

VILLAGE OF GLEN ELLYN  
SCHEDULE OF PROJECTED CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS

**Fiscal Year Ended April 30, 2010**

	Audited Fund Balance 4/30/2009	Projected Increases (Revenues)	Projected Decreases (Expenditures)	Change in Fund Balance	Projected Fund Balance 4/30/2010	% Change	
<b>MAJOR FUNDS</b>							
General Fund	\$ 4,017,288	\$ 13,669,000	\$ (13,794,200)	\$ (125,200)	\$ 3,892,088	-3%	1
Debt Service Fund	(17,617)	2,211,500	(2,465,400)	(253,900)	(271,517)	1441%	2
Capital Projects Fund	3,288,977	4,331,000	(4,944,000)	(613,000)	2,675,977	-19%	3
<b>NON-MAJOR FUNDS</b>							
Corporate Reserve Fund	1,327,768	157,200	-	157,200	1,484,968	12%	4
Motor Fuel Tax Fund	727,935	705,000	(1,200,000)	(495,000)	232,935	-68%	5
Special Programs Fund	220,277	700,500	(695,400)	5,100	225,377	2%	
Facilities Maint Reserve Fund	1,394,231	5,500	(344,000)	(338,500)	1,055,731	-24%	6
Total Non-Major Funds	<u>3,670,211</u>	<u>1,568,200</u>	<u>(2,239,400)</u>	<u>(671,200)</u>	<u>2,999,011</u>	-18%	
<b>TOTAL GOVERNMENTAL FUNDS</b>	<u>10,958,859</u>	<u>21,779,700</u>	<u>(23,443,000)</u>	<u>(1,663,300)</u>	<u>9,295,559</u>	-15%	

**Fund Balance:** The difference between fund assets and fund liabilities in a governmental fund.

1	Projected decrease in fund balance due to revenues which did not meet original forecasts.
2	Decrease in fund balance due to final P&I payment on 2000 GO Bonds from amounts previously deposited by School District 87.
3	Planned use of available cash reserves to complete infrastructure improvement projects.
4	No budgeted expenditures in FY09/10 will increase available fund balance.
5	Planned use of available cash reserves to complete the Glen Ellyn Place / Park / Prairie Project.
6	No contributions from other funds during and completion of Civic Center roof repairs are reason for drop in fund balance.

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SCHEDULE OF PROJECTED CHANGES IN FUND BALANCES  
**GOVERNMENTAL FUNDS**

**Fiscal Year Ended April 30, 2011**

	Projected Fund Balance 4/30/2010	Projected Increases (Revenues)	Projected Decreases (Expenditures)	Change in Fund Balance	Projected Fund Balance 4/30/2011	% Change
<b>MAJOR FUNDS</b>						
General Fund	\$ 3,892,088	\$ 15,000,000	\$ (15,000,000)	\$ -	\$ 3,892,088	0%
Debt Service Fund	(271,517)	2,182,000	(2,171,149)	10,851	(260,666)	-4%
Capital Projects Fund	2,675,977	4,802,000	(7,094,000)	(2,292,000)	383,977	-86% <span style="border: 1px solid black; padding: 0 2px;">1</span>
<b>NON-MAJOR FUNDS</b>						
Corporate Reserve Fund	1,484,968	295,000	-	295,000	1,779,968	20% <span style="border: 1px solid black; padding: 0 2px;">2</span>
Motor Fuel Tax Fund	232,935	705,000	(705,000)	-	232,935	0%
Special Programs Fund	225,377	744,000	(744,000)	-	225,377	0%
Facilities Maint Reserve Fund	<u>1,055,731</u>	<u>6,000</u>	<u>-</u>	<u>6,000</u>	<u>1,061,731</u>	1%
Total Non-Major Funds	<u>2,999,011</u>	<u>1,750,000</u>	<u>(1,449,000)</u>	<u>301,000</u>	<u>3,300,011</u>	10%
<b>TOTAL GOVERNMENTAL FUNDS</b>	<u>9,295,559</u>	<u>23,734,000</u>	<u>(25,714,149)</u>	<u>(1,980,149)</u>	<u>7,315,410</u>	-21%

**Fund Balance:** The difference between fund assets and fund liabilities in a governmental fund.

- 1 Planned use of available cash reserves to complete infrastructure improvement projects.
- 2 No budgeted expenditures in FY10/11 will increase available fund balance.



