

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

Fiscal Year Ended April 30, 2010

	Audited 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	\$ 55,825,758	\$ 10,015,000	\$ (10,744,700)	\$ (729,700)	\$ 55,096,058	-1%
Recreation Fund	19,479,848	3,233,300	(3,624,800)	(391,500)	19,088,348	-2%
NON-MAJOR PROPRIETARY FUNDS						
Parking Fund	2,430,923	329,500	(639,400)	(309,900)	2,121,023	-13% 1
Residential Solid Waste Fund	1,075,485	1,269,000	(1,600,000)	(331,000)	744,485	-31% 2
Insurance Fund	1,924,462	2,114,000	(2,614,000)	(500,000)	1,424,462	-26% 3
Equipment Services Fund	4,193,396	1,400,000	(1,504,900)	(104,900)	4,088,496	-3%
Total Non-Major Funds	<u>9,624,266</u>	<u>5,112,500</u>	<u>(6,358,300)</u>	<u>(1,245,800)</u>	<u>8,378,466</u>	-13%
TOTAL PROPRIETARY FUNDS	<u><u>84,929,872</u></u>	<u><u>18,360,800</u></u>	<u><u>(20,727,800)</u></u>	<u><u>(2,367,000)</u></u>	<u><u>82,562,872</u></u>	-3%
TRUST FUNDS						
Police Pension Fund	<u>17,681,429</u>	<u>1,898,000</u>	<u>(1,376,000)</u>	<u>522,000</u>	<u>18,203,429</u>	3% 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 program. |
| 2 | Planned use of reserves to purchase residential recycling carts and 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. |

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	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	\$ 55,096,058	\$ 10,665,500	\$ (11,453,600)	\$ (788,100)	\$ 54,307,958	-1%
Recreation Fund	19,088,348	3,502,000	(3,498,400)	3,600	19,091,948	0%
NON-MAJOR PROPRIETARY FUNDS						
Parking Fund	2,121,023	337,000	(224,000)	113,000	2,234,023	5%
Residential Solid Waste Fund	744,485	1,275,000	(1,385,000)	(110,000)	634,485	-15% 1
Insurance Fund	1,424,462	2,849,900	(2,843,000)	6,900	1,431,362	0%
Equipment Services Fund	4,088,496	1,635,500	(1,543,300)	92,200	4,180,696	2%
Total Non-Major Funds	<u>8,378,466</u>	<u>6,097,400</u>	<u>(5,995,300)</u>	<u>102,100</u>	<u>8,480,566</u>	1%
TOTAL PROPRIETARY FUNDS	<u><u>82,562,872</u></u>	<u><u>20,264,900</u></u>	<u><u>(20,947,300)</u></u>	<u><u>(682,400)</u></u>	<u><u>81,880,472</u></u>	-1%
TRUST FUNDS						
Police Pension Fund	<u>18,203,429</u>	<u>2,195,000</u>	<u>(1,405,000)</u>	<u>790,000</u>	<u>18,993,429</u>	4% 2

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 buffer increases in user rates. |
| 2 | Excludes changes in market value of investments. |