

OVERVIEW – 2nd QUARTER 2013

GENERAL FUND

Year to date revenues for the fiscal year total \$30,155,672, an increase of \$1,882,316 from last fiscal year to date revenues. Year to date expenditures have been recorded at \$25,414,955, an increase of \$305,026 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 \$6,848,697.

Revenue projections for the fiscal year are anticipated to be \$1,570,420 greater than budget at this time. Projected sales tax revenues of \$12,468,800 are \$797,000 greater than budget and includes a onetime payment of \$382,000. Projected utility taxes of \$3,866,600 are \$268,900 lower than budget. Projected state grant revenues of \$980,389 are \$825,500 greater than budget, which include two additional street repair grant related projects. Projected permit revenues of \$1,585,000 are \$291,000 greater than budget. Projected fines and penalties of \$1,054,000 are \$104,300 lower than budget. Expenditure projections for the fiscal year are expected to be \$104,994 greater than budget at this time. Projected personal services of \$18,529,125 are expected to be \$172,205 lower than budget. Projected employee benefits of \$9,860,371 are expected to be \$108,662 greater than budget primarily due to increases in worker's compensation experience. Projected other expenses of \$1,549,417 are expected to be \$144,677 greater than budget with the addition of storm cleanup related costs. Projected other financing sources and uses are expected to be \$85,000 lower than budget at this time. The City's General Fund fund balance goal policy of three to four months (25-33%) of operating expenditures is approximately \$9,400,000 - \$12,600,000. The projected General Fund fund balance for fiscal 2013 is \$10,775,645 or approximately 28.5% of the fund balance goal expenditures.

Revenues

Property tax revenues of \$11,125,284 are \$91,732 lower than last year to date revenues. Sales taxes which are a significant source of revenue for the City have been recorded at \$6,383,062 and are \$816,502 greater than last year to date revenues. Utility tax revenues of \$2,040,149 are \$88,528 greater than last year to date revenues. State income tax revenues of \$507,235 are \$132,565 greater than last year to date revenues. Federal grant revenues of \$49,521 are \$146,237 lower than last year to date revenues while state grant revenues of \$832,264 are \$803,196 greater than last year to date revenues. Permit revenue which has been recorded at \$1,045,491, is \$238,563 greater than last year with the receipt of the Elm Creek townhomes and Mariano's permit fees.

Expenditures

Personal services of \$9,076,612 are \$304,267 greater than last year to date. Employee benefits, which have been recorded at \$6,183,178, are \$487,113 lower than last year to date primarily due to the timing of health insurance payments. Contractual services of \$4,099,693 are \$334,507 greater than last year to date primarily due to the timing of payments. Other expenses, which have been recorded at \$1,158,410, are \$276,141 greater than last year to date with increased general liability claims. Capital outlay expenditures of \$2,419,105 are \$134,105 lower than last year to date primarily due to lower budgeted expenditures.

CAPITAL IMPROVEMENT FUND

Revenues for the second quarter of the fiscal year to date have been recorded at \$3,187,647 and are \$499,807 greater than last year to date with higher state income tax receipts. Projected fiscal year revenues are anticipated to be \$316,730 greater than budget with higher state income tax receipts. Expenditures (Other Financing Sources (uses)) are projected to be \$633,368 lower than budget at this time due to the Corporate Series 2009 transfer in taking place in late fiscal 2012.

MOTOR FUEL TAX FUND

Motor fuel tax fund revenues for the second quarter of the fiscal year have been recorded at \$719,483, which is approximately 56% of budget. Projected motor fuel taxes of \$1,252,350 are anticipated to be \$34,600 lower than budget at this time. Motor fuel tax fund expenditures for the second quarter of the fiscal year have been recorded at \$579,907, which is approximately 42% of budget. The excess of expenditures over revenues for the year to date is \$139,576. The projected excess of expenditures over revenues for the year totals \$215,310.

MUNICIPAL UTILITY FUND

Fiscal year to date revenues total \$9,273,609, an increase of \$1,813,629 from last year to date revenues. Projected annual revenues of \$16,907,895 are expected to be \$84,215 greater than budget at this time.

Fiscal year to date expenses have been recorded at \$8,316,346, an increase of \$700,817 compared to last year to date expenses. Projected expenses for the year of \$17,682,161 are \$75,000 lower than budget at this time.

The net income for the year to date totals \$957,263 and the projected net loss for the year totals \$774,266 (includes estimated depreciation of \$2,428,000).

PARKING SYSTEM REVENUE FUND

Revenues for the fiscal year to date have been recorded at \$434,416, which is \$54,158 greater than last year to date. Total projected revenues of \$941,200 are \$181,870 lower than budget at this time.

Total expenses for the fiscal year to date of \$538,032 are \$109,797 less than last year to date. Total projected expenses for the year of \$1,247,980 are \$329,185 lower than budget.

The net loss for the year to date totals \$103,616. The projected net loss for the fiscal year totals \$306,780 which includes estimated depreciation expense of \$320,000.

REDEVELOPMENT PROJECTS FUND

Fiscal year to date revenues are recorded at \$2,653,122, which is \$84,334 greater than last year to date. Projected revenues of \$3,867,000 are \$434,750 greater than budget with higher property and sales tax receipts.

Expenditures for the fiscal year to date total \$708,954, which is \$1,383,098 lower than last year to date primarily due to the \$1,450,000 payoff of the City's line of credit note in fiscal 2012. Projected expenditures of \$1,794,000 are \$2,021,000 lower than budget primarily due to lower than budgeted capital outlay costs with land acquisition related to the Hahn Street development now in TIF IV. With the addition of other financing sources and uses, the projected excess of expenditures over revenues for the year totals \$1,608,590.

INDUSTRIAL DEVELOPMENT PROJECTS FUND

Fiscal year to date revenues are recorded at \$697,943, which is \$62,433 greater than last year to date. Projected annual revenues of \$701,340 are \$122,800 greater than budget primarily due to higher property tax receipts.

Fiscal year to date expenditures total \$3,667. Projected expenditures for the fiscal year of \$1,755,000 equal budget at this time. The projected excess of expenditures over revenues for the year totals \$1,053,660.

ROUTE 83 COMMERCIAL DEVELOPMENT FUND

Fiscal year to date revenues are recorded at \$469,710, which is \$32,014 greater than last year to date. Projected annual revenues of \$470,260 are \$39,980 greater than budget at this time with higher property tax receipts.

Fiscal year to date expenditures total \$5,283 which is \$2,783 greater than last year to date. Projected expenditures for the fiscal year of \$1,508,000 are \$4,000 greater than budget at this time. The projected excess of expenditures over revenues for the year totals \$1,110,255.

STORMWATER FUND

Fiscal year to date revenues are recorded at \$624 which is \$6,968 lower than last year to date. Projected annual revenues of \$2,350 are \$50,000 lower than budget at this time.

Fiscal year to date expenditures total \$61,159, which is \$248,381 lower than last year to date. Funds will be used for bank stabilization, dam removal and dredging Salt Creek; berm and local drainage improvements included in the comprehensive plan for stormwater management. Projected expenditures for the fiscal year of \$100,000 are \$350,000 lower than budget. The projected excess of revenues and other financing sources over expenditures and other financing uses for the year totals \$2,350.

WORKING CASH FUND

Projected annual revenues of \$2,550 equal budget at this time. The fiscal year 2013 projected fund balance of \$608,233 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. Installment payments of \$192,257 and \$191,986 for fiscal years 2011 and 2012 respectively were transferred from the General Fund to the Working Cash Fund.

The projected excess of revenues over expenditures for the year totals \$193,050 and reflects the third 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, 2012

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2013	Favorable (Unfavorable) Budget/Projection Variance
Revenues:						
Taxes						
Property, net	\$ 11,125,284	\$ 11,458,952	97.09%	\$ 11,217,016	\$ 11,458,952	\$ -
Sales	6,383,062	11,671,800	54.69%	5,566,560	12,468,800	797,000
Real estate transfer	204,777	297,600	68.81%	167,335	328,000	30,400
Utility	2,040,149	4,135,500	49.33%	1,951,621	3,866,600	(268,900)
Food & beverage	531,977	991,900	53.63%	507,668	1,047,000	55,100
Other	252,334	491,300	51.36%	219,467	491,300	-
Intergovernmental						
State income tax	507,235	698,880	72.58%	374,670	776,400	77,520
Replacement tax	179,611	370,400	48.49%	196,543	299,700	(70,700)
Motor Fuel Tax	127,255	261,000	48.76%	128,038	253,000	(8,000)
Federal grants	49,521	2,080,600	2.38%	195,758	2,080,600	-
State grants	832,264	154,889	537.33%	29,068	980,389	825,500
Other grants	1,250	1,068,300	0.12%	11,661	1,068,300	-
Licenses	2,008,256	2,667,500	75.29%	1,946,131	2,657,300	(10,200)
Permits	1,045,491	1,294,000	80.80%	806,928	1,585,000	291,000
Fines and penalties	544,922	1,158,300	47.04%	644,719	1,054,000	(104,300)
Charges for services	2,272,365	4,398,900	51.66%	2,262,453	4,354,900	(44,000)
Interest	12,384	44,945	27.55%	7,692	44,945	-
Revenue replacement	-	53,900	-	-	53,900	-
Miscellaneous	716,027	1,460,260	49.03%	695,932	1,460,260	-
Interdepartmental	1,321,508	3,506,210	37.69%	1,344,096	3,506,210	-
Total Revenues	<u>30,155,672</u>	<u>48,265,136</u>	<u>62.48%</u>	<u>28,273,356</u>	<u>49,835,556</u>	<u>1,570,420</u>
Expenditures						
Administration						
Personal Services	223,486	458,400	48.75%	235,706	449,400	9,000
Employee Benefits	83,706	196,840	42.52%	93,839	196,840	-

(1) Includes one time payment of \$382,000.

(2) Grant revenue expected in FY 2012 - not budgeted in FY 2013. Grant expenditures were recorded in FY 2012.

CITY OF ELMHURST
General Fund
Statement of Revenues and Expenditures
For the six months ending October 31, 2012

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2013	Favorable (Unfavorable) Budget/Projection Variance
Administration Continued						
Contractual Services	22,301	61,610	36.20%	37,104	61,610	-
Commodities	2,429	4,800	50.60%	4,620	4,800	-
Other Expenses	69,667	102,260	68.13%	72,669	102,260	-
Insurance	155,077	161,035	96.30%	159,527	155,077	5,958
Capital Outlay	249,408	-	-	-	249,408	(249,408)
Interdepartmental Charges	19,706	58,880	33.47%	41,559	58,880	-
Subtotal	<u>825,780</u>	<u>1,043,825</u>	<u>79.11%</u>	<u>645,024</u>	<u>1,278,275</u>	<u>(234,450)</u>
Board Fire & Police Commissioners						
Personal Services	9,479	18,900	50.15%	9,231	18,900	-
Employee Benefits	1,808	3,850	46.96%	1,754	3,850	-
Contractual Services	16,170	39,000	41.46%	26,680	39,000	-
Commodities	-	150	-	-	150	-
Other Expenses	375	2,875	13.04%	80	2,875	-
Subtotal	<u>27,832</u>	<u>64,775</u>	<u>42.97%</u>	<u>37,745</u>	<u>64,775</u>	<u>-</u>
Finance						
Personal Services	194,196	391,800	49.57%	185,845	391,800	-
Employee Benefits	133,407	280,530	47.56%	144,564	280,530	-
Contractual Services	52,384	101,360	51.68%	54,969	101,360	-
Commodities	14,164	27,500	51.51%	12,050	27,500	-
Repairs & Maintenance	-	500	-	-	500	-
Other Expenses	2,088	10,230	20.41%	3,487	10,230	-
Interdepartmental Charges	34,486	103,030	33.47%	39,425	103,030	-
Subtotal	<u>430,725</u>	<u>914,950</u>	<u>47.08%</u>	<u>440,340</u>	<u>914,950</u>	<u>-</u>

(3) Purchase of 644 Bryan Street.

CITY OF ELMHURST
General Fund
Statement of Revenues and Expenditures
For the six months ending October 31, 2012

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2013	Favorable (Unfavorable) Budget/Projection Variance
Human Resources						
Personal Services	101,434	196,700	51.57%	97,700	196,700	-
Employee Benefits	64,270	133,320	48.21%	56,217	133,320	-
Contractual Services	16,658	167,440	9.95%	25,147	167,440	-
Commodities	137	1,000	13.70%	2,287	1,000	-
Other Expenses	23,424	56,650	41.35%	12,685	56,650	-
Interdepartmental Charges	14,780	44,160	33.47%	19,713	44,160	-
Subtotal	<u>220,703</u>	<u>599,270</u>	<u>36.83%</u>	<u>213,749</u>	<u>599,270</u>	<u>-</u>
Information Technology						
Personal Services	221,437	529,800	41.80%	195,722	461,400	68,400
Employee Benefits	79,369	177,900	44.61%	87,069	164,220	13,680
Contractual Services	30,772	76,900	40.02%	26,519	64,900	12,000
Commodities	29,011	83,000	34.95%	33,978	74,000	9,000
Repairs & Maintenance	123,519	168,500	73.31%	49,978	168,500	-
Other Expenses	4,277	5,800	73.74%	930	5,800	-
Capital Outlay	44,021	500,000	8.80%	154,860	500,000	-
Subtotal	<u>532,406</u>	<u>1,541,900</u>	<u>34.53%</u>	<u>549,056</u>	<u>1,438,820</u>	<u>103,080</u>
Legal						
Contractual Services	250,059	548,000	45.63%	302,895	548,000	-
Subtotal	<u>250,059</u>	<u>548,000</u>	<u>45.63%</u>	<u>302,895</u>	<u>548,000</u>	<u>-</u>
Claims Against the City						
Other Expenses	475,128	286,860	165.63%	220,183	336,860	(50,000)
Subtotal	<u>475,128</u>	<u>286,860</u>	<u>165.63%</u>	<u>220,183</u>	<u>336,860</u>	<u>(50,000)</u>
Contingent						
Other Expenses	144,677	50,000	289.35%	183,248	144,677	(94,677)
Subtotal	<u>144,677</u>	<u>50,000</u>	<u>289.35%</u>	<u>183,248</u>	<u>144,677</u>	<u>(94,677)</u>

(4) Positive variance due to vacancies.

(5) Storm related expenditures.

CITY OF ELMHURST
General Fund
Statement of Revenues and Expenditures
For the six months ending October 31, 2012

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2013	Favorable (Unfavorable) Budget/Projection Variance
Planning and Development						
Personal Services	56,792	114,400	49.64%	55,610	114,400	-
Employee Benefits	23,344	47,770	48.87%	30,505	47,770	-
Contractual Services	187,177	226,350	82.69%	96,175	226,350	-
Commodities	274	800	34.25%	181	800	-
Other Expenses	3,264	6,300	51.81%	5,275	6,300	-
Interdepartmental Charges	9,853	29,440	33.47%	28,261	29,440	-
Subtotal	280,704	425,060	66.04%	216,007	425,060	-
Municipal Buildings						
Personal Services	93,902	239,400	39.22%	120,010	206,400	33,000
Employee Benefits	18,821	49,530	38.00%	24,302	42,930	6,600
Contractual Services	44,867	114,150	39.31%	72,034	114,150	-
Commodities	19,738	40,000	49.35%	20,938	40,000	-
Repairs & Maintenance	34,319	98,000	35.02%	54,607	98,000	-
Other Expenses	13,282	30,000	44.27%	21,884	30,000	-
Insurance	3,843	3,960	97.05%	3,911	3,960	-
Capital Outlay	-	175,000	-	-	175,000	-
Subtotal	228,772	750,040	30.50%	317,686	710,440	39,600
Police Department						
Personal Services	3,958,389	8,434,605	46.93%	3,881,456	8,296,000	138,605
Employee Benefits	2,749,668	4,002,014	68.71%	3,049,624	4,002,014	-
Contractual Services	585,294	860,915	67.99%	431,054	860,915	-
Commodities	69,223	157,000	44.09%	45,620	157,000	-
Repairs & Maintenance	15,364	45,800	33.55%	21,708	45,800	-
Other Expenses	98,046	267,300	36.68%	88,925	267,300	-
Insurance	6,690	6,910	96.82%	6,845	6,910	-
Capital Outlay	97,574	1,030,200	9.47%	79,535	1,030,200	-
Interdepartmental Charges	316,240	842,200	37.55%	309,753	842,200	-
Subtotal	7,896,488	15,646,944	50.47%	7,914,520	15,508,339	138,605

(6) Positive variance due to vacancies.

CITY OF ELMHURST
General Fund
Statement of Revenues and Expenditures
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	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2013	Favorable (Unfavorable) Budget/Projection Variance
Fire Department						
Personal Services	2,362,085	4,586,625	51.50%	2,236,089	4,618,625	(32,000)
Employee Benefits	1,821,489	2,476,827	73.54%	1,967,147	2,476,827	-
Contractual Services	181,430	267,325	67.87%	126,116	267,325	-
Commodities	25,527	61,750	41.34%	15,144	61,750	-
Repairs & Maintenance	11,856	37,000	32.04%	15,393	37,000	-
Other Expenses	54,347	124,665	43.59%	26,027	124,665	-
Insurance	6,026	6,240	96.57%	6,194	6,240	-
Capital Outlay	54,130	414,400	13.06%	202	414,400	-
Interdepartmental Charges	163,554	431,690	37.89%	83,782	431,690	-
Subtotal	<u>4,680,444</u>	<u>8,406,522</u>	<u>55.68%</u>	<u>4,476,094</u>	<u>8,438,522</u>	<u>(32,000)</u>
Wireless Radio Alarm Svcs						
Contractual Services	40,767	119,870	34.01%	56,885	119,870	-
Commodities	3,645	12,000	30.38%	33,297	12,000	-
Repairs & Maintenance	404	5,000	8.08%	707	5,000	-
Capital Outlay	-	-	-	-	-	-
Subtotal	<u>44,816</u>	<u>136,870</u>	<u>32.74%</u>	<u>90,889</u>	<u>136,870</u>	<u>-</u>
ESDA Civil Defense						
Personal Services	13,052	26,000	50.20%	12,711	26,000	-
Employee Benefits	2,684	5,300	50.64%	2,620	5,300	-
Contractual Services	5,412	9,027	59.95%	5,076	9,027	-
Commodities	-	2,200	-	125	2,200	-

CITY OF ELMHURST
General Fund
Statement of Revenues and Expenditures
For the six months ending October 31, 2012

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2013	Favorable (Unfavorable) Budget/Projection Variance
ESDA Civil Defense Continued						
Repairs & Maintenance	815	2,500	32.60%	192	2,500	-
Other Expenses	602	750	80.27%	624	750	-
Capital Outlay	-	20,000	-	-	20,000	-
Interdepartmental Charges	4,144	10,120	40.95%	12,348	10,120	-
Subtotal	26,709	75,897	35.19%	33,696	75,897	-
Building						
Personal Services	227,875	442,400	51.51%	229,980	442,400	-
Employee Benefits	131,392	269,610	48.73%	143,719	269,610	-
Contractual Services	29,179	55,320	52.75%	27,919	55,320	-
Commodities	8,503	14,460	58.80%	1,889	14,460	-
Other Expenses	1,577	3,450	45.71%	-	3,450	-
Interdepartmental Charges	14,780	44,160	33.47%	352	44,160	-
Subtotal	413,306	829,400	49.83%	403,859	829,400	-
Street & Bridge Administration						
Personal Services	320,742	664,200	48.29%	333,902	649,600	14,600
Employee Benefits	801,937	1,542,818	51.98%	801,483	1,659,880	(117,062)
Contractual Services	40,904	149,050	27.44%	55,937	149,050	-
Commodities	8,577	44,360	19.33%	6,217	44,360	-
Other Expenses	11,437	18,400	62.16%	3,321	18,400	-
Insurance	10,201	10,530	96.88%	10,431	10,530	-
Capital Outlay	-	278,000	-	-	278,000	-
Interdepartmental Charges	66,075	174,810	37.80%	72,292	174,810	-
Subtotal	1,259,873	2,882,168	43.71%	1,283,583	2,984,630	(102,462)

(7) Variance reflects increase in workers compensation.

CITY OF ELMHURST
General Fund
Statement of Revenues and Expenditures
For the six months ending October 31, 2012

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2013	Favorable (Unfavorable) Budget/Projection Variance
Street & Alley Maintenance						
Personal Services	181,125	319,900	56.62%	139,011	319,900	-
Employee Benefits	32,509	64,580	50.34%	26,720	64,580	-
Contractual Services	473,047	1,007,180	46.97%	436,473	1,007,180	-
Commodities	86,085	173,000	49.76%	85,733	173,000	-
Repairs & Maintenance	10,256	46,700	21.96%	5,809	46,700	-
Capital Outlay	1,782,233	3,421,300	52.09%	2,149,462	3,421,300	-
Interdepartmental Charges	217,989	532,390	40.95%	220,364	532,390	-
Subtotal	2,783,244	5,565,050	50.01%	3,063,572	5,565,050	-
Snow Removal & Ice Control						
Personal Services	-	194,700	-	-	194,700	-
Employee Benefits	-	40,600	-	-	40,600	-
Contractual Services	3,403	77,800	4.37%	1,020	77,800	-
Commodities	-	51,500	-	15	51,500	-
Repairs & Maintenance	9,491	78,000	12.17%	3,353	78,000	-
Capital Outlay	-	-	-	-	-	-
Interdepartmental Charges	-	10,000	-	-	10,000	-
Subtotal	12,894	452,600	2.85%	4,388	452,600	-
Forestry						
Personal Services	415,258	732,700	56.68%	365,745	769,100	(36,400)
Employee Benefits	87,831	149,350	58.81%	74,104	156,630	(7,280)
Contractual Services	182,993	505,000	36.24%	171,709	463,000	42,000
Commodities	79,214	164,500	48.15%	102,928	126,500	38,000
Repairs & Maintenance	4,083	3,000	136.10%	1,466	5,000	(2,000)
Capital Outlay	-	66,000	-	-	50,000	16,000
Interdepartmental Charges	97,805	238,870	40.94%	155,775	238,870	-
Subtotal	867,184	1,859,420	46.64%	871,727	1,809,100	50,320

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	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2013	Favorable (Unfavorable) Budget/Projection Variance
Electrical						
Personal Services	120,968	233,600	51.78%	136,836	233,600	-
Employee Benefits	24,317	48,370	50.27%	27,612	48,370	-
Contractual Services	77,198	241,590	31.95%	63,639	202,000	39,590
Commodities	69,902	132,500	52.76%	92,229	132,500	-
Repairs & Maintenance	2,922	9,000	32.47%	4,331	9,000	-
Interdepartmental Charges	41,443	101,210	40.95%	51,292	101,210	-
Subtotal	<u>336,750</u>	<u>766,270</u>	43.95%	<u>375,939</u>	<u>726,680</u>	39,590
Central Equipment Maintenance						
Personal Services	368,602	698,300	52.79%	337,470	721,300	(23,000)
Employee Benefits	75,600	144,870	52.18%	70,260	149,470	(4,600)
Commodities	361,293	709,000	50.96%	378,380	709,000	-
Repairs & Maintenance	215,404	414,500	51.97%	190,245	414,500	-
Other Expenses	1,959	4,000	48.98%	1,617	4,000	-
Insurance	13,139	13,610	96.54%	13,543	13,610	-
Capital Outlay	2,598	205,000	1.27%	-	140,000	65,000
Subtotal	<u>1,038,595</u>	<u>2,189,280</u>	47.44%	<u>991,515</u>	<u>2,151,880</u>	37,400
Human Services						
Other Expenses	99,882	171,300	58.31%	105,320	171,300	-
Subtotal	<u>99,882</u>	<u>171,300</u>	58.31%	<u>105,320</u>	<u>171,300</u>	-
Health Services						
Contractual Services	248,968	309,832	80.36%	198,994	309,832	-
Subtotal	<u>248,968</u>	<u>309,832</u>	80.36%	<u>198,994</u>	<u>309,832</u>	-

(8) Pole painting savings (\$20,000 - CIF funded).

(9) Savings on fleet management application (CIF funded).

CITY OF ELMHURST
General Fund
Statement of Revenues and Expenditures
For the six months ending October 31, 2012

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2013	Favorable (Unfavorable) Budget/Projection Variance
Rubbish Disposal						
Contractual Services	1,538,454	3,037,900	50.64%	1,475,655	3,037,900	-
Commodities	10,148	17,500	57.99%	-	17,500	-
Interdepartmental Charges	24,633	73,600	33.47%	19,713	73,600	-
Subtotal	<u>1,573,235</u>	<u>3,129,000</u>	<u>50.28%</u>	<u>1,495,368</u>	<u>3,129,000</u>	<u>-</u>
Historical Museum						
Personal Services	194,429	391,800	49.62%	186,465	391,800	-
Employee Benefits	48,279	112,030	43.09%	66,102	112,030	-
Contractual Services	32,179	61,080	52.68%	31,290	61,080	-
Commodities	1,948	7,300	26.68%	3,830	7,300	-
Repairs & Maintenance	5,964	11,000	54.22%	8,411	11,000	-
Other Expenses	55,261	110,400	50.06%	42,771	110,400	-
Insurance	3,179	4,790	66.37%	3,260	4,790	-
Capital Outlay	-	23,639	-	26,361	23,639	-
Interdepartmental Charges	29,559	88,310	33.47%	11,828	88,310	-
Subtotal	<u>370,798</u>	<u>810,349</u>	<u>45.76%</u>	<u>380,318</u>	<u>810,349</u>	<u>-</u>
Visitor & Tourism Service						
Personal Services	13,361	27,100	49.30%	12,856	27,100	-
Employee Benefits	2,747	5,600	49.05%	2,650	5,600	-
Contractual Services	153	310	49.35%	193	310	-
Commodities	205	500	41.00%	87	500	-
Other Expenses	99,117	153,500	64.57%	93,223	153,500	-
Subtotal	<u>115,583</u>	<u>187,010</u>	<u>61.81%</u>	<u>109,009</u>	<u>187,010</u>	<u>-</u>

CITY OF ELMHURST
General Fund
Statement of Revenues and Expenditures
For the six months ending October 31, 2012

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2013	Favorable (Unfavorable) Budget/Projection Variance
Cable Television						
Contractual Services	39,924	92,730	43.05%	41,703	92,730	-
Commodities	335	3,400	9.85%	712	3,400	-
Repairs & Maintenance	-	500	-	-	500	-
Capital Outlay	-	2,000	-	-	2,000	-
Subtotal	<u>40,259</u>	<u>98,630</u>	<u>40.82%</u>	<u>42,415</u>	<u>98,630</u>	<u>-</u>
Public Benefits						
Capital Outlay	<u>189,141</u>	<u>2,597,000</u>	<u>7.28%</u>	<u>142,790</u>	<u>2,597,000</u>	<u>-</u>
Subtotal	<u>189,141</u>	<u>2,597,000</u>	<u>7.28%</u>	<u>142,790</u>	<u>2,597,000</u>	<u>-</u>
Total Expenditures						
Personal Services	9,076,612	18,701,330	48.53%	8,772,345	18,529,125	172,205
Employee Benefits	6,183,178	9,751,709	63.41%	6,670,291	9,860,371	(108,662)
Contractual Services	4,099,693	8,129,739	50.43%	3,765,186	8,036,149	93,590
Commodities	790,358	1,708,220	46.27%	840,260	1,661,220	47,000
Repairs & Maintenance	434,397	920,000	47.22%	356,200	922,000	(2,000)
Other Expenses	1,158,410	1,404,740	82.46%	882,269	1,549,417	(144,677)
Insurance	198,155	207,075	95.69%	203,711	201,117	5,958
Capital Outlay	2,419,105	8,732,539	27.70%	2,553,210	8,900,947	(168,408)
Interdepartmental Charges	<u>1,055,047</u>	<u>2,782,870</u>	<u>37.91%</u>	<u>1,066,457</u>	<u>2,782,870</u>	<u>-</u>
Total Expenditures	<u>25,414,955</u>	<u>52,338,222</u>	<u>48.56%</u>	<u>25,109,929</u>	<u>52,443,216</u>	<u>(104,994)</u>

CITY OF ELMHURST
General Fund
Statement of Revenues and Expenditures
For the six months ending October 31, 2012

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2013	Favorable (Unfavorable) Budget/Projection Variance
Excess (deficiency) of revenues over expenditures	4,740,717	(4,073,086)	-116.39%	3,163,427	(2,607,660)	1,465,426
Other financing sources (uses)						
Transfers in and other sources						
Transfer from Capital Improvement.	2,171,567	5,082,620	42.73%	2,509,732	4,997,620	(85,000)
Operating transfers out						
Transfer to Working Cash	-	(190,500)	-	-	(190,500)	-
Transfer to Debt Service G.O. Bonds	(63,587)	(377,895)	-	(70,087)	(377,895)	-
Total other financing sources (uses)	2,107,980	4,514,225	42.73%	2,439,645	4,429,225	(85,000)
Excess (deficiency) of revenues & other financing sources over expenditures and other financing uses	6,848,697	441,139		5,603,072	1,821,565	1,380,426
Fund balance April 30, 2012	8,954,080	8,954,080		6,366,008	8,954,080	
Fund balance October 31, 2012	<u>\$ 15,802,777</u>	<u>\$ 9,395,219</u>		<u>\$ 11,969,080</u>	<u>\$ 10,775,645</u>	

CITY OF ELMHURST

Capital Improvement Fund
Statement of Revenues and Expenditures
For the six months ending October 31, 2012

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2013	Favorable (Unfavorable) Budget/Projection Variance
Revenues:						
Taxes						
Property taxes	\$ 33,128	\$ -	-	\$ 59,765	\$ -	\$ -
Sales tax - Home Rule	696,339	1,369,000	50.86%	649,537	1,418,500	49,500
Utility tax	313,471	578,850	54.15%	282,133	536,000	(42,850)
Intergovernmental						
State income tax	2,028,941	2,795,520	72.58%	1,498,369	3,105,600	310,080
State grants	-	600,000	-	-	600,000	-
Interest	10,411	42,405	24.55%	93,036	42,405	-
Other Income	105,357	483,200	21.80%	105,000	483,200	-
Total Revenues	3,187,647	5,868,975	54.31%	2,687,840	6,185,705	316,730
Other financing sources (uses):						
Operating transfers in:						
Transfer from Crp Purpose 2009	-	939,868	-	142,678	-	(939,868)
Operating transfers out:						
Transfer to General Fund	(2,171,567)	(5,082,620)	42.73%	(2,509,732)	(4,997,620)	85,000
Transfer to Parking System	-	(221,500)	-	-	-	221,500
Transfer to Stormwater	(55,795)	(300,000)	18.60%	(309,540)	(300,000)	-
Transfer to Debt Service G.O. Bonds	(278,383)	(2,009,800)	13.85%	(285,204)	(2,009,800)	-
	(2,505,745)	(6,674,052)	37.54%	(2,961,798)	(7,307,420)	(633,368)
Excess of revenues over other financing uses	681,902	(805,077)		(273,958)	(1,121,715)	(316,638)
Fund balance Unreserved April 30, 2012	8,090,785	8,090,785		5,540,848	8,090,785	
Fund balance Unreserved Oct. 31, 2012	8,772,687	7,285,708		5,266,890	6,969,070	
Reserved - Thorne Loan April 30, 2012	-	-		3,500,000	-	
Reserved - SSA's April 30, 2012	155,871	155,871		185,106	155,871	
Fund balance October 31, 2012	\$ 8,928,558	\$ 7,441,579		\$ 8,951,996	\$ 7,124,941	

CITY OF ELMHURST

Motor Fuel Tax Fund
Statement of Revenues and Expenditures
For the six months ending October 31, 2012

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2013	Favorable (Unfavorable) Budget/Projection Variance
Revenues:						
Intergovernmental						
Motor fuel tax	\$ 719,280	\$ 1,286,600	55.91%	\$ 722,530	\$ 1,252,000	\$ (34,600)
Interest	203	350	58.00%	234	350	-
Total Revenues	<u>719,483</u>	<u>1,286,950</u>	<u>55.91%</u>	<u>722,764</u>	<u>1,252,350</u>	<u>(34,600)</u>
Expenditures:						
Personal Services						
Streets	311,308	578,800	53.79%	309,867	609,400	(30,600)
Snow Removal & Ice Ctrl	-	140,000	-	-	140,000	-
Electrical	122,609	231,500	52.96%	85,271	266,300	(34,800)
Employee benefits	89,519	196,280	45.61%	81,558	209,360	(13,080)
Commodities	56,471	242,600	23.28%	-	242,600	-
Total Expenditures	<u>579,907</u>	<u>1,389,180</u>	<u>41.74%</u>	<u>476,696</u>	<u>1,467,660</u>	<u>(78,480)</u>
Excess (deficiency) of revenues over expenditures	139,576	(102,230)		246,068	(215,310)	(113,080)
Fund balance April 30, 2012	419,155	419,155		304,787	419,155	
Fund balance Oct. 31, 2012	<u>\$ 558,731</u>	<u>\$ 316,925</u>		<u>\$ 550,855</u>	<u>\$ 203,845</u>	

CITY OF ELMHURST

Stormwater Fund
Statement of Revenues and Expenditures
For the six months ending October 31, 2012

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2013	Favorable (Unfavorable) Budget/Projection Variance
Revenues:						
Interest	624	2,350	26.55%	270	2,350	-
Other Income	-	50,000	-	7,322	-	
Total Revenues	624	52,350	1.19%	7,592	2,350	(50,000)
Expenditures:						
Capital Outlay	61,159	450,000	13.59%	309,540	100,000	350,000
	61,159	450,000	13.59%	309,540	100,000	350,000
Excess (deficiency) of revenues over expenditures	(60,535)	(397,650)		(301,948)	(97,650)	300,000
Other financing sources (uses)						
Operating transfers:						
Transfer from Capital Improvement.	55,795	300,000	-	309,540	100,000	(200,000)
Total other financing sources (uses)	55,795	300,000	-	309,540	100,000	(200,000)
Excess (deficiency) of revenues & other financing sources over expenditures and other financing uses	(4,740)	(97,650)		7,592	2,350	100,000
Fund balance April 30, 2012	475,452	475,452		405,070	475,452	
Fund balance October 31, 2012	<u>\$ 470,712</u>	<u>\$ 377,802</u>		<u>\$ 412,662</u>	<u>\$ 477,802</u>	

CITY OF ELMHURST

Redevelopment Projects Fund
Statement of Revenues and Expenditures
For the six months ending October 31, 2012

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2013	Favorable (Unfavorable) Budget/Projection Variance
Revenues:						
Taxes						
Property	\$ 2,162,285	\$ 2,050,000	105.48%	\$ 2,161,400	\$ 2,392,500	\$ 342,500
Sales Tax	460,200	525,000	87.66%	400,926	603,000	78,000
Federal Grants	-	840,000	-	-	840,000	-
Interest	1,637	2,250	72.76%	1,462	2,500	250
Rental Income	29,000	15,000	193.33%	5,000	29,000	14,000
Bond Proceeds	-	-	-	-	-	-
Total Revenues	<u>2,653,122</u>	<u>3,432,250</u>	<u>77.30%</u>	<u>2,568,788</u>	<u>3,867,000</u>	<u>434,750</u>
Expenditures:						
Contractual Services	79,522	100,000	79.52%	47,413	135,000	(35,000)
Other Expenses	484,204	490,000	98.82%	514,808	534,000	(44,000)
Capital Outlay	145,228	3,225,000	4.50%	71,627	1,125,000	2,100,000
Debt Service	-	-	-	1,458,204	-	-
	<u>708,954</u>	<u>3,815,000</u>	<u>18.58%</u>	<u>2,092,052</u>	<u>1,794,000</u>	<u>2,021,000</u>
Excess (deficiency) of revenues over expenditures	1,944,168	(382,750)		476,736	2,073,000	2,455,750
Other financing sources (uses)						
Operating transfers:						
Tsf from Crp Purpose 2006	-	-	-	-	-	-
Tsf to Debt Service G.O. Bonds	(41,073)	(464,410)	-	(178,448)	(464,410)	-
Total other financing sources (uses)	<u>(41,073)</u>	<u>(464,410)</u>	<u>-</u>	<u>(178,448)</u>	<u>(464,410)</u>	<u>-</u>
Excess (deficiency) of revenues & other financing sources over expenditures and other financing uses	1,903,095	(847,160)		298,288	1,608,590	2,455,750
Fund balance April 30, 2012	943,130	943,130		805,254	943,130	
Fund balance October 31, 2012	<u>\$ 2,846,225</u>	<u>\$ 95,970</u>		<u>\$ 1,103,542</u>	<u>\$ 2,551,720</u>	

CITY OF ELMHURST

Industrial Development Projects Fund
Statement of Revenues and Expenditures
For the six months ending October 31, 2012

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2013	Favorable (Unfavorable) Budget/Projection Variance
Revenues:						
Taxes						
Property	\$ 696,799	\$ 575,000	121.18%	\$ 633,088	\$ 697,800	\$ 122,800
Interest	1,144	3,540	32.32%	2,422	3,540	-
Total Revenues	<u>697,943</u>	<u>578,540</u>	<u>120.64%</u>	<u>635,510</u>	<u>701,340</u>	<u>122,800</u>
Expenditures:						
Contractual Services	3,667	5,000	73.34%	763	5,000	-
Other Expenses	-	-	-	-	-	-
Capital Outlay	-	1,750,000	-	-	1,750,000	-
Debt Service	-	-	-	-	-	-
	<u>3,667</u>	<u>1,755,000</u>	<u>0.21%</u>	<u>763</u>	<u>1,755,000</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	694,276	(1,176,460)		634,747	(1,053,660)	122,800
Fund balance April 30, 2012	1,288,661	1,288,661		651,954	1,288,661	
Fund balance October 31, 2012	<u>\$ 1,982,937</u>	<u>\$ 112,201</u>		<u>\$ 1,286,701</u>	<u>\$ 235,001</u>	

CITY OF ELMHURST

Route 83 Commercial Development Fund
Statement of Revenues and Expenditures
For the six months ending October 31, 2012

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2013	Favorable (Unfavorable) Budget/Projection Variance
Revenues:						
Taxes						
Property	\$ 469,480	\$ 429,500	109.31%	\$ 437,320	\$ 469,480	\$ 39,980
Interest	230	780	29.49%	376	780	-
Total Revenues	<u>469,710</u>	<u>430,280</u>	<u>109.16%</u>	<u>437,696</u>	<u>470,260</u>	<u>39,980</u>
Expenditures:						
Contractual Services	5,283	4,000	132.08%	2,500	8,000	(4,000)
Capital Outlay	-	1,500,000	-	-	1,500,000	-
	<u>5,283</u>	<u>1,504,000</u>	<u>0.35%</u>	<u>2,500</u>	<u>1,508,000</u>	<u>(4,000)</u>
Excess (deficiency) of revenues over expenditures	464,427	(1,073,720)	-43.25%	435,196	(1,037,740)	35,980
Other financing sources (uses)						
Operating transfers:						
Transfer to Debt Service G.O. Bonds	(18,468)	(72,515)	-	(24,854)	(72,515)	-
	<u>(18,468)</u>	<u>(72,515)</u>	<u>-</u>	<u>(24,854)</u>	<u>(72,515)</u>	<u>-</u>
Excess (deficiency) of revenues & other financing sources over expenditures and other financing uses	445,959	(1,146,235)		410,342	(1,110,255)	35,980
Fund balance April 30, 2012	384,490	384,490		24,013	384,490	
Fund balance October 31, 2012	<u>\$ 830,449</u>	<u>\$ (761,745)</u>		<u>\$ 434,355</u>	<u>\$ (725,765)</u>	

CITY OF ELMHURST
Municipal Utility Fund
Statement of Revenues and Expenditures
For the six months ending October 31, 2012

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2013	Favorable (Unfavorable) Budget/Projection Variance
Revenues:						
Grants						
Federal	\$ 1,465	\$ -	-	\$ -	\$ 1,465	\$ 1,465
Service Charges						
Water sales	5,291,388	9,303,000	56.88%	3,972,340	9,700,000	397,000
Sewer service	3,539,092	6,817,120	51.91%	3,048,721	6,500,000	(317,120)
Contract service	84,219	245,700	34.28%	153,117	160,000	(85,700)
Other income						
Property Damage	687	-	-	2,158	1,000	1,000
Employee health ins. contrib.	7,120	14,800	48.11%	6,883	14,800	-
Employee dental ins. contrib.	1,572	5,370	29.27%	1,445	5,370	-
Retiree health ins. contrib.	16,327	51,070	31.97%	16,509	51,070	-
Citizen's Utilities	-	4,790	-	-	4,790	-
Meter sales	25,870	26,000	99.50%	17,125	35,000	9,000
Taps, B boxes, etc.	160,911	115,000	139.92%	86,941	210,000	95,000
Water for construction	15,519	5,000	310.38%	3,258	17,000	12,000
Late charges	63,461	95,000	66.80%	55,068	112,500	17,500
Turn On Fees	6,400	12,500	51.20%	6,000	12,500	-
NSF Fees	650	1,400	46.43%	775	1,400	-
Miscellaneous	19,771	87,000	22.73%	48,247	35,000	(52,000)
Interest	39,157	39,930	98.06%	41,393	46,000	6,070
Total Revenues	9,273,609	16,823,680	55.12%	7,459,980	16,907,895	84,215
Expenditures:						
Water Production						
Personal Services	165,636	318,600	51.99%	158,710	318,600	-
Employee Benefits	34,191	66,380	51.51%	32,829	66,380	-
Contractual Services	2,303,702	4,558,250	50.54%	1,659,221	4,558,250	-
Commodities	-	2,996	-	6,525	2,996	-
Repairs & Maintenance	13,212	199,100	6.64%	1,109	199,100	-
Insurance	2,847	2,950	96.51%	2,934	2,950	-
	2,519,588	5,148,276	48.94%	1,861,328	5,148,276	-

CITY OF ELMHURST
Municipal Utility Fund
Statement of Revenues and Expenditures
For the six months ending October 31, 2012

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2013	Favorable (Unfavorable) Budget/Projection Variance
Water Distribution						
Personal Services	562,348	1,152,200	48.81%	541,357	1,152,200	-
Employee Benefits	115,208	237,810	48.45%	111,423	237,810	-
Contractual Services	293,196	698,470	41.98%	85,418	698,470	-
Commodities	160,398	414,000	38.74%	374,977	414,000	-
Repairs & Maintenance	11,051	89,100	12.40%	18,839	89,100	-
Insurance	8,540	8,850	96.50%	8,803	8,850	-
Interdepartmental Charges	67,137	163,970	40.94%	103,533	163,970	-
	<u>1,217,878</u>	<u>2,764,400</u>	44.06%	<u>1,244,350</u>	<u>2,764,400</u>	-
Water Administration						
Personal Services	312,315	629,900	49.58%	307,271	629,900	-
Employee Benefits	252,033	516,297	48.82%	262,204	516,297	-
Contractual Services	57,431	187,420	30.64%	103,663	187,420	-
Commodities	10,075	15,650	64.38%	1,220	15,650	-
Other Expenses	22,114	26,124	84.65%	11,305	26,124	-
DuPage Water Commission Debt	188,655	377,600	49.96%	188,925	377,600	-
Interdepartmental Charges	54,192	161,910	33.47%	51,253	161,910	-
	<u>896,815</u>	<u>1,914,901</u>	46.83%	<u>925,841</u>	<u>1,914,901</u>	-
Waste Water Administration						
Personal Services	360,304	726,800	49.57%	339,638	726,800	-
Employee Benefits	225,155	485,964	46.33%	243,574	485,964	-
Contractual Services	36,911	85,430	43.21%	35,330	85,430	-
Commodities	9,640	12,000	80.33%	789	12,000	-

CITY OF ELMHURST
Municipal Utility Fund
Statement of Revenues and Expenditures
For the six months ending October 31, 2012

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2013	Favorable (Unfavorable) Budget/Projection Variance
Waste Water Administration Continued					-	
Other Expenses	32,199	40,000	80.50%	32,998	40,000	-
Interdepartmental Charges	54,192	161,910	33.47%	51,253	161,910	-
	<u>718,401</u>	<u>1,512,104</u>	47.51%	<u>703,582</u>	<u>1,512,104</u>	-
Maintenance Sanitary Sewers						
Personal Services	251,742	500,900	50.26%	242,984	500,900	-
Employee Benefits	51,052	103,840	49.16%	49,664	103,840	-
Contractual Services	92,316	445,430	20.73%	180,521	445,430	-
Commodities	8,653	62,500	13.84%	24,150	62,500	-
Repairs & Maintenance	38,813	103,000	37.68%	27,003	103,000	-
Insurance	2,847	2,950	96.51%	2,934	2,950	-
Interdepartmental Charges	24,866	60,730	40.95%	22,796	60,730	-
	<u>470,289</u>	<u>1,279,350</u>	36.76%	<u>550,052</u>	<u>1,279,350</u>	-
Waste Water Treatment Plant						
Personal Services	510,927	947,900	53.90%	481,726	947,900	-
Employee Benefits	104,146	195,880	53.17%	98,436	195,880	-
Contractual Services	257,489	769,050	33.48%	297,215	769,050	-
Commodities	85,411	146,300	58.38%	49,131	146,300	-
Repairs & Maintenance	101,724	284,500	35.76%	104,718	284,500	-
Other Expenses	-	-	-	50	-	-
Insurance	40,119	38,900	103.13%	38,190	38,900	-
Interdepartmental Charges	33,983	83,000	40.94%	20,897	83,000	-
	<u>1,133,799</u>	<u>2,465,530</u>	45.99%	<u>1,090,363</u>	<u>2,465,530</u>	-

CITY OF ELMHURST
Municipal Utility Fund
Statement of Revenues and Expenditures
For the six months ending October 31, 2012

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2013	Favorable (Unfavorable) Budget/Projection Variance
Other Expenses						
Debt Retirement - Interest Expense	145,576	244,600	59.52%	88,513	169,600	75,000
Depreciation - Water	326,000	652,000	50.00%	324,000	652,000	-
Depreciation - Sewer	888,000	1,776,000	50.00%	827,500	1,776,000	-
	<u>1,359,576</u>	<u>2,672,600</u>	50.87%	1,240,013	<u>2,597,600</u>	75,000
Total Expenses						
Personal Services	2,163,272	4,276,300	50.59%	2,071,686	4,276,300	-
Employee Benefits	781,785	1,606,171	48.67%	798,130	1,606,171	-
Contractual Services	3,041,045	6,744,050	45.09%	2,361,368	6,744,050	-
Commodities	274,177	653,446	41.96%	456,792	653,446	-
Repairs & Maintenance	164,800	675,700	24.39%	151,669	675,700	-
Other Expenses	54,313	66,124	82.14%	44,353	66,124	-
Insurance	54,353	53,650	101.31%	52,861	53,650	-
Interdepartmental Charges	234,370	631,520	37.11%	249,732	631,520	-
DuPage Water Commission Debt	188,655	377,600	49.96%	188,925	377,600	-
Debt Retirement - Interest Expense	145,576	244,600	59.52%	88,513	169,600	75,000
Depreciation - Water	326,000	652,000	50.00%	324,000	652,000	-
Depreciation - Sewer	888,000	1,776,000	50.00%	827,500	1,776,000	-
Total Expenses	<u>8,316,346</u>	<u>17,757,161</u>	46.83%	7,615,529	<u>17,682,161</u>	75,000
Net Income	957,263	(933,481)		(155,549)	(774,266)	159,215
Net Assets April 30, 2012	56,632,937	56,632,937		56,735,493	56,632,937	
Net Assets October 31, 2012	<u>\$ 57,590,200</u>	<u>\$ 55,699,456</u>		<u>\$ 56,579,944</u>	<u>\$ 55,858,671</u>	

CITY OF ELMHURST
Municipal Utility Fund
Statement of Revenues and Expenditures
For the six months ending October 31, 2012

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2013	Favorable (Unfavorable) Budget/Projection Variance
<u>Fixed asset purchases</u>						
Water distribution	818,128	970,000	84.34%	900,148	970,000	-
Water administration	-	48,000	-	-	48,000	-
Waste water administration		48,000	-	-	48,000	-
Maintenance of sanitary sewers	161,969	3,769,000	4.30%	508,831	3,769,000	-
Waste water treatment plant	2,029,206	6,565,000	30.91%	373,491	6,565,000	-
Total fixed asset purchases	3,009,303	11,400,000	26.40%	1,782,470	11,400,000	-
 Debt Retirement - Principal payment	-	631,730	-	61,857	418,730	213,000

CITY OF ELMHURST

Parking System Revenue Fund
Statement of Revenues and Expenditures
For the six months ending October 31, 2012

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2013	Favorable (Unfavorable) Budget/Projection Variance
Revenues:						
Fines & penalties	\$ 113,473	\$ 192,000	59.10%	\$ 118,757	\$ 220,000	\$ 28,000
Service Charges	293,181	695,800	42.14%	252,136	620,000	(75,800)
Miscellaneous	26,978	185,270	14.56%	9,365	100,000	(85,270)
Interest	784	50,000	1.57%	-	1,200	(48,800)
Total Revenues	434,416	1,123,070	38.68%	380,258	941,200	(181,870)
Expenditures:						
Personal Services	81,263	162,000	50.16%	77,311	162,000	-
Employee Benefits	31,734	67,740	46.85%	34,080	67,740	-
Contractual Services	127,588	196,220	65.02%	99,818	196,220	-
Commodities	2,306	11,000	20.96%	7,214	11,000	-
Repair & Maintenance	12,707	218,200	5.82%	107,602	218,200	-
Depreciation	160,000	320,000	50.00%	200,000	320,000	-
Interdepartmental Charges	32,092	91,820	34.95%	28,261	91,820	-
Debt Retirement - Interest Expense	90,342	510,185	-	93,543	181,000	329,185
	538,032	1,577,165	34.11%	647,829	1,247,980	329,185
Operating Income (Loss)	(103,616)	(454,095)		(267,571)	(306,780)	147,315
Other financing sources (uses)						
Transfers:						
Transfer from Capital Improvement Fund	-	221,500	-	-	-	(221,500)
	-	221,500	-	-	-	(221,500)
Net Income	(103,616)	(232,595)		(267,571)	(306,780)	(74,185)
Net Assets April 30, 2012	11,809,034	11,809,034		9,066,799	11,809,034	
Net Assets October 31, 2012	<u>\$ 11,705,418</u>	<u>\$ 11,576,439</u>		<u>\$ 8,799,228</u>	<u>\$ 11,502,254</u>	
Fixed asset purchases	94,859	11,000,000	-	9,350	11,000,000	-
Debt Retirement - Principal payment	-	196,995	-	-	196,995	-

CITY OF ELMHURST

Working Cash Fund
Statement of Revenues and Expenditures
For the six months ending October 31, 2012

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2013	Favorable (Unfavorable) Budget/Projection Variance
Revenues:						
Interest	87	2,550	3.41%	8	2,550	-
Total Revenues	<u>87</u>	<u>2,550</u>	<u>3.41%</u>	<u>8</u>	<u>2,550</u>	<u>-</u>
Other financing sources (uses):						
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	87	193,050		8	193,050	-
Fund balance Unreserved April 30, 2012	415,183	415,183		222,863	415,183	
Fund balance October 31, 2012	<u>\$ 415,270</u>	<u>\$ 608,233</u>		<u>\$ 222,871</u>	<u>\$ 608,233</u>	