

OVERVIEW

GENERAL FUND

Year to date revenues for the fiscal year total \$21,510,364, a decrease of \$83,195 from last fiscal year to date revenues. Year to date expenditures have been recorded at \$23,231,702, an increase of \$628,130 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 \$209,077.

Revenue projections for the fiscal year are anticipated to be \$635,700 greater than budget at this time. Property taxes are expected to equal budget. Projected sales taxes of \$11,646,400 are expected to be \$305,600 greater than budget. Regular sales tax collections are projected to be approximately \$700,000 lower than budget while the home rule sales tax increase, which was not included in the budget, is projected to generate approximately \$1,000,000 in fiscal 08/09. Projected real estate transfer taxes of \$400,000 are expected to be \$120,000 lower than budget with the continued slow down of the housing market. Other taxes (primarily hotel/motel tax) are projected to be \$112,000 lower than budget. Projected permits of \$2,876,500 are expected to be \$530,000 greater than budget with anticipated permits for Park Place, Timothy Christian Schools, McMaster Carr, and the DuPage Water Commission. At this time, these projects have been scheduled for late spring. Projected interdepartmental revenues of \$3,109,810 are projected to be \$120,000 less than budget primarily due to lower expenditures in the Information Technology area.

Expenditure projections for the fiscal year are expected to be \$2,980,050 less than budget. Projected personal services of \$17,587,590 and projected employee benefits of \$7,833,114 are anticipated to be \$401,950 and \$43,230 under budget respectively due to staffing vacancies and reductions in overtime and termination benefits. Projected contractual services of \$7,661,523 are \$684,450 lower than budget with fewer tree removals and performing more inspections related to the new hospital development in house rather than using an outside service. Other expenses projected at \$1,678,075 are expected to be \$330,100 less than budget at this time with the cancellation of the annual employee appreciation dinner, reducing contingent expenses, Suburban O'Hare Commission membership dues and reduced costs for the comprehensive plan and for 180 W. Park maintenance. Capital outlay projected at \$5,209,770 is expected to be \$1,323,930 lower than budget with several projects coming in under budget or delayed. Projected other financing sources and uses of \$4,093,000 are \$1,364,000 less than budget due to the reduction in the above mentioned capital projects.

Amounts pertaining to the three percent savings goal have been presented in a separate column in the General Fund financial statement. Excluding expenditures funded by other sources (ex.: CIP funded capital), as of October 31, 2008, three percent savings of \$1,443,050 are anticipated compared to the goal of \$1,288,220.

Revenues

Property tax revenues of \$5,932,057 are \$251,594 greater than last year to date revenues. Sales taxes, which are a significant source of revenue for the City, have been recorded at \$5,129,902 and are \$15,616 lower than last year to date revenues. Permit revenue which has been recorded at \$572,309, is \$447,187 less than last year. Fines and penalties of \$533,873 is \$128,907 greater than last year. Interest income which has been recorded at \$214,055 is \$147,776 less than last year. Interdepartmental revenues of \$1,357,139 are \$120,219 greater than last year to date.

Expenditures

Personal services of \$8,475,532 are \$193,477 greater than last year to date. Employee benefits, which have been recorded at \$5,003,739, are \$242,950 greater than last year to date with higher employer pension contributions and worker's compensation expenditures. Contractual services of \$4,172,672 are \$204,469 greater than last year to date. Repairs and maintenance, which have been recorded at \$423,634, are \$113,763 greater than last year to date and other expenses of \$927,435 are \$97,522 greater than last year to date. Charges for insurance of \$204,354 are \$55,099 lower than last year to date. Capital outlay expenditures of \$2,069,981 are \$287,866 lower than last year to date primarily due to lower budgeted expenditures. Interdepartment charges of \$1,069,840 are \$97,244 greater than last year to date.

CAPITAL IMPROVEMENT FUND

Revenues for the fiscal year to date have been recorded at \$3,091,172 and are \$110,606 greater than last year to date. Fiscal year revenues are projected to be \$173,000 lower than budget. Projected expenditures (Other Financing Sources) for the year are expected to be \$1,777,653 lower than budget mainly due to capital expenditures not being completed this fiscal year.

MOTOR FUEL TAX FUND

Motor fuel tax fund revenues for the fiscal year to date have been recorded at \$558,625, which is approximately 44% of budget. Motor fuel tax fund expenditures for the fiscal year to date have been recorded at \$673,498, which is approximately 50% of budget. The excess of expenditures over revenues for the year to date is \$114,873. Projected revenues of \$1,124,000 are \$141,000 lower than budget and projected expenditures for the year of \$1,377,080 are \$29,000 greater than budget. Due to reductions of Motor Fuel tax receipts, it is projected that the wages and benefits for three employees will be moved back to the General Fund in fiscal 2010.

MUNICIPAL UTILITY FUND

Fiscal year to date revenues total \$6,551,124, a decrease of \$2,482,811 from last year to date revenues due to a rebate of \$2,236,359 from the DuPage Water Commission received last fiscal year. Projected annual revenues of \$11,822,305 are \$975,800 lower than budget primarily due to the wetter than normal summer.

Fiscal year to date expenses have been recorded at \$6,717,698, an increase of \$87,755 compared to last year to date expenses. Projected expenses for the year of \$13,715,475 are \$477,750 lower than budget primarily due to decreased water purchases.

The net loss for the year to date totals \$166,574 and the projected net loss for the year totals \$1,893,170 (includes estimated depreciation of \$2,143,000).

PARKING SYSTEM REVENUE FUND

Revenues for the fiscal year to date have been recorded at \$412,375, which is \$79,531 greater than last year to date, and are approximately 47% of budget. Total projected revenues of \$837,680 are \$42,000 lower than budget.

Total expenses for the fiscal year to date of \$344,505 are \$47,951 lower than last year to date. Total projected expenses for the year of \$740,320 are \$115,255 lower than budget.

The net income for the year to date totals \$67,870. The projected net income for the fiscal year totals \$97,360 (includes estimated depreciation expense of \$226,500).

REDEVELOPMENT PROJECTS FUND

Fiscal year to date revenues are recorded at \$2,527,811, which is \$19,317 less than last year to date. Projected revenues of \$3,485,000 are \$101,800 greater than budget primarily due to higher than expected sales tax revenues. Sales tax revenues are based on the State's distributions of 2006/2007 TIF sales tax revenues.

Expenditures for the fiscal year to date total \$2,944,729 which is \$1,656,973 lower than last year to date. Projected expenditures of \$8,019,500 are projected to be \$489,000 less than budget. With the addition of other financing sources and uses, the projected excess of expenditures over revenues for the year totals \$1,954,875.

INDUSTRIAL DEVELOPMENT PROJECTS FUND

Fiscal year to date revenues are recorded at \$631,487, which is \$96,822 greater than last year to date primarily due to higher property tax receipts. Projected annual revenues of \$657,000 are \$77,800 lower than budget with lower than expected property tax revenue.

Fiscal year to date expenditures total \$610,621, which is approximately 85% of budget. Projected expenditures for the fiscal year of \$665,000 are \$55,301 lower than budget. The projected excess of expenditures over revenues for the year totals \$8,000.

ROUTE 83 COMMERCIAL DEVELOPMENT FUND

Fiscal year to date revenues are recorded at \$339,715, which is \$14,068 less than last year to date. Projected annual revenues of \$422,500 are \$30,000 greater than budget with higher than expected property tax revenues.

Fiscal year to date expenditures total \$5,919, which is \$5,669 greater than last year to date. Projected expenditures for the fiscal year of \$2,004,000 equal budget. The projected excess of expenditures over revenues for the year totals \$1,664,095.

CITY OF ELMHURST

General Fund
Statement of Revenues and Expenditures
For the six months ending October 31, 2008

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2009	Favorable (Unfavorable) Budget/Projection Variance	3% Savings
<u>Revenues:</u>							
Taxes							
Property, net	\$ 5,932,057	\$ 6,071,900	97.70%	\$ 5,680,463	\$ 6,071,900	\$ -	
Sales	5,129,902	11,340,400	45.24%	5,145,518	11,646,000	305,600	
Real estate transfer	222,377	520,000	42.76%	272,960	400,000	(120,000)	
Utility	1,981,256	4,061,400	48.78%	1,933,808	4,061,400	-	
Food & beverage	467,632	917,000	51.00%	447,345	957,000	40,000	
Other	299,988	662,000	45.32%	298,711	550,000	(112,000)	
Intergovernmental							
State income tax	443,546	810,400	54.73%	417,161	800,000	(10,400)	
Replacement tax	193,559	356,700	54.26%	192,944	356,700	-	
Federal grants	40,160	14,500	276.97%	18,191	44,000	29,500	
State grants	15,253	50,000	30.51%	-	105,000	55,000	
Other grants	1,000	20,000	5.00%	-	1,000	(19,000)	
Licenses	1,757,282	2,222,400	79.07%	1,727,430	2,215,400	(7,000)	
Permits	572,309	2,346,500	24.39%	1,019,496	2,876,500	530,000	
Fines and penalties	533,873	767,700	69.54%	404,966	831,700	64,000	
Charges for services	1,774,703	3,449,300	51.45%	1,808,663	3,449,300	-	
Interest	214,055	398,510	53.71%	361,831	398,510	-	
Revenue replacement	-	49,400	-	-	49,400	-	
Miscellaneous	574,273	1,320,704	43.48%	627,152	1,320,704	-	
Interdepartmental	1,357,139	3,229,810	42.02%	1,236,920	3,109,810	(120,000)	
Total Revenues	21,510,364	38,608,624	55.71%	21,593,559	39,244,324	635,700	
<u>Expenditures</u>							
Administration							
Personal Services	171,935	353,900	48.58%	167,807	353,900	-	-
Employee Benefits	46,903	101,390	46.26%	46,402	101,390	-	-
Contractual Services	24,889	41,430	60.07%	20,722	41,430	-	-

CITY OF ELMHURST

General Fund
Statement of Revenues and Expenditures
For the six months ending October 31, 2008

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2009	Favorable (Unfavorable) Budget/Projection Variance	3% Savings
Administration Continued							
Commodities	3,989	7,800	51.14%	1,739	7,800	-	-
Repairs & Maintenance	-	500	-	-	500	-	-
Other Expenses	83,948	204,600	41.03%	87,477	131,000	73,600	73,600
Insurance	156,309	210,740	74.17%	198,395	156,200	54,540	54,540
Interdepartmental Charges	44,551	115,310	38.64%	41,885	109,310	6,000	6,000
Subtotal	532,524	1,035,670	51.42%	564,427	901,530	134,140	134,140
Board Fire & Police Commissioners							
Personal Services	9,056	17,800	50.88%	8,713	17,800	-	-
Employee Benefits	1,488	3,140	47.39%	1,486	3,140	-	-
Contractual Services	17,381	34,800	49.95%	18,220	34,800	-	-
Commodities	-	500	-	130	500	-	-
Other Expenses	1,048	5,675	18.47%	(452)	5,675	-	-
Subtotal	28,973	61,915	46.79%	28,097	61,915	-	-
Finance							
Personal Services	210,201	418,800	50.19%	193,056	416,800	2,000	2,000
Employee Benefits	146,228	321,110	45.54%	128,977	321,110	-	-
Contractual Services	41,482	85,210	48.68%	42,691	73,210	12,000	12,000
Commodities	15,951	30,040	53.10%	12,058	30,040	-	-
Repairs & Maintenance	-	750	-	564	750	-	-
Other Expenses	4,251	9,410	45.18%	4,651	7,410	2,000	2,000
Interdepartmental Charges	43,801	140,070	31.27%	41,765	128,070	12,000	12,000
Subtotal	461,914	1,005,390	45.94%	423,762	977,390	28,000	28,000

CITY OF ELMHURST

General Fund
Statement of Revenues and Expenditures
For the six months ending October 31, 2008

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2009	Favorable (Unfavorable) Budget/Projection Variance	3% Savings
Human Resources							
Personal Services	90,222	179,200	50.35%	79,705	179,200	-	-
Employee Benefits	49,543	113,190	43.77%	38,225	113,190	-	-
Contractual Services	46,260	98,130	47.14%	39,495	78,130	20,000	20,000
Commodities	437	5,000	8.74%	3,047	5,000	-	-
Other Expenses	24,726	77,700	31.82%	32,922	57,700	20,000	20,000
Interdepartmental Charges	21,901	70,030	31.27%	20,883	64,030	6,000	6,000
Subtotal	233,089	543,250	42.91%	214,277	497,250	46,000	46,000
Information Technology							
Personal Services	196,026	493,800	39.70%	190,300	433,800	60,000	-
Employee Benefits	34,515	85,770	40.24%	34,392	75,770	10,000	-
Contractual Services	61,803	117,710	52.50%	29,157	109,710	8,000	-
Commodities	43,849	94,200	46.55%	46,647	87,200	7,000	-
Repairs & Maintenance	93,187	141,000	66.09%	31,691	126,000	15,000	-
Other Expenses	7,300	30,800	23.70%	25,645	10,800	20,000	-
Capital Outlay	24,190	685,000	3.53%	59,818	368,000	317,000	-
Subtotal	460,870	1,648,280	27.96%	417,650	1,211,280	437,000	-
Legal							
Contractual Services	252,569	536,000	47.12%	279,271	536,000	-	-
Subtotal	252,569	536,000	47.12%	279,271	536,000	-	-
Claims Against the City							
Other Expenses	93,107	182,760	50.94%	101,902	182,760	-	-
Subtotal	93,107	182,760	50.94%	101,902	182,760	-	-

CITY OF ELMHURST

General Fund
Statement of Revenues and Expenditures
For the six months ending October 31, 2008

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2009	Favorable (Unfavorable) Budget/Projection Variance	3% Savings
Planning and Development							
Personal Services	149,227	365,500	40.83%	167,791	295,500	70,000	70,000
Employee Benefits	46,351	112,030	41.37%	58,621	100,000	12,030	12,030
Contractual Services	55,203	133,910	41.22%	45,962	133,910	-	-
Commodities	1,036	3,000	34.53%	1,370	3,000	-	-
Other Expenses	84,713	136,600	62.02%	66,504	111,600	25,000	25,000
Interdepartmental Charges	30,120	86,280	34.91%	28,180	80,280	6,000	6,000
Subtotal	366,650	837,320	43.79%	368,428	724,290	113,030	113,030
Contingent							
Other Expenses	-	90,000	-	-	-	90,000	90,000
Subtotal	-	90,000	-	-	-	90,000	90,000
Municipal Buildings							
Personal Services	107,347	243,900	44.01%	122,455	226,900	17,000	17,000
Employee Benefits	18,524	43,620	42.47%	20,979	40,620	3,000	3,000
Contractual Services	48,165	150,050	32.10%	46,359	150,050	-	-
Commodities	50,887	91,000	55.92%	38,823	91,000	-	-
Repairs & Maintenance	39,586	141,000	28.08%	52,129	129,000	12,000	12,000
Other Expenses	30,225	85,000	35.56%	19,312	50,000	35,000	-
Insurance	4,253	5,690	74.75%	5,322	5,690	-	-
Capital Outlay	34,842	69,000	50.50%	48,059	54,000	15,000	-
Subtotal	333,829	829,260	40.26%	353,438	747,260	82,000	32,000

CITY OF ELMHURST

General Fund
Statement of Revenues and Expenditures
For the six months ending October 31, 2008

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2009	Favorable (Unfavorable) Budget/Projection Variance	3% Savings
Police Department							
Personal Services	3,924,289	8,335,689	47.08%	3,758,636	8,242,939	92,750	92,750
Employee Benefits	2,221,534	3,174,310	69.98%	2,128,724	3,174,310	-	-
Contractual Services	560,217	841,532	66.57%	529,570	829,532	12,000	12,000
Commodities	70,309	201,850	34.83%	55,994	179,850	22,000	22,000
Repairs & Maintenance	20,719	45,000	46.04%	35,456	45,000	-	-
Other Expenses	149,085	253,800	58.74%	57,680	247,800	6,000	6,000
Insurance	7,616	10,270	74.16%	9,636	10,270	-	-
Capital Outlay	87,047	481,000	18.10%	7,095	334,000	147,000	-
Interdepartmental Charges	307,705	683,760	45.00%	278,118	666,960	16,800	16,800
Subtotal	7,348,521	14,027,211	52.39%	6,860,909	13,730,661	296,550	149,550
Fire Department							
Personal Services	2,132,548	4,284,554	49.77%	2,140,266	4,227,354	57,200	57,200
Employee Benefits	1,625,748	2,210,170	73.56%	1,474,950	2,210,170	-	-
Contractual Services	172,427	253,750	67.95%	162,133	251,550	2,200	2,200
Commodities	37,868	121,500	31.17%	24,722	92,750	28,750	28,750
Repairs & Maintenance	29,532	71,000	41.59%	14,785	66,000	5,000	5,000
Other Expenses	58,424	221,150	26.42%	36,660	212,650	8,500	8,500
Insurance	3,660	4,950	73.94%	4,651	4,950	-	-
Capital Outlay	-	900,000	0.00%	38,592	860,000	40,000	-
Interdepartmental Charges	85,267	211,360	40.34%	78,006	201,760	9,600	9,600
Subtotal	4,145,474	8,278,434	50.08%	3,974,765	8,127,184	151,250	111,250
ESDA Civil Defense							
Personal Services	12,240	24,797	49.36%	11,803	24,797	-	-
Employee Benefits	2,128	4,404	48.32%	2,091	4,404	-	-
Contractual Services	2,867	8,221	34.87%	5,216	8,221	-	-
Commodities	239	4,300	5.56%	5,654	1,500	2,800	2,800

CITY OF ELMHURST

General Fund
Statement of Revenues and Expenditures
For the six months ending October 31, 2008

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2009	Favorable (Unfavorable) Budget/Projection Variance	3% Savings
ESDA Civil Defense Continued							
Repairs & Maintenance	317	2,200	14.41%	1,092	2,200	-	-
Other Expenses	989	2,750	-	766	2,750	-	-
Capital Outlay	81,375	105,000	77.50%	220,527	105,000	-	-
Interdepartmental Charges	11,872	23,470	50.58%	10,540	23,470	-	-
Subtotal	112,027	175,142	63.96%	257,689	172,342	2,800	2,800
Building							
Personal Services	218,548	485,300	45.03%	228,888	453,300	32,000	32,000
Employee Benefits	79,631	177,390	44.89%	85,417	172,390	5,000	5,000
Contractual Services	77,714	514,240	15.11%	29,474	184,240	330,000	330,000
Commodities	1,684	6,900	24.41%	1,750	4,400	2,500	2,500
Repairs & Maintenance	-	500	-	-	500	-	-
Other Expenses	2,123	5,030	42.21%	1,971	4,030	1,000	1,000
Subtotal	379,700	1,189,360	31.92%	347,500	818,860	370,500	370,500
Street & Bridge Administration							
Personal Services	299,828	609,700	49.18%	301,105	591,700	18,000	18,000
Employee Benefits	551,647	1,087,300	50.74%	567,048	1,084,000	3,300	3,300
Contractual Services	80,719	143,150	56.39%	76,469	143,150	-	-
Commodities	11,590	23,420	49.49%	4,898	23,420	-	-
Repairs & Maintenance	-	1,000	-	-	1,000	-	-
Other Expenses	25,304	33,550	75.42%	20,412	33,550	-	-
Insurance	14,937	20,170	74.06%	18,938	20,170	-	-
Capital Outlay	47,555	136,000	-	-	119,650	16,350	16,350
Interdepartmental Charges	79,077	231,590	34.15%	74,949	214,790	16,800	16,800
Subtotal	1,110,657	2,285,880	48.59%	1,063,819	2,231,430	54,450	54,450

CITY OF ELMHURST

General Fund
Statement of Revenues and Expenditures
For the six months ending October 31, 2008

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2009	Favorable (Unfavorable) Budget/Projection Variance	3% Savings
Street & Alley Maintenance							
Personal Services	57,949	100,800	57.49%	44,460	96,800	4,000	4,000
Employee Benefits	6,498	13,960	46.55%	4,411	13,000	960	960
Contractual Services	504,589	900,090	56.06%	386,100	825,090	75,000	20,000
Commodities	82,695	183,500	45.07%	109,611	183,500	-	-
Repairs & Maintenance	12,161	29,500	41.22%	1,852	29,500	-	-
Capital Outlay	1,558,523	2,991,500	52.10%	1,893,872	2,382,850	608,650	28,650
Interdepartmental Charges	211,427	418,910	50.47%	188,104	418,910	-	-
Subtotal	2,433,842	4,638,260	52.47%	2,628,410	3,949,650	688,610	53,610
Snow Removal & Ice Control							
Personal Services	-	190,000	-	-	190,000	-	-
Employee Benefits	-	34,300	-	-	34,300	-	-
Contractual Services	-	42,500	-	2,112	42,500	-	-
Commodities	25,767	132,500	19.45%	-	198,500	(66,000)	(66,000)
Repairs & Maintenance	18,012	40,000	45.03%	8,117	40,000	-	-
Capital Outlay	-	-	-	-	-	-	-
Interdepartmental Charges	-	10,000	-	-	10,000	-	-
Subtotal	43,779	449,300	9.74%	10,229	515,300	(66,000)	(66,000)
Forestry							
Personal Services	359,972	696,000	51.72%	383,875	682,000	14,000	14,000
Employee Benefits	57,765	122,540	47.14%	65,076	120,000	2,540	2,540
Contractual Services	374,680	709,250	52.83%	374,736	513,000	196,250	196,250
Commodities	115,785	195,535	59.21%	108,223	195,535	-	-
Repairs & Maintenance	3,481	3,000	116.03%	1,401	3,000	-	-
Capital Outlay	61,899	223,400	27.71%	30,973	203,470	19,930	19,930
Interdepartmental Charges	149,765	296,130	50.57%	132,970	296,130	-	-
Subtotal	1,123,347	2,245,855	50.02%	1,097,254	2,013,135	232,720	232,720

CITY OF ELMHURST

General Fund
Statement of Revenues and Expenditures
For the six months ending October 31, 2008

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2009	Favorable (Unfavorable) Budget/Projection Variance	3% Savings
Electrical							
Personal Services	46,587	84,200	55.33%	44,453	84,200	-	-
Employee Benefits	7,147	14,560	49.09%	6,990	14,560	-	-
Contractual Services	129,381	282,250	45.84%	136,351	262,250	20,000	-
Commodities	35,148	191,000	18.40%	131,322	191,000	-	-
Repairs & Maintenance	2,154	11,500	18.73%	1,919	11,500	-	-
Capital Outlay	211	20,000	1.06%	21,500	20,000	-	-
Interdepartmental Charges	49,313	97,510	50.57%	43,783	97,510	-	-
Subtotal	269,941	701,020	38.51%	386,318	681,020	20,000	-
Central Equipment Maintenance							
Personal Services	326,385	640,300	50.97%	287,471	655,300	(15,000)	(15,000)
Employee Benefits	56,574	115,400	49.02%	50,650	118,000	(2,600)	(2,600)
Commodities	370,839	625,000	59.33%	300,298	625,000	-	-
Repairs & Maintenance	173,876	380,000	45.76%	150,838	380,000	-	-
Other Expenses	1,516	4,000	37.90%	1,386	4,000	-	-
Insurance	13,919	18,960	73.41%	17,860	18,960	-	-
Capital Outlay	-	32,000	-	2,291	32,000	-	-
Subtotal	943,109	1,815,660	51.94%	810,794	1,833,260	(17,600)	(17,600)
Human Services							
Other Expenses	75,835	209,000	36.28%	60,043	169,000	40,000	40,000
Subtotal	75,835	209,000	36.28%	60,043	169,000	40,000	40,000
Health Services							
Contractual Services	283,125	581,900	48.66%	307,905	581,900	-	-
Subtotal	283,125	581,900	48.66%	307,905	581,900	-	-

CITY OF ELMHURST

General Fund
Statement of Revenues and Expenditures
For the six months ending October 31, 2008

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2009	Favorable (Unfavorable) Budget/Projection Variance	3% Savings
Rubbish Disposal							
Contractual Services	1,380,072	2,703,900	51.04%	1,383,695	2,703,900	-	-
Commodities	12,283	15,300	80.28%	11,636	15,300	-	-
Other Expenses	-	2,000	-	-	2,000	-	-
Interdepartmental Charges	21,901	70,030	31.27%	20,883	64,030	6,000	6,000
Subtotal	1,414,256	2,791,230	50.67%	1,416,214	2,785,230	6,000	6,000
Historical Museum							
Personal Services	150,293	438,700	34.26%	138,362	388,700	50,000	50,000
Employee Benefits	49,275	136,960	35.98%	44,063	127,960	9,000	9,000
Contractual Services	11,585	73,340	15.80%	11,861	64,340	9,000	-
Commodities	2,741	21,200	12.93%	3,875	21,200	-	-
Repairs & Maintenance	30,609	45,400	67.42%	9,892	15,400	30,000	-
Other Expenses	46,085	155,800	29.58%	52,724	146,800	9,000	-
Insurance	3,660	7,450	49.13%	4,651	7,450	-	-
Capital Outlay	29,202	463,800	6.30%	34,258	458,800	5,000	-
Interdepartmental Charges	13,140	42,020	31.27%	12,530	38,420	3,600	3,600
Subtotal	336,590	1,384,670	24.31%	312,216	1,269,070	115,600	62,600
Visitor & Tourism Service							
Personal Services	12,879	26,600	48.42%	12,909	26,600	-	-
Employee Benefits	2,240	4,800	46.67%	2,287	4,800	-	-
Contractual Services	4,060	5,320	76.32%	163	5,320	-	-
Commodities	-	100	-	63	100	-	-
Other Expenses	238,756	298,550	79.97%	260,310	298,550	-	-
Subtotal	257,935	335,370	76.91%	275,732	335,370	-	-

CITY OF ELMHURST

General Fund
Statement of Revenues and Expenditures
For the six months ending October 31, 2008

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2009	Favorable (Unfavorable) Budget/Projection Variance	3% Savings
Cable Television							
Contractual Services	43,484	89,290	48.70%	40,541	89,290	-	-
Commodities	1,418	2,800	50.64%	985	2,800	-	-
Repairs & Maintenance	-	450	-	135	450	-	-
Capital Outlay	-	2,000	-	-	2,000	-	-
Subtotal	44,902	94,540	47.50%	41,661	94,540	-	-
Public Benefits							
Capital Outlay	145,137	425,000	34.15%	862	270,000	155,000	-
Subtotal	145,137	425,000	34.15%	862	270,000	155,000	-
Total Expenditures							
Personal Services	8,475,532	17,989,540	47.11%	8,282,055	17,587,590	401,950	341,950
Employee Benefits	5,003,739	7,876,344	63.53%	4,760,789	7,833,114	43,230	33,230
Contractual Services	4,172,672	8,345,973	50.00%	3,968,203	7,661,523	684,450	592,450
Commodities	884,515	1,956,445	45.21%	862,845	1,959,395	(2,950)	(9,950)
Repairs & Maintenance	423,634	912,800	46.41%	309,871	850,800	62,000	17,000
Other Expenses	927,435	2,008,175	46.18%	829,913	1,678,075	330,100	266,100
Insurance	204,354	278,230	73.45%	259,453	223,690	54,540	54,540
Capital Outlay	2,069,981	6,533,700	31.68%	2,357,847	5,209,770	1,323,930	64,930
Interdepartmental Charges	1,069,840	2,496,470	42.85%	972,596	2,413,670	82,800	82,800
Total Expenditures	23,231,702	48,397,677	48.00%	22,603,572	45,417,627	2,980,050	1,443,050

CITY OF ELMHURST

General Fund
Statement of Revenues and Expenditures
For the six months ending October 31, 2008

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2009	Favorable (Unfavorable) Budget/Projection Variance	3% Savings
Excess (deficiency) of revenues over expenditures	(1,721,338)	(9,789,053)	17.58%	(1,010,013)	(6,173,303)	3,615,750	
<u>Other financing sources (uses)</u>							
Transfers in and other sources							
Transfer from Capital Improvement. Working Cash Fund	2,053,620 -	5,457,000 250,000	- -	1,667,120 -	4,093,000 250,000	(1,364,000) -	
Operating transfers out							
Transfer to Debt Service G.O. Bonds	(123,205)	(435,240)	-	(75,609)	(435,240)	-	
Total other financing sources (uses)	1,930,415	5,271,760	-	1,591,511	3,907,760	(1,364,000)	
Excess (deficiency) of revenues & other financing sources over expenditures and other financing uses	209,077	(4,517,293)		581,498	(2,265,543)	2,251,750	
Fund balance April 30, 2008	10,955,474	10,955,474		13,420,592	10,955,474		
Fund balance October 31, 2008	<u>\$ 11,164,551</u>	<u>\$ 6,438,181</u>		<u>\$ 14,002,090</u>	<u>\$ 8,689,931</u>		

CITY OF ELMHURST
GENERAL FUND
Revenues and Expenditures
and Changes in Fund Balance

12/02/08

	Actual FY 2005	Actual FY 2006	Budget FY 2007	Projection FY 2007	Projection FY 2008
Revenues:					
Property Taxes, Net	5,131,448	5,397,792	6,071,900	6,071,900	5,803,600
Sales Taxes	10,185,813	10,126,874	11,340,400	11,646,000	10,766,900
Utility Taxes	3,929,734	4,274,643	4,061,400	4,061,400	4,673,025
Other Taxes	2,026,010	2,061,841	2,099,000	1,907,000	2,205,900
Intergovernmental	855,772	1,233,064	1,251,600	1,306,700	1,039,400
Licenses and permits	3,675,743	4,008,410	4,568,900	5,091,900	3,842,300
Charges for services	2,651,716	2,831,367	3,449,300	3,449,300	3,090,200
Fines and penalties	682,133	829,882	767,700	831,700	717,000
Interest Income	234,761	481,481	398,510	398,510	264,775
Other Income	1,202,819	1,293,985	1,370,104	1,370,104	1,345,209
Total Revenues	30,575,949	32,539,339	35,378,814	36,134,514	33,748,309
Expenditures:					
General government	3,450,252	4,061,181	4,847,675	4,249,505	4,358,375
Public safety	16,986,976	17,912,567	22,170,647	21,536,547	20,825,536
Streets	6,295,288	8,676,718	6,949,415	6,664,565	8,530,650
Public health	417,279	453,691	581,900	581,900	540,000
Public welfare	132,635	148,893	209,000	169,000	165,500
Cultural	787,929	792,737	1,256,240	1,145,640	1,114,150
Sanitation	2,256,599	2,348,480	2,791,230	2,785,230	2,592,860
Capital	1,170,970	6,193,781	6,533,700	5,209,770	5,447,500
Other	46,622	65,844	184,750	202,350	(48,300)
Total Expenditures	31,544,550	40,653,892	45,524,557	42,544,507	43,526,271
Excess (Deficiency) Revenues					
Over Expenditures	(968,601)	(8,114,553)	(10,145,743)	(6,409,993)	(9,777,962)
Other Financing Source:					
Operating Transfers In	1,450,176	8,807,632	5,457,000	4,093,000	6,166,000
Operating Transfers Out	(493,145)	(485,040)	(435,240)	(435,240)	(450,730)
Total Other Financing Sources	957,031	8,322,592	5,021,760	3,657,760	5,715,270
Excess of revenues and other financing sources over expenditures and other financing uses					
	(11,570)	208,039	(5,123,983)	(2,752,233)	(4,062,692)
Fund Balance Beginning of Year	13,614,256	13,602,686	13,810,725	13,810,725	10,763,191
Fund Balance End of Year	13,602,686	13,810,725	8,686,742	11,058,492	6,700,499

CITY OF ELMHURST

Capital Improvement Fund
Statement of Revenues and Expenditures
For the six months ending October 31, 2008

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2009	Favorable (Unfavorable) Budget/Projection Variance
Revenues:						
Taxes						
Property taxes	\$ 100,890	\$ 76,400	132.05%	\$ 76,912	\$ 76,400	\$ -
Sales tax - Home Rule .25%	771,120	1,661,400	46.41%	730,864	1,575,000	(86,400)
Utility tax	314,379	592,200	53.09%	306,008	592,200	-
Intergovernmental						
State income tax	1,774,184	3,241,600	54.73%	1,668,637	3,200,000	(41,600)
Interest	70,599	244,000	28.93%	53,145	244,000	-
Rental Income	60,000	245,000	24.49%	145,000	200,000	(45,000)
Total Revenues	<u>3,091,172</u>	<u>6,060,600</u>	<u>51.00%</u>	<u>2,980,566</u>	<u>5,887,600</u>	<u>(173,000)</u>
Other financing sources (uses):						
Operating transfers out:						
Transfer to General Fund	(2,053,620)	(5,457,000)	-	(1,667,120)	(4,093,000)	1,364,000
Transfer to Parking System	-	(200,608)	-	-	-	200,608
Transfer to Public Facilities	(34,750)	-	-	-	-	-
Transfer to Stormwater	(6,066)	(150,000)	-	-	(150,000)	-
Transfer to Debt Service G.O. Bonds	(208,457)	(2,158,620)	-	(329,270)	(1,945,575)	213,045
	<u>(2,302,893)</u>	<u>(7,966,228)</u>	<u>-</u>	<u>(1,996,390)</u>	<u>(6,188,575)</u>	<u>1,777,653</u>
Excess of revenues over other financing uses	788,279	(1,905,628)		984,176	(300,975)	1,604,653
Fund balance Unreserved April 30, 2008	8,318,568	8,318,568		6,340,288	8,318,568	
Fund balance Reserved SSA 4 April 30, 2008	68,581	68,581		55,741	68,581	
Fund balance October 31, 2008	<u>\$ 9,175,428</u>	<u>\$ 6,481,521</u>		<u>\$ 7,380,205</u>	<u>\$ 8,086,174</u>	

CITY OF ELMHURST

Motor Fuel Tax Fund
Statement of Revenues and Expenditures
For the six months ending October 31, 2008

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2009	Favorable (Unfavorable) Budget/Projection Variance
<u>Revenues:</u>						
Intergovernmental						
Motor fuel tax	\$ 556,250	\$ 1,255,000	44.32%	\$ 618,205	\$ 1,120,000	\$ (135,000)
Interest	2,375	10,000	23.75%	8,256	4,000	(6,000)
Total Revenues	<u>558,625</u>	<u>1,265,000</u>	<u>44.16%</u>	<u>626,461</u>	<u>1,124,000</u>	<u>(141,000)</u>
<u>Expenditures:</u>						
Personal Services						
Streets	390,768	776,600	50.32%	401,690	796,600	(20,000)
Electrical	182,599	365,600	49.95%	176,064	370,600	(5,000)
Employee benefits	100,131	205,880	48.64%	102,406	209,880	(4,000)
Total Expenditures	<u>673,498</u>	<u>1,348,080</u>	<u>49.96%</u>	<u>680,160</u>	<u>1,377,080</u>	<u>(29,000)</u>
Excess (deficiency) of revenues over expenditures	(114,873)	(83,080)		(53,699)	(253,080)	(170,000)
Fund balance April 30, 2008	234,241	234,241		405,946	234,241	
Fund balance October 31, 2008	<u>\$ 119,368</u>	<u>\$ 151,161</u>		<u>\$ 352,247</u>	<u>\$ (18,839)</u>	

CITY OF ELMHURST

Redevelopment Projects Fund
Statement of Revenues and Expenditures
For the six months ending October 31, 2008

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2009	Favorable (Unfavorable) Budget/Projection Variance
Revenues:						
Taxes						
Property	\$ 2,036,296	\$ 2,215,000	91.93%	\$ 2,195,069	\$ 2,160,000	\$ (55,000)
Sales Tax	433,459	453,200	95.64%	329,322	575,000	121,800
Intergovernmental - State Grants	-	635,000	-	-	635,000	-
Interest	10,056	5,000	201.12%	14,474	15,000	10,000
Rental Income	48,000	75,000	64.00%	8,263	100,000	(25,000)
Total Revenues	2,527,811	3,383,200	74.72%	2,547,128	3,485,000	101,800
Expenditures:						
Contractual Services	100,840	150,000	67.23%	62,667	175,000	(25,000)
Other Expenses	559,730	546,000	102.51%	466,003	580,000	(34,000)
Capital Outlay	2,231,083	7,665,000	29.11%	4,073,032	7,117,000	548,000
Debt Service	53,076	147,500	35.98%	-	147,500	-
	2,944,729	8,508,500	34.61%	4,601,702	8,019,500	489,000
Excess (deficiency) of revenues over expenditures	(416,918)	(5,125,300)		(2,054,574)	(4,534,500)	590,800
Other financing sources (uses)						
Letter of Credit Proceeds	-	-		2,950,000	-	-
Operating transfers:						
Tsf from Crp Purpose 2006	937,689	3,165,000	-	-	3,165,000	-
Tsf to Debt Service G.O. Bonds	(100,000)	(558,215)	-	(75,000)	(585,375)	(27,160)
Total other financing sources (uses)	837,689	2,606,785	-	2,875,000	2,579,625	(27,160)
Excess (deficiency) of revenues & other financing sources over expenditures and other financing uses	420,771	(2,518,515)		820,426	(1,954,875)	563,640
Fund balance April 30, 2008	(32,684)	(32,684)		(438,001)	(32,684)	
Fund balance October 31, 2008	\$ 388,087	\$ (2,551,199)		\$ 382,425	\$ (1,987,559)	

CITY OF ELMHURST

Industrial Development Projects Fund
Statement of Revenues and Expenditures
For the six months ending October 31, 2008

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2009	Favorable (Unfavorable) Budget/Projection Variance
Revenues:						
Taxes						
Property	\$ 630,151	\$ 728,800	86.46%	\$ 528,611	\$ 654,000	\$ (74,800)
Interest	1,336	6,000	22.27%	6,054	3,000	(3,000)
Total Revenues	<u>631,487</u>	<u>734,800</u>	<u>85.94%</u>	<u>534,665</u>	<u>657,000</u>	<u>(77,800)</u>
Expenditures:						
Contractual Services	1,131	5,000	22.62%	2,181	5,000	-
Capital Outlay	-	10,000	-	-	10,000	-
Debt Service	609,490	705,301	86.42%	524,637	650,000	55,301
	<u>610,621</u>	<u>720,301</u>	<u>84.77%</u>	<u>526,818</u>	<u>665,000</u>	<u>55,301</u>
Excess (deficiency) of revenues over expenditures	20,866	14,499		7,847	(8,000)	(22,499)
Fund balance April 30, 2008	25,011	25,011		40,300	25,011	
Fund balance October 31, 2008	<u>\$ 45,877</u>	<u>\$ 39,510</u>		<u>\$ 48,147</u>	<u>\$ 17,011</u>	

CITY OF ELMHURST

Route 83 Commercial Development Fund
Statement of Revenues and Expenditures
For the six months ending October 31, 2008

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2009	Favorable (Unfavorable) Budget/Projection Variance
Revenues:						
Taxes						
Property	\$ 339,351	\$ 392,000	86.57%	\$ 353,016	\$ 422,000	\$ 30,000
Interest	364	500	72.80%	767	500	-
Total Revenues	<u>339,715</u>	<u>392,500</u>	<u>86.55%</u>	<u>353,783</u>	<u>422,500</u>	<u>30,000</u>
Expenditures:						
Contractual Services	5,919	4,000	147.98%	250	4,000	-
Capital Outlay	-	2,000,000	-	-	2,000,000	-
	<u>5,919</u>	<u>2,004,000</u>	<u>0.30%</u>	<u>250</u>	<u>2,004,000</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	333,796	(1,611,500)	-20.71%	353,533	(1,581,500)	30,000
Other financing sources (uses)						
Operating transfers:						
Transfer to Debt Service G.O. Bonds	(9,820)	(82,595)	-	-	(82,595)	-
	<u>(9,820)</u>	<u>(82,595)</u>	<u>-</u>	<u>-</u>	<u>(82,595)</u>	<u>-</u>
Excess (deficiency) of revenues & other financing sources over expenditures and other financing uses	323,976	(1,694,095)		353,533	(1,664,095)	30,000
Fund balance April 30, 2008	(710,463)	(710,463)		(978,330)	(710,463)	
Fund balance October 31, 2008	<u>\$ (386,487)</u>	<u>\$ (2,404,558)</u>		<u>\$ (624,797)</u>	<u>\$ (2,374,558)</u>	

CITY OF ELMHURST
Municipal Utility Fund
Statement of Revenues and Expenditures
For the six months ending October 31, 2008

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2009	Favorable (Unfavorable) Budget/Projection Variance
Revenues:						
Service Charges						
Water sales	\$ 3,363,284	\$ 6,624,440	50.77%	\$ 3,455,006	\$ 6,024,440	\$ (600,000)
Sewer service	2,599,997	5,127,870	50.70%	2,650,318	4,727,870	(400,000)
Contract service	137,394	237,000	57.97%	117,590	237,000	-
Other income						
Employee health ins. contrib.	4,193	9,190	45.63%	27,636	9,190	-
Employee dental ins. contrib.	5,869	12,230	47.99%	9,005	12,230	-
Retiree health ins. contrib.	8,626	34,155	25.26%	9,953	34,155	-
Citizen's Utilities	-	9,300	0.00%	-	9,300	-
Meter sales	12,677	45,000	28.17%	24,536	45,000	-
Water connections	-	-	-	-	-	-
Sewer connections	-	-	-	-	-	-
Taps, B boxes, etc.	65,497	200,000	32.75%	133,204	165,000	(35,000)
Water for construction	9,135	2,500	365.40%	1,278	12,000	9,500
Late charges	39,430	79,000	49.91%	42,954	79,000	-
Turn On Fees	4,380	5,000	87.60%	-	8,500	3,500
NSF Fees	750	1,300	57.69%	-	1,500	200
DWC Rebate	-	-	-	2,236,359	-	-
Miscellaneous	61,633	74,000	83.29%	39,783	120,000	46,000
Interest	238,259	337,120	70.67%	286,313	337,120	-
Total Revenues	<u>6,551,124</u>	<u>12,798,105</u>	<u>51.19%</u>	<u>9,033,935</u>	<u>11,822,305</u>	<u>(975,800)</u>
Expenditures:						
Water Production						
Personal Services	180,229	411,000	43.85%	177,406	369,000	42,000
Employee Benefits	31,045	74,640	41.59%	31,205	67,640	7,000
Contractual Services	860,852	2,052,100	41.95%	940,314	1,752,100	300,000
Commodities	303	5,500	5.51%	1,678	5,500	-
Repairs & Maintenance	25,995	43,500	59.76%	29,886	45,000	(1,500)
Insurance	3,364	4,580	73.45%	4,316	3,580	1,000
	<u>1,101,788</u>	<u>2,591,320</u>	<u>42.52%</u>	<u>1,184,805</u>	<u>2,242,820</u>	<u>348,500</u>

CITY OF ELMHURST
Municipal Utility Fund
Statement of Revenues and Expenditures
For the six months ending October 31, 2008

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2009	Favorable (Unfavorable) Budget/Projection Variance
Water Distribution						
Personal Services	560,687	1,115,200	50.28%	485,017	1,115,200	-
Employee Benefits	97,335	199,700	48.74%	84,687	199,700	-
Contractual Services	278,695	583,740	47.74%	119,260	583,740	-
Commodities	411,663	610,000	67.49%	477,523	610,000	-
Repairs & Maintenance	30,265	156,250	19.37%	12,706	128,250	28,000
Insurance	10,091	13,750	73.39%	12,948	10,750	3,000
Interdepartmental Charges	99,539	196,820	50.57%	88,376	181,220	15,600
	<u>1,488,275</u>	<u>2,875,460</u>	<u>51.76%</u>	<u>1,280,517</u>	<u>2,828,860</u>	<u>46,600</u>
Water Administration						
Personal Services	239,551	479,500	49.96%	226,618	479,500	-
Employee Benefits	187,788	353,510	53.12%	226,659	353,510	-
Contractual Services	97,997	164,380	59.62%	97,906	164,380	-
Commodities	970	9,500	10.21%	3,858	9,500	-
Repairs & Maintenance	-	1,000	-	-	1,000	-
Other Expenses	9,686	25,250	38.36%	14,349	25,250	-
DuPage Water Commission Debt	175,162	364,000	48.12%	182,301	348,450	15,550
Interdepartmental Charges	58,259	185,090	31.48%	56,178	169,490	15,600
	<u>769,413</u>	<u>1,582,230</u>	<u>48.63%</u>	<u>807,869</u>	<u>1,551,080</u>	<u>31,150</u>
Waste Water Administration						
Personal Services	264,374	539,100	49.04%	258,168	539,100	-
Employee Benefits	195,249	398,100	49.05%	233,477	398,100	-
Contractual Services	30,813	67,710	45.51%	30,444	67,710	-
Commodities	577	7,000	8.24%	762	7,000	-

CITY OF ELMHURST
Municipal Utility Fund
Statement of Revenues and Expenditures
For the six months ending October 31, 2008

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2009	Favorable (Unfavorable) Budget/Projection Variance
Waste Water Administration Continued						
Repairs & Maintenance	-	1,000	-	-	1,000	-
Other Expenses	46,711	35,500	131.58%	34,365	35,500	-
Interdepartmental Charges	56,942	182,090	31.27%	54,295	182,090	-
	<u>594,666</u>	<u>1,230,500</u>	<u>48.33%</u>	<u>611,511</u>	<u>1,230,500</u>	<u>-</u>
Maintenance Sanitary Sewers						
Personal Services	220,431	452,000	48.77%	213,643	452,000	-
Employee Benefits	38,398	82,220	46.70%	37,478	82,220	-
Contractual Services	99,404	302,000	32.92%	206,994	302,000	-
Commodities	20,397	62,000	32.90%	29,955	62,000	-
Repairs & Maintenance	21,744	45,000	48.32%	21,015	45,000	-
Insurance	3,364	4,580	73.45%	4,316	3,580	1,000
Interdepartmental Charges	21,917	43,340	50.57%	19,459	43,340	-
	<u>425,655</u>	<u>991,140</u>	<u>42.95%</u>	<u>532,860</u>	<u>990,140</u>	<u>1,000</u>
Waste Water Treatment Plant						
Personal Services	522,961	1,094,500	47.78%	498,309	1,053,500	41,000
Employee Benefits	89,963	194,740	46.20%	88,454	187,740	7,000
Contractual Services	296,991	918,650	32.33%	264,226	918,650	-
Commodities	74,658	133,700	55.84%	53,357	137,700	(4,000)
Repairs & Maintenance	73,822	172,000	42.92%	58,838	172,000	-
Insurance	35,665	42,240	84.43%	40,203	35,740	6,500
Interdepartmental Charges	20,090	39,720	50.58%	17,837	39,720	-
	<u>1,114,150</u>	<u>2,595,550</u>	<u>42.93%</u>	<u>1,021,224</u>	<u>2,545,050</u>	<u>50,500</u>

CITY OF ELMHURST
Municipal Utility Fund
Statement of Revenues and Expenditures
For the six months ending October 31, 2008

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2009	Favorable (Unfavorable) Budget/Projection Variance
Other Expenses						
Debt Retirement - Interest Expense	152,271	184,025	82.74%	169,663	184,025	-
Depreciation - Water	295,500	591,000	50.00%	276,996	591,000	-
Depreciation - Sewer	775,980	1,552,000	50.00%	744,498	1,552,000	-
	<u>1,223,751</u>	<u>2,327,025</u>	52.59%	1,191,157	2,327,025	-
Total Expenses						
Personal Services	1,988,233	4,091,300	48.60%	1,859,161	4,008,300	83,000
Employee Benefits	639,778	1,302,910	49.10%	701,960	1,288,910	14,000
Contractual Services	1,664,752	4,088,580	40.72%	1,659,144	3,788,580	300,000
Commodities	508,568	827,700	61.44%	567,133	831,700	(4,000)
Repairs & Maintenance	151,826	418,750	36.26%	122,445	392,250	26,500
Other Expenses	56,397	60,750	92.83%	48,714	60,750	-
Insurance	52,484	65,150	80.56%	61,783	53,650	11,500
Interdepartmental Charges	256,747	647,060	39.68%	236,145	615,860	31,200
DuPage Water Commission Debt	175,162	364,000	48.12%	182,301	348,450	15,550
Debt Retirement - Interest Expense	152,271	184,025	82.74%	169,663	184,025	-
Depreciation - Water	295,500	591,000	50.00%	276,996	591,000	-
Depreciation - Sewer	775,980	1,552,000	50.00%	744,498	1,552,000	-
Total Expenses	<u>6,717,698</u>	<u>14,193,225</u>	47.33%	<u>6,629,943</u>	<u>13,715,475</u>	477,750
Net Income	(166,574)	(1,395,120)		2,403,992	(1,893,170)	(498,050)
Net Assets April 30, 2008	60,563,555	60,563,555		58,906,984	60,563,555	
Net Assets October 31, 2008	<u>\$ 60,396,981</u>	<u>\$ 59,168,435</u>		<u>\$ 61,310,976</u>	<u>\$ 58,670,385</u>	

CITY OF ELMHURST
Municipal Utility Fund
Statement of Revenues and Expenditures
For the six months ending October 31, 2008

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2009	Favorable (Unfavorable) Budget/Projection Variance
<u>Fixed asset purchases</u>						
Water distribution	919,747	1,621,000	56.74%	495,587	1,621,000	-
Maintenance of sanitary sewers	331,092	1,117,000	29.64%	534,438	1,117,000	-
Waste water treatment plant	34,520	860,000	4.01%	70,700	840,000	20,000
Total fixed asset purchases	1,285,359	3,598,000	35.72%	1,100,725	3,578,000	20,000
 Debt Retirement - Principal payment	 57,240	 758,430	 -	 55,778	 758,430	 -

CITY OF ELMHURST

Parking System Revenue Fund
Statement of Revenues and Expenditures
For the six months ending October 31, 2008

	Year to Date Actual	Budget	YTD Budget %	Last Year to Date Actual	Projection FY 2009	Favorable (Unfavorable) Budget/Projection Variance
Revenues:						
Fines & penalties	\$ 133,631	\$ 244,000	54.77%	\$ 114,302	\$ 244,000	\$ -
Service Charges	225,878	525,000	43.02%	165,215	505,000	(20,000)
Miscellaneous	32,465	73,180	44.36%	31,986	51,180	(22,000)
Interest	20,401	37,500	54.40%	21,341	37,500	-
Total Revenues	<u>412,375</u>	<u>879,680</u>	<u>46.88%</u>	<u>332,844</u>	<u>837,680</u>	<u>(42,000)</u>
Expenditures:						
Personal Services	67,999	136,400	49.85%	63,414	136,400	-
Employee Benefits	26,526	57,430	46.19%	25,434	57,430	-
Contractual Services	63,959	173,210	36.93%	69,506	173,210	-
Commodities	-	12,200	-	1,319	12,200	-
Repair & Maintenance	36,462	34,000	107.24%	64,941	49,000	(15,000)
Depreciation	113,250	226,500	50.00%	132,600	226,500	-
Interdepartmental Charges	30,120	86,280	34.91%	28,180	80,280	6,000
Debt Retirement - Interest Expense	6,189	129,555	4.78%	7,062	5,300	124,255
	<u>344,505</u>	<u>855,575</u>	<u>40.27%</u>	<u>392,456</u>	<u>740,320</u>	<u>115,255</u>
Operating Income (Loss)	67,870	24,105		(59,612)	97,360	73,255
Other financing sources (uses)						
Transfers:						
Transfer from Capital Improvement Fund	-	200,608	-	-	-	(200,608)
	<u>-</u>	<u>200,608</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(200,608)</u>
Net Income	67,870	224,713		(59,612)	97,360	(127,353)
Net Assets April 30, 2008	8,776,802	8,776,802		8,618,887	8,776,802	
Net Assets October 31, 2008	<u>\$ 8,844,672</u>	<u>\$ 9,001,515</u>		<u>\$ 8,559,275</u>	<u>\$ 8,874,162</u>	
Fixed asset purchases	-	2,085,000	-	-	85,000	(2,000,000)
Debt Retirement - Principal payment	-	121,263	-	-	47,000	(74,263)