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About Glen Ellyn

Welcome to Glen Ellyn!

Glen Ellyn, Illinois, offers big city amenities with a small town feel. The Village of Glen Ellyn is located just 23 miles west of Chicago and is one of the area's premier suburbs. Glen Ellyn residents enjoy access to local amenities, great employment opportunities, arts and entertainment and unique retail. And all of this comes without even leaving Glen Ellyn.

Glen Ellyn is situated around beautiful Lake Ellyn, once a renowned vacation destination. Today this scenic Village offers homes with a variety of architectural styles set among rolling woodland hills and surrounded by mature trees.

Known as the Village of Volunteers, Glen Ellyn has small-town charm and a sense of civic pride. Many organizations, churches and volunteer groups make up the fabric of this community of 27,450 residents.

Glen Ellyn is centrally located in DuPage County. Its proximity to Chicago makes it an ideal place to get the best of both city and suburban life. Glen Ellyn has access to major highways, interstates and airports, making it easy to reach your destination no matter how far.

Nature lovers can enjoy Glen Ellyn's 29 parks, the Willowbrook Wildlife Preserve, the Village Links Golf Course and access to the Illinois Prairie Path.

Those who are looking for something unique can find an appealing mix of specialty boutiques and national retail outlets right in Glen Ellyn. The pedestrian-friendly downtown is full of local shops and restaurants, while shopping along Roosevelt Road features many nationally recognized stores.

Glen Ellyn also offers excellent education opportunities. Glenbard West and Glenbard South, two of four Glenbard High Schools, rank among the best in the state. Glen Ellyn is home to the College of DuPage, one of the largest community college campuses in the U.S. And don't forget about the Glen Ellyn Public Library, which offers many activities and programs for anyone from small children to senior citizens.

The Village of Glen Ellyn is rich in opportunity and community. If you're looking for something special, try Glen Ellyn.

Glen Ellyn Community Profile

Nature of: Glen Ellyn is a residential/business/retail community with virtually no industry. It is located 23 miles west of Chicago, adjacent to rapidly growing suburban areas. Glen Ellyn is located in DuPage County, Illinois.

Population*: 27,450. 14,170 female, 13,280 male.
7,650 under age 18 (27.9%)
534 age 18-19 (1.9%)
1,209 age 20-24 (4.4%)
2,564 age 25-34 (9.3%)
6,174 age 35-49 (22.5%)
5,718 age 50-64 (20.8%)
3,601 age 65 and over. (13.1%)

Population by Ethnicity*: 25,649 non-Hispanic or Latino, 1,801 Hispanic or Latino.

Population by Race*: 23,810 White, 1,780 Asian, 810 African American, 36 American Indian and Alaska Native, 3 Native Hawaiian and Pacific Islander, 564 Other, and 447 identified by two or more.

Per capita money income*: \$49,850 (2006-2010)

Median household income*: \$90,820 (2006-2010)

Persons below poverty level*: 5.4%

Housing*: 11,051 housing units; 10,424 are occupied. 7,872 owner occupied making up 21,720 residents; 2,552 renter occupied making up 5,725 residents.

Median value of owner-occupied housing units*: \$433,200 (2006-2010)

Neighbors: East: Lombard; West: Wheaton; North: Glendale Heights; South: Downers Grove and Lisle.

Schools: Grade schools: 8 public, 2 private (through 8th grade)
Junior High: 2 public
High School: 2 public
Junior college: 1

Education of residents*: 95% of persons over 25 are high school graduates
62.2% of persons over 25 hold a bachelor's degree or higher.

Nearby four-year colleges: Elmhurst College, Wheaton College, Benedictine University (Lisle), North Central College (Naperville).

Culture: Glen Ellyn Historical Society and Stacy's Tavern Museum, McAninch Arts Center at College of DuPage, Anima children's chorus, Village Theater Guild, more than 30 churches.

Government: Elected president and six trustees supported by advisory boards and commissions. Elected Village Clerk. The DuPage County seat is located in Wheaton.

Transportation: Mass Transit: The Metra Union Pacific West line runs through Glen Ellyn. The line reaches from Elburn in the West to Ogilvy Transportation Center in Chicago. The Metra Station is located on Crescent Boulevard in downtown Glen Ellyn. PACE buses also serve areas of Glen Ellyn.

Airports: DuPage Airport is located 13.2 miles away in West Chicago; O'Hare International Airport is 25 miles from Glen Ellyn; Midway International Airport is 22 miles from Glen Ellyn.

Major Highways: I-88; I-355; IL-64 (North Ave); IL-38 (Roosevelt); IL-56 (Butterfield); IL-53.

Hospitals: DuPage Medical Group Glen Ellyn Clinic located in Glen Ellyn; Central DuPage Hospital Convenient Care Center (Wheaton), Central DuPage Hospital (Winfield); Advocate Good Samaritan Hospital (Downers Grove); Glen Oaks Medical Center (Glendale Heights); Elmhurst Memorial Hospital (Elmhurst; Immediate Care Center in Lombard); Marionjoy Rehabilitation Hospital (Wheaton).

Shopping: Glen Ellyn features a pedestrian-friendly Central Business District with shopping and restaurants and The Glen Movie Theater. Auto-oriented shopping along Roosevelt Road. Nearby large shopping centers: Yorktown, Stratford Square, Oak Brook Mall, Woodfield Mall, Danada Shopping Center and Town Square.

- Recreation: Park District with 28 outdoor recreation areas, including lake Ellyn Park, two indoor facilities, fitness facilities, pool, tennis courts, senior program and indoor sports complex planned; family YMCA; Village Links Golf Course; Glen Oak Country Club; College of DuPage Sports and Recreation Center; Willowbrook Wildlife Center; Morton Arboretum.
- Water: Water supplied from Lake Michigan through DuPage Water Commission.
- Climate: Average rainfall: 36 inches; Average snowfall: 38 inches; Average July high temperatures: 83 degrees; Average January high temperature: 29.6 degrees.
- Fire Protection: Provided by the Glen Ellyn Volunteer Fire Company, which has 60 volunteers and a full-time Fire Chief. Two fire stations located in Glen Ellyn, each staffed 24 hours a day.
- Utilities: Commonwealth Edison, or ComEd, provides electric utility services. Nicor supplies natural gas. Cable provided by Comcast and WOW. AT&T provides telephone and television services. Village of Glen Ellyn oversees water and sewage billing and infrastructure.

*Data from the 2010 U.S. Census, unless otherwise noted.

Village of Glen Ellyn

Budget Process

Budgetary Basis

All individual fund budgets are prepared on a cash basis. This basis recognizes revenues when received and expenditures when paid.

Accounting Basis

For the purpose of internal interim reporting and budgetary control on a monthly and quarterly basis, the Village generally reports on a cash basis, consistent with its budgetary basis.

For purposes of external annual financial reporting, governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Village considers revenues to be available if they are collected within 60 days of the end of the current fiscal period, except for sales taxes and telecommunication taxes which use a 90 day period. Expenditures generally are recorded when a fund liability is incurred. However, debt service expenditures are recorded only when payment is due.

Proprietary fund and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues and additions are recorded when earned and expenses and deductions are recorded when a liability is incurred. Operating revenues/expenses include all revenues/expenses directly related to providing enterprise fund services. Incidental revenues/expenses are reported as non-operating.

Budget Process

The annual budget process begins each year with a review of the current year financial report as of the end of the second quarter. From this point, revenue estimates for the current year are extended through the close of the year and preliminary revenue projections for the new year are prepared.

The Finance Department prepares and distributes budget templates to all departments which contain updated actual results from the previous fiscal year and revised current year budget amounts. Also distributed are some base assumptions to be used for various payroll and benefit line items. Department representatives are requested to provide estimates of current year final expenditure amounts as well as line-item proposals for the new budget year with supporting details included.

Village of Glen Ellyn

Budget Process

The budget team, which consists of the Finance Director, Village Manager, Assistant to the Village Manager and Assistant Finance Director, meets with individual department managers and their support staff to review departmental budget proposals, department goals and organizational objectives. The budget team reviews total budget requests against anticipated revenue streams by fund to determine the extent to which available resources match requests. Follow-up departmental meetings are convened as necessary to modify and refine the budget.

The Village Board typically conducts two budget workshop meetings. Copies of the draft budget are made available for public inspection at the Civic Center, library and on the Village's website. A public hearing is conducted on the proposed budget according to state statutes. Approval of the final budget is typically approved at the regular Village Board meeting following the public hearing to allow additional opportunity for public input.

Budget Transfers and Amendments

The annual budget ordinance authorizes the Village Manager to make budget transfers within a department which do not exceed \$10,000. As a regular practice however, the Village does not record transfers of budgetary authority between accounts so as not to detract from original budget projections. The budgetary level of control is defined at the individual fund level.

The budget may be amended by the adoption of a budget amendment ordinance at any time during the fiscal year. At the onset of each new fiscal year, a budget amendment ordinance is adopted which is composed of total unliquidated encumbrances at the close of the previous fiscal year. Most encumbrances relate to previously Village Board approved contracts or projects which exceed \$20,000 (recently increased from \$10,000) and involve progress payments as the project is completed. Additional budget amendments may be considered as the fiscal year draws to a close to account for any significant unbudgeted or unforeseen expenditures which took place during the year.

VILLAGE OF GLEN ELLYN
FY12/13 BUDGET PREPARATION CALENDAR

November 18, 2011	Preliminary revenue projections to Village Manager (General Fund).
November 30, 2011	Distribution of preliminary budget information and document templates to department managers.
December 30, 2011	Departmental budget requests due to Finance (<u>with support and footnotes</u>).
January 2012	Preliminary Departmental / Manager budget review meetings.
January 13, 2012	Finance Commission completes Five Year Forecast
January 20, 2012	Departmental narratives due
February 2012	Additional Departmental meetings as needed
February 20, 2012 (3rd Monday)	Village Board Workshop - Review Third Quarter Financial Report and Five Year Forecast
February 29, 2012	Distribution of draft budget
March 5, 2012 (1st Monday)	Special Village Board Workshop at 6:00 p.m. - General Fund and Recreation Budgets
March 19, 2012 (3rd Monday)	Early Village Board Workshop at 6:00 p.m. - All Other Funds Budgets
March 26, 2012 (4th Monday)	Final Budget Review Workshop
April 9, 2012 (2nd Monday)	Village Board Meeting - Public hearing on proposed FY12/13 Budget First reading of the budget ordinance
April 23, 2012 (4th Monday)	Budget ordinance adopted
May 1, 2012	Fiscal Year 2012/13 begins

Village of Glen Ellyn Strategic Goals - DRAFT (August 2012)

The Village has been working on developing strategic goals for the organization. As of August, 2012, the goals are in draft form, but provide some good prioritization for Village activity. Many goals are well underway or completed. Future

Mission

health, safety and welfare of its residents, businesses and visitors. This is accomplished in cooperation with those vested in our community: residents, elected and appointed officials, employees, volunteers and other public, private and social entities.

community we serve.

Vision

quality of life, keeping Glen Ellyn a vital and desired destination in which to live, work, shop and visit. We respect the past, respond to current concerns and plan for the future in an open, transparent and effective manner.

•SHORT: The Village consistently takes the actions necessary to reach its full potential.

Values

We Value

Fairness in providing service to our customers

Fiscal Integrity

Customer Service Excellence

Thorough and Efficient Communication/Transparency

Providing infrastructure to retain and attract investors

Being Good Stewards of Village Property, Capital Maintenance and Improvements

Economic Development and Progress

Village employees and being a responsible and desired employer

Enhancing that which makes us unique

Community Character, including aesthetic beauty/trees

Safety

Community Involvement: Using Collective Intelligence

Environmental Concerns (including Green Initiatives)

Historical Preservation

Economic Development

Goals

Evaluate possibility of Roosevelt Road TIF by conducting feasibility report and workshop with Village Board by November 1, 2012

Develop RFP for 825 N. Main and implement redevelopment plan by April 1, 2013

Execute plan for redevelopment of one parcel in Roosevelt Road commercial district by April 1, 2013

Develop an Economic Development Plan by April 1, 2013 which includes:

- Target areas for economic development

- A marketing plan for economic development

- A policy for growth and redevelopment to attract developers in a strategic way

- Economic Development Incentive Guidelines including those for TIF and general development

Develop a plan to streamline development approvals and reviews, permits, and business opening process in the Village by May 1, 2013

- Establish related volunteer committee by October 1, 2012

Supplemental Goals

Establish economic development advisory counsel by September 1, 2013

Village Links generates an annual operating profit large enough to cover all debt service and \$100,000 in capital expenditures starting this fiscal year by May 1, 2013 and thereafter.

Secure three commercial property annexation agreements by May 1, 2013

Customer Service

Goals

Increase community safety by completing ordinances to enhance enforcement efforts in necessary areas by January 1, 2013.

Pilot Village inquiry tracking system in Public Works by January 1, 2013 and track results

Develop system where by all customers are contacted by the village within two business days with an acknowledgment of their request (automatic response email or return phone call) and possible resolution date by October 1, 2013.

Implement quarterly financial projection/forecast for end of fiscal year by November 1, 2012

Increase the Village's Illinois Policy Institute transparency score to a minimum of 75 by January 1, 2013

Supplemental Customer Service Goals

Promote and present Village goals publicly by September 1, 2012

Increase the customer convenience and interactivity and functionality of the Village website by April 1,

Implement positive customer service training for all village employees by May 1, 2013

Resolve Board Meeting video issues by December 1, 2012

Create communication plan including best use of Village communication resources (GETV, website, print material, eNews, social media, radio station) by February 1, 2013

Complete Emergency Operations Plan and conduct a bi-annual simulation exercise by May 1, 2013

Infrastructure

Goals

Major Project: Consolidate the Village's long-term capital plans/major maintenance items into a single 20-year schedule including repair, replacement and future development projects and estimated costs by November 1, 2012. (Include GEVFC and Village Links.)

Major Project: Complete extensive Village Links renovation by Spring, 2013 by meeting set milestones as published.

Major Project: With Park District, complete analysis, plan and begin implementation of Lake Ellyn and Riford channel improvements to significantly reduce flooding in that area by January 1, 2013

Be good stewards of Village-owned property

Complete Civic Center space needs study and incorporate recommended actions in the CIP by November 1, 2012

Engineer solutions to pedestrian connectivity issues between DuPage Blvd and Nicoll Way along Route 53 by May 1, 2013.

Reopen the Village Arboretum and repair Panfish Park by December 1, 2012 (complete punch list)

Complete native plantings in Manor Woods per annual schedule (200 plants) by September 1, 2012

Open Village Bike Path by April 1, 2013

Test Village Attraction Signage at north and south gateways and along Roosevelt Road by December

Enhance Village sidewalk policy by September 1, 2012

Develop and promote a community cost-share program for tree public tree replacement by October

Supplemental Goals

Invest in sanitary sewer improvements to reduce inflow and infiltration throughout the Village including sewer lining and other areas of identified concern by April 1, 2013.

Complete Sign Code by March 1, 2013

Human Resources

Goals

Implement changes recommended by Salary Survey by July 30, 2012

Major Project: Begin negotiating a Fraternal Order of Police contract with agreed upon parameters set by the Village Board by December 1, 2012

Ensure 95% of Village Employee Performance Evaluations are completed within two weeks of anniversary date by April 1, 2013

Improve the timing and efficiency of Village Management presentations at public meetings as measured by Village Manager and Board feedback by April 1, 2013

Supplemental Goals

Complete the enhancement of Village employee performance evaluation instrument by January 1,

Move Village Manager performance evaluation and incentive calculation to April 2013 to align with

Move Village Commission terms to expire at the end of May to align with fiscal year and elected official

Partnerships

Goals

Complete intergovernmental agreement with DuPage County and College of DuPage by June 1, 2012

Ensure long-term viability of the Glen Ellyn Volunteer Fire Company by:

Implementing Fire Special Service Areas

Fully prosecuting alleged theft (ongoing)

Making public career benefit by August 1, 2012

Completing an intergovernmental agreement with the Fire Company which outlines specific responsibilities of the Village and the GEVFC by April 1, 2013

Redefine partnership goal regarding purchasing and/or expense elimination through collaboration, insourcing or outsourcing by January 1, 2013

Complete intergovernmental agreement (boundary) with Lombard by June 1, 2012

Resolve outstanding items, including lift station and billing, with College of DuPage by January 1, 2012

Complete intergovernmental agreement with the Glen Ellyn Historical Society for History Park maintenance and operations by October 1, 2012

Complete an agreement with Chamber of Commerce for use of 810 N. Main by June 1, 2012

Evaluate joining the Fire Alliance and make recommendation by December 1, 2012

Complete Glenbard Wastewater Authority agreement regarding cost share and proposed IGA amendments by April 1, 2013

Funding

Goals

Help to resolve long term funding challenges

Hold annual pre-budget workshops by November 1, 2012 with agenda discussed at April 2012 workshop including Five-year Forecast and Capital Improvements Plan

Achieve annual incremental tax (sales and/or property) revenue over organic growth projected in five year forecast by May 1, 2013

Complete necessary steps to implement Electrical Aggregation by May 1, 2013

Partner with Glenbard Wastewater Authority and others as applicable on all related bids to seek cost and time efficiencies for fiscal year 2013

Keep Administrative Expenses in Solid Waste Fund to \$1.25 or less per customer per month for fiscal year 2013 by implementing eBill and/or other cost-saving measures

Supplemental Goals

Secure at least three grants for fiscal year 2013

Downtown Plan

Goals

As a result of the downtown traffic study

Add diagonal parking spaces to the 500 block of Duane Street by July 1, 2012

Eliminate customer confusion over use of the Main/Pennsylvania lot by November 1, 2012

Explore options to add parking spaces to the commercial block of Main, Crescent, Forest and Pennsylvania and make recommendations by April 1, 2013

Purchase Duane Street parcel and design and budget for new parking lot by May 1, 2013

Conduct downtown streetscape and parking analysis with grant money and review results by February

Assist Alliance in establishing new branding program with kiosk and banners in downtown by July 1,

Designate downtown as a historical district by April 1, 2013

Replace appropriate benches, sidewalks and fencing by December 1, 2012

Supplemental Goals

Evaluate funding options and work with Metra/Union Pacific to advance the development of a pedestrian tunnel by February 1, 2013

Complete punchlist of downtown "mini-refresh" including plantings and evaluation of Praire Path vegetation by December 1, 2012

Complete a Village wayfinding RFP, including downtown, by April 1, 2013

Capital Projects

List of capital projects can be located in the Capital Improvement Plan.

Village of Glen Ellyn
Five Year Forecast, February 2012
Based on FY2011/12 Budget information

Why are we discussing this?

Before the FY2011/12 budget process began, the Village of Glen Ellyn's first five year forecast was developed to identify long term trends and issues facing the community. This effort was focused on the General Fund, the main operating fund for providing government services, such as police protection, and routine maintenance of our streets and sidewalks. This forecast identified a glaring divergence in our current revenue sources and our expenditures, leading to a \$6 million deficit over the five year span.

Since then, the Village has embarked on efforts to shore up the tax base by attracting a high-end grocery store, which should generate notable sales and property tax revenue, enhancing the façade grant program to encourage business investment, and establishing a tax increment financing district (TIF) in the central business district to help fund necessary projects to support the business community. The Village continues to control costs by (utilizing the Volunteer Fire Company, controlling health insurance costs, and utilizing part time employees. In fact, Glen Ellyn has the lowest use of Full-time employees in DuPage County.) Other cost savings measures remain in place, and will continue as future budgets remain structurally imbalanced.

The information provided in the five year forecast is prepared on a budget basis. Not all data will equal information provided in the comprehensive annual financial report as that includes audit accruals and other differences.

What are the main goals of conducting a long term forecast?

The key goals of Glen Ellyn's 5-year forecast:

- 1) Understand long term trends in revenue sources
- 2) Understand long term trends in expenditures
- 3) Identify future imbalances in revenues and expenditures (deficits)
- 4) Develop and implement programs now to avoid future deficits
- 5) Use tables and graphs to summarize and highlight info and trends

What is different this year?

This five year forecast has changed focus from just the General Fund to all governmental funds. That is, the funds that are funded primarily by taxes and are used to account for traditional government services, such as public safety, roads, sidewalks, and facilities. This analysis incorporates capital and debt forecasts to assure a more complete picture of the Village government as a whole.

This forecast excludes our business type activities, such as the water/sewer fund and Village Links golf course as those enterprises are funded most notably by direct user fees. Other internal service funds are also excluded as they are a service provider to the government, its enterprises, and other government customers.

Introduction

What was the approach to preparing this forecast?

The five year forecast uses the most recent adopted budget, for FY2011/12. Using historical information and current economic circumstances, we identify trends and traditional growth rates. This information is coupled with known information (such as changes in state pensions laws) to arrive at continued growth rate assumptions. Assumptions are specific to the revenue or expenditure. Whenever possible, future planning tools are included, such as the existing street resurfacing program. The baseline for fund balances is the annual audit for the fiscal year ended April 30, 2011. The information contained in this report will approximate, but not tie out exactly, to the numbers contained in the Village's annual audit as there can sometimes be a difference in reporting. Further, many interfund transfers, which are a regular part of government operations, are excluded to capture all governmental activity in aggregate instead of specific funds.

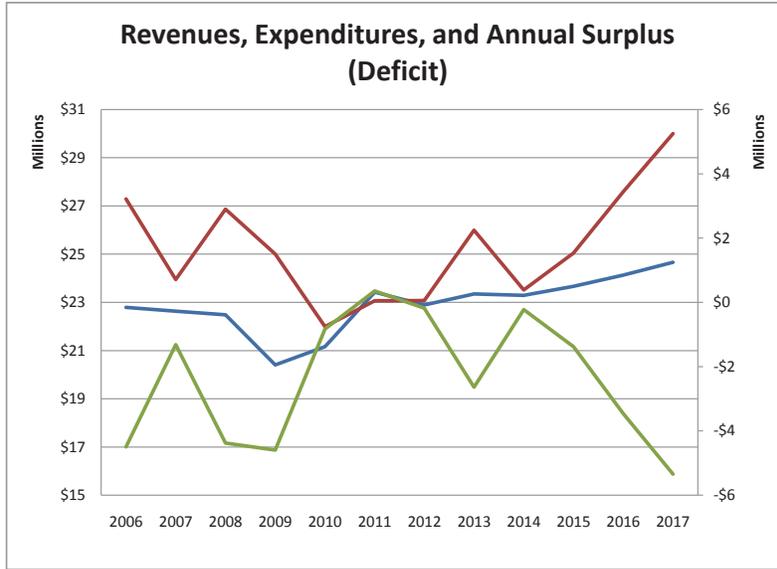
What is included in this analysis?

The five year forecast includes information generally as follows:

- Big picture
 - Governmental revenues, expenditures, and fund balance
 - Fund balance projections
- Revenues
 - Key revenue sources and assumptions
 - Makeup of governmental revenue sources
 - Key revenue relative growth rates
- Expenditures
 - The largest areas of expenditures, including growth rates and assumptions
 - Expenditures by type (includes debt)
 - Personnel and other operating expenditures
 - Personnel expenditures, by category
 - Salaries and overtime, by category
 - IMRF, police pension, and health insurance as a percentage of salaries and overtime
 - The capital plan
- Contributions to the deficit
- How much would it take to balance?
- Potential solutions

Governmental revenues, expenditures and fund balance

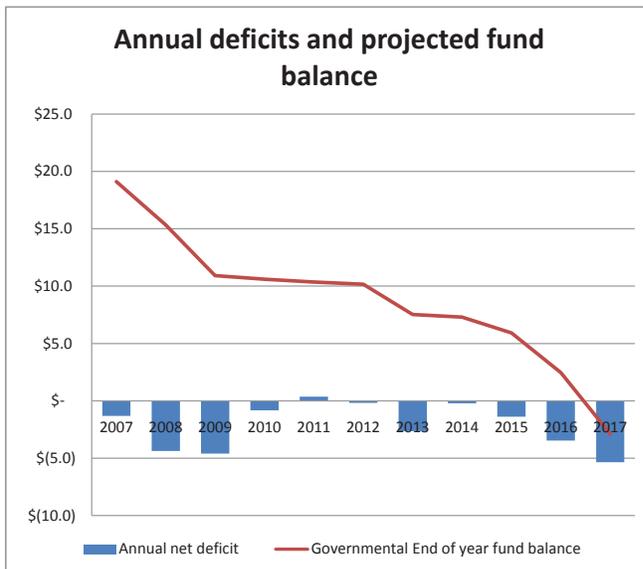
Governmental revenues grow at a relatively flat pace overall. Expenditures grow at the pace of capital investment (through the capital improvement planning process) and the faster growth of personnel and benefits. The end result is depletion of fund balance over time.



There are important items to note about these projections. For example, the Village aggressively pursues grants. Significant grant dollars are likely, but are excluded as we do not know how much grant revenue will be awarded, or for which projects. Grants are typically provided only for capital projects. From 2007 to 2013, the Village has secured close to \$300,000 in operating grants, and more than \$6.2 million in grants for capital projects.

Fund balance projections

As of the end of FY2010/11 (the most recent audited financial statements) the overall fund balance available for governmental uses was \$10.4 million. The total shortfall over the next five years is \$13.0 million, or \$2.6 million per year, if current trends continue and if no corrective action is taken.



All governmental funds				
<i>In millions</i>	Total revenues	Total expenditures	Surplus (deficit)	End of year fund balance
2013	\$23.4	\$26.0	(\$2.6)	\$7.5
2014	23.3	23.5	(0.2)	7.3
2015	23.6	25.0	(1.4)	5.9
2016	24.1	27.6	(3.5)	2.4
2017	24.7	30.0	(5.3)	(2.9)
2013-2017 total	\$119.1	\$132.1	(\$13.0)	
2013-2017 average	\$23.8	\$26.4	(\$2.6)	

Key revenue sources and assumptions

It is important to know how we arrived at the revenue projections and their historical growth rates.

	FY2012 (in millions)	Average annual growth (2005-2012)	Projected annual growth (2013-2017)
Property tax	\$7.1	2.0%	3.5%
Sales tax and home rule sales tax*	5.4	8.2%	2.0%
State shared revenues	3.4	1.4%	0.9%
Utility taxes	3.0	0.5%	0.5%
User fees and charges **	1.6	5.1%	1.0%
Total Revenues	\$22.9	0.9%	1.3%

**The Village began collecting home rule sales tax in FY2010. Without that new revenue, 2005-2012 growth would be 1.7% and FY2012 revenue would be \$3.0 million.*

***Includes ambulance user fees, which began in FY2010. Without those user fees, 2005-2017 growth would be -3.1%, and FY2012 revenue of \$920,000.*

Property tax grows at the rate of CPI-U or 5% whichever is less, plus new growth. The December 2011 CPI-U increase was 3.0%, and has averaged 2.4% over the past three years. New growth and development has recently remained at about 1.0% per year.

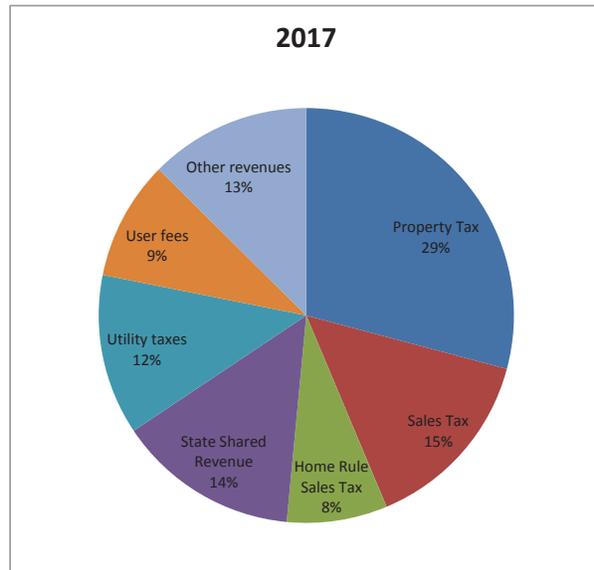
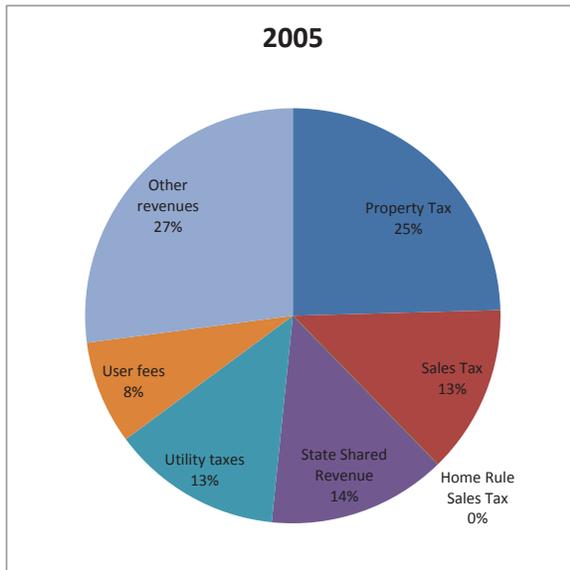
Sales tax revenue, without the home rule sales tax, has grown by just under 2% per year. With the increased focus on economic development within the Village and some slow improvements in the economy, this projection is within range, but could increase with any national economic recovery.

State shared revenues include income tax and motor fuel tax and are generally tied to the state-wide economy. These are collected by the state and distributed to local governments based on population. A moderate growth rate of 1.0% is conservative. The largest threat to state shared revenues is the state government redirecting these dollars to balance the state budget.

Utility taxes includes natural gas, electricity, and cable. This is a function of use (for electricity and natural gas) and rates (for cable).

User fees includes vehicle stickers, licenses and other charges for services. The Village periodically reviews rates to ensure that our costs to provide the services are in line.

Governmental revenue sources

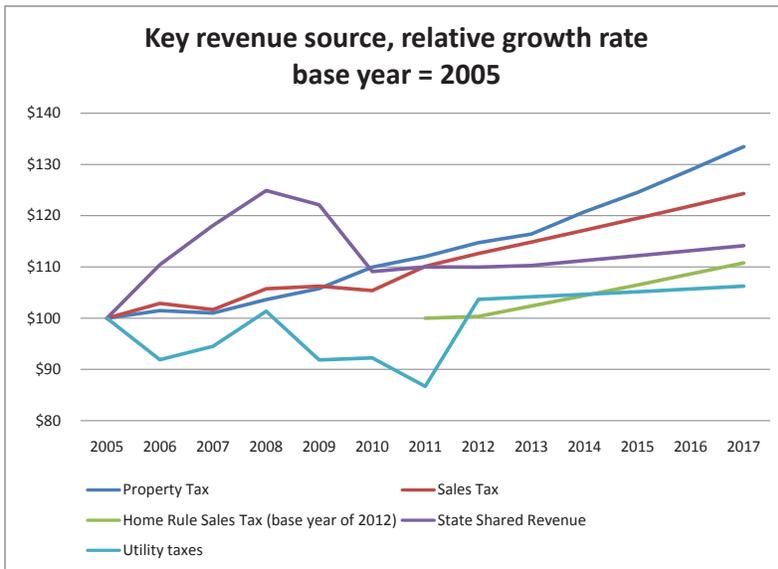


Revenues continue to be diverse and the Village is not over-dependent on one revenue source. Traditionally, the Village is not overreliant on property taxes (less than 7% of residents' property tax bills is used for Village government services). Without higher increases to other revenue sources, over time, the Village risks becoming slightly more reliant on property taxes. Sales taxes, home rule sales tax, and state shared revenues remain key revenue sources.

User fees include building permits, user fees and services charges.

Other revenue includes other taxes, miscellaneous revenue, interest income, and transfers from other agencies or non-governmental funds.

Key revenue relative growth rates



To understand that relative growth rates, each revenue source is set at baseline of \$100 in 2005 (2012 for home rule sales tax, the first full year of that revenue source). Each revenue is tracked relative to its base year to identify relative growth rate over time. It is clear that some revenue sources, such as state shared revenues and utility taxes, are erratic, and are projected to grow at a slower rate than sales taxes or property tax.

Expenditures

It is important to know how we arrived at the expenditure projections and their historical growth rates.

	FY2012 (in thousands)	Average annual growth (2006-2012)	Projected annual growth (2013-2017)
Salaries and Overtime	\$7,356	3.1%	3.9%
Police Pension	1,036	9.3%	10.0%
IMRF Pension	389	28.8%	2.4%
Health Insurance	900	13.3%	10.0%
Total Payroll and benefits	\$10,031	4.9%	5.1%
Other operating expenditures	\$5,999	4.4%	3.8%
Other operating expenditures (without ambulance)	\$5,070	2.4%	3.7%

Salaries and overtime are projected to grow slightly faster than they have in the past. In a typical year, there is often position turnover, resulting in lower annual costs. A large driver for this cost is the police union contract, which is up for renewal in fall, 2012.

The Village continues to make the annual required contributions to the pension plans. Glen Ellyn's Police Pension fund is better funded than most, but still has a \$12 million unfunded liability (close to 400% of covered payroll).

A large part of the IMRF increase relates to an early retirement program from several years ago, coupled with severe investment losses in 2008. The Village's costs for this retirement program are set annually as a percentage of covered earnings.

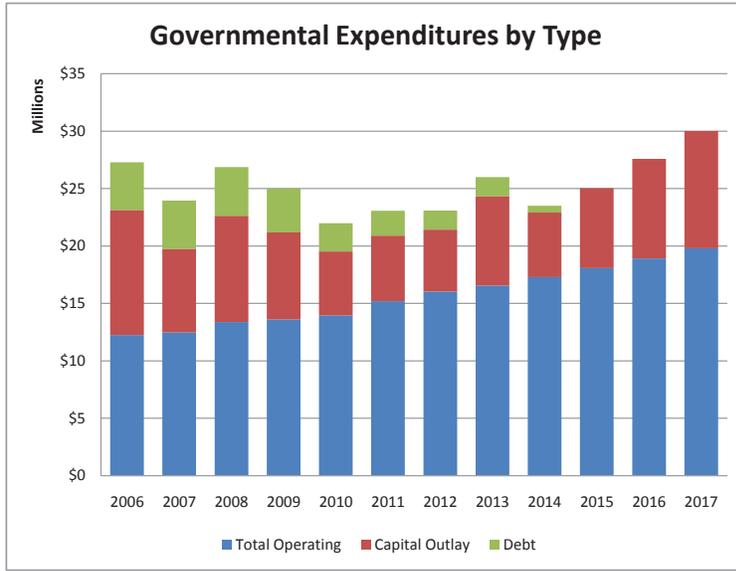
Health insurance continues to be large cost increase driver. The Village switched to an insurance pool a few years ago, and it appears as though the 2012 renewal rates will be favorable. However, the impact of federal health care laws has yet to be fully realized.

The cost to provide the pension and health insurance benefits drive the overall payroll and benefits costs to about 5% per year.

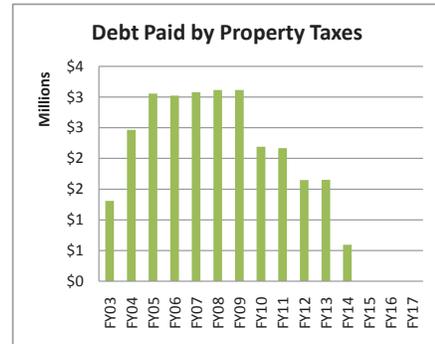
Total governmental expenditures have actually declined from 2006 to 2012 due to large capital investment that was occurring in 2006. Annual growth rates going forward are 3.7%, compared to revenues at 1.3%. Of the other operations, the higher growth rate expenditures include police and fire dispatch (5%), equipment services transfer (4%), and liability insurance (6%).

Expenditures by type

Governmental expenditures can be characterized as operating, capital outlay, and debt. For purposes of this analysis, we have excluded transfers from one governmental fund to another. We have retained transfers to internal service funds as that is an outlay from governmental services.

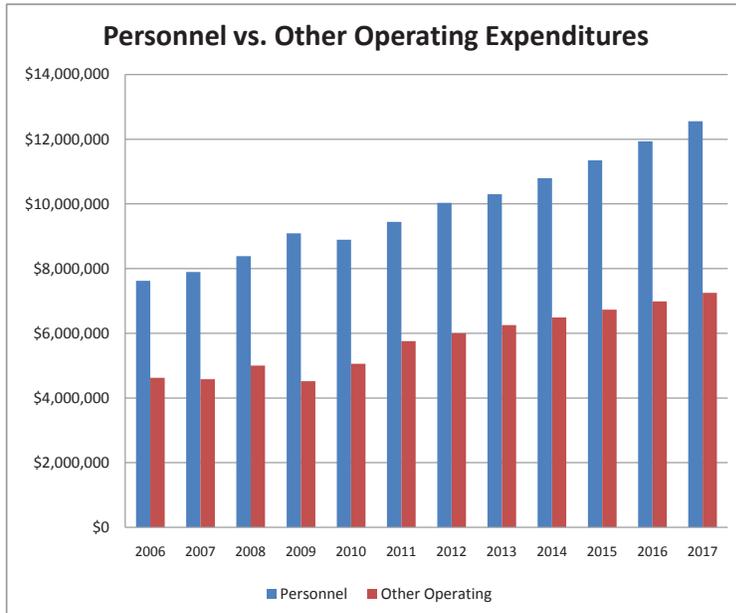


The debt service payments are diminishing as the remaining bonds are paid off. Capital expenditures vary with the annual capital program (i.e. some years are higher due to scheduling more expensive projects.) Operating expenditures funds wages and benefits, along with contractual costs and supplies that are needed to provide government services. Operating expenditures are the largest area of expenditure, so we will drill down in this area to better understand trends.



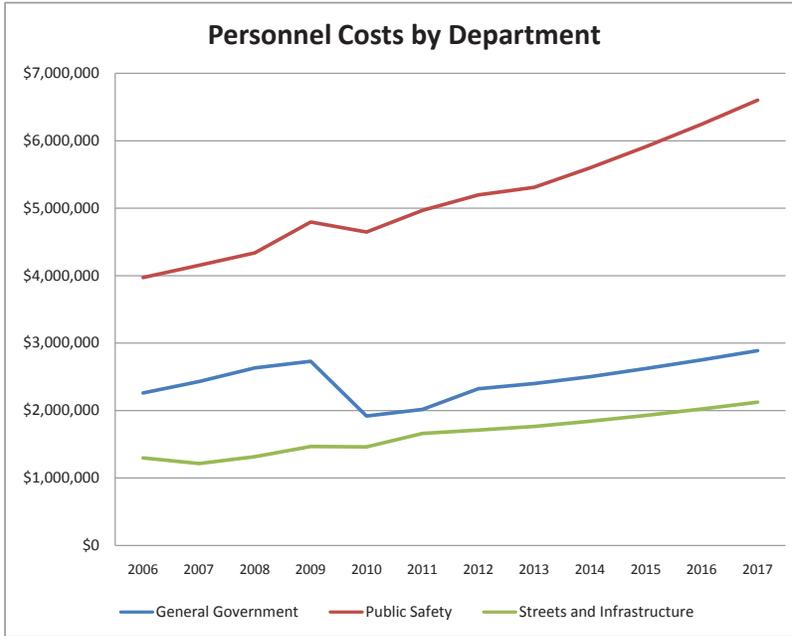
In 2001, 10 year bonds were issued following a referendum to authorize \$18M bonds for sewer projects. As those bonds are retired, the property taxes previously levied for the debt is being redirected to the capital projects fund to use a pay as you go approach to future projects.

Personnel and other operating expenditures



The majority of our operating expenditures relate to personnel, increasing by 5.1% as previously discussed. The largest area of personnel expenditure relates to public safety. From 2009 to 2010, there was a decline in personnel spending due to staffing reductions in various departments. Other operating costs are projected to grow at 3.7%.

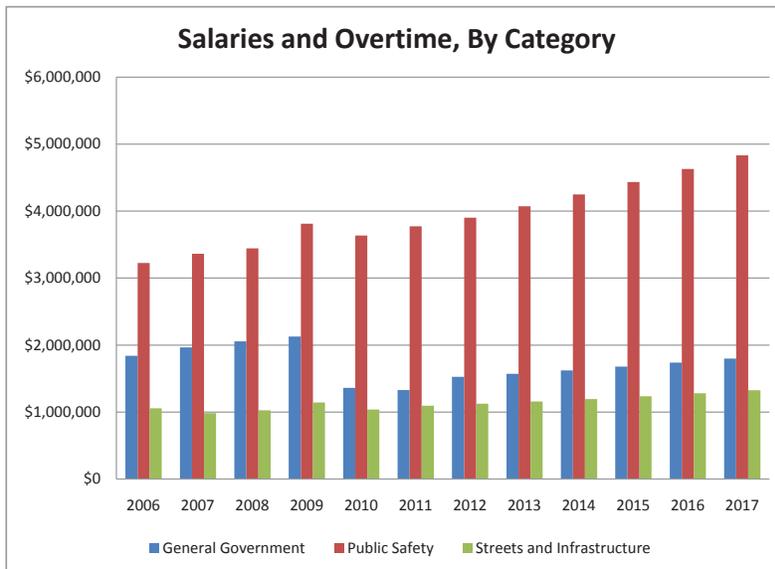
Personnel expenditures, by category



We also can detail the operating expenditures by the type of service that those expenditures support. For Glen Ellyn, those categories are General Government, Public Safety, and Highways and Streets.

The largest category of governmental services is public safety. In addition, there was a decline in both General Governmental and Public Safety spending in FY2009 and FY2010. This is due in part to police pension cost increases, but also reduced non-public safety spending.

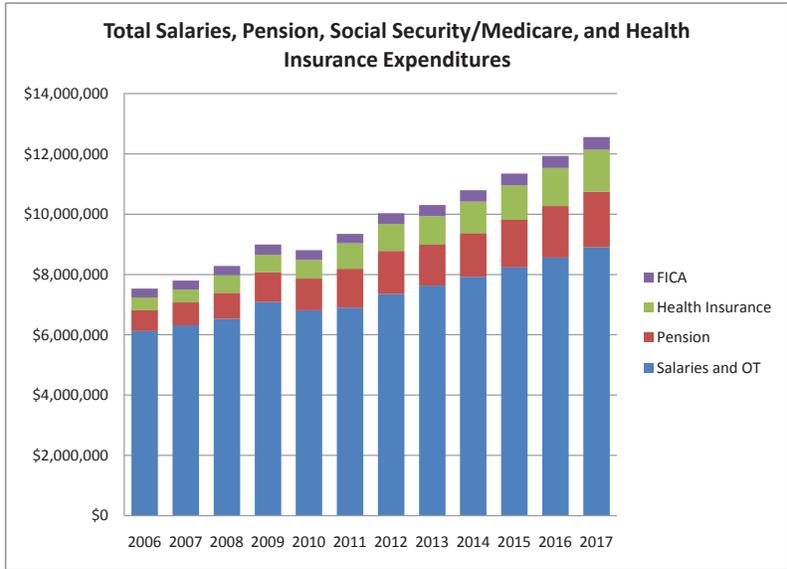
Salaries and overtime, by category



Isolating just salaries and overtime by category (excluding pension and other benefit costs), the public safety costs continue to increase.

Projections assume current staffing levels.

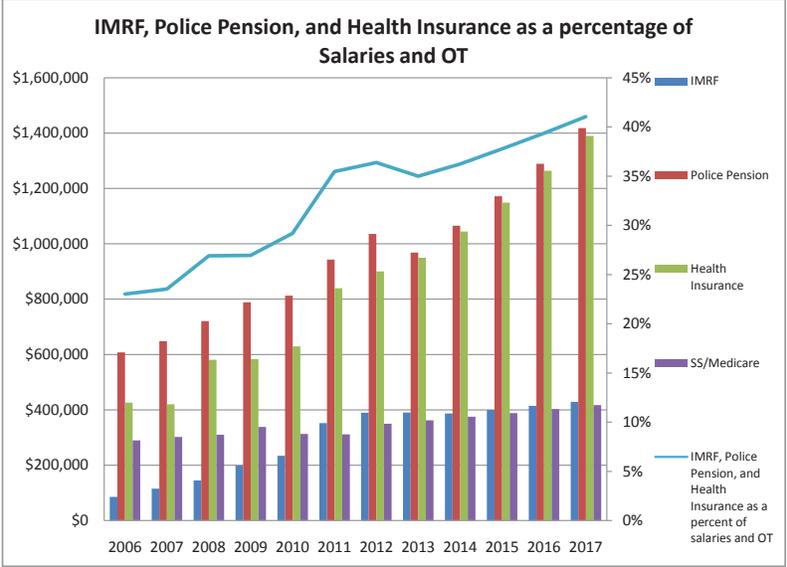
Personnel costs over time



In aggregate, the costs for personnel increase over time. Each of these costs are increasing, notably salaries and overtime, health insurance, and pensions.

11 - 20

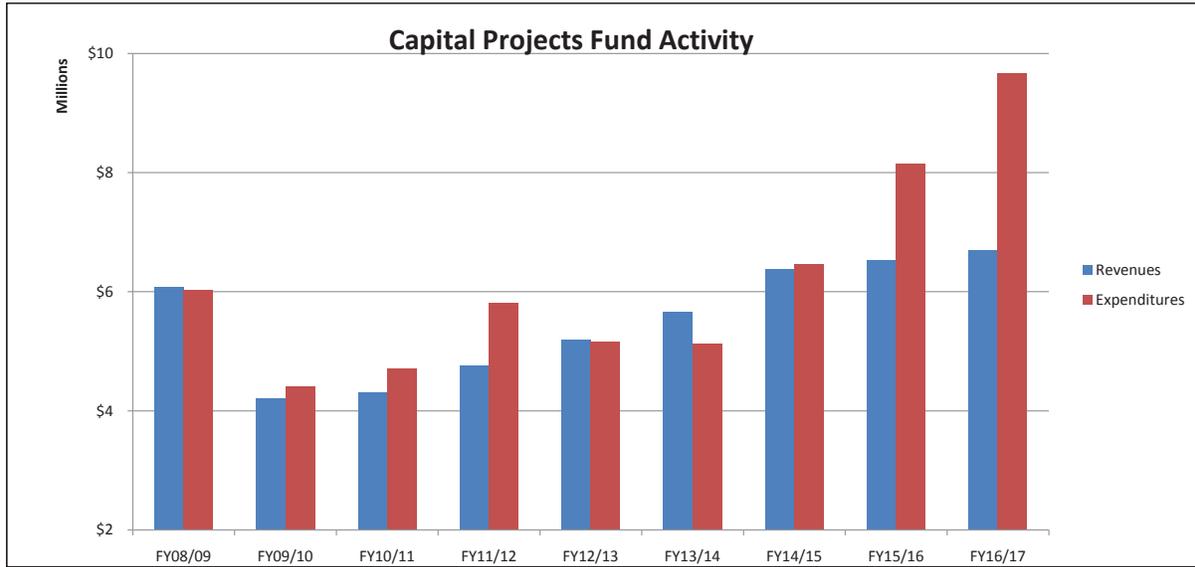
IMRF, police pension and health insurance as a percentage of salaries and overtime



This graph shows the dollar cost of Police Pension, Health Insurance, IMRF, Social Security and Medicare each year from 2006 to 2017. Further, this compares the total cost to provide these benefits (excluding Social Security and Medicare) as a percent of the salaries and overtime. In 2006, those benefits cost about 23% of paid salaries and overtime. In 2012, that number has grown to 36%, and is projected to grow to 41% in 2017. This is due to significant annual cost increases, primarily in health insurance and pensions.

The capital plan

A large driver to deficits included in this projection relates the capital plan. Major revenue sources in the capital projects fund include property taxes (as bonds are retired, as previously discussed), utility taxes, real estate transfer taxes, and grants. 90% of our capital projects fund is spent on the street program. The report below summarizes a majority of the capital project fund plan. The capital plan is continuously monitored, but is reviewed and revised every few years. The long term street program is scheduled to be reviewed in the next few years to assure that expenditures more closely align with revenues. Capital spending will remain within available resources, supplemented by grants whenever possible.



Contributions to the deficit

From 2013 to 2017, the following areas contribute to the overall deficit. The calculations below are the dollar cost over 1.3% growth rate from the FY2012 budget numbers.

	Component contribution to the \$13 million Deficit
Police Salaries and overtime	\$1.8 million*
Salaries and overtime for other employees	\$1.2 million*
Employee benefits	\$1.8 million*
Economic development	\$0.8 million (high end grocery store)**
Capital Outlay	\$5.1 million (deficit from capital projects fund)
All other	\$2.4 million (includes liability insurance, ambulance contracts and various other operating items)

*Computed as the difference for each projected expenditures at its anticipated growth rate and the total revenue growth rate of 1.3%.

**We expect to re-coup this over time through additional sales taxes.

How much would it take to balance?

To provide a baseline for analysis, we have calculated the amount that would be required from any one of these areas (revenues or expenditures) on their own, to make up the projected deficit.

	Current 2013-17 projected growth rate	2013-17 growth rate needed to fill the gap	2013-17 growth rate needed to fill the gap, without the \$4.1 million capital projects fund deficit
Sales tax (includes home rule sales tax)	2.0%	16%	7%
Property tax	3.5%	24%	11%
Payroll and benefits	4.9%	-4.5%	-1.5%

Potential solutions

There are several solutions that could occur. Each of these solutions has benefits and drawbacks.

Expenditures

- **Health Insurance controls.** If we were to keep our health insurance costs flat (after our July 1, 2012 renewal), the Village would save an average of \$200,000 per year. If we no longer provided health insurance starting with FY2012, the premium savings would be about \$1.16 million per year. This would still leave a shortfall of \$5.8M, leaving a 5 year net shortfall of \$5.1M
- **Continue to rely on part time employees.** Glen Ellyn utilizes many part time employees, which helps to minimize benefits costs. Whenever possible, the Village should continue to use part time employees to provide service.
- **Control salary increases.** Current projections include a total of 4.5% annual increases for police patrol (which includes step increases) and 3% to 3.5% for all other employees. Lowering these projections by 1 percentage point in each year equals about \$250,000 in annual savings, or \$1.27M over the 5 years due to compounding. By not making any wage adjustments (if existing staff were to remain), the 5 years savings would be about \$4.6M, or \$925,000 per year.
- **Evaluate future capital spending and revenues to take advantage of 20 years of investment.** The Village continues to invest heavily in the capital plan. Management will be reviewing the long term plan to determine how best to fund infrastructure projects in the future. The investment made over the last two decades and the availability of grant funds may allow us to decrease funding levels in future years.
- **Evaluate service levels.** While we continue to seek operating and cost efficiencies, significant cost decreases would lower or eliminate some services that the Village currently provides.
- **Intergovernmental and interdepartmental cooperation.** The Village continues to utilize joint purchasing and cooperates with other governments to achieve economies of scale. These efforts should be expanded and explored whenever possible.

Revenues

- **Economic development.** The Village has a number of economic development initiatives underway, such as the downtown TIF, grant programs, and taking a more active role in attracting new development.
- **Implement new revenue sources.** The Village could implement new revenue sources, such as taxes on gasoline, food and beverages, or increase existing taxes, such as the home rule sales tax.
- **Grants.** The Village aggressively seeks grants. However, grants are typically awarded for capital projects.
- **Evaluate the fee and fine structures.** To ensure that we are appropriately covering costs, we should consider reviewing our fee and fine structures periodically.

**VILLAGE OF GLEN ELLYN
FY12/13 ANNUAL BUDGET
PERSONNEL SCHEDULE**

<u>Classification</u>	<u>Status</u>	<u>Salary Range</u>	<u>FY08/09 Budgeted Employees</u>	<u>FY09/10 Budgeted Employees</u>	<u>FY10/11 Budgeted Employees</u>	<u>FY11/12 Budgeted Employees</u>	<u>FY12/13 Budgeted Employees</u>
Village Board & Clerk							
Administrative Clerk II	PT	B	0.50	0.50	-	-	-
ST Village Board & Clerk			0.50	0.50	-	-	-
Village Manager's Office							
Village Manager	FT	Z	1.00	1.00	1.00	1.00	1.00
Deputy Village Manager	FT		1.00	1.00	-	-	-
Assistant to the Village Manager - ADM	FT	P	-	-	-	1.00	1.00
Assistant to the Village Manager - HR	FT	P	-	-	-	1.00	1.00
Personnel Analyst	FT		1.00	1.00	1.00	-	-
Village Collector	FT		1.00	1.00	-	-	-
Administrative Analyst	FT		1.00	1.00	1.00	-	-
Economic Development Manager	PT	L	-	-	-	-	0.75
Administrative Services Coord.	PT	G	-	-	0.75	0.75	0.75
Executive Secretary	PT	N	1.00	1.00	1.00	1.00	0.75
Secretary	PT	7	0.50	-	-	-	-
Administrative Clerk II	PT	B	1.00	1.00	1.00	1.00	1.00
Multimedia Specialist	PT	J	0.50	0.75	0.75	0.75	0.75
Administrative Intern	PT	N/A	0.50	-	-	0.50	0.50
ST Village Manager's Office			8.50	7.75	6.50	7.00	7.50
Senior Services							
Senior Services Coordinator	PT	H	0.60	0.60	0.60	0.60	0.60
ST Senior Services			0.60	0.60	0.60	0.60	0.60
Facilities Maintenance							
Maintenance Worker II	PT	F	1.00	1.00	1.00	1.00	1.00
Facilities Supervisor	FT	I	1.00	1.00	1.00	1.00	1.00
Custodian	PT	A	4.50	4.00	3.60	3.00	3.00
ST Facilities Maintenance			7.50	6.00	5.60	5.00	5.00
Finance							
Finance Director	FT	U	1.00	1.00	1.00	1.00	1.00
Assistant Finance Director	FT	P	1.00	1.00	1.00	1.00	1.00
Information Technology Manager	FT	S	1.00	1.00	1.00	1.00	1.00
Accounting Specialist	FT	I	1.00	1.00	1.00	1.00	1.00
AP Fiscal Clerk	PT	D	0.75	0.60	0.60	0.60	0.60
Accounts Manager	FT	J	1.00	1.00	1.00	1.00	1.00
Fiscal Clerk	PT	D	4.00	3.60	3.60	3.60	3.60
Water Meter Readers	PT	N/A	-	1.00	1.00	1.00	1.00
ST Finance			10.65	10.20	10.20	10.20	10.20
Planning & Development							
Planning & Development Director	FT	U	1.00	1.00	1.00	1.00	1.00
Building & Zoning Official	FT	M	1.00	1.00	1.00	1.00	1.00
Planner with AICP Cert	FT	K	2.00	1.50	1.00	1.00	1.00
Plan Examiner	FT	J	1.00	1.00	1.00	1.00	1.00
Building Inspector	FT	J	2.00	2.00	2.00	2.00	2.00
Administrative Assistant II	FT	F	1.00	1.00	1.00	1.00	1.00
Engineer	PT		-	-	-	-	0.75
Permit Clerk	PT	D	2.00	2.00	2.00	2.00	2.00
Property Site Inspector	PT	B	0.50	0.50	0.50	0.50	0.50
Fire Inspector	PT		1.00	0.50	-	-	-
Administrative Clerk II	PT	B	0.50	0.75	0.50	0.50	0.50
Planning Intern	PT	N/A	0.50	1.00	1.00	1.00	1.00
ST Planning & Development			12.50	12.25	11.00	11.00	11.75

**VILLAGE OF GLEN ELLYN
FY12/13 ANNUAL BUDGET
PERSONNEL SCHEDULE**

<u>Classification</u>	<u>Status</u>	<u>Salary Range</u>	<u>FY08/09 Budgeted Employees</u>	<u>FY09/10 Budgeted Employees</u>	<u>FY10/11 Budgeted Employees</u>	<u>FY11/12 Budgeted Employees</u>	<u>FY12/13 Budgeted Employees</u>
Police							
Police Chief	FT	V	1.00	1.00	1.00	1.00	1.00
Deputy Chief	FT	T	2.00	2.00	2.00	2.00	2.00
Police Sergeant	FT	O	7.00	7.00	7.00	7.00	7.00
Police Officer	FT	Contract	33.00	33.00	33.00	33.00	33.00
Records Supervisor/Tech	FT	L	1.00	1.00	1.00	1.00	1.00
Property Officer	FT	G	1.00	1.00	1.00	1.00	1.00
Administrative Assistant II	PT	F	0.50	0.50	0.50	0.50	0.50
Community Service Officer	FT	E	3.00	2.00	2.00	2.00	2.00
Community Service Officer **	PT	E	1.10	1.60	1.60	1.20	1.20
Records Clerk	FT	D	4.00	4.00	4.00	4.00	4.00
Records Clerk	PT	D	2.75	2.75	2.75	2.75	2.75
ST Police			56.35	55.85	55.85	55.45	55.45
Public Works							
Administration & Engineering Division							
Public Works Director	FT	V	1.00	1.00	1.00	1.00	1.00
Assistant Public Works Director	FT	S	1.00	1.00	1.00	1.00	1.00
Registered Professional Engineer	FT	T	1.00	1.00	1.00	1.00	1.00
Civil Engineer	FT	O	1.00	1.00	1.00	1.00	1.00
Utilities Inspector	FT	J	1.00	1.00	1.00	1.00	1.00
Engineering Technician	FT	12	-	-	-	-	-
Administrative Secretary	FT	9	1.00	-	-	-	-
Administrative Assistant I	FT/PT	D	1.50	1.50	1.50	1.50	1.50
ST Administration & Engineering			7.50	6.50	6.50	6.50	6.50
Operations Division							
Village Forester	PT	L	0.60	0.60	0.60	0.60	0.60
Project Coordinator	FT	G	1.00	1.00	1.00	1.00	1.00
Senior Plant Operator	FT	L	1.00	1.00	1.00	1.00	1.00
Crew Leader I	FT	I	3.00	3.00	3.00	3.00	3.00
Customer Service Worker	FT	G	1.00	1.00	1.00	1.00	1.00
Maintenance Worker II	FT	F	9.30	9.30	9.30	9.30	9.30
Maintenance Worker I	FT	E	4.00	4.00	4.00	4.00	4.00
Water Meter Reader	PT	N/A	2.00	-	-	-	-
ST Operations Division			21.90	19.90	19.90	19.90	19.90
Equipment Services Division							
Equipment Services Supervisor	FT	L	1.00	1.00	1.00	1.00	1.00
Equipment Mechanic II	FT	J	2.00	2.00	2.00	2.00	2.00
Inventory Control Clerk	PT	E	0.50	0.40	0.40	0.40	0.40
ST Equipment Services Division			3.50	3.40	3.40	3.40	3.40
Recreation							
Recreation Director	FT	U	1.0	1.0	1.0	1.0	1.0
Golf Course Superintendent	FT	O	1.0	1.0	1.0	1.0	1.0
Assistant Golf Course Superintendent	FT	I	1.0	1.0	1.0	1.0	1.0
Grounds Supervisor	FT		1.0	1.0	-	-	-
Horticulturist	FT		1.0	1.0	1.0	1.0	-
Assistant Recreation Director	FT	P	-	1.0	1.0	1.0	1.0
Director of Golf	FT	16	1.0	-	-	-	-
Head Golf Professional	FT	K	1.0	1.0	1.0	1.0	1.0
First Assistant Golf Professional	FT	H	1.0	1.0	1.0	1.0	1.0
Food Service Manager	FT	L	1.0	1.0	1.0	1.0	1.0
Seasonal Staff	PT		45.0	45.0	35.0	32.0	32.0
ST Recreation			54.00	54.00	43.00	40.00	39.00
Total Full-Time Equivalent Positions			183.50	176.95	162.55	159.05	159.30

**VILLAGE OF GLEN ELLYN
FULL-TIME BUDGETED PERSONNEL HISTORY**

	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13
ADMINISTRATION										
Administration	3	3	3	3	3	5	5	3	3	3
Facilities Maint	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL	5	5	5	5	5	7	6	4	4	4
FINANCE										
Administration/Operations	5	6	5	5	5	4	4	4	4	4
Cashier's Office	<u>1</u>									
TOTAL	6	7	6	6	6	5	5	5	5	5
PLANNING & DEVELOPMENT										
Planning	3	3	3	3	3	4	3	3	3	3
Zoning / Inspection	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>
TOTAL	6	6	6	6	7	8	7	7	7	7
RECREATION										
Administration	2	2	2	2	1	1	1	1	1	1
Golf	3	3	3	3	3	3	3	3	3	3
Grounds	8	8	8	8	5	4	4	3	3	2
Food Service	<u>2</u>	<u>1</u>								
TOTAL	15	14	14	14	10	9	9	8	8	7
POLICE										
Sworn Officers	39	39	39	40	43	43	43	43	43	43
Service Officers	4	3	3	3	3	3	2	2	2	2
Other Civilians	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>6</u>	<u>6</u>	<u>6</u>	<u>6</u>	<u>6</u>	<u>6</u>
TOTAL	48	47	47	48	52	52	51	51	51	51
PUBLIC WORKS										
Administration./Engineering	8	8	7	7	5	7	6	6	6	6
Equipment Services	3	3	3	3	3	3	3	3	3	3
Operations Division	-	-	-	19	21	19	19	19	19	19
Streets/Forestry	10	10	10	-	-	-	-	-	-	-
Utilities	<u>13</u>	<u>12</u>	<u>12</u>	<u>-</u>						
TOTAL	34	33	32	29	29	29	28	28	28	28
TOTAL	114	112	110	108	109	110	106	103	103	102

Note: The full-time staffing "high point" was in FY92; 128 Full Time Employees.

Village of Glen Ellyn
 Position Classifications by Department
 May 1, 2012 through April 30, 2013

	<u>FLSA Status</u>	<u>Salary Range</u>
<u>Administration</u>		
Village Manager's Office		
Village Manager	E	Z
Assistant to the Village Manager - HR	E	P
Assistant to the Village Manager - Admin	E	P
Economic Development Coordinator	N	J
Multi Media Specialist	N	J
Senior Services Coordinator	N	H
Administrative Services Coordinator	N	G
Executive Secretary	N	H
Administrative Clerk II	N	B
Facilities Maintenance		
Maintenance Worker II	N	F
Facilities Supervisor	N	I
Custodian	N	A
<u>Finance</u>		
Finance Director	E	U
Assistant Finance Director	E	P
Information Technology Manager	E	S
Accounts Manager	E	J
Accounting Specialist	N	I
Fiscal Clerk	N	D
Meter Reader	N	N/A

Village of Glen Ellyn
 Position Classifications by Department
 May 1, 2012 through April 30, 2013

	<u>FLSA Status</u>	<u>Salary Range</u>
<u>Planning & Development</u>		
Planning		
Planning & Development Director	E	U
Planner with AICP Cert	E	K
Stormwater Engineer - Development	N	K
Administrative Assistant II	N	F
Administrative Clerk II	N	B
Planning Intern	N	A
Building & Zoning		
Building & Zoning Official	E	M
Plan Examiner	N	J
Building Inspector	N	J
Permit Clerk	N	D
Property Site Inspector	N	B
<u>Police Department</u>		
Police Chief	E	V
Deputy Chief of Police	E	T
Police Sergeant	N	O
Police Officer	N	PO
Property Officer	N	G
Community Service Officer	N	E
Records Supervisor/Tech	N	L
Administrative Assistant II	N	F
Records Clerk	N	D
Crossing Guards	N/A	Daily Rate

"PO" = Police Officer / FOP Contract

Village of Glen Ellyn
 Position Classifications by Department
 May 1, 2012 through April 30, 2013

	<u>FLSA Status</u>	<u>Salary Range</u>
<u>Public Works</u>		
Administration/Engineering		
Public Works Director	E	V
Assistant Public Works Director	E	S
Registered Professional Engineer	E	T
Civil Engineer	E	O
Utilities Inspector	N	J
Administrative Assistant I	N	D
Operations Division		
Village Forester	E	L
Project Coordinator	N	G
Senior Plant Operator	N	L
Crew Leader I	N	I
Customer Service Worker	N	G
Maintenance Worker II	N	F
Maintenance Worker I	N	E
Equipment Services		
Equipment Services Supervisor	N	L
Equipment Mechanic II	N	J
Inventory Control Clerk	N	E

Village of Glen Ellyn
 Position Classifications by Department
 May 1, 2012 through April 30, 2013

	<u>FLSA Status</u>	<u>Salary Range</u>
<u>Recreation</u>		
Administration		
Recreation Director	E	U
Golf		
Assistant Recreation Director	E	P
Head Golf Professional	E	K
First Assistant Golf Professional	E	H
Food Service		
Food Service Manager	E	L
Grounds		
Golf Course Superintendent	E	O
Assistant Golf Course Superintendent	E	I

Note:

E = exempt from FLSA

N = not exempt from FLSA

Village of Glen Ellyn
Salary Tables - May 1, 2012 through April 30, 2013

FY12/13 Salary Schedule Adjustment = 1.00%

Range	Annualized			Hourly		
	Min	Mid	Max	Min	Mid	Max
A	\$ 34,632	\$ 43,680	\$ 52,603	\$ 16.65	\$ 21.00	\$ 25.29
B	\$ 36,338	\$ 45,864	\$ 55,224	\$ 17.47	\$ 22.05	\$ 26.55
C	\$ 38,168	\$ 48,152	\$ 58,074	\$ 18.35	\$ 23.15	\$ 27.92
D	\$ 40,082	\$ 50,565	\$ 60,902	\$ 19.27	\$ 24.31	\$ 29.28
E	\$ 42,099	\$ 53,082	\$ 64,022	\$ 20.24	\$ 25.52	\$ 30.78
F	\$ 44,221	\$ 55,744	\$ 67,246	\$ 21.26	\$ 26.80	\$ 32.33
G	\$ 46,446	\$ 58,531	\$ 70,595	\$ 22.33	\$ 28.14	\$ 33.94
H	\$ 48,776	\$ 61,443	\$ 74,110	\$ 23.45	\$ 29.54	\$ 35.63
I	\$ 51,189	\$ 64,542	\$ 77,854	\$ 24.61	\$ 31.03	\$ 37.43
PO *	\$ 51,257	\$ 64,938	\$ 78,634	\$ 24.64	\$ 31.22	\$ 37.80
J	\$ 53,726	\$ 67,746	\$ 81,702	\$ 25.83	\$ 32.57	\$ 39.28
K	\$ 56,451	\$ 71,157	\$ 85,842	\$ 27.14	\$ 34.21	\$ 41.27
L	\$ 59,280	\$ 74,714	\$ 90,085	\$ 28.50	\$ 35.92	\$ 43.31
M	\$ 62,213	\$ 78,437	\$ 94,536	\$ 29.91	\$ 37.71	\$ 45.45
N	\$ 65,333	\$ 82,347	\$ 99,258	\$ 31.41	\$ 39.59	\$ 47.72
O	\$ 68,682	\$ 86,466	\$ 104,437	\$ 33.02	\$ 41.57	\$ 50.21
P	\$ 72,093	\$ 90,792	\$ 109,574	\$ 34.66	\$ 43.65	\$ 52.68
Q	\$ 75,629	\$ 95,326	\$ 114,941	\$ 36.36	\$ 45.83	\$ 55.26
R	\$ 79,477	\$ 100,110	\$ 120,806	\$ 38.21	\$ 48.13	\$ 58.08
S	\$ 83,429	\$ 105,123	\$ 126,838	\$ 40.11	\$ 50.54	\$ 60.98
T	\$ 87,568	\$ 110,386	\$ 133,099	\$ 42.10	\$ 53.07	\$ 63.99
U	\$ 91,998	\$ 115,898	\$ 139,880	\$ 44.23	\$ 55.72	\$ 67.25
V	\$ 96,554	\$ 121,680	\$ 146,744	\$ 46.42	\$ 58.50	\$ 70.55
W	\$ 101,379	\$ 127,774	\$ 154,107	\$ 48.74	\$ 61.43	\$ 74.09
X	\$ 106,454	\$ 134,160	\$ 161,782	\$ 51.18	\$ 64.50	\$ 77.78
Y	\$ 111,800	\$ 140,878	\$ 169,978	\$ 53.75	\$ 67.73	\$ 81.72
Z	\$ 117,354	\$ 147,909	\$ 178,360	\$ 56.42	\$ 71.11	\$ 85.75

* *Police Officers / F.O.P. Contract. Rates are effective November 1, 2011 to October 31, 2012.*

Village of Glen Ellyn
Summary of Village Employer Retirement Contributions
Last 10 Fiscal Years

	FY04 Actual	FY05 Actual	FY06 Actual	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Prelim. Actual	FY13 Budget
<u>FICA (Social Security and Medicare)</u>										
General Fund	\$ 281,195	\$ 282,926	\$ 290,002	\$ 302,006	\$ 310,176	\$ 338,444	312,789	311,319	\$ 318,241	\$ 355,500
Special Programs	3,544	3,875	6,068	5,553	5,922	5,830	6,096	6,760	-	-
Water	38,054	37,109	37,503	37,135	31,571	32,798	32,649	33,994	34,064	37,900
Sewer	23,983	24,546	24,152	23,315	29,846	30,869	30,819	32,165	32,201	35,400
Parking	4,790	4,584	5,063	-	-	-	-	-	-	-
Recreation	98,177	112,495	119,480	111,166	103,342	104,122	104,470	100,167	96,483	98,000
Equipment Services	11,233	11,734	12,870	13,654	16,114	17,918	18,580	18,714	18,950	20,800
Total FICA Expense - All Funds	460,976	477,269	495,138	492,829	496,971	529,981	505,403	503,119	499,939	547,600
<u>Illinois Municipal Retirement Fund (IMRF)</u>										
General Fund	34,206	60,367	85,125	115,087	144,467	198,262	234,216	352,167	341,583	394,300
Special Programs	294	451	769	67	1,783	2,653	3,503	5,563	-	-
Water	5,544	10,255	14,769	19,762	21,045	26,131	32,632	51,882	50,509	54,500
Sewer	3,654	6,689	10,214	13,052	21,037	26,132	32,620	51,860	50,510	54,500
Parking	799	1,376	2,211	-	-	-	-	-	-	-
Recreation	12,035	19,303	28,392	36,447	32,639	44,680	77,707	120,190	111,991	121,300
Equipment Services	1,697	3,229	5,043	7,040	10,550	14,439	19,050	29,714	28,856	30,400
Total IMRF Expense - All Funds	58,229	101,670	146,523	191,455	231,521	312,297	399,728	611,376	583,449	655,000
Police Pension Fund	452,000	513,000	608,000	648,000	721,000	789,000	813,000	943,000	1,036,000	969,000
Total Retirement Costs	\$ 971,205	\$ 1,091,939	\$ 1,249,661	\$ 1,332,284	\$ 1,449,492	\$ 1,631,278	\$ 1,718,131	\$ 2,057,495	\$ 2,119,388	\$ 2,171,600
% Increase from Prior Year	11.5%	12.4%	28.7%	6.6%	8.8%	12.5%	5.3%	19.8%	23.4%	2.5%
IMRF Early Retirement Program¹						\$ 657,280				
IMRF Contribution Rate*+	0.96%	2.00%	2.97%	4.06%	5.19%	6.09%	7.95%	12.27%	12.73%	12.09%
Police Pension Fund Rate*	21.11%	23.99%	26.01%	25.79%	25.51%	28.29%	27.92%	31.60%	33.51%	29.85%

* As a percentage of eligible payroll.

+ IMRF rates adjust on a calendar year basis. For example, rates shown for FY13 are applicable for calendar year 2012. 2012 actual rate is 12.09%, budget was set at 13.0% to anticipate increase in last four months of fiscal year.

1. In FY09 the Village made a one time payment to the IMRF for the unfunded portion of the 2006 Early Retirement Program. \$392,520 was paid from the Corporate Reserve Fund, \$121,960 from the Water & Sewer Fund and \$142,800 from the Recreation Fund.

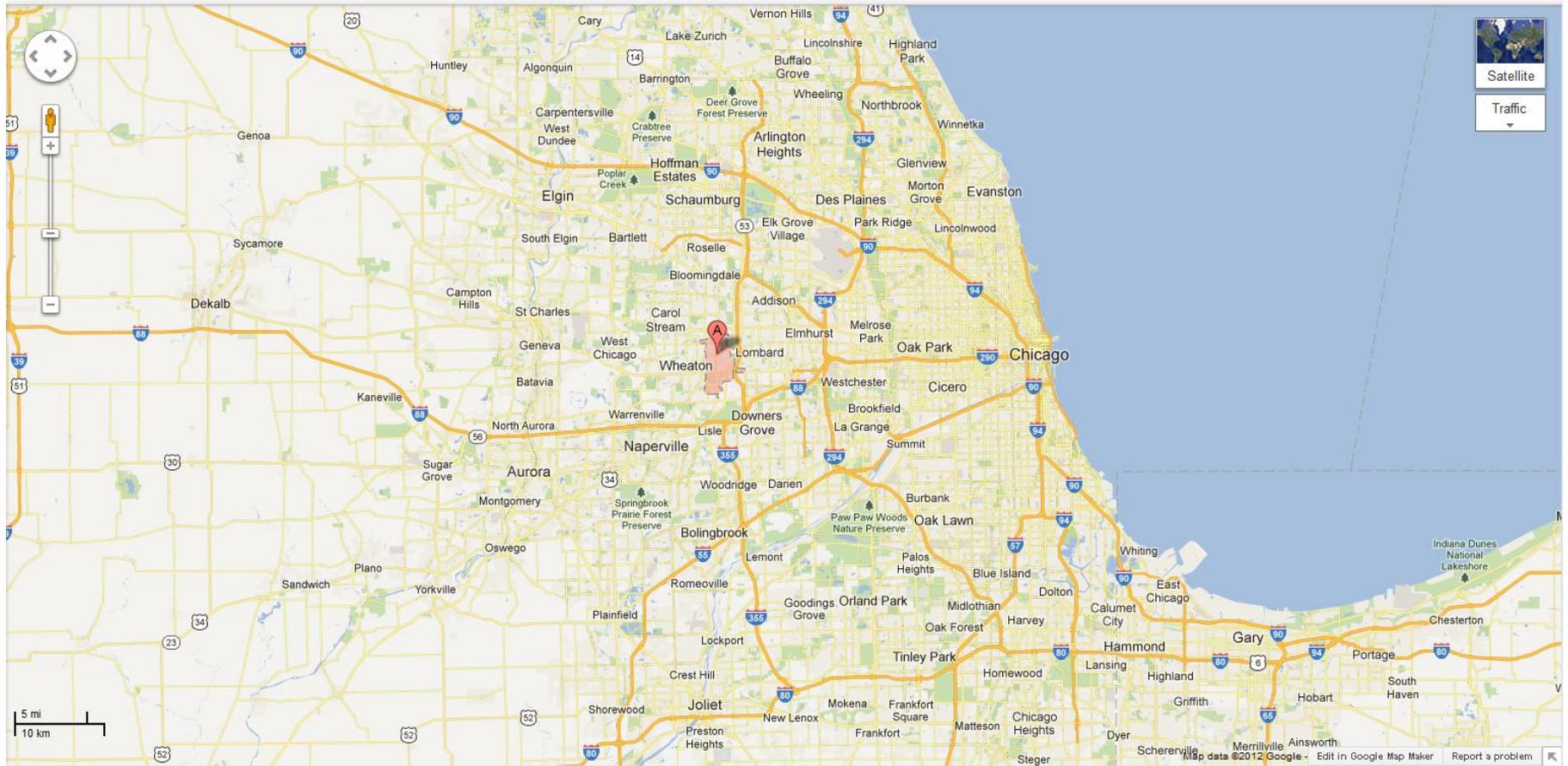
INTERFUND TRANSFER RECAP
TRANSFERS FOR FY 12/13 BUDGET

		TO FUND													
		ADMIN	PW	INSURANCE FUND		EQUIP	EQUIP	FACIL	PW	CAPITAL	POLICE	ENG	FACIL	CORP	TOTAL
		SERVICE	SERVICE	GENERAL	HEALTH	SERVICE	SERVICE	MAINT	OPS	PROJECTS	PENSION	GENERAL	MAINT	RESERVE	
DEPT/DIV	CHGS	CHGS	INSURANCE	PLAN	O & M	REPL						FUND	RESERVE	RESERVE	
	Administration	-	-	4,400	40,500	-	-	-	-	-	-	-	-	-	44,900
	Facilities Maint	-	-	4,400	6,400	21,000	9,300	-	-	-	-	-	50,000	-	91,100
	Finance	-	-	2,500	57,000	-	-	-	-	-	-	-	-	-	59,500
	Planning & Dev	-	-	7,900	106,400	3,900	10,100	-	-	-	-	-	-	-	128,300
	Economic Development	-	-	100	-	-	-	-	-	-	-	-	-	21,600	21,700
	Police	-	-	121,200	597,100	258,500	136,248	-	-	-	969,000	-	-	-	2,082,048
	PW - Admin	-	-	5,400	94,800	25,400	9,200	-	-	-	-	-	-	-	134,800
	PW - Operations	-	-	47,600	60,100	310,900	256,800	-	-	-	-	-	-	-	675,400
	Volunteer Fire	-	-	199,100	-	139,700	140,000	-	-	-	-	-	-	60,000	538,800
	GENERAL FUND	-	-	392,600	962,300	759,400	561,648	-	-	-	969,000	-	50,000	81,600	3,776,548
FROM FUND	Corporate Reserve									793,000					793,000
	Parking	9,800	104,900	600	-	-	-	-	40,800	-	-	-	-	-	156,100
	Water	150,000	90,700	35,600	62,500	63,800	57,100	10,000	10,000	-	-	18,700	-	-	498,400
	Sanitary Sewer	150,000	100,600	33,800	62,500	61,100	123,100	10,000	-	-	-	18,700	-	-	559,800
	Recreation	60,000	-	51,000	115,900	-	-	-	-	-	-	-	-	-	226,900
	Equip Services	-	13,200	9,500	49,300	3,200	5,600	10,000	-	-	-	-	-	-	90,800
	Solid Waste	77,100	-	-	-	-	-	-	-	-	-	-	-	-	77,100
	MFT	-	-	-	-	-	-	-	-	-	-	-	400,000	-	400,000
	Capital Projects	-	-	-	-	-	-	-	-	-	-	-	116,000	-	116,000
	TOTAL	446,900	309,400	130,500	290,200	128,100	185,800	30,000	50,800	-	-	553,400	-	-	2,125,100
	GR TOTAL	446,900	309,400	523,100	1,252,500	887,500	747,448	30,000	50,800	-	969,000	553,400	50,000	81,600	5,901,648

Glenbard Wastewater	124,500	218,600	39,200	
Library	5,000	236,800	-	
	<u>576,400</u>	<u>1,707,900</u>	<u>926,700</u>	690,248

Regional Map

Glen Ellyn (A) is situated in the western suburbs of Chicago, in the heart of DuPage County.



Map from Google Maps

NORTH AV



GLOSSARY OF TERMS

Abatement: The process of cancelling or reducing previously levied property taxes.

Accrual Basis of Accounting: A basis of accounting where revenues are recognized in the accounting period in which they are earned and become measurable; expenses are recognized in the period incurred, if measurable.

Ad Valorem Taxes: Commonly referred to as property taxes, these taxes are levied on real property according to the property's valuation and the applicable tax rate.

Assessed Valuation: The valuation set upon real estate by the Assessor as a basis for levying property taxes.

Asset: Resources owned or held by a government that have monetary value.

Authorized Positions: Employee positions, which are authorized in the adopted budget, to be filled during the year.

Balanced Budget: A budget where total expenditures/expenses are less than or equal to total current year revenues. In some cases, the use of accumulated reserves or debt proceeds may be used to achieve a balanced budget

Bond: A form of debt used by governmental entities to borrow funds for a defined period at a specified interest rate.

Bond Refinancing/Refunding: The issuance of bonds to pay off existing obligations in order to obtain better interest rates and/or repayment provisions.

Budget: A plan of financial activity for a specified period of time (fiscal year) indicating all planned revenues and expenditures for the budget period.

Budgetary Control: The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

Capital Improvement Program (CIP): A CIP is a multi-year planning instrument used by governments to identify needed capital projects and to coordinate the financing and timing of

such improvements in a way that maximizes the return to the public.

Capital Expenditure: Refers to purchase or construction of a variety of public infrastructure assets, land, buildings, machinery and those equipment items which have an estimated useful life of more than one year and a cost in excess of \$20,000.

Capital Project: A major construction, acquisition, or renovation activity which adds value to a government's physical assets or significantly increases an asset's useful life.

Capital Projects Fund: A fund used to account for the acquisition or construction of major governmental capital facilities and equipment which are not financed by other funds.

Cash Basis of Accounting: A basis of accounting where revenues are recognized in the accounting period in which they are received; expenses are recognized in the period paid.

Commodities: All expenditures for materials, parts and supplies, except those incidentally used by outside firms performing contractual services for the Village.

Contingency: A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Contractual Services: Expenditures for services which are obtained by an express or implied contract.

Debt Service Fund: The Debt Service fund is used to account for the accumulation of resources for and the payment of general long-term debt, principal and interest, which is not funded in another fund.

Deficit: The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

Department: A basic organizational unit of government which is functionally unique in its delivery of services.

Depreciation: A method of spreading the cost of a tangible asset over its useful life.

Distinguished Budget Presentation Awards Program: A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

Enterprise Fund: A fund which is used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the government is that the costs (including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Expenditure: The payment of cash or the transfer of property or services for the purpose of acquiring an asset or service.

Fiscal Policy: A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year: A twelve (12) month period between settlements of financial accounts. The Village's fiscal year begins on May 1st and ends the following April 30th.

Fixed Assets: Assets that are intended to be held or used, such as land, buildings, machinery, furniture and other equipment.

Fringe Benefits: Expenditures directly attributable to Village's employee benefits, including the Village's contributions to the Illinois Municipal Retirement Fund and Social Security, expenses relating to the life and health insurance programs and workers' compensation program costs.

Full-Time Equivalent Position (FTE): A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time clerk working 20 hours per week would be the equivalent to .5 of a full-time position.

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Fund Accounting: A method of municipal accounting where resources are allocated to and accounted for in separate funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

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

GAAP: Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules and procedures that define accepted accounting principles.

GASB: Governmental Accounting Standards Board. The mission of the Governmental Accounting Standards Board is to establish and improve standards of state and local governmental accounting and financial reporting that will result in useful information for users of financial reports and guide and educate the public, including issuers, auditors, and users of those financial reports.

General Fund: The general fund is used to account for all revenues and expenditures of the Village which are not accounted for in any other fund. It is an operating fund from which most of the current operations of the Village are financed.

General Obligation Bond (G.O. Bond): A long-term security where the general taxing power of the Village is pledged to pay both principal and interest.

GFOA (Government Finance Officers' Association): The premier professional association for governmental finance officers in the United States and Canada. The GFOA recognizes governments for excellence in financial reporting and in budgeting.

Governmental Fund: A fund used to account for the governmental activities, including the acquisition or construction of governmental capital assets (streets, sidewalks, buildings), and the servicing of general long term debt. Typically, governmental funds derive some or all of their revenue from taxes.

Goal: A statement of broad direction, purpose or intent based on the needs of the community.

Illinois Municipal Retirement Fund (IMRF): This retirement fund, established under statutes adopted by the Illinois General Assembly, provides employees of local governments and school districts in Illinois with a system for the payment of retirement annuities, disability, and death benefits. Contributions based upon a percent of wages are required of both the employer and employee.

Infrastructure: The basic installations and facilities on which the continuance and growth of a community depend. Examples include sewer and water systems, roadways, communication systems and public buildings.

Interfund Transfer (IFT): This represents a transfer between two funds, typically as a charge or reimbursement for services provided from one fund to another.

Levy: The imposition and collection of a tax.

Line-Item Budget: A form of budget which allocates money for expenditures to specific items or objects of cost.

Long-Term Debt: Debt with a maturity of more than one year after the date of issuance.

Major Fund: A business or governmental fund that is reported as a separate column in the basic fund financial statements and which receives a separate opinion in the independent auditor's report. Typically, major funds are designated as such due to their size relative to other funds. However, qualitative factors can also be used to designate funds as major.

Modified Accrual Basis of Accounting: A basis of accounting where revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for interest on general long-term debt, which is recognized when due.

Objective: Something to be accomplished in specific, well-defined and measurable terms and that is achievable within a specific time frame.

Operating Revenues: Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees for specific services, interest earnings, and grant revenues.

Operating Expenses: The cost for personnel, materials, and equipment required for a department to function.

Operating Transfers In/Out: A planned transfer of monies from one fund to another to assist in financing the operations of the recipient fund.

Other Post Employment Benefits (OPEB): Benefits provided to employees upon termination of service in addition to pension benefits, such as health and dental insurance coverage.

Personnel Services: Expenditures directly attributable to Village employee salaries, including wages, overtime, and other direct compensation.

Revenue: Sources of income financing the operations of government.

Taxes: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

User Charges: The payment of a fee for direct receipt of a public service by the party who benefits from the service.

Acronym Glossary

AED	Automated External Defibrillator
APWA	American Public Works Association
ASCE	American Society of Civil Engineers
ASPA	American Society for Public Administration
CAD	Computer Aided Design
CBD	Central Business District
CDL	Commercial Driving License
CFA	Computerized Fleet Analysis
COD	College of DuPage
COLA	Cost of Living Adjustment
CPI	Consumer Price Index
CSO	Community Service Officer
DARE	Drug Abuse Resistance Education
DUCOMM	DuPage Public Safety Communications
DUI	Driving Under the Influence
DWC	DuPage Water Commission
EAV	Equalized Assessed Value
EMS	Emergency Medical Service
EPA	Environmental Protection Agency
ETSB	Emergency Telephone Systems Board
FBINA	Federal Bureau of Investigation National Academy
FMLA	Family and Medical Leave Act
FTE	Full Time Equivalent
FY	Fiscal Year
FYE	Fiscal Year End
GAAP	Generally Accepted Accounting Principles
GAAS	Generally Accepted Auditing Standards
GASB	Government Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geographic Information System
GO	General Obligation
GPS	Geographic Positioning System
HMO	Health Maintenance Organization
HVAC	Heating, Ventilating and Air Conditioning
ICC	International Code Council

ICMA	International City/County Management Association
IDOT	Illinois Department of Transportation
IEPA	Illinois Environmental Protection Agency
IGFOA	Illinois Government Finance Officers Association
ILCMA	Illinois City/Council Management Association
IML	Illinois Municipal League
IMRF	Illinois Municipal Retirement Fund
IPBC	Intergovernmental Personnel Benefit Cooperative
IPELRA	Illinois Public Employer Labor Relations Association
ISO	Insurance Services Organization
IT	Information Technology
J.U.L.I.E.	Joint Utility Locating Information for Excavators
LEED	Leadership in Energy & Environmental Design
LGDF	Local Government Distributive Fund
MFT	Motor Fuel Tax
NFPA	National Fire Protection Association
NPDES	National Pollution Discharge Elimination System
NPELRA	National Public Employer Labor Relations Association
OPEB	Other Postemployment Benefits
PACE	Suburban Bus Division of the Regional Transportation Authority
PCI	Pavement Condition Index
PPO	Preferred Provider Organization
RFP	Request for Proposal
SSA	Special Service Area
SSO	Sanitary Sewer Overflow
SWAT	Special Weapons and Tactics
TIF	Tax Increment Financing