011	Favorable (Unfavorable) Budget/Projection Variance
Other Expenses						
Debt Retirement - Interest Expense	95,625	403,125	-	167,380	403,125	-
Depreciation - Water	323,718	647,435	50.00%	308,750	647,435	-
Depreciation - Sewer	825,075	1,650,150	50.00%	774,400	1,650,150	-
	<u>1,244,418</u>	<u>2,700,710</u>	46.08%	1,250,530	2,700,710	-
Total Expenses						
Personal Services	2,080,709	4,046,100	51.43%	1,992,664	4,046,100	-
Employee Benefits	711,815	1,526,450	46.63%	628,068	1,526,450	-
Contractual Services	2,256,180	4,883,600	46.20%	2,297,382	4,883,600	-
Commodities	391,717	913,100	42.90%	513,367	913,100	-
Repairs & Maintenance	124,754	501,500	24.88%	220,358	501,500	-
Other Expenses	51,621	62,600	82.46%	34,943	62,600	-
Insurance	49,386	52,820	93.50%	53,968	52,820	-
Interdepartmental Charges	271,738	771,660	35.21%	222,060	771,660	-
DuPage Water Commission Debt	201,583	356,830	56.49%	177,715	356,830	-
Debt Retirement - Interest Expense	95,625	403,125	-	167,380	403,125	-
Depreciation - Water	323,718	647,435	50.00%	308,750	647,435	-
Depreciation - Sewer	825,075	1,650,150	50.00%	774,400	1,650,150	-
Total Expenses	<u>7,383,921</u>	<u>15,815,370</u>	46.69%	<u>7,391,055</u>	<u>15,815,370</u>	-
Net Income	(327,459)	(1,431,820)		(1,332,946)	(1,481,080)	(49,260)
Net Assets April 30, 2010	57,200,724	57,200,724		58,864,454	57,200,724	
Net Assets October 31, 2010	<u>\$ 56,873,265</u>	<u>\$ 55,768,904</u>		<u>\$ 57,531,508</u>	<u>\$ 55,719,644</u>	

**CITY OF ELMHURST**  
**Municipal Utility Fund**  
**Statement of Revenues and Expenditures**  
**For the six months ending October 31, 2010**

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2011	Favorable (Unfavorable) Budget/Projection Variance
<u>Fixed asset purchases</u>						
Water distribution	665,711	970,000	68.63%	127,534	870,000	100,000
Maintenance of sanitary sewers	12,379	2,060,000	0.60%	991,952	2,060,000	-
Waste water treatment plant	118,017	8,517,000	1.39%	741,498	8,517,000	-
Total fixed asset purchases	796,107	11,547,000	6.89%	1,860,984	11,447,000	100,000
 Debt Retirement - Principal payment	 60,278	 655,255	 -	 58,739	 655,255	 -

**CITY OF ELMHURST**

Parking System Revenue Fund  
Statement of Revenues and Expenditures  
For the six months ending October 31, 2010

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2011	Favorable (Unfavorable) Budget/Projection Variance
<b>Revenues:</b>						
<b>Intergovernmental</b>						
Federal Grant	-	2,500,000	-	-	2,500,000	
Fines & penalties	\$ 143,457	\$ 294,000	48.79%	\$ 137,701	\$ 294,000	\$ -
Service Charges	279,537	697,400	40.08%	220,132	697,400	-
Miscellaneous	83,717	70,730	118.36%	35,013	100,000	29,270
Interest	3,686	3,500	105.31%	60,405	4,000	500
Total Revenues	<u>510,397</u>	<u>3,565,630</u>	<u>14.31%</u>	<u>453,251</u>	<u>3,595,400</u>	<u>29,770</u>
<b>Expenditures:</b>						
Personal Services	75,573	159,600	47.35%	65,444	159,600	-
Employee Benefits	25,338	57,200	44.30%	27,450	57,200	-
Contractual Services	85,428	180,260	47.39%	87,141	180,260	-
Commodities	15,846	29,000	54.64%	-	26,000	3,000
Repair & Maintenance	21,095	48,500	43.49%	67,951	48,500	-
Depreciation	225,750	451,500	50.00%	110,000	451,500	-
Interdepartmental Charges	33,034	110,030	30.02%	26,772	110,030	-
Debt Retirement - Interest Expense	96,615	192,515	50.19%	1,640	192,515	-
	<u>578,679</u>	<u>1,228,605</u>	<u>47.10%</u>	<u>386,398</u>	<u>1,225,605</u>	<u>3,000</u>
Net Income	(68,282)	2,337,025		66,853	2,369,795	26,770
Net Assets April 30, 2010	9,020,394	9,020,394		8,914,733	9,020,394	
Net Assets October 31, 2010	<u>\$ 8,952,112</u>	<u>\$ 11,357,419</u>		<u>\$ 8,981,586</u>	<u>\$ 11,390,189</u>	
Fixed asset purchases	2,307,278	3,100,000	-	297,617	3,100,000	-
Debt Retirement - Principal payment	-	182,025	-	-	182,025	-

**CITY OF ELMHURST**

Working Cash Fund  
Statement of Revenues and Expenditures  
For the six months ending October 31, 2010

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2011	Favorable (Unfavorable) Budget/Projection Variance
<u>Revenues:</u>						
Interest	10	150	6.67%	19,707	150	-
Total Revenues	<u>10</u>	<u>150</u>	<u>6.67%</u>	<u>19,707</u>	<u>150</u>	<u>-</u>
<u>Other financing sources (uses):</u>						
Operating transfers out:						
Transfer to General Fund	-	-	-	(700,000)	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>(700,000)</u>	<u>-</u>	<u>-</u>
Excess of revenues over other financing uses	10	150		(680,293)	150	-
Fund balance Unreserved April 30, 2010	30,465	30,465		729,124	30,465	
Fund balance October 31, 2010	<u>\$ 30,475</u>	<u>\$ 30,615</u>		<u>\$ 48,831</u>	<u>\$ 30,615</u>	