Village of Glen Ellyn

Major Fund Descriptions

Major Governmental Funds

General Fund – The General Fund is the Village's primary operating fund. It accounts for all financial resources of the general government, except for those which are required to be accounted for in another fund.

Debt Service – The Debt Service Fund is used to accumulate monies for the payment of principal and interest on the Village's debt obligations.

Capital Projects Fund – The Capital Projects Fund is used to account for the financing of general street and infrastructure projects.

Major Proprietary Funds

Water and Sanitary Sewer Fund – The Water and Sanitary Sewer Fund accounts for the provision of water and sanitary sewer services to the residents of the Village. All activities necessary to provide such services are accounted for within this fund, including, but not limited to, administration, operations, maintenance, financing and related debt services and billing and collection.

Recreation Fund – The Recreation Fund accounts for the operation and maintenance of the Village Links Golf Course and other Village-owned parks and recreation areas.