

VILLAGE OF GLEN ELLYN
SCHEDULE OF PROJECTED CHANGES IN NET ASSETS
PROPRIETARY AND TRUST FUNDS

Fiscal Year Ended April 30, 2009

	Audited Net Assets 4/30/2008	Projected Increases (Revenues)	Projected Decreases (Expenditures)	Change in Net Assets	Projected Net Assets 4/30/2009	% Change
MAJOR PROPRIETARY FUNDS						
Water & Sanitary Sewer Fund	\$ 54,736,347	\$ 9,626,000	\$ (9,942,000)	\$ (316,000)	\$ 54,420,347	-1%
Recreation Fund	19,562,692	3,450,400	(3,768,450)	(318,050)	19,244,642	-2%
NON-MAJOR PROPRIETARY FUNDS						
Parking Fund	2,417,254	345,000	(848,000)	(503,000)	1,914,254	-21% 1
Residential Solid Waste Fund	991,004	1,292,000	(1,264,900)	27,100	1,018,104	3%
Insurance Fund	2,667,548	1,825,000	(3,050,000)	(1,225,000)	1,442,548	-46% 2
Equipment Services Fund	4,002,326	1,313,200	(1,515,500)	(202,300)	3,800,026	-5%
Total Non-Major Funds	<u>10,078,132</u>	<u>4,775,200</u>	<u>(6,678,400)</u>	<u>(1,903,200)</u>	<u>8,174,932</u>	-19%
TOTAL PROPRIETARY FUNDS	<u>84,377,171</u>	<u>17,851,600</u>	<u>(20,388,850)</u>	<u>(2,537,250)</u>	<u>81,839,921</u>	-3%
TRUST FUNDS						
Police Pension Fund	<u>19,634,465</u>	<u>1,714,000</u>	<u>(1,379,000)</u>	<u>335,000</u>	<u>19,969,465</u>	2% 3

Net Assets: The difference between total assets and total liabilities in a proprietary / trust fund.

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|---|---|
| 1 | Accumulated reserves were used to complete the Montclair Parking Lot reconstruction. |
| 2 | Planned use of reserves to subsidize contributions plus claim overlap from January 2009 to new health plan. |
| 3 | Excludes changes in market value of investments. |

VILLAGE OF GLEN ELLYN
SCHEDULE OF PROJECTED CHANGES IN NET ASSETS
PROPRIETARY AND TRUST FUNDS

Fiscal Year Ended April 30, 2010

	Projected Net Assets 4/30/2009	Projected Increases (Revenues)	Projected Decreases (Expenditures)	Change in Net Assets	Projected Net Assets 4/30/2010	% Change
MAJOR PROPRIETARY FUNDS						
Water & Sanitary Sewer Fund	\$ 54,420,347	\$ 11,007,000	\$ (11,818,100)	\$ (811,100)	\$ 53,609,247	-1%
Recreation Fund	19,244,642	3,511,800	(3,783,000)	(271,200)	18,973,442	-1%
NON-MAJOR PROPRIETARY FUNDS						
Parking Fund	1,914,254	330,000	(566,000)	(236,000)	1,678,254	-12% 1
Residential Solid Waste Fund	1,018,104	1,190,000	(1,325,000)	(135,000)	883,104	-13% 2
Insurance Fund	1,442,548	2,105,800	(2,565,000)	(459,200)	983,348	-32% 3
Equipment Services Fund	3,800,026	1,419,500	(1,568,000)	(148,500)	3,651,526	-4%
Total Non-Major Funds	<u>8,174,932</u>	<u>5,045,300</u>	<u>(6,024,000)</u>	<u>(978,700)</u>	<u>7,196,232</u>	-12%
TOTAL PROPRIETARY FUNDS	<u><u>81,839,921</u></u>	<u><u>19,564,100</u></u>	<u><u>(21,625,100)</u></u>	<u><u>(2,061,000)</u></u>	<u><u>79,778,921</u></u>	-3%
TRUST FUNDS						
Police Pension Fund	<u>19,969,465</u>	<u>1,603,000</u>	<u>(1,465,000)</u>	<u>138,000</u>	<u>20,107,465</u>	1% 4

Net Assets: The difference between total assets and total liabilities in a proprietary / trust fund.

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|---|---|
| 1 | Planned use of reserves to complete comprehensive parking lot maintenance. |
| 2 | Planned use of reserves to buffer increases in user rates. |
| 3 | Planned use of reserves to subsidize contributions from user Funds/Departments. |
| 4 | Excludes changes in market value of investments. |