

## OVERVIEW – 2<sup>nd</sup> QUARTER 2012

### GENERAL FUND

Year to date revenues for the fiscal year total \$28,273,356, an increase of \$947,245 from last fiscal year to date revenues. Year to date expenditures have been recorded at \$25,109,929, an increase of \$1,318,143 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 \$5,603,072.

Revenue projections for the fiscal year are anticipated to be \$1,398,670 lower than budget at this time. Projected sales tax revenues of \$11,444,000 are \$132,900 greater than budget. Projected federal grant revenues of \$2,911,100, projected state grant revenues of \$50,000 and projected other grants revenues of \$673,200 are \$592,500, \$131,250 and \$317,950 lower than budget respectively due to the timing of grant related projects. Expenditure projections for the fiscal year are expected to be \$3,160,162 lower than budget at this time. Projected personal services of \$18,101,000 are expected to be \$305,522 lower than budget primarily due to open budgeted positions. Projected contractual services of \$7,916,068 are expected to be \$127,810 lower than budget primarily due to bids coming in under budgeted amounts. Projected other expenses of \$1,668,200 are expected to be \$125,200 greater than budget with the addition of flood cleanup related costs. Projected capital outlay of \$9,118,800 is expected to be \$2,471,900 lower than budget primarily due to the timing of roadway projects in the public benefits area, green storm station infrastructure improvements, computer equipment for document imaging, police radios and MDT purchases. Projected interdepartmental charges of \$2,518,520 are expected to be \$290,610 lower than budget with lower projected expenditures in the information technology area. Projected other financing sources and uses are expected to be \$922,600 lower than budget at this time due to reduced transfers in from the Capital Improvement Fund for roadway improvements, computer equipment for document imaging, police radios and MDT purchases. The City's General Fund fund balance goal policy of three to four months (25-33%) of operating expenditures is approximately \$9,200,000 - \$12,300,000. The projected General Fund fund balance for fiscal 2012 is \$7,489,405 or approximately \$1,710,600 below the minimum fund balance goal.

#### **Revenues**

Property tax revenues of \$11,217,016 are \$688,871 greater than last year to date revenues. Sales taxes which are a significant source of revenue for the City have been recorded at \$5,566,560 and are \$301,179 greater than last year to date revenues. Utility tax revenues of \$1,951,621 are \$63,623 lower than last year to date revenues. Federal grants of \$195,758 are \$166,422 greater than last year to date. Permit revenue which has been recorded at \$806,928, is \$484,668 lower than last year due to last year's receipt of the Park Place permit fee in the amount of \$699,420. Charges for services have been recorded at \$2,262,453 and are \$97,756 greater than last year to date.

#### **Expenditures**

Personal services of \$8,772,345 are \$319,005 greater than last year to date. Employee benefits, which have been recorded at \$6,670,291, are \$279,260 greater than last year to date primarily due to the timing of health insurance payments. Other expenses of \$882,621 are \$134,627

greater than last year to date with higher general liability experience. Capital outlay expenditures of \$2,553,210 are \$629,464 greater than last year to date primarily due to higher budgeted expenditures and the timing of payments for roadway improvements.

### **CAPITAL IMPROVEMENT FUND**

Revenues for the second quarter of the fiscal year to date have been recorded at \$2,687,840 and are \$28,017 greater than last year to date. Projected fiscal year revenues are anticipated to be \$153,100 greater than budget primarily due to the Hospital payback of hospital capital project related costs not reimbursed by grant money. Expenditures (Other Financing Sources (uses)) are projected to be \$1,142,600 lower than budget at this time.

### **MOTOR FUEL TAX FUND**

Motor fuel tax fund revenues for the second quarter of the fiscal year have been recorded at \$722,764, which is approximately 54% of budget. Projected motor fuel taxes of \$1,287,600 are anticipated to be \$49,400 lower than budget at this time. Motor fuel tax fund expenditures for the second quarter of the fiscal year have been recorded at \$476,696, which is approximately 32% of budget. The excess of revenues over expenditures for the year to date is \$246,068. The projected excess of expenditures over revenues for the year totals \$221,110.

### **MUNICIPAL UTILITY FUND**

Fiscal year to date revenues total \$7,459,980, an increase of \$403,518 from last year to date revenues. Projected annual revenues of \$15,065,560 are expected to be \$96,650 lower than budget at this time. Water and sewer usage is lower than budgeted due to a very wet summer. Projected water sales of \$8,141,340 are expected to be \$148,970 greater than budget and include a possible 20% rate increase effective January 2012. Projected sewer services are expected to be \$300,620 lower than budget due to lower usage.

Fiscal year to date expenses have been recorded at \$7,615,529, an increase of \$239,855 compared to last year to date expenses. Projected expenses for the year of \$16,192,495 are \$306,270 greater than budget. Contractual services are projected to be \$497,000 greater than budget with higher costs for water due to the City of Chicago and DuPage Water Commission rate increases. Interest expense is estimated at \$234,405 or \$78,400 below budget. The positive variance is due to the significant reduction in the IEPA loan amount necessary to fund the anaerobic digester project. Savings on the anaerobic digester project and the replacement of the generator at the WWTP are reflected on page 22 under fixed asset purchases.

The net loss for the year to date totals \$155,549 and the projected net loss for the year totals \$1,126,935 (includes estimated depreciation of \$2,303,000).

### **PARKING SYSTEM REVENUE FUND**

Revenues for the fiscal year to date have been recorded at \$380,258, which is \$195,139 lower than last year to date. Total projected revenues of \$3,438,300 is \$151,680 lower than budget at this time.

Total expenses for the fiscal year to date of \$647,829 are \$52,436 greater than last year to date. Total projected expenses for the year of \$1,289,455 are \$21,605 lower than budget.

The net loss for the year to date totals \$267,571. The projected net income for the fiscal year totals \$2,148,845 which includes a Metra grant of \$2,500,000 and estimated depreciation expense of \$400,000.

### **REDEVELOPMENT PROJECTS FUND**

Fiscal year to date revenues are recorded at \$2,568,788, which is \$9,969 lower than last year to date. Projected revenues of \$2,812,500 are \$1,869,800 lower than budget. Property taxes are projected to be \$230,200 greater than budget with higher property tax receipts. Bond proceeds are projected to be \$2,100,000 lower than budget as the budgeted land acquisition is not expected to take place this fiscal year.

Expenditures for the fiscal year to date total \$2,092,052, which is \$1,451,419 greater than last year to date primarily due to the \$1,450,000 payoff of the City's line of credit note. Projected expenditures of \$2,303,004 are \$2,685,796 less than budget primarily due to the land acquisition that is not expected to occur in this fiscal year. With the addition of other financing sources and uses, the projected excess of revenues over expenditures for the year totals \$28,746.

### **INDUSTRIAL DEVELOPMENT PROJECTS FUND**

Fiscal year to date revenues are recorded at \$635,510, which is \$10,447 lower than last year to date. Projected annual revenues of \$633,300 are \$59,050 greater than budget primarily due to higher property tax receipts.

Fiscal year to date expenditures total \$763. Projected expenditures for the fiscal year of \$1,015,000 equal budget at this time. The projected excess of expenditures over revenues for the year totals \$381,700.

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

Fiscal year to date revenues are recorded at \$437,969, which is \$4,402 greater than last year to date. Projected annual revenues of \$437,150 are \$42,650 greater than budget at this time with higher property tax receipts.

Fiscal year to date expenditures total \$2,500 which is \$1,942 greater than last year to date. Projected expenditures for the fiscal year of \$4,000 are \$1,500,000 less than budget as the budgeted land acquisition is not expected to occur in this fiscal year. The projected excess of revenues over expenditures for the year totals \$358,555.

#### **STORMWATER FUND**

Fiscal year to date revenues are recorded at \$7,592 which is \$100,756 lower than last year to date which included the payment in lieu of detention fee of \$107,730 from the Elmhurst Public Library. Projected annual revenues of \$52,000 equal budget at this time.

Fiscal year to date expenditures total \$309,540, which is \$359,102 lower than last year to date. Projected expenditures for the fiscal year of \$604,000 equal budget at this time. Funds are being used for the completion of the levee improvement project and the comprehensive flood plan. The projected excess of revenues and other financing sources over expenditures and other financing uses for the year totals \$2,000.

#### **WORKING CASH FUND**

Projected annual revenues of \$2,400 equal budget at this time. The fiscal year 2012 projected fund balance of \$415,763 is below the Working Cash Fund fund balance policy of \$800,000 - \$1,000,000. Funds were transferred to the General Fund in fiscal 2009 (\$250,000) and in fiscal 2010 (\$700,000) to help reduce financial stress in the General Fund. In March of 2011, the City Council approved a five year repayment plan of the loan from the Working Cash Fund to the General Fund. The first installment payment of \$192,257 was transferred from the General Fund to the Working Cash Fund in fiscal 2011.

The projected excess of revenues over expenditures for the year totals \$192,900 and reflects the second installment payment of \$190,500 from the General Fund to the Working Cash Fund.

**CITY OF ELMHURST**

General Fund  
Statement of Revenues and Expenditures  
For the six months ending October 31, 2011

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2012	Favorable (Unfavorable) Budget/Projection Variance
<b>Revenues:</b>						
<b>Taxes</b>						
Property, net	\$ 11,217,016	\$ 11,451,589	97.95%	\$ 10,528,145	\$ 11,451,589	\$ -
Sales	5,566,560	11,311,100	49.21%	5,265,381	11,444,000	132,900
Real estate transfer	167,335	314,500	53.21%	163,057	284,500	(30,000)
Utility	1,951,621	4,025,800	48.48%	2,015,244	3,956,300	(69,500)
Food & beverage	507,668	926,000	54.82%	464,366	986,000	60,000
Other	219,467	464,000	47.30%	222,200	483,100	19,100
<b>Intergovernmental</b>						
State income tax	374,670	714,300	52.45%	370,242	687,000	(27,300)
Replacement tax	196,543	375,400	52.36%	181,041	371,600	(3,800)
Motor Fuel Tax	128,038	281,000	45.57%	-	242,000	(39,000)
Federal grants	195,758	3,503,600	5.59%	29,336	2,911,100	(592,500)
State grants	29,068	181,250	16.04%	20,408	50,000	(131,250)
Other grants	11,661	991,150	1.18%	1,000	673,200	(317,950)
Licenses	1,946,131	2,580,800	75.41%	1,956,686	2,555,100	(25,700)
Permits	806,928	1,161,000	69.50%	1,291,596	1,243,500	82,500
Fines and penalties	644,719	1,206,500	53.44%	602,669	1,171,500	(35,000)
Charges for services	2,262,453	4,334,100	52.20%	2,164,697	4,334,100	-
Interest	7,692	38,240	20.12%	11,037	38,240	-
Revenue replacement	-	54,400	-	-	54,400	-
Miscellaneous	695,932	1,498,890	46.43%	620,756	1,498,890	-
Interdepartmental	1,344,096	3,664,360	36.68%	1,418,250	3,243,190	(421,170)
<b>Total Revenues</b>	<b>28,273,356</b>	<b>49,077,979</b>	<b>57.61%</b>	<b>27,326,111</b>	<b>47,679,309</b>	<b>(1,398,670)</b>
<b>Expenditures</b>						
<b>Administration</b>						
Personal Services	235,706	465,650	50.62%	182,642	442,800	22,850
Employee Benefits	93,839	177,720	52.80%	77,181	176,355	1,365

**CITY OF ELMHURST**

General Fund  
Statement of Revenues and Expenditures  
For the six months ending October 31, 2011

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2012	Favorable (Unfavorable) Budget/Projection Variance
<b>Administration Continued</b>						
Contractual Services	37,104	82,440	45.01%	25,401	65,440	17,000
Commodities	4,620	6,000	77.00%	4,567	6,000	-
Other Expenses	72,669	96,860	75.02%	70,606	96,860	-
Insurance	159,527	166,670	95.71%	158,745	166,670	-
Interdepartmental Charges	41,559	131,380	31.63%	45,968	110,320	21,060
Subtotal	645,024	1,126,720	57.25%	565,110	1,064,445	62,275
<b>Board Fire &amp; Police Commissioners</b>						
Personal Services	9,231	18,500	49.90%	8,915	18,500	-
Employee Benefits	1,754	3,740	46.90%	1,683	3,740	-
Contractual Services	26,680	30,000	88.93%	10,524	45,000	(15,000)
Commodities	-	150	-	11	150	-
Other Expenses	80	2,875	2.78%	910	2,875	-
Subtotal	37,745	55,265	68.30%	22,043	70,265	(15,000)
<b>Finance</b>						
Personal Services	185,845	378,100	49.15%	160,722	378,100	-
Employee Benefits	144,564	276,380	52.31%	140,662	273,185	3,195
Contractual Services	54,969	90,600	60.67%	52,194	90,600	-
Commodities	12,050	31,360	38.42%	10,578	31,360	-
Repairs & Maintenance	-	500	-	-	500	-
Other Expenses	3,487	7,335	47.54%	2,331	7,335	-
Interdepartmental Charges	39,425	175,290	22.49%	49,438	133,180	42,110
Subtotal	440,340	959,565	45.89%	415,925	914,260	45,305

**CITY OF ELMHURST**

General Fund  
Statement of Revenues and Expenditures  
For the six months ending October 31, 2011

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2012	Favorable (Unfavorable) Budget/Projection Variance
<b>Human Resources</b>						
Personal Services	97,700	192,400	50.78%	92,216	192,400	-
Employee Benefits	56,217	117,230	47.95%	51,430	106,550	10,680
Contractual Services	25,147	84,310	29.83%	51,146	67,000	17,310
Commodities	2,287	3,000	76.23%	919	3,000	-
Other Expenses	12,685	57,050	22.23%	15,022	40,250	16,800
Interdepartmental Charges	19,713	87,650	22.49%	24,719	66,590	21,060
Subtotal	213,749	541,640	39.46%	235,452	475,790	65,850
<b>Information Technology</b>						
Personal Services	195,722	524,200	37.34%	167,639	438,500	85,700
Employee Benefits	87,069	194,160	44.84%	78,302	174,480	19,680
Contractual Services	26,519	86,280	30.74%	37,561	51,100	35,180
Commodities	33,978	99,000	34.32%	33,472	78,000	21,000
Repairs & Maintenance	49,978	163,500	30.57%	120,694	163,500	-
Other Expenses	930	5,800	16.03%	250	2,800	3,000
Capital Outlay	154,860	680,000	22.77%	15,387	422,000	258,000
Subtotal	549,056	1,752,940	31.32%	453,305	1,330,380	422,560
<b>Legal</b>						
Contractual Services	302,895	593,900	51.00%	353,342	593,900	-
Subtotal	302,895	593,900	51.00%	353,342	593,900	-
<b>Claims Against the City</b>						
Other Expenses	220,183	344,680	63.88%	83,882	344,680	-
Subtotal	220,183	344,680	63.88%	83,882	344,680	-
<b>Contingent</b>						
Other Expenses	183,248	50,000	366.50%	199,108	185,000	(135,000)
Subtotal	183,248	50,000	366.50%	199,108	185,000	(135,000)

**CITY OF ELMHURST**

General Fund  
Statement of Revenues and Expenditures  
For the six months ending October 31, 2011

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2012	Favorable (Unfavorable) Budget/Projection Variance
<b>Planning and Development</b>						
Personal Services	55,610	146,950	37.84%	54,188	146,950	-
Employee Benefits	30,505	65,930	46.27%	22,728	65,370	560
Contractual Services	96,175	282,780	34.01%	72,270	282,780	-
Commodities	181	800	22.63%	84	800	-
Other Expenses	5,275	6,000	87.92%	583	6,000	-
Interdepartmental Charges	28,261	104,760	26.98%	33,034	83,700	21,060
Subtotal	216,007	607,220	35.57%	182,887	585,600	21,620
<b>Municipal Buildings</b>						
Personal Services	120,010	240,000	50.00%	115,161	240,000	-
Employee Benefits	24,302	48,670	49.93%	23,197	48,670	-
Contractual Services	72,034	169,880	42.40%	44,316	169,880	-
Commodities	20,938	40,000	52.35%	18,580	40,000	-
Repairs & Maintenance	54,607	116,000	47.08%	62,158	116,000	-
Other Expenses	21,884	30,000	72.95%	10,391	30,000	-
Insurance	3,911	4,160	94.01%	3,906	4,160	-
Capital Outlay	-	403,000	-	-	228,000	175,000
Subtotal	317,686	1,051,710	30.21%	277,709	876,710	175,000
<b>Police Department</b>						
Personal Services	3,881,456	8,396,972	46.22%	3,953,581	8,140,000	256,972
Employee Benefits	3,049,624	4,038,225	75.52%	2,923,835	4,012,500	25,725
Contractual Services	431,054	891,193	48.37%	568,379	891,193	-
Commodities	45,620	162,200	28.13%	47,490	162,200	-
Repairs & Maintenance	21,708	44,000	49.34%	21,153	44,000	-
Other Expenses	88,925	299,800	29.66%	64,271	299,800	-
Insurance	6,845	7,230	94.67%	6,835	7,230	-
Capital Outlay	79,535	722,800	11.00%	99,066	718,800	4,000
Interdepartmental Charges	309,753	754,990	41.03%	316,811	696,030	58,960
Subtotal	7,914,520	15,317,410	51.67%	8,001,421	14,971,753	345,657



**CITY OF ELMHURST**

General Fund  
Statement of Revenues and Expenditures  
For the six months ending October 31, 2011

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2012	Favorable (Unfavorable) Budget/Projection Variance
Fire Department						
Personal Services	2,236,089	4,395,400	50.87%	2,097,551	4,455,400	(60,000)
Employee Benefits	1,967,147	2,520,789	78.04%	1,903,347	2,505,129	15,660
Contractual Services	126,116	276,385	45.63%	182,714	276,385	-
Commodities	15,144	59,700	25.37%	11,641	59,700	-
Repairs & Maintenance	15,393	40,500	38.01%	10,496	40,500	-
Other Expenses	26,027	141,700	18.37%	34,133	141,700	-
Insurance	6,194	6,520	95.00%	6,184	6,520	-
Capital Outlay	202	450,400	0.04%	-	443,400	7,000
Interdepartmental Charges	83,782	244,820	34.22%	90,363	211,120	33,700
Subtotal	4,476,094	8,136,214	55.01%	4,336,429	8,139,854	(3,640)
Wireless Radio Alarm Svcs						
Contractual Services	56,885	116,360	48.89%	26,989	116,360	-
Commodities	33,297	51,000	65.29%	142,253	51,000	-
Repairs & Maintenance	707	10,000	7.07%	16,186	10,000	-
Capital Outlay	-	-	-	49,000	-	-
Subtotal	90,889	177,360	51.25%	234,428	177,360	-
ESDA Civil Defense						
Personal Services	12,711	26,000	48.89%	12,423	26,000	-
Employee Benefits	2,620	5,300	49.43%	2,528	5,300	-
Contractual Services	5,076	10,820	46.91%	(8,544)	10,820	-
Commodities	125	2,200	5.68%	362	2,200	-

**CITY OF ELMHURST**

General Fund  
Statement of Revenues and Expenditures  
For the six months ending October 31, 2011

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2012	Favorable (Unfavorable) Budget/Projection Variance
<b>ESDA Civil Defense Continued</b>						
Repairs & Maintenance	192	2,500	7.68%	1,656	2,500	-
Other Expenses	624	750	83.20%	376	750	-
Capital Outlay	-	20,000	-	7,154	20,000	-
Interdepartmental Charges	12,348	24,720	49.95%	12,010	24,720	-
Subtotal	33,696	92,290	36.51%	27,965	92,290	-
<b>Building</b>						
Personal Services	229,980	426,650	53.90%	204,308	426,650	-
Employee Benefits	143,719	268,080	53.61%	118,135	265,130	2,950
Contractual Services	27,919	49,430	56.48%	21,371	49,430	-
Commodities	1,889	4,430	42.64%	1,617	4,430	-
Other Expenses	352	3,300	10.67%	1,224	3,300	-
Subtotal	403,859	751,890	53.71%	346,655	748,940	2,950
<b>Street &amp; Bridge Administration</b>						
Personal Services	333,902	671,600	49.72%	329,071	671,600	-
Employee Benefits	801,483	1,488,760	53.84%	811,143	1,482,425	6,335
Contractual Services	55,937	172,500	32.43%	72,207	172,500	-
Commodities	6,217	49,550	12.55%	11,929	49,550	-
Other Expenses	3,321	18,500	17.95%	3,851	18,500	-
Insurance	10,431	11,030	94.57%	10,416	11,030	-
Capital Outlay	-	-	-	-	-	-
Interdepartmental Charges	72,292	279,640	25.85%	85,842	220,680	58,960
Subtotal	1,283,583	2,691,580	47.69%	1,324,459	2,626,285	65,295

**CITY OF ELMHURST**

General Fund  
Statement of Revenues and Expenditures  
For the six months ending October 31, 2011

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2012	Favorable (Unfavorable) Budget/Projection Variance
Street & Alley Maintenance						
Personal Services	139,011	314,800	44.16%	123,265	314,800	-
Employee Benefits	26,720	62,660	42.64%	22,839	62,660	-
Contractual Services	436,473	945,320	46.17%	322,834	895,000	50,320
Commodities	85,733	173,000	49.56%	70,595	155,000	18,000
Repairs & Maintenance	5,809	21,000	27.66%	6,762	21,000	-
Capital Outlay	2,149,462	5,429,500	39.59%	1,400,372	5,089,600	339,900
Interdepartmental Charges	220,364	441,130	49.95%	214,339	441,130	-
Subtotal	3,063,572	7,387,410	41.47%	2,161,006	6,979,190	408,220
Snow Removal & Ice Control						
Personal Services	-	159,900	-	-	159,900	-
Employee Benefits	-	33,100	-	-	33,100	-
Contractual Services	1,020	77,800	1.31%	1,373	77,800	-
Commodities	15	19,500	0.08%	-	19,500	-
Repairs & Maintenance	3,353	60,000	5.59%	2,196	60,000	-
Capital Outlay	-	-	-	-	-	-
Interdepartmental Charges	-	10,000	-	-	10,000	-
Subtotal	4,388	360,300	1.22%	3,569	360,300	-
Forestry						
Personal Services	365,745	711,100	51.43%	360,474	711,100	-
Employee Benefits	74,104	143,850	51.51%	71,542	143,850	-
Contractual Services	171,709	463,000	37.09%	140,803	440,000	23,000
Commodities	102,928	204,500	50.33%	105,401	124,000	80,500
Repairs & Maintenance	1,466	3,000	48.87%	1,263	3,000	-
Capital Outlay	-	-	-	-	-	-
Interdepartmental Charges	155,775	311,830	49.96%	151,515	311,830	-
Subtotal	871,727	1,837,280	47.45%	830,998	1,733,780	103,500

**CITY OF ELMHURST**

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	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2012	Favorable (Unfavorable) Budget/Projection Variance
<b>Electrical</b>						
Personal Services	136,836	229,800	59.55%	82,954	229,800	-
Employee Benefits	27,612	47,030	58.71%	16,910	47,030	-
Contractual Services	63,639	192,310	33.09%	80,093	192,310	-
Commodities	92,229	136,000	67.82%	28,843	136,000	-
Repairs & Maintenance	4,331	9,000	48.12%	4,238	9,000	-
Capital Outlay	-	-	-	59,978	-	-
Interdepartmental Charges	51,292	102,680	49.95%	49,889	102,680	-
Subtotal	<u>375,939</u>	<u>716,820</u>	<u>52.45%</u>	<u>322,905</u>	<u>716,820</u>	<u>-</u>
<b>Central Equipment Maintenance</b>						
Personal Services	337,470	690,700	48.86%	319,366	690,700	-
Employee Benefits	70,260	141,420	49.68%	61,599	141,420	-
Commodities	378,380	636,600	59.44%	291,573	758,600	(122,000)
Repairs & Maintenance	190,245	414,500	45.90%	162,830	404,500	10,000
Other Expenses	1,617	4,000	40.43%	1,212	4,000	-
Insurance	13,543	14,200	95.37%	13,520	14,200	-
Capital Outlay	-	165,000	-	26,698	165,000	-
Subtotal	<u>991,515</u>	<u>2,066,420</u>	<u>47.98%</u>	<u>876,798</u>	<u>2,178,420</u>	<u>(112,000)</u>
<b>Human Services</b>						
Other Expenses	105,320	174,000	60.53%	99,546	184,000	(10,000)
Subtotal	<u>105,320</u>	<u>174,000</u>	<u>60.53%</u>	<u>99,546</u>	<u>184,000</u>	<u>(10,000)</u>
<b>Health Services</b>						
Contractual Services	198,994	317,900	62.60%	207,233	317,900	-
Subtotal	<u>198,994</u>	<u>317,900</u>	<u>62.60%</u>	<u>207,233</u>	<u>317,900</u>	<u>-</u>

**CITY OF ELMHURST**

General Fund  
Statement of Revenues and Expenditures  
For the six months ending October 31, 2011

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2012	Favorable (Unfavorable) Budget/Projection Variance
<b>Rubbish Disposal</b>						
Contractual Services	1,475,655	2,950,900	50.01%	1,422,460	2,950,900	-
Commodities	-	20,000	-	3,042	20,000	-
Other Expenses	-	2,000	-	-	2,000	-
Interdepartmental Charges	19,713	87,650	22.49%	24,719	66,590	21,060
Subtotal	1,495,368	3,060,550	48.86%	1,450,221	3,039,490	21,060
<b>Historical Museum</b>						
Personal Services	186,465	391,300	47.65%	176,637	391,300	-
Employee Benefits	66,102	126,560	52.23%	61,482	125,690	870
Contractual Services	31,290	59,280	52.78%	28,520	59,280	-
Commodities	3,830	10,200	37.55%	4,433	10,200	-
Repairs & Maintenance	8,411	6,400	131.42%	5,710	11,400	(5,000)
Other Expenses	42,771	144,200	29.66%	56,875	144,200	-
Insurance	3,260	5,840	55.82%	3,255	5,840	-
Capital Outlay	26,361	50,000	52.72%	187,988	50,000	-
Interdepartmental Charges	11,828	52,590	22.49%	14,831	39,950	12,640
Subtotal	380,318	846,370	44.94%	539,731	837,860	8,510
<b>Visitor &amp; Tourism Service</b>						
Personal Services	12,856	26,500	48.51%	12,227	26,500	-
Employee Benefits	2,650	5,500	48.18%	2,488	5,500	-
Contractual Services	193	1,290	14.96%	146	1,290	-
Commodities	87	100	87.00%	68	100	-
Other Expenses	93,223	154,150	60.48%	103,423	154,150	-
Subtotal	109,009	187,540	58.13%	118,352	187,540	-

**CITY OF ELMHURST**

General Fund  
Statement of Revenues and Expenditures  
For the six months ending October 31, 2011

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2012	Favorable (Unfavorable) Budget/Projection Variance
Cable Television						
Contractual Services	41,703	99,200	42.04%	42,356	99,200	-
Commodities	712	3,300	21.58%	848	3,300	-
Repairs & Maintenance	-	500	-	-	500	-
Capital Outlay	-	2,000	-	-	2,000	-
Subtotal	42,415	105,000	40.40%	43,204	105,000	-
Public Benefits						
Capital Outlay	142,790	3,668,000	3.89%	78,103	1,980,000	1,688,000
Subtotal	142,790	3,668,000	3.89%	78,103	1,980,000	1,688,000
Total Expenditures						
Personal Services	8,772,345	18,406,522	47.66%	8,453,340	18,101,000	305,522
Employee Benefits	6,670,291	9,765,104	68.31%	6,391,031	9,678,084	87,020
Contractual Services	3,765,186	8,043,878	46.81%	3,755,688	7,916,068	127,810
Commodities	840,260	1,712,590	49.06%	788,306	1,715,090	(2,500)
Repairs & Maintenance	356,200	891,400	39.96%	415,342	886,400	5,000
Other Expenses	882,621	1,543,000	57.20%	747,994	1,668,200	(125,200)
Insurance	203,711	215,650	94.46%	202,861	215,650	-
Capital Outlay	2,553,210	11,590,700	22.03%	1,923,746	9,118,800	2,471,900
Interdepartmental Charges	1,066,105	2,809,130	37.95%	1,113,478	2,518,520	290,610
Total Expenditures	25,109,929	54,977,974	45.67%	23,791,786	51,817,812	3,160,162

**CITY OF ELMHURST**

General Fund  
Statement of Revenues and Expenditures  
For the six months ending October 31, 2011

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2012	Favorable (Unfavorable) Budget/Projection Variance
Excess (deficiency) of revenues over expenditures	3,163,427	(5,899,995)	-53.62%	3,534,325	(4,138,503)	1,761,492
<u>Other financing sources (uses)</u>						
Transfers in and other sources						
Transfer from Capital Improvement.	2,509,732	6,763,700	-	1,937,439	5,841,100	(922,600)
Operating transfers out						
Transfer to Working Cash	-	(190,500)	-	-	(190,500)	-
Transfer to Debt Service G.O. Bonds	(70,087)	(388,700)	-	(82,630)	(388,700)	-
Total other financing sources (uses)	2,439,645	6,184,500	-	1,854,809	5,261,900	(922,600)
Excess (deficiency) of revenues & other financing sources over expenditures and other financing uses	5,603,072	284,505		5,389,134	1,123,397	838,892
Fund balance April 30, 2011	6,366,008	6,366,008		4,765,151	6,366,008	
Fund balance October 31, 2011	<u>\$ 11,969,080</u>	<u>\$ 6,650,513</u>		<u>\$ 10,154,285</u>	<u>\$ 7,489,405</u>	

**CITY OF ELMHURST**  
**Capital Improvement Fund**  
**Statement of Revenues and Expenditures**  
**For the six months ending October 31, 2011**

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2012	Favorable (Unfavorable) Budget/Projection Variance
<b>Revenues:</b>						
<b>Taxes</b>						
Property taxes	\$ 59,765	\$ 50,949	117.30%	\$ 42,335	\$ 50,949	\$ -
Sales tax - Home Rule	649,537	1,312,800	49.48%	615,123	1,317,000	4,200
Utility tax	282,133	576,500	48.94%	290,068	550,000	(26,500)
<b>Intergovernmental</b>						
State income tax	1,498,369	2,857,300	52.44%	1,480,967	2,789,500	(67,800)
State grants	-	600,000	0.00%	-	600,000	-
Interest	93,036	84,256	110.42%	101,330	84,256	-
Other Income	105,000	225,000	46.67%	130,000	468,200	243,200
Total Revenues	<u>2,687,840</u>	<u>5,706,805</u>	<u>47.10%</u>	<u>2,659,823</u>	<u>5,859,905</u>	<u>153,100</u>
<b>Other financing sources (uses):</b>						
<b>Operating transfers in:</b>						
Transfer from Crp Purpose 2009	142,678	2,854,677	5.00%	46,522	2,854,677	-
<b>Operating transfers out:</b>						
Transfer to General Fund	(2,509,732)	(6,763,700)	37.11%	(1,937,439)	(5,841,100)	922,600
Transfer to Stormwater	(309,540)	(554,000)	55.87%	(668,642)	(554,000)	-
Transfer to Debt Service G.O. Bonds	(285,204)	(2,224,440)	12.82%	(296,649)	(2,004,440)	220,000
	<u>(2,961,798)</u>	<u>(6,687,463)</u>	<u>44.29%</u>	<u>(2,856,208)</u>	<u>(5,544,863)</u>	<u>1,142,600</u>
Excess of revenues over other financing uses	(273,958)	(980,658)		(196,385)	315,042	1,295,700
Fund balance Unreserved April 30, 2011	5,540,848	5,540,848		5,605,562	5,540,848	
<b>Fund balance Unreserved October 31, 2011</b>	<u><b>5,266,890</b></u>	<u><b>4,560,190</b></u>		<u><b>5,409,177</b></u>	<u><b>5,855,890</b></u>	
Reserved - Thorne Loan April 30, 2011	3,500,000	3,500,000		3,500,000	3,500,000	
Reserved - SSA's April 30, 2011	185,106	185,106		609,924	185,106	
Fund balance October 31, 2011	<u>\$ 8,951,996</u>	<u>\$ 8,245,296</u>		<u>\$ 9,519,101</u>	<u>\$ 9,540,996</u>	



**CITY OF ELMHURST**

Motor Fuel Tax Fund  
Statement of Revenues and Expenditures  
For the six months ending October 31, 2011

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2012	Favorable (Unfavorable) Budget/Projection Variance
<b>Revenues:</b>						
Intergovernmental						
Motor fuel tax	\$ 722,530	\$ 1,335,400	54.11%	\$ 746,575	\$ 1,286,000	\$ (49,400)
Interest	234	1,600	14.63%	45	1,600	-
Total Revenues	<u>722,764</u>	<u>1,337,000</u>	<u>54.06%</u>	<u>746,620</u>	<u>1,287,600</u>	<u>(49,400)</u>
<b>Expenditures:</b>						
Personal Services						
Streets	309,867	571,100	54.26%	319,670	571,100	-
Snow Removal & Ice Ctrl	-	173,100	-	-	173,100	-
Electrical	85,271	230,400	37.01%	139,385	230,400	-
Employee benefits	81,558	199,110	40.96%	93,524	199,110	-
Commodities	-	335,000	-	-	335,000	-
Total Expenditures	<u>476,696</u>	<u>1,508,710</u>	<u>31.60%</u>	<u>552,579</u>	<u>1,508,710</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	246,068	(171,710)		194,041	(221,110)	(49,400)
Fund balance April 30, 2011	304,787	304,787		95,328	304,787	
Fund balance October 31, 2011	<u>\$ 550,855</u>	<u>\$ 133,077</u>		<u>\$ 289,369</u>	<u>\$ 83,677</u>	

**CITY OF ELMHURST**

Stormwater Fund  
Statement of Revenues and Expenditures  
For the six months ending October 31, 2011

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2012	Favorable (Unfavorable) Budget/Projection Variance
<b>Revenues:</b>						
Interest	270	2,000	13.50%	618	2,000	-
Other Income	7,322	50,000	14.64%	107,730	50,000	-
Total Revenues	<u>7,592</u>	<u>52,000</u>	<u>14.60%</u>	<u>108,348</u>	<u>52,000</u>	<u>-</u>
<b>Expenditures:</b>						
Capital Outlay	309,540	604,000	51.25%	668,642	604,000	-
	<u>309,540</u>	<u>604,000</u>	<u>51.25%</u>	<u>668,642</u>	<u>604,000</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(301,948)	(552,000)		(560,294)	(552,000)	-
<b>Other financing sources (uses)</b>						
Operating transfers:						
Transfer from Capital Improvement.	309,540	554,000	-	668,642	554,000	-
Total other financing sources (uses)	<u>309,540</u>	<u>554,000</u>	<u>-</u>	<u>668,642</u>	<u>554,000</u>	<u>-</u>
Excess (deficiency) of revenues & other financing sources over expenditures and other financing uses	7,592	2,000		108,348	2,000	-
Fund balance April 30, 2011	405,070	405,070		257,032	405,070	
Fund balance October 31, 2011	<u>\$ 412,662</u>	<u>\$ 407,070</u>		<u>\$ 365,380</u>	<u>\$ 407,070</u>	

**CITY OF ELMHURST**

Redevelopment Projects Fund  
Statement of Revenues and Expenditures  
For the six months ending October 31, 2011

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2012	Favorable (Unfavorable) Budget/Projection Variance
<b>Revenues:</b>						
<b>Taxes</b>						
Property	\$ 2,161,400	\$ 2,014,800	107.28%	\$ 2,134,752	\$ 2,245,000	\$ 230,200
Sales Tax	400,926	525,000	76.37%	426,688	525,000	-
Interest	1,462	12,500	11.70%	1,317	12,500	-
Rental Income	5,000	30,000	16.67%	16,000	30,000	-
Bond Proceeds	-	2,100,000	-	-	-	(2,100,000)
<b>Total Revenues</b>	<b>2,568,788</b>	<b>4,682,300</b>	<b>54.86%</b>	<b>2,578,757</b>	<b>2,812,500</b>	<b>(1,869,800)</b>
<b>Expenditures:</b>						
Contractual Services	47,413	125,000	37.93%	49,265	125,000	-
Other Expenses	514,808	549,800	93.64%	511,226	569,800	(20,000)
Capital Outlay	71,627	2,825,000	2.54%	67,530	150,000	2,675,000
Debt Service	1,458,204	1,489,000	97.93%	12,612	1,458,204	30,796
	<b>2,092,052</b>	<b>4,988,800</b>	<b>41.93%</b>	<b>640,633</b>	<b>2,303,004</b>	<b>2,685,796</b>
Excess (deficiency) of revenues over expenditures	476,736	(306,500)		1,938,124	509,496	815,996
<b>Other financing sources (uses)</b>						
<b>Operating transfers:</b>						
Tsf from Crp Purpose 2006	-	-	-	15,518	-	-
Tsf to Debt Service G.O. Bonds	(178,448)	(480,750)	-	(184,502)	(480,750)	-
<b>Total other financing sources (uses)</b>	<b>(178,448)</b>	<b>(480,750)</b>	<b>-</b>	<b>(168,984)</b>	<b>(480,750)</b>	<b>-</b>
Excess (deficiency) of revenues & other financing sources over expenditures and other financing uses	298,288	(787,250)		1,769,140	28,746	815,996
Fund balance April 30, 2011	805,254	805,254		1,436,212	805,254	
<b>Fund balance October 31, 2011</b>	<b>\$ 1,103,542</b>	<b>\$ 18,004</b>		<b>\$ 3,205,352</b>	<b>\$ 834,000</b>	

**CITY OF ELMHURST**

Industrial Development Projects Fund  
Statement of Revenues and Expenditures  
For the six months ending October 31, 2011

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2012	Favorable (Unfavorable) Budget/Projection Variance
<u>Revenues:</u>						
Taxes						
Property	\$ 633,088	\$ 570,950	110.88%	\$ 645,817	\$ 630,000	\$ 59,050
Interest	2,422	3,300	73.39%	140	3,300	-
Total Revenues	<u>635,510</u>	<u>574,250</u>	<u>110.67%</u>	<u>645,957</u>	<u>633,300</u>	<u>59,050</u>
<u>Expenditures:</u>						
Contractual Services	763	15,000	5.09%	3,447	15,000	-
Other Expenses	-	-	-	615,000	-	-
Capital Outlay	-	1,000,000	-	10,000	1,000,000	-
Debt Service	-	-	-	-	-	-
	<u>763</u>	<u>1,015,000</u>	<u>0.08%</u>	<u>628,447</u>	<u>1,015,000</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	634,747	(440,750)		17,510	(381,700)	59,050
Fund balance April 30, 2011	651,954	651,954		631,620	651,954	
Fund balance October 31, 2011	<u>\$ 1,286,701</u>	<u>\$ 211,204</u>		<u>\$ 649,130</u>	<u>\$ 270,254</u>	

**CITY OF ELMHURST**

Route 83 Commercial Development Fund  
Statement of Revenues and Expenditures  
For the six months ending October 31, 2011

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2012	Favorable (Unfavorable) Budget/Projection Variance
<b>Revenues:</b>						
Taxes						
Property	\$ 437,320	\$ 394,350	110.90%	\$ 433,093	\$ 437,000	\$ 42,650
Interest	376	150	250.67%	201	150	-
Total Revenues	<u>437,696</u>	<u>394,500</u>	<u>110.95%</u>	<u>433,294</u>	<u>437,150</u>	<u>42,650</u>
<b>Expenditures:</b>						
Contractual Services	2,500	4,000	62.50%	558	4,000	-
Capital Outlay	-	1,500,000	0.00%	-	-	1,500,000
	<u>2,500</u>	<u>1,504,000</u>	<u>0.17%</u>	<u>558</u>	<u>4,000</u>	<u>1,500,000</u>
Excess (deficiency) of revenues over expenditures	435,196	(1,109,500)	-39.22%	432,736	433,150	1,542,650
<b>Other financing sources (uses)</b>						
<b>Operating transfers:</b>						
Transfer to Debt Service G.O. Bonds	(24,854)	(74,595)	-	(31,321)	(74,595)	-
	<u>(24,854)</u>	<u>(74,595)</u>	<u>-</u>	<u>(31,321)</u>	<u>(74,595)</u>	<u>-</u>
Excess (deficiency) of revenues & other financing sources over expenditures and other financing uses	410,342	(1,184,095)		401,415	358,555	1,542,650
Fund balance April 30, 2011	24,013	24,013		(231,416)	24,013	
Fund balance October 31, 2011	<u>\$ 434,355</u>	<u>\$ (1,160,082)</u>		<u>\$ 169,999</u>	<u>\$ 382,568</u>	

**CITY OF ELMHURST**  
**Municipal Utility Fund**  
**Statement of Revenues and Expenditures**  
**For the six months ending October 31, 2011**

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2012	Favorable (Unfavorable) Budget/Projection Variance
<b>Revenues:</b>						
<b>Grants</b>						
Federal	\$ -	\$ 153,500	-	\$ -	\$ 153,500	\$ -
<b>Service Charges</b>						
Water sales	3,972,340	7,992,370	49.70%	3,779,629	8,141,340	148,970
Sewer service	3,048,721	6,327,420	48.18%	2,896,108	6,026,800	(300,620)
Contract service	153,117	236,500	64.74%	137,655	256,500	20,000
<b>Other income</b>						
Property Damage	2,158	-	-	-	-	-
Employee health ins. contrib.	6,883	14,730	46.73%	4,083	14,730	-
Employee dental ins. contrib.	1,445	4,040	35.77%	1,843	4,040	-
Retiree health ins. contrib.	16,509	50,750	32.53%	14,410	50,750	-
Citizen's Utilities	-	9,300	-	-	9,300	-
Meter sales	17,125	25,000	68.50%	15,126	25,000	-
Taps, B boxes, etc.	86,941	110,000	79.04%	74,877	130,000	20,000
Water for construction	3,258	5,200	62.65%	2,337	5,200	-
Late charges	55,068	85,000	64.79%	46,664	100,000	15,000
Turn On Fees	6,000	12,000	50.00%	7,100	12,000	-
NSF Fees	775	1,400	55.36%	850	1,400	-
Miscellaneous	48,247	90,000	53.61%	51,229	90,000	-
Interest	41,393	45,000	91.98%	24,551	45,000	-
<b>Total Revenues</b>	<b>7,459,980</b>	<b>15,162,210</b>	<b>49.20%</b>	<b>7,056,462</b>	<b>15,065,560</b>	<b>(96,650)</b>
<b>Expenditures:</b>						
<b>Water Production</b>						
Personal Services	158,710	314,300	50.50%	201,227	314,300	-
Employee Benefits	32,829	64,670	50.76%	41,937	64,670	-
Contractual Services	1,659,221	3,092,740	53.65%	1,394,702	3,572,740	(480,000)
Commodities	6,525	5,800	112.50%	-	5,800	-
Repairs & Maintenance	1,109	67,500	1.64%	1,193	67,500	-
Insurance	2,934	3,080	95.26%	2,929	3,080	-
	<b>1,861,328</b>	<b>3,548,090</b>	<b>52.46%</b>	<b>1,641,988</b>	<b>4,028,090</b>	<b>(480,000)</b>

**CITY OF ELMHURST**  
**Municipal Utility Fund**  
**Statement of Revenues and Expenditures**  
**For the six months ending October 31, 2011**

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2012	Favorable (Unfavorable) Budget/Projection Variance
<b>Water Distribution</b>						
Personal Services	541,357	1,160,200	46.66%	521,847	1,160,200	-
Employee Benefits	111,423	236,830	47.05%	105,837	236,830	-
Contractual Services	85,418	493,560	17.31%	157,201	493,560	-
Commodities	374,977	687,500	54.54%	296,877	687,500	-
Repairs & Maintenance	18,839	59,000	31.93%	9,599	59,000	-
Insurance	8,803	9,230	95.37%	8,788	9,230	-
Interdepartmental Charges	103,533	207,250	49.96%	100,702	207,250	-
	<u>1,244,350</u>	<u>2,853,570</u>	43.61%	<u>1,200,851</u>	<u>2,853,570</u>	-
<b>Water Administration</b>						
Personal Services	307,271	608,650	50.48%	239,462	608,650	-
Employee Benefits	262,204	520,630	50.36%	216,594	519,300	1,330
Contractual Services	103,663	184,880	56.07%	109,062	184,880	-
Commodities	1,220	8,150	14.97%	3,973	8,150	-
Other Expenses	11,305	24,600	45.96%	9,110	24,600	-
DuPage Water Commission Debt	188,925	396,000	47.71%	201,583	396,000	-
Interdepartmental Charges	51,253	227,880	22.49%	64,269	173,130	54,750
	<u>925,841</u>	<u>1,970,790</u>	46.98%	<u>844,053</u>	<u>1,914,710</u>	56,080
<b>Waste Water Administration</b>						
Personal Services	339,638	704,250	48.23%	286,665	704,250	-
Employee Benefits	243,574	448,390	54.32%	180,762	446,890	1,500
Contractual Services	35,330	84,860	41.63%	45,918	84,860	-
Commodities	789	5,000	15.78%	125	5,000	-

**CITY OF ELMHURST**  
**Municipal Utility Fund**  
**Statement of Revenues and Expenditures**  
**For the six months ending October 31, 2011**

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2012	Favorable (Unfavorable) Budget/Projection Variance
<b>Waste Water Administration Continued</b>						
Other Expenses	32,998	40,000	82.50%	42,511	40,000	-
Interdepartmental Charges	51,253	227,880	22.49%	64,269	173,130	54,750
	<u>703,582</u>	<u>1,510,380</u>	<u>46.58%</u>	<u>620,250</u>	<u>1,454,130</u>	<u>56,250</u>
<b>Maintenance Sanitary Sewers</b>						
Personal Services	242,984	499,100	48.68%	300,424	499,100	-
Employee Benefits	49,664	102,200	48.59%	60,827	102,200	-
Contractual Services	180,521	336,730	53.61%	239,345	353,730	(17,000)
Commodities	24,150	62,500	38.64%	24,454	62,500	-
Repairs & Maintenance	27,003	83,000	32.53%	59,913	83,000	-
Insurance	2,934	3,080	95.26%	2,929	3,080	-
Interdepartmental Charges	22,796	45,630	49.96%	22,173	45,630	-
	<u>550,052</u>	<u>1,132,240</u>	<u>48.58%</u>	<u>710,065</u>	<u>1,149,240</u>	<u>(17,000)</u>
<b>Waste Water Treatment Plant</b>						
Personal Services	481,726	903,600	53.31%	522,837	903,600	-
Employee Benefits	98,436	184,870	53.25%	105,858	184,870	-
Contractual Services	297,215	737,390	40.31%	309,952	737,390	-
Commodities	49,131	146,300	33.58%	66,288	146,300	-
Repairs & Maintenance	104,718	204,000	51.33%	54,049	204,000	-
Other Expenses	50	-	-	-	-	-
Insurance	38,190	37,360	102.22%	34,740	37,360	-
Interdepartmental Charges	20,897	41,830	49.96%	20,325	41,830	-
	<u>1,090,363</u>	<u>2,255,350</u>	<u>48.35%</u>	<u>1,114,049</u>	<u>2,255,350</u>	<u>-</u>



**CITY OF ELMHURST**  
**Municipal Utility Fund**  
**Statement of Revenues and Expenditures**  
**For the six months ending October 31, 2011**

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2012	Favorable (Unfavorable) Budget/Projection Variance
Other Expenses						
Debt Retirement - Interest Expense	88,513	312,805	28.30%	95,625	234,405	78,400
Depreciation - Water	324,000	648,000	50.00%	323,718	648,000	-
Depreciation - Sewer	827,500	1,655,000	50.00%	825,075	1,655,000	-
	<u>1,240,013</u>	<u>2,615,805</u>	47.40%	1,244,418	2,537,405	78,400
Total Expenses						
Personal Services	2,071,686	4,190,100	49.44%	2,072,462	4,190,100	-
Employee Benefits	798,130	1,557,590	51.24%	711,815	1,554,760	2,830
Contractual Services	2,361,368	4,930,160	47.90%	2,256,180	5,427,160	(497,000)
Commodities	456,792	915,250	49.91%	391,717	915,250	-
Repairs & Maintenance	151,669	413,500	36.68%	124,754	413,500	-
Other Expenses	44,353	64,600	68.66%	51,621	64,600	-
Insurance	52,861	52,750	100.21%	49,386	52,750	-
Interdepartmental Charges	249,732	750,470	33.28%	271,738	640,970	109,500
DuPage Water Commission Debt	188,925	396,000	47.71%	201,583	396,000	-
Debt Retirement - Interest Expense	88,513	312,805	28.30%	95,625	234,405	78,400
Depreciation - Water	324,000	648,000	50.00%	323,718	648,000	-
Depreciation - Sewer	827,500	1,655,000	50.00%	825,075	1,655,000	-
Total Expenses	<u>7,615,529</u>	<u>15,886,225</u>	47.94%	7,375,674	16,192,495	(306,270)
Net Income	(155,549)	(724,015)		(327,459)	(1,126,935)	(402,920)
Net Assets April 30, 2011	56,735,493	56,735,493		57,200,726	56,735,493	
Net Assets October 31, 2011	<u>\$ 56,579,944</u>	<u>\$ 56,011,478</u>		<u>\$ 56,873,267</u>	<u>\$ 55,608,558</u>	

**CITY OF ELMHURST**  
Municipal Utility Fund  
Statement of Revenues and Expenditures  
For the six months ending October 31, 2011

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2012	Favorable (Unfavorable) Budget/Projection Variance
<u>Fixed asset purchases</u>						
Water distribution	900,148	1,232,000	73.06%	665,711	1,085,000	147,000
Maintenance of sanitary sewers	508,831	2,528,000	20.13%	12,379	2,528,000	-
Waste water treatment plant	373,491	8,139,000	4.59%	118,017	5,524,000	2,615,000
Total fixed asset purchases	1,782,470	11,899,000	14.98%	796,107	9,137,000	2,762,000
Debt Retirement - Principal payment	61,857	407,330	-	60,278	407,330	-

**CITY OF ELMHURST**

Parking System Revenue Fund  
Statement of Revenues and Expenditures  
For the six months ending October 31, 2011

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2012	Favorable (Unfavorable) Budget/Projection Variance
<b>Revenues:</b>						
Intergovernmental						
Federal Grant	-	2,500,000	-	-	2,500,000	
Fines & penalties	\$ 118,757	\$ 200,000	59.38%	\$ 143,457	\$ 223,000	\$ 23,000
Service Charges	252,136	677,300	37.23%	279,537	677,300	-
Miscellaneous	9,365	205,180	4.56%	148,717	30,500	(174,680)
Interest	-	7,500	-	3,686	7,500	-
<b>Total Revenues</b>	<b>380,258</b>	<b>3,589,980</b>	<b>10.59%</b>	<b>575,397</b>	<b>3,438,300</b>	<b>(151,680)</b>
<b>Expenditures:</b>						
Personal Services	77,311	157,700	49.02%	67,722	157,700	-
Employee Benefits	34,080	66,490	51.26%	25,338	65,945	545
Contractual Services	99,818	226,760	44.02%	85,428	226,760	-
Commodities	7,214	11,000	65.58%	15,846	11,000	-
Repair & Maintenance	107,602	157,500	68.32%	45,660	157,500	-
Depreciation	200,000	400,000	50.00%	225,750	400,000	-
Interdepartmental Charges	28,261	104,760	26.98%	33,034	83,700	21,060
Debt Retirement - Interest Expense	93,543	186,850	50.06%	96,615	186,850	-
	647,829	1,311,060	49.41%	595,393	1,289,455	21,605
Operating Income (Loss)	<b>(267,571)</b>	<b>2,278,920</b>		<b>(19,996)</b>	<b>2,148,845</b>	<b>(130,075)</b>
Net Income	(267,571)	2,278,920		(19,996)	2,148,845	(130,075)
Net Assets April 30, 2011	9,066,799	9,066,799		9,020,394	9,066,799	
Net Assets October 31, 2011	<b>\$ 8,799,228</b>	<b>\$ 11,345,719</b>		<b>\$ 9,000,398</b>	<b>\$ 11,215,644</b>	
Fixed asset purchases	9,350	11,000	-	2,282,713	11,000	-
Debt Retirement - Principal payment	-	189,760	-	-	189,760	-

**CITY OF ELMHURST**

Working Cash Fund  
Statement of Revenues and Expenditures  
For the six months ending October 31, 2011

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2012	Favorable (Unfavorable) Budget/Projection Variance
<b>Revenues:</b>						
Interest	8	2,400	0.33%	10	2,400	-
Total Revenues	<u>8</u>	<u>2,400</u>	<u>0.33%</u>	<u>10</u>	<u>2,400</u>	<u>-</u>
<b>Other financing sources (uses):</b>						
Operating transfers in:						
Transfer from General Fund	-	190,500	-	-	190,500	-
	<u>-</u>	<u>190,500</u>	<u>-</u>	<u>-</u>	<u>190,500</u>	<u>-</u>
Excess of revenues over other financing uses	8	192,900		10	192,900	-
Fund balance Unreserved April 30, 2011	222,863	222,863		30,465	222,863	
Fund balance October 31, 2011	<u>\$ 222,871</u>	<u>\$ 415,763</u>		<u>\$ 30,475</u>	<u>\$ 415,763</u>	