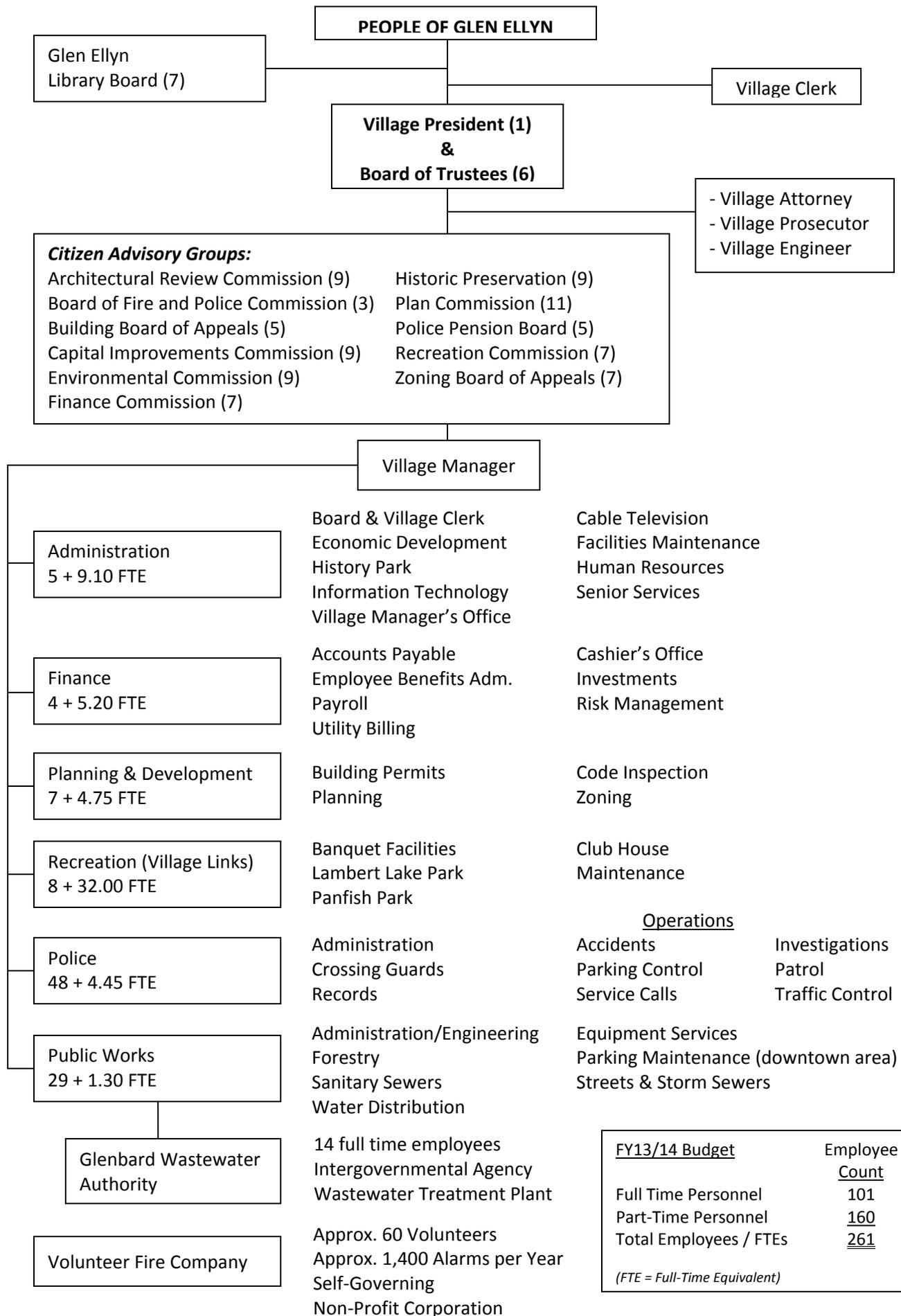


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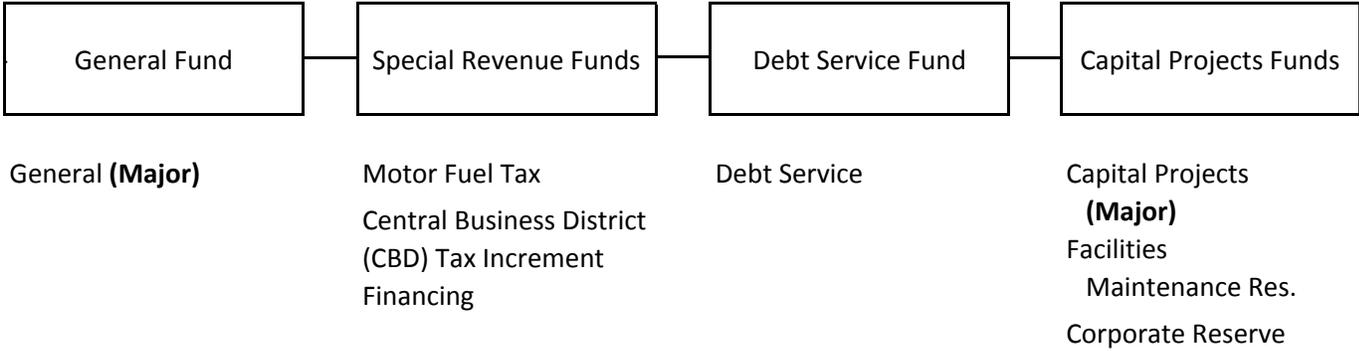
II. FINANCIAL PLAN & BUDGET SUMMARIES

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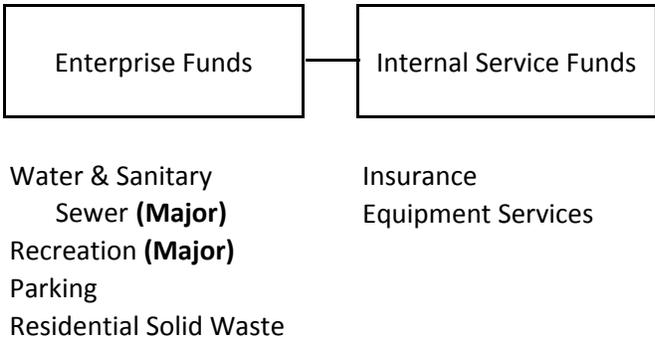


Village of Glen Ellyn
 Budgetary Fund Structure

Governmental Funds



Proprietary Funds



Fiduciary Funds



Police Pension

All Village funds are subject to appropriation. All budgeted funds are included in the audited financial statements.

Descriptions of major funds are found on the following page.

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.

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 residents of the Village and other non-resident customers. 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, including debt service, of the Village Links Golf Course and other Village-owned parks and recreation areas.

Village of Glen Ellyn

Organizational Matrix - Department/Function Assignment by Fund

DEPARTMENT	FUND													
	General	Corporate Reserve	Motor Fuel Tax	Debt Service	CBD TIF	Capital Projects	Facilities Maintenance Reserve	Water/Sewer	Parking	Residential Solid Waste	Recreation	Insurance	Equipment Services	Police Pension
Village Board & Clerk	✓													
Village Managers Office	✓			✓		✓			✓		✓			
Facilities Maintenance	✓					✓								
Finance	✓	✓		✓	✓			✓	✓	✓		✓		✓
Planning & Development	✓													
Police	✓													
Public Works														
Administration & Eng.	✓		✓			✓		✓	✓					
Operations	✓		✓			✓		✓	✓					
Equipment Services													✓	
Recreation										✓				

Village of Glen Ellyn

All Funds Summary

(in \$1,000s)

	FY12	FY13	FY13	FY14
	<u>Actual</u>	<u>Revised Budget</u>	<u>Prelim. Actual</u>	<u>Proposed</u>
REVENUES				
Property Tax	\$ 6,519	\$ 6,766	\$ 6,651	\$ 6,831
Other Fees/Taxes	12,630	12,951	13,430	12,349
Licenses & Permits	1,087	1,119	1,172	1,115
Charges For Services	23,180	23,730	24,255	28,428
Interest Income	107	558	628	562
All Other	<u>2,826</u>	<u>8,638</u>	<u>8,727</u>	<u>4,235</u>
Total Revenues	\$ 46,348	\$ 53,761	\$ 54,863	\$ 53,520
Less Interfund Transfers	<u>(6,021)</u>	<u>(6,645)</u>	<u>(6,009)</u>	<u>(6,957)</u>
Net Revenues	\$ 40,327	\$ 47,117	\$ 48,854	\$ 46,563
EXPENDITURES				
Personnel Services	\$ 10,625	\$ 11,373	\$ 10,997	\$ 11,968
Contractual Services	13,935	14,792	14,438	15,350
Commodities	3,342	4,329	4,483	5,578
Capital Outlay	5,840	21,093	11,292	13,377
Debt Service	<u>2,093</u>	<u>2,098</u>	<u>2,597</u>	<u>1,858</u>
Total Expenditures	\$ 35,835	\$ 53,686	\$ 43,807	\$ 48,131
Net Increase / (Decrease)	<u>\$ 4,492</u>	<u>\$ (6,569)</u>	<u>\$ 5,047</u>	<u>\$ (1,568)</u>

Note: There may be differences due to rounding.

VILLAGE OF GLEN ELLYN
PROPOSED FY 13/14 NET BUDGET - ALL FUNDS
AT A GLANCE

(dollar values presented in thousands)

	REVISED BUDGET FY12/13	PROPOSED BUDGET FY13/14	% of Total
Where the Money Comes From			
Water & Sanitary Sewer Billings	\$ 12,567	\$ 14,779	31.7%
Property Taxes	6,766	6,831	14.7%
Sales Taxes (Local & State)	4,797	4,901	10.5%
Recreation (Village Links)	8,528	4,024	8.6%
Utility Taxes (gas, electric, telecom)	2,532	2,350	5.0%
Income Taxes (State)	2,474	2,619	5.6%
Other Taxes	2,459	2,389	5.1%
Fees / Fines	1,825	1,838	3.9%
Reimbursements from Others	1,690	1,747	3.8%
Garbage / Branch Pickup	1,392	1,506	3.2%
Licenses & Permits	1,169	1,115	2.4%
Parking Revenues	343	348	0.7%
All Other	574	2,117	4.5%
Total Net Revenues	\$ 47,116	\$ 46,564	100%
Where the Money Goes			
Capital Improvements and Equipment	\$ 21,093	\$ 13,377	27.8%
Water & Sanitary Sewer - Daily Operations	8,012	9,402	19.5%
Police and Fire Protection	6,351	6,649	13.8%
Recreation (Village Links)	2,552	3,883	8.1%
Insurance (health, liability, fire, etc.)	2,819	2,917	6.1%
Public Works	2,149	2,027	4.2%
General Administration/Finance	1,977	1,795	3.7%
Debt Repayments	2,098	1,858	3.9%
Pension Payments	1,426	1,568	3.3%
Garbage /Branch Pickup	1,358	1,303	2.7%
Facility /Equipment Maintenance	1,306	1,286	2.7%
Planning & Development / Building Permits	1,102	1,129	2.3%
All Other	1,444	936	1.9%
Total Net Expenditures	\$ 53,687	\$ 48,130	100%
GAIN / (LOSS)	\$ (6,571)	\$ (1,566)	

Note: There may be differences due to rounding.

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

Fiscal Year Ended April 30, 2013

	Audited Fund Balance 4/30/2012	Preliminary Increases (Revenues)	Preliminary Decreases (Expenditures)	Change in Fund Balance	Preliminary Fund Balance 4/30/2013	% Change
MAJOR FUNDS						
General Fund	\$ 6,208,195	\$ 16,966,955	\$ (15,768,803)	\$ 1,198,152	\$ 7,406,347	19%
Debt Service Fund	30,108	2,158,210	(2,151,866)	6,344	36,452	21% 1
Capital Projects Fund	3,008,369	5,327,721	(5,798,230)	(470,509)	2,537,860	-16% 2
Total Major Funds	<u>9,246,672</u>	<u>24,452,886</u>	<u>(23,718,899)</u>	<u>733,987</u>	<u>9,980,659</u>	8%
NON-MAJOR FUNDS						
Corporate Reserve Fund	1,300,348	166,813	-	166,813	1,467,161	13%
Tax Inc. Financing Fund	(58,782)	-	(979)	(979)	(59,761)	
Motor Fuel Tax Fund	387,396	792,036	(616,356)	175,680	563,076	45% 3
Facilities Maint Reserve Fund	10,063,992	53,762	(57,727)	(3,965)	10,060,027	0%
Total Non-Major Funds	<u>11,692,954</u>	<u>1,012,611</u>	<u>(675,062)</u>	<u>337,549</u>	<u>12,030,503</u>	3%
TOTAL GOVERNMENTAL FUNDS	<u>\$20,939,626</u>	<u>\$25,465,497</u>	<u>(\$24,393,961)</u>	<u>\$1,071,536</u>	<u>\$22,011,162</u>	5%

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

1	The Debt Service Fund is designed to maintain a low fund balance as the property tax revenue goes towards required bond payments. Tax revenue slightly exceeds bond payments to ensure sufficient funds are available.
2	Planned use of cash reserves to complete infrastructure improvement projects.
3	Additional MFT disbursements were provided by the State during FY12/13.

Fiscal Year Ended April 30, 2014

	Projected Fund Balance 4/30/2013	Projected Increases (Revenues)	Projected Decreases (Expenditures)	Change in Fund Balance	Projected Fund Balance 4/30/2014	% Change
MAJOR FUNDS						
General Fund	\$ 7,406,347	\$ 16,894,100	\$ (16,887,675)	\$ 6,425	\$ 7,412,772	0%
Debt Service Fund	36,452	1,107,528	(1,107,228)	300	36,752	1% 1
Capital Projects Fund	2,537,860	6,498,500	(6,006,500)	492,000	3,029,860	19% 2
Total Major Funds	<u>9,980,659</u>	<u>24,500,128</u>	<u>(24,001,403)</u>	<u>498,725</u>	<u>10,479,384</u>	5%
NON-MAJOR FUNDS						
Corporate Reserve Fund	1,467,161	187,900	(793,000)	(605,100)	862,061	-41% 3
Tax Inc. Financing Fund	(59,761)	1,000	(1,000)	-	(59,761)	0% 4
Motor Fuel Tax Fund	563,076	665,500	(906,000)	(240,500)	322,576	-43% 5
Facilities Maint Reserve Fund	10,060,027	102,500	(281,700)	(179,200)	9,880,827	-2%
Total Non-Major Funds	<u>12,030,503</u>	<u>956,900</u>	<u>(1,981,700)</u>	<u>(1,024,800)</u>	<u>11,005,703</u>	-9%
TOTAL GOVERNMENTAL FUNDS	<u>\$ 22,011,162</u>	<u>\$25,457,028</u>	<u>(\$25,983,103)</u>	<u>(\$526,075)</u>	<u>\$21,485,087</u>	-2%

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

1	The Debt Service Fund is designed to maintain a low fund balance as the property tax revenue goes towards required bond payments. Tax revenue slightly exceeds bond payments to ensure sufficient funds are available.
2	Planned use of cash reserves to complete infrastructure improvement projects.
3	Expenditures relate to loaning dollars for Taft Avenue construction as part of an economic development project.
4	TIF start up costs to be reimbursed by future tax increment revenues.
5	Planned use of cash reserves to complete infrastructure improvement projects.

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

Fiscal Year Ended April 30, 2013

	Audited Net Assets 4/30/2012	Preliminary Increases (Revenues)	Preliminary Decreases (Expenses)	Change in Net Assets	Preliminary Net Assets 4/30/2013	% Change
MAJOR PROPRIETARY FUNDS						
Water & Sanitary Sewer Fund	\$ 59,713,861	\$ 12,705,822	\$ (11,121,942)	\$ 1,583,880	\$ 61,297,741	3%
Recreation Fund	19,740,992	8,569,283	(6,035,695)	2,533,588	22,274,580	13%
Total Major Funds	<u>79,454,853</u>	<u>21,275,105</u>	<u>(17,157,637)</u>	<u>4,117,468</u>	<u>83,572,321</u>	5%
NON-MAJOR PROPRIETARY FUNDS						
Parking Fund	2,199,909	352,094	(340,371)	11,723	2,211,632	1%
Residential Solid Waste Fund	631,721	1,392,771	(1,754,617)	(361,846)	269,875	-57% 1
Insurance Fund	1,945,250	2,777,158	(2,764,638)	12,520	1,957,770	1%
Equipment Services Fund	4,794,586	1,766,100	(1,858,845)	(92,745)	4,701,841	-2%
Total Non-Major Funds	<u>9,571,466</u>	<u>6,288,123</u>	<u>(6,718,471)</u>	<u>(430,348)</u>	<u>9,141,118</u>	-4%
TOTAL PROPRIETARY FUNDS	<u>\$89,026,319</u>	<u>\$27,563,228</u>	<u>(\$23,876,108)</u>	<u>\$3,687,120</u>	<u>\$92,713,439</u>	4%
TRUST FUNDS						
Police Pension Fund	<u>\$22,568,214</u>	<u>\$2,846,799</u>	<u>(\$1,545,812)</u>	<u>\$1,300,987</u>	<u>\$23,869,201</u>	6%

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

1 Significant storm clean up from July, 2012, storm event. Lower recycling rebate revenues.

Fiscal Year Ended April 30, 2014

	Projected Net Assets 4/30/2013	Projected Increases (Revenues)	Projected Decreases (Expenses)	Change in Net Assets	Projected Net Assets 4/30/2014	% Change
MAJOR PROPRIETARY FUNDS						
Water & Sanitary Sewer Fund	\$ 61,297,741	\$ 14,911,500	\$ (15,553,100)	\$ (641,600)	\$ 60,656,141	-1%
Recreation Fund	22,274,580	4,440,000	(4,638,870)	(198,870)	22,075,710	-1%
Total Major Funds	<u>83,572,321</u>	<u>19,351,500</u>	<u>(20,191,970)</u>	<u>(840,470)</u>	<u>82,731,851</u>	-1%
NON-MAJOR PROPRIETARY FUNDS						
Parking Fund	2,211,632	681,400	(960,600)	(279,200)	1,932,432	-13% 1
Residential Solid Waste Fund	269,875	1,507,100	(1,428,100)	79,000	348,875	29% 2
Insurance Fund	1,957,770	2,860,800	(2,916,500)	(55,700)	1,902,070	-3%
Equipment Services Fund	4,701,841	1,787,100	(1,941,000)	(153,900)	4,547,941	-3%
Total Non-Major Funds	<u>9,141,118</u>	<u>6,836,400</u>	<u>(7,246,200)</u>	<u>(409,800)</u>	<u>8,731,318</u>	-4%
TOTAL PROPRIETARY FUNDS	<u>\$92,713,439</u>	<u>\$26,187,900</u>	<u>(\$27,438,170)</u>	<u>(\$1,250,270)</u>	<u>\$91,463,169</u>	-1%
TRUST FUNDS						
Police Pension Fund	<u>\$23,869,201</u>	<u>\$1,875,000</u>	<u>(\$1,666,300)</u>	<u>\$208,700</u>	<u>\$24,077,901</u>	1%

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

1 FY13/14 includes construction of a new parking lot, a portion of which is grant funded.

2 Rates for garbage collection now includes setting aside dollars to replace toters at the end of their useful lives.

VILLAGE OF GLEN ELLYN
FY13/14 BUDGET - OPERATING/CAPITAL ANALYSIS, IMPACT ON SURPLUS/(DEFICIT)

	REVENUE			EXPENDITURES/EXPENSES			NET BUDGET		
	OPERATING	CAPITAL	TOTAL	OPERATING	CAPITAL	TOTAL	OPERATING	CAPITAL	TOTAL
GENERAL	\$ 16,894,100	\$ -	\$ 16,894,100	\$ 16,670,375	\$ 217,300	\$ 16,887,675	\$ 223,725	\$ (217,300)	\$ 6,425
CORPORATE RESERVE	-	187,900	187,900	793,000	-	793,000	(793,000)	187,900	(605,100) 1
MOTOR FUEL TAX	665,500	-	665,500	656,000	250,000	906,000	9,500	(250,000)	(240,500)
DEBT SERVICE	1,107,528	-	1,107,528	1,107,228	-	1,107,228	300	-	300
CBD TIF	1,000	-	1,000	1,000	-	1,000	-	-	-
CAPITAL PROJECTS	-	6,498,500	6,498,500	568,500	5,438,000	6,006,500	(568,500)	1,060,500	492,000 2
FACILITIES MAINTENANCE RESERVE	2,500	100,000	102,500	-	281,700	281,700	2,500	(181,700)	(179,200)
WATER AND SEWER	11,762,000	3,149,500	14,911,500	10,511,100	5,042,000	15,553,100	1,250,900	(1,892,500)	(641,600)
PARKING	681,400	-	681,400	278,500	682,100	960,600	402,900	(682,100)	(279,200)
RESIDENTIAL SOLID WASTE	1,420,100	87,000	1,507,100	1,418,100	10,000	1,428,100	2,000	77,000	79,000
RECREATION	4,440,000	-	4,440,000	4,110,370	528,500	4,638,870	329,630	(528,500)	(198,870)
TOTAL, VILLAGE OPERATIONS	\$ 36,974,128	\$ 10,022,900	\$ 46,997,028	\$ 36,114,173	\$ 12,449,600	\$ 48,563,773	\$ 859,955	\$ (2,426,700)	\$ (1,566,745)
Percent of category	78.7%	21.3%		74.4%	25.6%				
INSURANCE	\$ 2,860,800	\$ -	\$ 2,860,800	2,916,500	\$ -	\$ 2,916,500	\$ (55,700)	\$ -	\$ (55,700) 3
EQUIPMENT SERVICES	1,008,400	778,700	1,787,100	1,013,200	927,800	1,941,000	(4,800)	(149,100)	(153,900) 4
POLICE PENSION	1,875,000	-	1,875,000	1,666,300	-	1,666,300	208,700	-	208,700
TOTAL, ALL FUNDS	\$ 42,718,328	\$ 10,801,600	\$ 53,519,928	\$ 41,710,173	\$ 13,377,400	\$ 55,087,573	\$ 1,008,155	\$ (2,575,800)	\$ (1,567,645)
Percent of category	79.8%	20.2%		75.7%	24.3%				

	REVENUE			EXPENDITURES/EXPENSES			NET BUDGET		
	OPERATING	CAPITAL	TOTAL	OPERATING	CAPITAL	TOTAL	OPERATING	CAPITAL	TOTAL
Governmental Funds	\$ 18,670,628	\$ 6,786,400	\$ 25,457,028	\$ 19,796,103	\$ 6,187,000	\$ 25,983,103	\$ (1,125,475)	\$ 599,400	\$ (526,075)
Enterprise Funds	18,303,500	3,236,500	21,540,000	16,318,070	6,262,600	22,580,670	1,985,430	(3,026,100)	(1,040,670)
Internal Service Funds	3,869,200	778,700	4,647,900	3,929,700	927,800	4,857,500	(60,500)	(149,100)	(209,600)
Trust Fund	1,875,000	-	1,875,000	1,666,300	-	1,666,300	208,700	-	208,700
Interfund Transfers	-	-	-	-	-	-	-	-	-
Total Outflows	\$ 42,718,328	\$ 10,801,600	\$ 53,519,928	\$ 41,710,173	\$ 13,377,400	\$ 55,087,573	\$ 1,008,155	\$ (2,575,800)	\$ (1,567,645)
Percent of category	79.8%	20.2%		75.7%	24.3%				

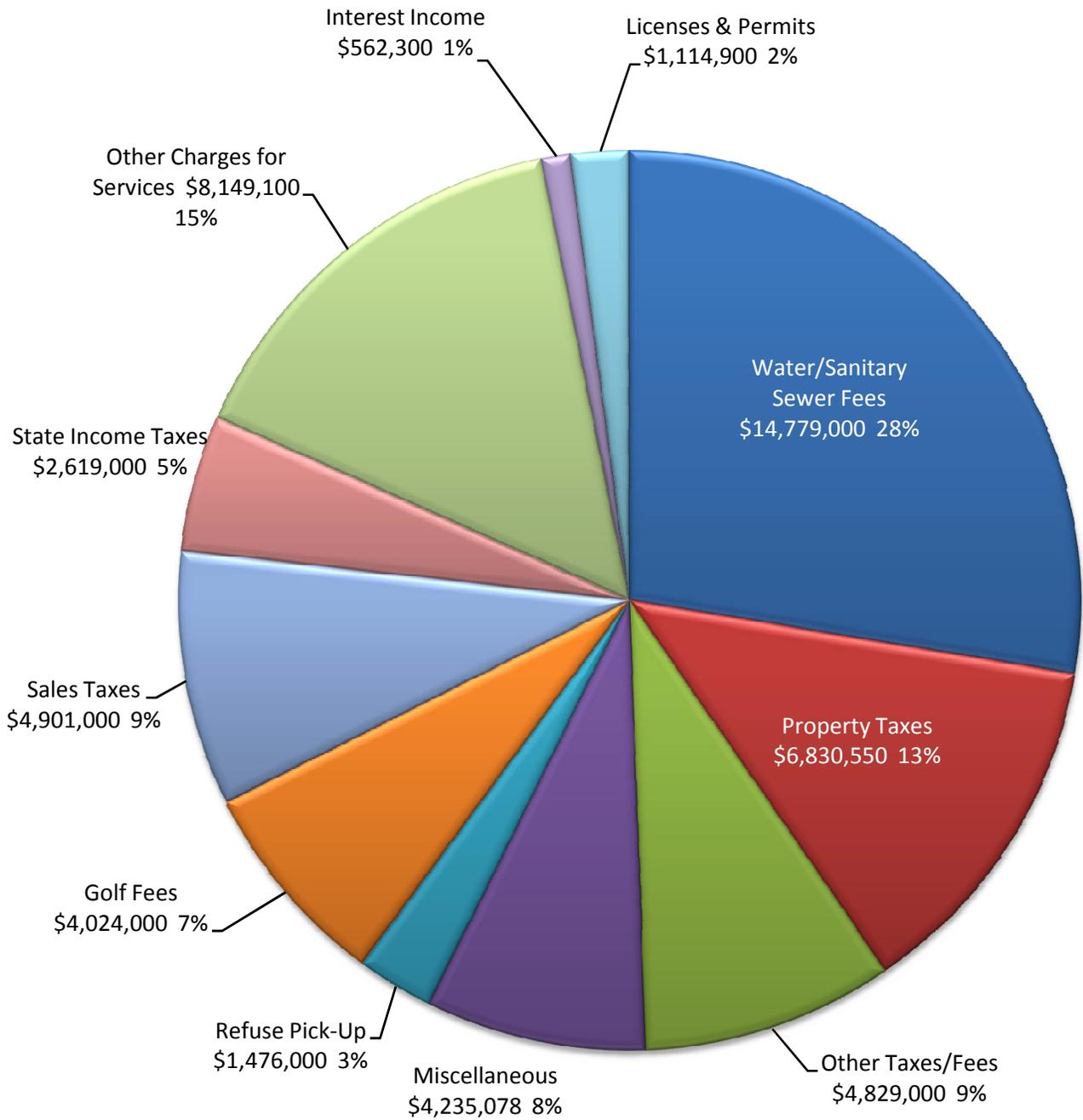
Governmental Fund activity, without Corporate Reserve and Capital Projects Fund operating deficit. \$ 236,025

Note: "Operating" means any activity that is not specifically designated for capital purposes. This includes debt and investment income, among other activities that would be considered non-operating activity in the audited financial statements.

- 1 Loan from Corporate Reserve to the Capital Projects Fund for Taft Avenue
- 2 Contract street maintenance and transfers out to General Fund and Recreation Fund. All expenditures are related to capital investment
- 3 Utilizing healthy reserves to fund wellness and other programs
- 4 Current year expenses include \$180,000 for replacement truck lifts

Village Wide Revenues

VILLAGE OF GLEN ELLYN REVENUE BY CATEGORY ALL FUNDS - FY13/14



VILLAGE OF GLEN ELLYN
SUMMARY OF REVENUES AND OTHER FINANCING SOURCES - BY FUND

REVENUE SOURCE	ACTUAL FY09/10	ACTUAL FY10/11	ACTUAL FY11/12	REVISED BUDGET FY12/13	PRELIMINARY ACTUAL FY12/13	BUDGET FY13/14	
General Fund	\$ 13,711,520	\$ 15,271,076	\$ 16,204,536	\$ 16,401,200	\$ 16,966,955	\$ 16,894,100	1
Corporate Reserve Fund	139,779	604,123	176,180	187,900	166,813	187,900	
Motor Fuel Tax Fund	693,980	820,223	810,083	706,500	792,036	665,500	
Special Programs Fund	708,613	792,797	-	-	-	-	1
Debt Service Fund	2,211,848	2,191,231	1,657,552	1,662,000	2,158,210	1,107,528	
CBD TIF Fund	-	-	-	-	-	1,000	2
Capital Projects Fund	4,208,424	4,311,816	4,826,140	5,901,500	5,327,721	6,498,500	
Facilities Maint Reserve Fund	4,928	2,816	2,570	52,500	53,762	102,500	3
Water & Sanitary Sewer Fund	9,964,394	10,357,857	11,452,942	12,291,500	12,705,822	14,911,500	
Parking Fund	328,989	336,581	348,522	334,400	352,094	681,400	
Residential Solid Waste	1,271,201	1,363,115	1,462,335	1,339,000	1,392,771	1,507,100	
Recreation Fund	3,272,345	3,014,640	3,339,697	8,536,000	8,569,283	4,440,000	4
Insurance Fund	2,251,004	2,804,959	2,952,323	2,815,600	2,777,158	2,860,800	
Equipment Services Fund	1,435,313	1,629,701	1,724,163	1,744,148	1,766,100	1,787,100	
Police Pension Fund	1,332,718	1,843,179	1,391,205	1,789,000	2,846,799	1,875,000	
TOTAL REVENUES	\$ 41,535,056	\$ 45,344,114	\$ 46,348,248	\$ 53,761,248	\$ 55,875,524	\$ 53,519,928	
INTERFUND TRANSFERS	(4,909,995)	(5,791,313)	(6,021,000)	(6,644,648)	(6,009,257)	(6,956,700)	5
TOTAL NET BUDGET	\$ 36,625,061	\$ 39,552,801	\$ 40,327,248	\$ 47,116,600	\$ 49,866,267	\$ 46,563,228	

- In FY 11/12, the Special Programs Fund was consolidated into the General Fund following a recommendation from the Finance Commission. These revenues will be utilized to support additional General Fund expenditures previously allocated to the Special Programs Fund.
- The Central Business District TIF was established during FY2011/12. Due to declines in EAV and tax cycles, revenue for FY13/14 will be minor, if any at all.
- The large percentage increase is a result of increased contribution (from \$50,000 to \$75,000) from the General Fund to help restore funding for the long term facilities needs of the Village.
- In FY2012/13, \$5.0 million in bond proceeds was recorded, resulting in a budgeted decline in revenues for the Recreation Fund.
- Interfund Transfers are movements of money between various Village Funds. These are frequently used to serve a variety of needs. As one example, the Village maintains an Insurance Fund as a central cost center to pay the Village's health insurance benefit and general insurance costs. Other Village funds contribute funds to pay their "fair share" of total insurance costs. The contributing fund records an expense while the receiving fund records a revenue. The result of this transaction is no net change in cash between all Village funds. As a result, the total interfund transfers for a year are deducted from total Village-wide revenues and total Village-wide expenses to avoid over-statement.

	FY09/10 Actual	FY10/11 Actual	FY11/12 Actual	FY12/13 Budget	FY12/13 Preliminary Actual	FY13/14 Budget
Governmental Funds	\$ 21,679,092	\$ 23,994,082	\$ 23,677,061	\$ 24,911,600	\$ 25,465,497	\$ 25,457,028
Enterprise Funds	14,836,929	15,072,193	16,603,496	22,500,900	23,019,970	21,540,000
Internal Service Funds	3,686,317	4,434,660	4,676,486	4,559,748	4,543,258	4,647,900
Trust Fund	1,332,718	1,843,179	1,391,205	1,789,000	2,846,799	1,875,000
Interfund Transfers	(4,909,995)	(5,791,313)	(6,021,000)	(6,644,648)	(6,009,257)	(6,956,700)
Total Inflows	\$ 36,625,061	\$ 39,552,801	\$ 40,327,248	\$ 47,116,600	\$ 49,866,267	\$ 46,563,228

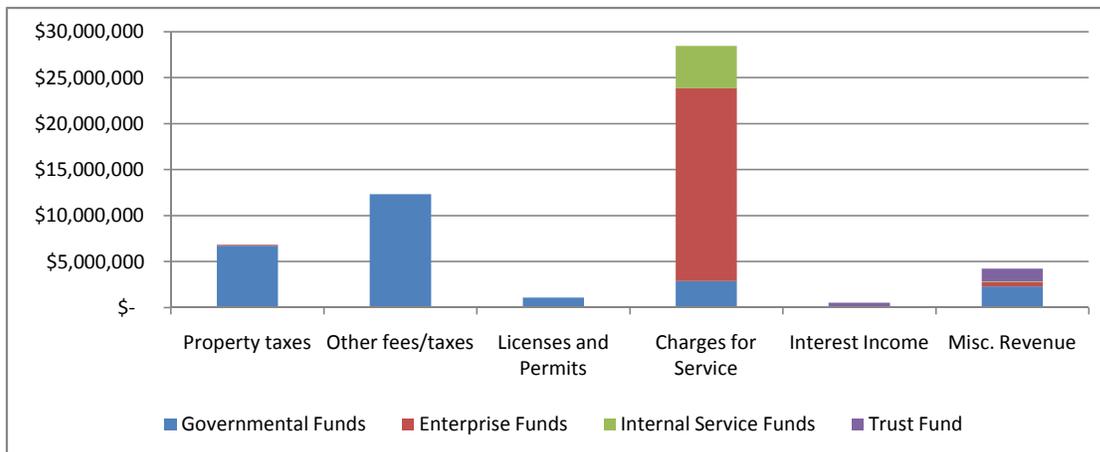
VILLAGE OF GLEN ELLYN
FY 13/14 BUDGET SUMMARY OF REVENUES AND OTHER FINANCING SOURCES BY TYPE
ALL FUNDS

	<u>PROPERTY TAXES</u>	<u>OTHER¹ FEES/TAXES</u>	<u>LICENSES & PERMITS</u>	<u>CHARGES² FOR SERVICES</u>	<u>INTEREST INCOME</u>	<u>MISC³ REVENUES</u>	<u>TOTAL</u>
GENERAL FUND	\$ 3,416,000	\$ 8,714,000	\$ 1,114,900	\$ 2,795,200	\$ 20,000	\$ 834,000	\$ 16,894,100
CORPORATE RESERVE	-	-	-	-	2,300	185,600	187,900
MOTOR FUEL TAX	-	665,000	-	-	500	-	665,500
DEBT SERVICE	594,550	-	-	-	1,500	511,478	1,107,528
CBD TIF FUND	1,000	-	-	-	-	-	1,000
CAPITAL PROJECTS FUND	2,722,000	2,970,000	-	-	7,500	799,000	6,498,500
FACILITIES MAINT RESRV	-	-	-	100,000	2,500	-	102,500
* WATER DIVISION	-	-	-	7,292,000	5,000	20,000	7,317,000
* SANITARY SEWER DIVISION	97,000	-	-	7,487,000	5,500	5,000	7,594,500
* PARKING FUND	-	-	-	679,000	2,400	-	681,400
* RESIDENTIAL SOLID WASTE	-	-	-	1,476,000	1,100	30,000	1,507,100
* RECREATION FUND	-	-	-	4,024,000	6,000	410,000	4,440,000
INSURANCE	-	-	-	2,857,800	3,000	-	2,860,800
EQUIPMENT SERVICES	-	-	-	1,717,100	5,000	65,000	1,787,100
POLICE PENSION	-	-	-	-	500,000	1,375,000	1,875,000
TOTAL, ALL FUNDS	\$ 6,830,550	\$ 12,349,000	\$ 1,114,900	\$ 28,428,100	\$ 562,300	\$ 4,235,078	\$ 53,519,928
						Less Interfund Transfers	(6,956,700)
							\$ 46,563,228

* These funds are designated as Enterprise Funds. Costs associated with these funds are recovered through user charges to those receiving services.

1. Other Fees / Taxes - Includes items such as tax revenues distributed by the State (i.e. local 1% sales tax, State income tax, motor fuel tax, local use tax), cable franchise fees, utility taxes, real estate transfer taxes, etc.
2. Charges for Services - Includes costs associated with providing a particular product or service to an end user (i.e. resident, developer) or another Village department or fund (i.e. service charges and internal transfers allocating labor and overhead costs).
3. Miscellaneous Revenues - Includes General Fund receipt and transfer out of the property tax for capital. These two items net to zero in the General Fund.

	<u>Property taxes</u>	<u>Other fees/taxes</u>	<u>Licenses and Permits</u>	<u>Charges for Service</u>	<u>Interest Income</u>	<u>Misc. Revenue</u>	<u>TOTAL</u>
Governmental Funds	\$ 6,733,550	\$ 12,349,000	\$ 1,114,900	\$ 2,895,200	\$ 34,300	\$ 2,330,078	\$ 25,457,028
Enterprise Funds	97,000	-	-	20,958,000	20,000	465,000	21,540,000
Internal Service Funds	-	-	-	4,574,900	8,000	65,000	4,647,900
Trust Fund	-	-	-	-	500,000	1,375,000	1,875,000
Interfund Transfers							(6,956,700)
Total Inflows	\$ 6,830,550	\$ 12,349,000	\$ 1,114,900	\$ 28,428,100	\$ 562,300	\$ 4,235,078	\$ 46,563,228



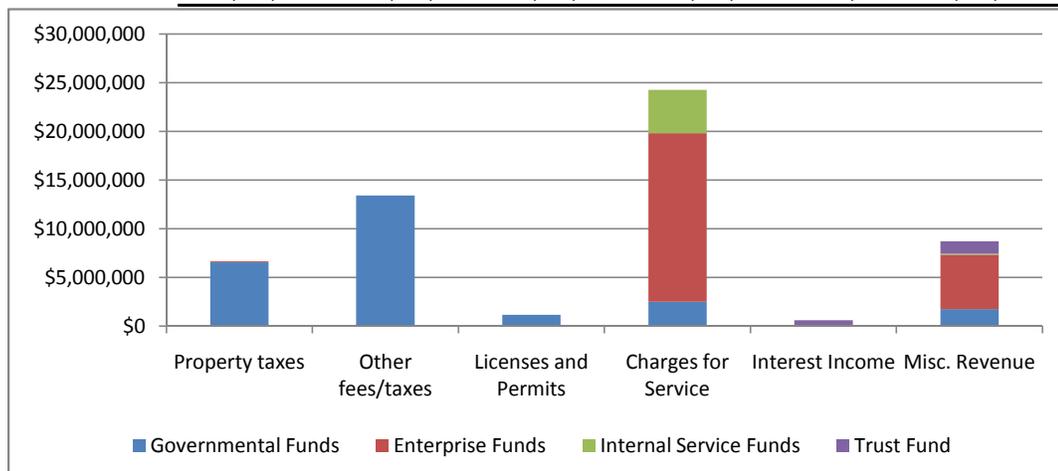
VILLAGE OF GLEN ELLYN
FY 12/13 (PRELIMINARY ACTUAL) SUMMARY OF REVENUES AND OTHER FINANCING SOURCES BY TYPE
ALL FUNDS

	PROPERTY TAXES	OTHER ¹ FEES/TAXES	LICENSES & PERMITS	CHARGES ² FOR SERVICES	INTEREST INCOME	MISC REVENUES	TOTAL
GENERAL FUND	\$ 3,312,131	\$ 8,975,110	\$ 1,171,816	\$ 2,447,954	\$ 19,736	\$ 1,040,208	\$ 16,966,955
CORPORATE RESERVE	-	-	-	-	2,563	164,250	166,813
MOTOR FUEL TAX	-	791,731	-	-	305	-	792,036
DEBT SERVICE	1,658,980	-	-	-	1,792	497,438	2,158,210
CBD TIF FUND	-	-	-	-	-	-	-
CAPITAL PROJECTS FUND	1,582,869	3,663,489	-	-	7,541	73,822	5,327,721
FACILITIES MAINT RESRV	-	-	-	51,000	2,762	-	53,762
* WATER DIVISION	-	-	-	6,040,700	7,154	24,636	6,072,490
* SANITARY SEWER DIVISION	96,967	-	-	6,526,422	7,154	2,789	6,633,332
* PARKING FUND	-	-	-	349,435	2,659	-	352,094
* RESIDENTIAL SOLID WASTE	-	-	-	1,345,288	725	46,758	1,392,771
* RECREATION FUND	-	-	-	3,046,829	14,559	5,507,895	8,569,283
INSURANCE	-	-	-	2,773,088	4,070	-	2,777,158
EQUIPMENT SERVICES	-	-	-	1,674,148	8,782	83,170	1,766,100
POLICE PENSION	-	-	-	-	548,023	1,286,099	1,834,122
TOTAL, ALL FUNDS	\$ 6,650,947	\$ 13,430,330	\$ 1,171,816	\$ 24,254,864	\$ 627,825	\$ 8,727,065	\$ 54,862,847
						Less Interfund Transfers	(6,009,257)
							\$ 48,853,590

* These funds are designated as Enterprise Funds. Costs associated with these funds are recovered through user charges to those receiving services.

1. Other Fees / Taxes - Includes items such as tax revenues distributed by the State (i.e. local 1% sales tax, State income tax, motor fuel tax, local use tax), cable franchise fees, utility taxes, real estate transfer taxes, etc.
2. Charges for Services - Includes costs associated with providing a particular product or service to an end user (i.e. resident, developer) or another Village department or fund (i.e. service charges and internal transfers allocating labor and overhead costs).

	Property taxes	Other fees/taxes	Licenses and Permits	Charges for Service	Interest Income	Misc. Revenue	TOTAL
Governmental Funds	6,553,980	13,430,330	1,171,816	2,498,954	34,699	1,775,718	25,465,497
Enterprise Funds	96,967	-	-	17,308,674	32,251	5,582,078	23,019,970
Internal Service Funds	-	-	-	4,447,236	12,852	83,170	4,543,258
Trust Fund	-	-	-	-	548,023	1,286,099	1,834,122
Interfund Transfers							(6,009,257)
Total Inflows	6,650,947	13,430,330	1,171,816	24,254,864	627,825	8,727,065	48,853,590



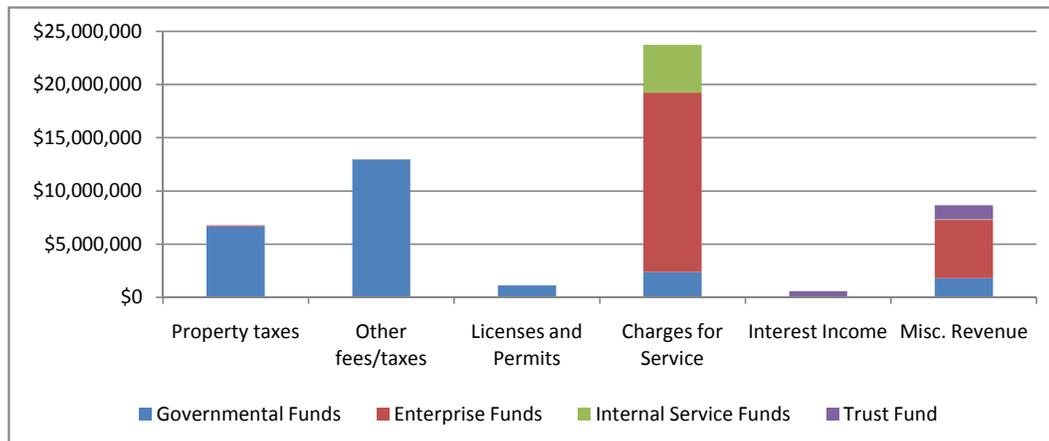
VILLAGE OF GLEN ELLYN
FY 12/13 BUDGET SUMMARY OF REVENUES AND OTHER FINANCING SOURCES BY TYPE
ALL FUNDS

	PROPERTY TAXES	OTHER ¹ FEES/TAXES	LICENSES & PERMITS	CHARGES ² FOR SERVICES	INTEREST INCOME	MISC REVENUES	TOTAL
GENERAL FUND	\$ 3,349,300	\$ 8,849,500	\$ 1,119,000	\$ 2,309,000	\$ 15,000	\$ 759,400	\$ 16,401,200
CORPORATE RESERVE	-	-	-	-	2,300	185,600	187,900
MOTOR FUEL TAX	-	706,000	-	-	500	-	706,500
DEBT SERVICE	1,660,000	-	-	-	2,000	-	1,662,000
CBD TIF FUND	-	-	-	-	-	-	-
CAPITAL PROJECTS FUND	1,660,000	3,395,000	-	-	7,500	839,000	5,901,500
FACILITIES MAINT RESRV	-	-	-	50,000	2,500	-	52,500
* WATER DIVISION	-	-	-	5,517,000	4,500	15,000	5,536,500
* SANITARY SEWER DIVISION	97,000	-	-	6,649,000	4,000	5,000	6,755,000
* PARKING FUND	-	-	-	332,000	2,400	-	334,400
* RESIDENTIAL SOLID WASTE	-	-	-	1,308,000	1,000	30,000	1,339,000
* RECREATION FUND	-	-	-	3,078,000	8,000	5,450,000	8,536,000
INSURANCE	-	-	-	2,812,600	3,000	-	2,815,600
EQUIPMENT SERVICES	-	-	-	1,674,148	5,000	65,000	1,744,148
POLICE PENSION	-	-	-	-	500,000	1,289,000	1,789,000
TOTAL, ALL FUNDS	\$ 6,766,300	\$ 12,950,500	\$ 1,119,000	\$ 23,729,748	\$ 557,700	\$ 8,638,000	\$ 53,761,248
						Less Interfund Transfers	(6,644,648)
							\$ 47,116,600

* These funds are designated as Enterprise Funds. Costs associated with these funds are recovered through user charges to those receiving services.

1. Other Fees / Taxes - Includes items such as tax revenues distributed by the State (i.e. local 1% sales tax, State income tax, motor fuel tax, local use tax), cable franchise fees, utility taxes, real estate transfer taxes, etc.
2. Charges for Services - Includes costs associated with providing a particular product or service to an end user (i.e. resident, developer) or another Village department or fund (i.e. service charges and internal transfers allocating labor and overhead costs).

	Property taxes	Other fees/taxes	Licenses and Permits	Charges for Service	Interest Income	Misc. Revenue	TOTAL
Governmental Funds	6,669,300	12,950,500	1,119,000	2,359,000	29,800	1,784,000	24,911,600
Enterprise Funds	97,000	-	-	16,884,000	19,900	5,500,000	22,500,900
Internal Service Funds	-	-	-	4,486,748	8,000	65,000	4,559,748
Trust Fund	-	-	-	-	500,000	1,289,000	1,789,000
Interfund Transfers	-	-	-	-	-	-	(6,644,648)
Total Inflows	6,766,300	12,950,500	1,119,000	23,729,748	557,700	8,638,000	47,116,600

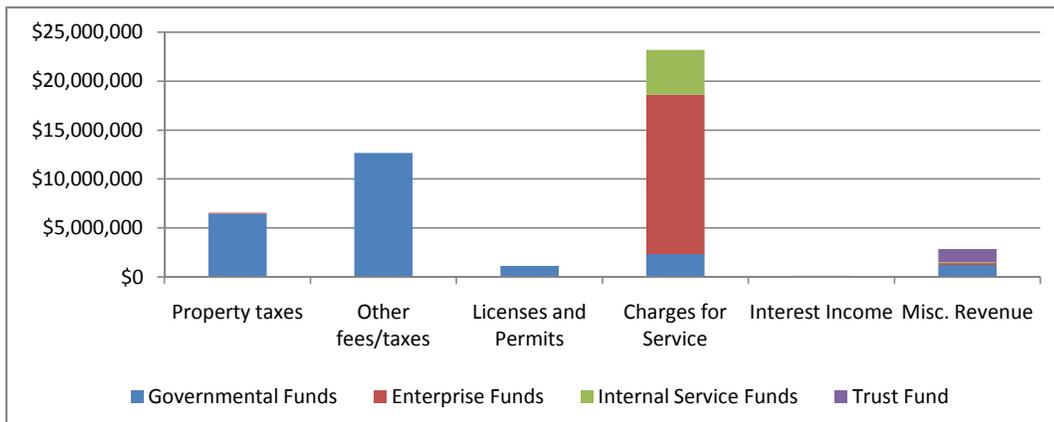


VILLAGE OF GLEN ELLYN
FY 11/12 ACTUAL SUMMARY OF REVENUES AND OTHER FINANCING SOURCES BY TYPE
ALL FUNDS

	PROPERTY TAXES	OTHER ¹ FEES/TAXES	LICENSES & PERMITS	CHARGES ² FOR SERVICES	INTEREST INCOME	MISC REVENUES	TOTAL
GENERAL FUND	\$ 3,239,072	\$ 8,711,103	\$ 1,087,237	\$ 2,316,356	\$ 14,873	\$ 835,895	\$ 16,204,536
CORPORATE RESERVE	-	-	-	6,057	2,346	167,777	176,180
MOTOR FUEL TAX	-	809,889	-	-	194	-	810,083
DEBT SERVICE	1,656,095	-	-	-	1,457	-	1,657,552
CBD TIF FUND	-	-	-	-	-	-	-
CAPITAL PROJECTS FUND	1,526,939	3,108,611	-	-	7,305	183,285	4,826,140
FACILITIES MAINT RESRV	-	-	-	-	2,570	-	2,570
* WATER DIVISION	-	-	-	5,441,318	4,263	23,997	5,469,578
* SANITARY SEWER DIVISION	96,656	-	-	5,881,304	4,263	1,141	5,983,364
* PARKING FUND	-	-	-	345,975	2,547	-	348,522
* RESIDENTIAL SOLID WASTE	-	-	-	1,275,648	1,249	185,438	1,462,335
* RECREATION FUND	-	-	-	3,333,933	5,764	-	3,339,697
INSURANCE	-	-	-	2,949,143	3,180	-	2,952,323
EQUIPMENT SERVICES	-	-	-	1,630,200	6,917	87,046	1,724,163
POLICE PENSION	-	-	-	-	50,158	1,341,047	1,391,205
TOTAL, ALL FUNDS	\$ 6,518,762	\$ 12,629,603	\$ 1,087,237	\$ 23,179,934	\$ 107,086	\$ 2,825,626	\$ 46,348,248
						Less Interfund Transfers	(6,021,000)
							\$ 40,327,248

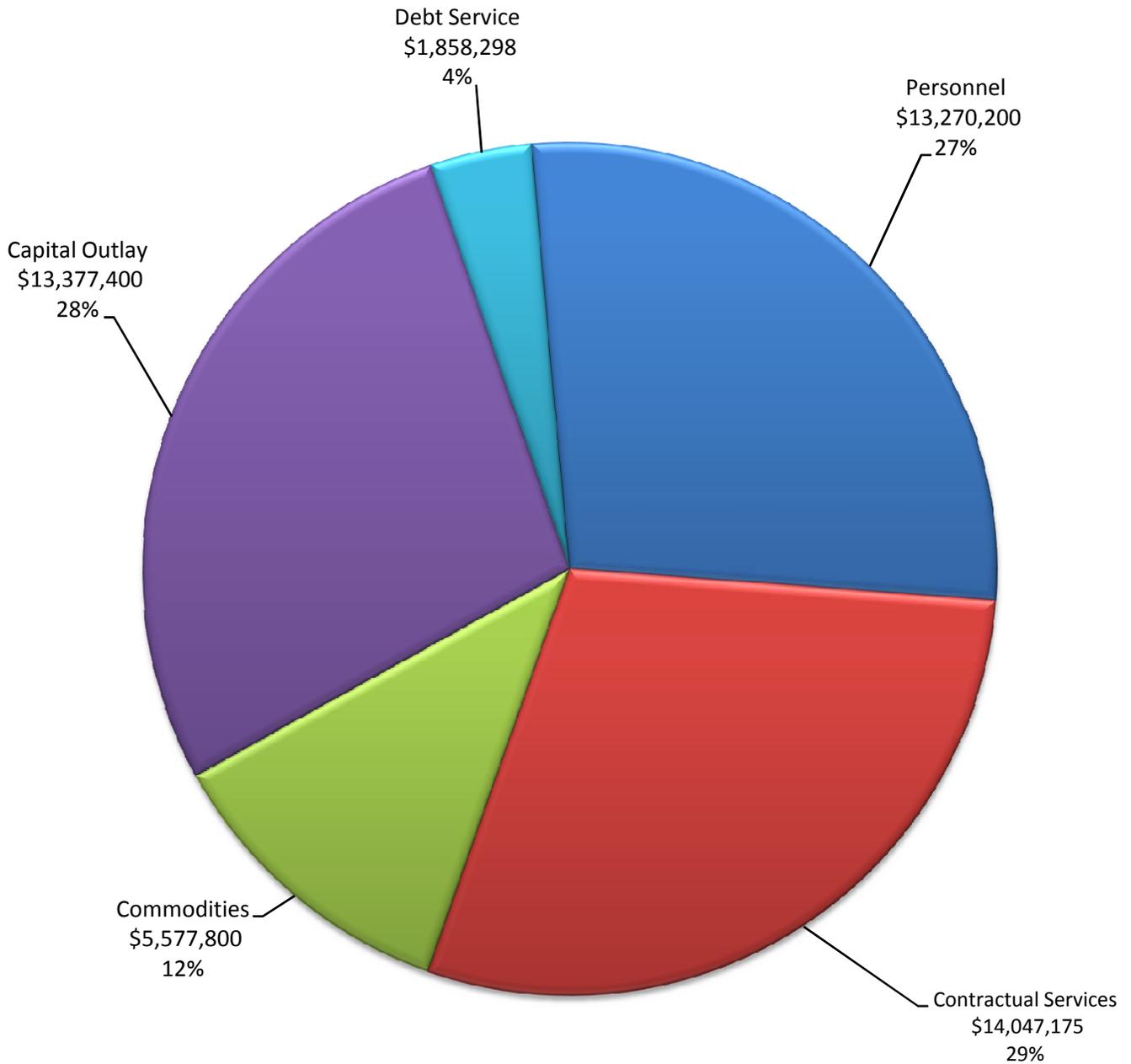
- * These funds are designated as Enterprise Funds. Costs associated with these funds are recovered through user charges to those receiving services.
1. Other Fees / Taxes - Includes items such as tax revenues distributed by the State (i.e. local 1% sales tax, State income tax, motor fuel tax, local use tax), cable franchise fees, utility taxes, real estate transfer taxes, etc.
 2. Charges for Services - Includes costs associated with providing a particular product or service to an end user (i.e. resident, developer) or another Village department or fund (i.e. service charges and internal transfers allocating labor and overhead costs).

	Property taxes	Other fees/taxes	Licenses and Permits	Charges for Service	Interest Income	Misc. Revenue	TOTAL
Governmental Funds	6,422,106	12,629,603	1,087,237	2,322,413	28,745	1,186,957	23,677,061
Enterprise Funds	96,656	-	-	16,278,178	18,086	210,576	16,603,496
Internal Service Funds	-	-	-	4,579,343	10,097	87,046	4,676,486
Trust Fund	-	-	-	-	50,158	1,341,047	1,391,205
Interfund Transfers	-	-	-	-	-	-	(6,021,000)
Total Inflows	6,518,762	12,629,603	1,087,237	23,179,934	107,086	2,825,626	40,327,248



Village Wide Expenditures / Expenses

VILLAGE OF GLEN ELLYN EXPENDITURES BY CATEGORY ALL FUNDS - FY13/14



VILLAGE OF GLEN ELLYN
FY13/14 BUDGET - SUMMARY OF EXPENDITURES AND OTHER FINANCING USES - BY FUND

All Funds

	FY09/10 ACTUAL	FY10/11 ACTUAL	FY11/12 ACTUAL	FY12/13 REVISED BUDGET	FY12/13 PRELIM. ACTUAL	FY13/14 BUDGET
General Fund						
Board and Clerk	\$ 71,360	\$ 47,458	\$ 49,735	\$ 49,900	\$ 52,442	\$ 78,100
Village Manager's Office	859,326	948,617	1,155,828	996,500	919,366	1,014,200
Senior Services	-	-	83,645	117,550	90,126	91,050
History Park	-	-	53,894	53,400	28,676	45,600
Facilities Maintenance	384,127	366,031	349,969	454,200	421,505	513,500
Economic Development	-	-	351,089	460,055	357,849	420,825
Information Technology	-	-	-	-	-	331,000
Finance	948,272	964,079	1,006,028	1,071,700	1,063,038	828,900
Planning and Development	1,022,431	1,136,078	1,158,437	1,235,900	1,194,177	1,247,500
Public Works - Admin/Eng	728,402	782,229	772,777	902,850	891,196	672,500
Public Works - Operations	1,712,616	1,933,078	1,941,288	2,066,085	1,817,277	2,260,700
Police	6,333,584	6,796,262	7,129,829	7,174,848	7,181,737	7,612,800
Volunteer Fire Company	1,330,660	1,644,920	1,716,377	1,796,650	1,751,414	1,771,000
Total General Fund	13,390,778	14,618,752	15,768,896	16,379,638	15,768,803	16,887,675
Corporate Reserve Fund	-	591,928	181,682	793,000	-	793,000
Motor Fuel Tax Fund	1,248,126	748,771	656,643	831,000	616,356	906,000
Special Programs Fund	648,071	736,628	-	-	-	-
Debt Service Fund	2,463,823	2,169,449	1,650,344	1,654,600	2,151,866	1,107,228
CBD TIF Fund	-	-	-	1,000	979	1,000
Capital Projects Fund	4,414,206	4,706,742	4,090,012	8,952,286	5,798,230	6,006,500
Facilities Maint Reserve	358,760	7,490	37,440	129,839	57,727	281,700
Water & Sanitary Sewer Fund						
Water Division	4,479,413	4,775,750	4,468,635	6,525,069	5,576,296	8,179,500
Sanitary Sewer Division	5,876,947	5,883,321	4,990,224	7,236,896	5,545,646	7,373,600
Total W&S Fund	10,356,360	10,659,071	9,458,859	13,761,965	11,121,942	15,553,100
Parking Fund	352,358	340,473	200,919	409,300	340,371	960,600
Residential Solid Waste Fund	1,700,485	1,380,887	1,384,463	1,484,900	1,754,617	1,428,100
Recreation Fund	3,337,150	3,212,637	3,086,161	9,795,417	6,035,695	4,638,870
Insurance Fund	2,606,471	2,606,067	2,735,355	2,819,000	2,764,638	2,916,500
Equipment Services Fund	1,455,591	1,511,171	1,109,602	1,808,250	1,858,845	1,941,000
Police Pension Fund	1,376,636	1,447,073	1,437,154	1,510,100	1,545,812	1,666,300
TOTAL EXPENDITURES	43,708,815	44,737,139	41,797,530	60,330,295	49,815,881	55,087,573
Interfund Transfers (IFTs)	(4,909,995)	(5,791,313)	(6,021,000)	(6,644,648)	(6,009,257)	(6,956,700)
NET EXPENDITURES	\$ 38,798,820	\$ 38,945,826	\$ 35,776,530	\$ 53,685,647	\$ 43,806,624	\$ 48,130,873
NET REVENUES	\$ 36,625,061	\$ 39,552,801	\$ 40,327,248	\$ 47,116,600	\$ 49,866,267	\$ 46,563,228
GAIN / (LOSS)	\$ (2,173,759)	\$ 606,975	\$ 4,550,718	\$ (6,569,047)	\$ 6,059,643	\$ (1,567,645)

- In FY 11/12, the Special Programs Fund was consolidated into the General Fund following a recommendation from the Finance Commission. These expenditures will be funded by additional General Fund revenues previously allocated to the Special Programs Fund. New General Fund cost centers are Senior Services, History Park, and Economic Development. Other expenditures are included in the Village Manager cost center.
- Interfund Transfers are movements of money between various Village Funds. These are frequently used to serve a variety of needs. As one example, the Village maintains an Insurance Fund as a central cost center to pay the Village's health insurance benefit and general insurance costs. Other Village funds contribute funds to pay their "fair share" of total insurance costs. The contributing fund records an expense while the receiving fund records a revenue. The result of this transaction is no net change in cash between all Village funds. As a result, the total interfund transfers for a year are deducted from total Village-wide revenues and total Village-wide expenses to avoid over-statement.

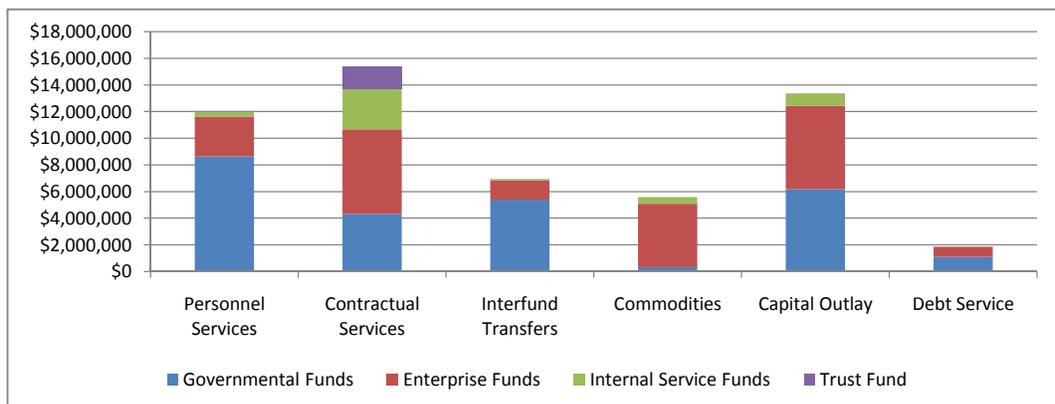
	FY09/10 Actual	FY10/11 Actual	FY11/12 Actual	FY12/13 Revised Budget	FY12/13 Preliminary Actual	FY13/14 Budget
Governmental Funds	\$ 22,523,764	\$ 23,579,760	\$ 22,385,017	\$ 28,741,363	\$ 24,393,961	\$ 25,983,103
Enterprise Funds	15,746,353	15,593,068	14,130,402	25,451,582	19,252,625	22,580,670
Internal Service Funds	4,062,062	4,117,238	3,844,957	4,627,250	4,623,483	4,857,500
Trust Fund	1,376,636	1,447,073	1,437,154	1,510,100	1,545,812	1,666,300
Interfund Transfers	\$ (4,909,995)	\$ (5,791,313)	\$ (6,021,000)	\$ (6,644,648)	\$ (6,009,257)	\$ (6,956,700)
Total Outflows	\$ 38,798,820	\$ 38,945,826	\$ 35,776,530	\$ 53,685,647	\$ 43,806,624	\$ 48,130,873

VILLAGE OF GLEN ELLYN

FY 13/14 (BUDGET) SUMMARY OF EXPENDITURES/EXPENSES AND OTHER FINANCING USES BY FUNCTION

	<u>PERSONNEL SERVICES</u>	<u>CONTRACTUAL SERVICES</u>	<u>INTERFUND TRANSFERS</u>	<u>COMMODITIES</u>	<u>CAPITAL OUTLAY</u>	<u>DEBT SERVICE</u>	<u>TOTAL</u>
GENERAL FUND							
Board and Clerk	\$ 18,300	\$ 45,200	\$ -	\$ 1,500	\$ 13,100	\$ -	\$ 78,100
Village Manager's Office	628,500	307,200	55,500	5,000	18,000	-	1,014,200
Senior Services	46,700	39,350	-	5,000	-	-	91,050
History Park	15,000	30,600	-	-	-	-	45,600
Facilities Maintenance	240,600	97,800	142,600	32,500	-	-	513,500
Information Technology	128,700	133,100	19,700	1,000	48,500	-	331,000
Finance	630,000	146,100	39,900	12,300	600	-	828,900
Public Works - Admin / Engineering	471,400	90,300	102,500	8,300	-	-	672,500
Public Works - Operations	826,500	586,000	765,000	44,900	38,300	-	2,260,700
Police	4,634,700	650,000	2,149,300	86,000	92,800	-	7,612,800
Volunteer Fire Company	-	1,253,700	492,300	25,000	-	-	1,771,000
Planning & Development	937,800	182,000	112,200	9,500	6,000	-	1,247,500
Economic Development	59,000	338,625	22,700	500	-	-	420,825
TOTAL GENERAL FUND	8,637,200	3,899,975	3,901,700	231,500	217,300	-	16,887,675
CORPORATE RESERVE FUND	-	-	793,000	-	-	-	793,000
MOTOR FUEL TAX FUND	-	156,000	400,000	100,000	250,000	-	906,000
DEBT SERVICE FUND	-	-	-	-	-	1,107,228	1,107,228
CBD TIF FUND	-	1,000	-	-	-	-	1,000
CAPITAL PROJECTS FUND	-	267,500	301,000	-	5,438,000	-	6,006,500
FACILITIES MAINTENANCE RESERVE	-	-	-	-	281,700	-	281,700
WATER DIVISION	642,200	631,500	477,800	3,959,000	2,469,000	-	8,179,500
SANITARY SEWER DIVISION	606,700	3,547,700	523,700	14,500	2,573,000	108,000	7,373,600
PARKING FUND	-	116,700	157,300	4,500	682,100	-	960,600
RESIDENTIAL SOLID WASTE FUND	-	1,341,000	77,100	-	10,000	-	1,428,100
RECREATION FUND	1,746,800	719,700	227,200	773,600	528,500	643,070	4,638,870
INSURANCE FUND	-	2,916,500	-	-	-	-	2,916,500
EQUIPMENT SERVICES FUND	334,600	86,000	97,900	494,700	927,800	-	1,941,000
POLICE PENSION FUND	-	1,666,300	-	-	-	-	1,666,300
TOTAL, ALL FUNDS	\$ 11,967,500	\$ 15,349,875	\$ 6,956,700	\$ 5,577,800	\$ 13,377,400	\$ 1,858,298	\$ 55,087,573
						Less Interfund Transfers	(6,956,700)
						NET BUDGET	\$ 48,130,873

	<u>Personnel Services</u>	<u>Contractual Services</u>	<u>Interfund Transfers</u>	<u>Commodities</u>	<u>Capital Outlay</u>	<u>Debt Service</u>	<u>TOTAL</u>
Governmental Funds	8,637,200	4,324,475	5,395,700	331,500	6,187,000	1,107,228	25,983,103
Enterprise Funds	2,995,700	6,356,600	1,463,100	4,751,600	6,262,600	751,070	22,580,670
Internal Service Funds	334,600	3,002,500	97,900	494,700	927,800	-	4,857,500
Trust Fund	-	1,666,300	-	-	-	-	1,666,300
Interfund Transfers							(6,956,700)
Total Outflows	11,967,500	15,349,875	6,956,700	5,577,800	13,377,400	1,858,298	48,130,873

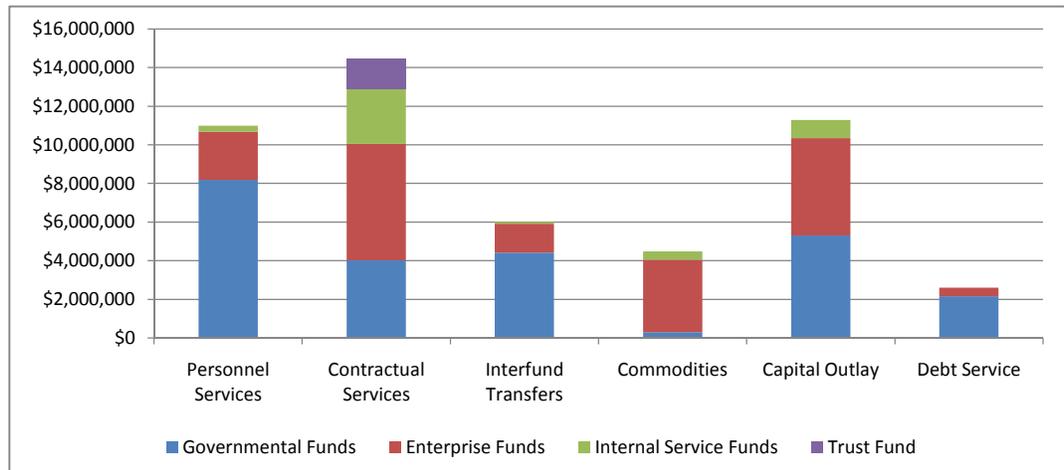


VILLAGE OF GLEN ELLYN

FY 12/13 (PRELIMINARY ACTUAL) SUMMARY OF EXPENDITURES/EXPENSES AND OTHER FINANCING USES BY FUNCTION

	<u>PERSONNEL SERVICES</u>	<u>CONTRACTUAL SERVICES</u>	<u>INTERFUND TRANSFERS</u>	<u>COMMODITIES</u>	<u>CAPITAL OUTLAY</u>	<u>DEBT SERVICE</u>	<u>TOTAL</u>
GENERAL FUND							
Board and Clerk	\$ 12,649	\$ 36,712	\$ -	\$ 1,602	\$ 1,479	\$ -	\$ 52,442
Village Manager's Office	628,862	243,637	42,999	3,868	-	-	919,366
Senior Services	46,811	38,416	-	4,899	-	-	90,126
History Park	6,245	22,431	-	-	-	-	28,676
Facilities Maintenance	229,521	122,866	40,729	28,389	-	-	421,505
Information Technology	-	-	-	-	-	-	-
Finance	736,929	223,589	52,170	16,555	33,795	-	1,063,038
Public Works - Admin / Engineering	710,128	135,115	40,000	5,953	-	-	891,196
Public Works - Operations	532,755	545,417	678,583	43,225	17,297	-	1,817,277
Police	4,380,331	666,281	2,047,217	87,908	-	-	7,181,737
Volunteer Fire Company	-	1,196,732	538,800	15,882	-	-	1,751,414
Planning & Development	870,469	203,161	112,831	4,822	2,894	-	1,194,177
Economic Development	38,194	233,211	100	374	85,970	-	357,849
TOTAL GENERAL FUND	8,192,894	3,667,568	3,553,429	213,477	141,435	-	15,768,803
CORPORATE RESERVE FUND	-	-	-	-	-	-	-
MOTOR FUEL TAX FUND	-	126,136	400,000	90,220	-	-	616,356
DEBT SERVICE FUND	-	-	-	-	-	2,151,866	2,151,866
CBD TIF FUND	-	979	-	-	-	-	979
CAPITAL PROJECTS FUND	-	223,608	466,000	-	5,108,622	-	5,798,230
FACILITIES MAINTENANCE RESERVE	-	5,773	-	-	51,954	-	57,727
WATER DIVISION	615,213	404,941	498,474	3,251,087	806,581	-	5,576,296
SANITARY SEWER DIVISION	479,200	3,291,958	559,243	12,790	1,094,510	107,945	5,545,646
PARKING FUND	-	99,254	156,100	3,178	81,839	-	340,371
RESIDENTIAL SOLID WASTE FUND	-	1,669,507	77,100	-	8,010	-	1,754,617
RECREATION FUND	1,390,144	560,398	206,499	485,009	3,056,227	337,418	6,035,695
INSURANCE FUND	-	2,764,638	-	-	-	-	2,764,638
EQUIPMENT SERVICES FUND	319,286	77,626	92,412	427,034	942,487	-	1,858,845
POLICE PENSION FUND	-	1,545,812	-	-	-	-	1,545,812
TOTAL, ALL FUNDS	\$ 10,996,737	\$ 14,438,198	\$ 6,009,257	\$ 4,482,795	\$ 11,291,665	\$ 2,597,229	\$ 49,815,881
						Less Interfund Transfers	(6,009,257)
						NET BUDGET	\$ 43,806,624

	<u>Personnel Services</u>	<u>Contractual Services</u>	<u>Interfund Transfers</u>	<u>Commodities</u>	<u>Capital Outlay</u>	<u>Debt Service</u>	<u>TOTAL</u>
Governmental Funds	8,192,894	4,024,064	4,419,429	303,697	5,302,011	2,151,866	24,393,961
Enterprise Funds	2,484,557	6,026,058	1,497,416	3,752,064	5,047,167	445,363	19,252,625
Internal Service Funds	319,286	2,842,264	92,412	427,034	942,487	-	4,623,483
Trust Fund	-	1,545,812	-	-	-	-	1,545,812
Interfund Transfers							(6,009,257)
Total Outflows	10,996,737	14,438,198	6,009,257	4,482,795	11,291,665	2,597,229	43,806,624

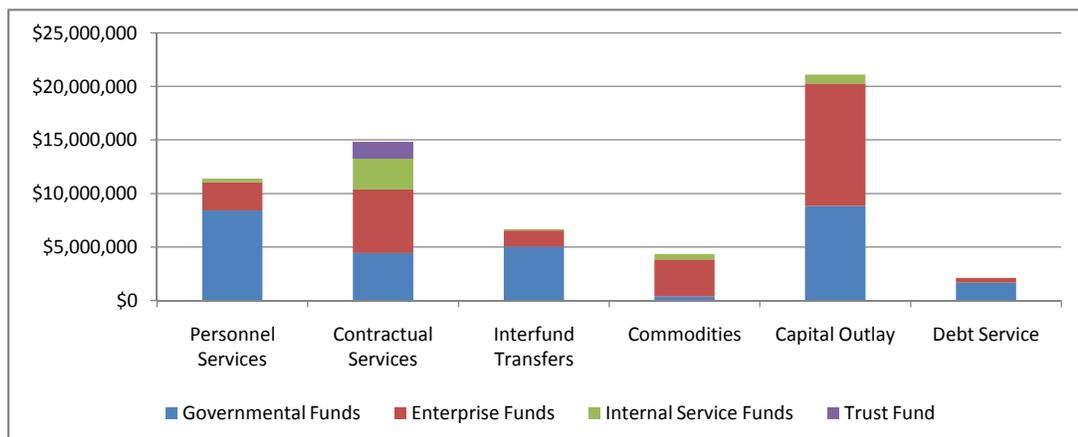


VILLAGE OF GLEN ELLYN

FY 12/13 (BUDGET) SUMMARY OF EXPENDITURES/EXPENSES AND OTHER FINANCING USES BY FUNCTION

	<u>PERSONNEL SERVICES</u>	<u>CONTRACTUAL SERVICES</u>	<u>INTERFUND TRANSFERS</u>	<u>COMMODITIES</u>	<u>CAPITAL OUTLAY</u>	<u>DEBT SERVICE</u>	<u>TOTAL</u>
GENERAL FUND							
Board and Clerk	\$ 10,800	\$ 34,800	\$ -	\$ 1,500	\$ 2,800	\$ -	\$ 49,900
Village Manager's Office	614,300	331,300	44,900	6,000	-	-	996,500
Senior Services	45,000	67,550	-	5,000	-	-	117,550
History Park	15,600	37,800	-	-	-	-	53,400
Facilities Maintenance	233,800	146,800	41,100	32,500	-	-	454,200
Information Technology	-	-	-	-	-	-	-
Finance	732,100	227,600	59,500	19,000	33,500	-	1,071,700
Public Works - Admin / Engineering	696,850	62,900	134,800	8,300	-	-	902,850
Public Works - Operations	705,600	624,085	675,400	51,300	9,700	-	2,066,085
Police	4,379,300	622,500	2,082,048	91,000	-	-	7,174,848
Volunteer Fire Company	-	1,232,850	538,800	25,000	-	-	1,796,650
Planning & Development	914,600	177,500	128,300	9,500	6,000	-	1,235,900
Economic Development	57,700	305,155	21,700	500	75,000	-	460,055
TOTAL GENERAL FUND	8,405,650	3,870,840	3,726,548	249,600	127,000	-	16,379,638
CORPORATE RESERVE FUND	-	-	793,000	-	-	-	793,000
MOTOR FUEL TAX FUND	-	156,000	400,000	150,000	125,000	-	831,000
DEBT SERVICE FUND	-	-	-	-	-	1,654,600	1,654,600
CBD TIF FUND	-	1,000	-	-	-	-	1,000
CAPITAL PROJECTS FUND	-	382,000	116,000	-	8,454,286	-	8,952,286
FACILITIES MAINTENANCE RESERVE	-	5,902	-	-	123,937	-	129,839
WATER DIVISION	588,200	563,418	498,400	2,897,600	1,977,451	-	6,525,069
SANITARY SEWER DIVISION	552,700	3,394,551	559,800	15,600	2,606,245	108,000	7,236,896
PARKING FUND	-	83,700	156,100	4,500	165,000	-	409,300
RESIDENTIAL SOLID WASTE FUND	-	1,399,800	77,100	-	8,000	-	1,484,900
RECREATION FUND	1,504,600	522,020	226,900	525,800	6,681,097	335,000	9,795,417
INSURANCE FUND	-	2,819,000	-	-	-	-	2,819,000
EQUIPMENT SERVICES FUND	322,200	84,000	90,800	486,200	825,050	-	1,808,250
POLICE PENSION FUND	-	1,510,100	-	-	-	-	1,510,100
TOTAL, ALL FUNDS	\$ 11,373,350	\$ 14,792,331	\$ 6,644,648	\$ 4,329,300	\$ 21,093,066	\$ 2,097,600	\$ 60,330,295
							Less Interfund Transfers (6,644,648)
							NET BUDGET \$ 53,685,647

	<u>Personnel Services</u>	<u>Contractual Services</u>	<u>Interfund Transfers</u>	<u>Commodities</u>	<u>Capital Outlay</u>	<u>Debt Service</u>	<u>TOTAL</u>
Governmental Funds	8,405,650	4,415,742	5,035,548	399,600	8,830,223	1,654,600	28,741,363
Enterprise Funds	2,645,500	5,963,489	1,518,300	3,443,500	11,437,793	443,000	25,451,582
Internal Service Funds	322,200	2,903,000	90,800	486,200	825,050	-	4,627,250
Trust Fund	-	1,510,100	-	-	-	-	1,510,100
Interfund Transfers							(6,644,648)
Total Outflows	11,373,350	14,792,331	6,644,648	4,329,300	21,093,066	2,097,600	53,685,647

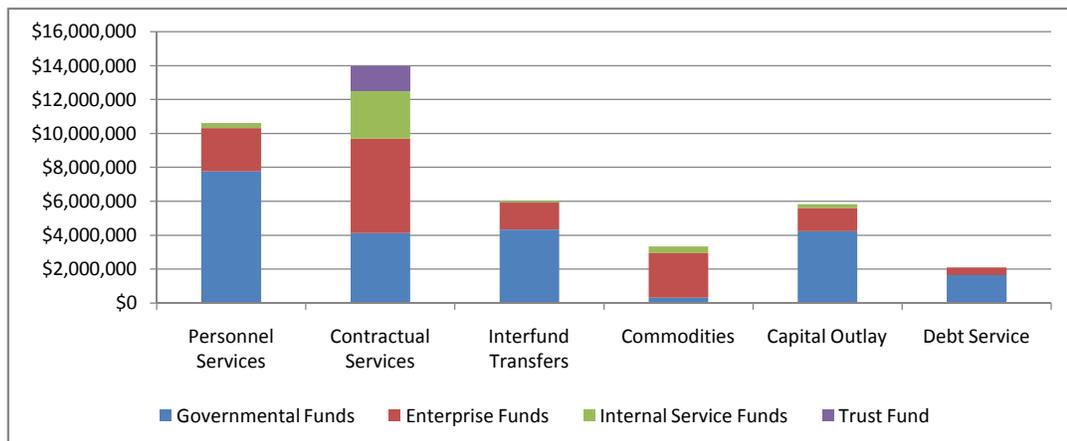


VILLAGE OF GLEN ELLYN

FY 11/12 (ACTUAL) SUMMARY OF EXPENDITURES/EXPENSES AND OTHER FINANCING USES BY FUNCTION

	<u>PERSONNEL SERVICES</u>	<u>CONTRACTUAL SERVICES</u>	<u>INTERFUND TRANSFERS</u>	<u>COMMODITIES</u>	<u>CAPITAL OUTLAY</u>	<u>DEBT SERVICE</u>	<u>TOTAL</u>
GENERAL FUND							
Board and Clerk	\$ 11,050	\$ 37,641	\$ -	\$ 1,044	\$ -	\$ -	\$ 49,735
Village Manager's Office	609,709	496,052	42,300	6,288	1,479	-	1,155,828
Senior Services	44,706	35,070	-	3,869	-	-	83,645
History Park	6,518	47,376	-	-	-	-	53,894
Facilities Maintenance	219,238	61,107	34,000	35,624	-	-	349,969
Information Technology	-	-	-	-	-	-	-
Finance	643,493	229,980	80,800	17,110	34,645	-	1,006,028
Public Works - Admin / Engineering	604,717	45,982	116,800	5,278	-	-	772,777
Public Works - Operations	620,736	527,674	748,000	35,216	9,662	-	1,941,288
Police	4,180,893	701,782	2,143,700	57,461	45,993	-	7,129,829
Volunteer Fire Company	-	1,175,934	517,000	23,443	-	-	1,716,377
Planning & Development	825,560	188,751	130,900	8,547	4,679	-	1,158,437
Economic Development	-	351,089	-	-	-	-	351,089
TOTAL GENERAL FUND	7,766,620	3,898,438	3,813,500	193,880	96,458	-	15,768,896
CORPORATE RESERVE FUND	-	31,682	-	-	150,000	-	181,682
MOTOR FUEL TAX FUND	-	127,656	400,000	128,987	-	-	656,643
DEBT SERVICE FUND	-	-	-	-	-	1,650,344	1,650,344
CBD TIF FUND	-	58,782	-	-	-	-	58,782
CAPITAL PROJECTS FUND	-	13,058	116,000	-	3,960,954	-	4,090,012
FACILITIES MAINTENANCE RESERVE	-	2,598	-	-	34,842	-	37,440
WATER DIVISION	544,942	515,931	530,600	2,109,990	767,172	-	4,468,635
SANITARY SEWER DIVISION	518,720	3,209,759	579,600	10,996	563,204	107,945	4,990,224
PARKING FUND	-	40,575	156,600	3,744	-	-	200,919
RESIDENTIAL SOLID WASTE FUND	-	1,299,376	77,100	-	7,987	-	1,384,463
RECREATION FUND	1,488,106	490,325	252,500	492,866	27,314	335,050	3,086,161
INSURANCE FUND	-	2,735,355	-	-	-	-	2,735,355
EQUIPMENT SERVICES FUND	306,961	73,900	95,100	401,117	232,524	-	1,109,602
POLICE PENSION FUND	-	1,437,154	-	-	-	-	1,437,154
TOTAL, ALL FUNDS	\$ 10,625,349	\$ 13,934,589	\$ 6,021,000	\$ 3,341,580	\$ 5,840,455	\$ 2,093,339	\$ 41,856,312
						Less Interfund Transfers	(6,021,000)
						NET BUDGET	\$ 35,835,312

	<u>Personnel Services</u>	<u>Contractual Services</u>	<u>Interfund Transfers</u>	<u>Commodities</u>	<u>Capital Outlay</u>	<u>Debt Service</u>	<u>TOTAL</u>
Governmental Funds	7,766,620	4,132,214	4,329,500	322,867	4,242,254	1,650,344	22,443,799
Enterprise Funds	2,551,768	5,555,966	1,596,400	2,617,596	1,365,677	442,995	14,130,402
Internal Service Funds	306,961	2,809,255	95,100	401,117	232,524	-	3,844,957
Trust Fund	-	1,437,154	-	-	-	-	1,437,154
Interfund Transfers							(6,021,000)
Total Outflows	10,625,349	13,934,589	6,021,000	3,341,580	5,840,455	2,093,339	35,835,312



**Village of Glen Ellyn
FY13/14 Budget
Summary of Budgeted Capital Investment**

	<u>Fund</u> ³	<u>FY13/14 Budget</u>
General Public Infrastructure¹		
Street Reconstruction/Resurfacing	CPF	\$ 5,148,000
Sidewalk Program	CPF	290,000
Special Purpose Public Infrastructure² (user fee based)		
Water Distribution System		
Water Main - Repair/Replacement/Additions	W&S	2,469,000
Sanitary Sewer Collection System		
Sanitary Sewer Main - Repair/Replacement/Additions	W&S	2,573,000
Parking	Parking	682,100
Recreation (Village Links)	Recreation	528,500
Municipal Capital Facilities / Equipment		
Municipal Vehicle / Equipment Replacement	Equip. Serv.	927,800
Municipal Buildings	FACM - Res.	281,700
All Other Equipment	various	<u>477,300</u>
Total		<u>\$ 13,377,400</u>

¹ Funding for these improvements is obtained from general tax revenues and other sources such as voter-approved capital improvement bonds and related property taxes, real estate transfer taxes, and utility taxes.

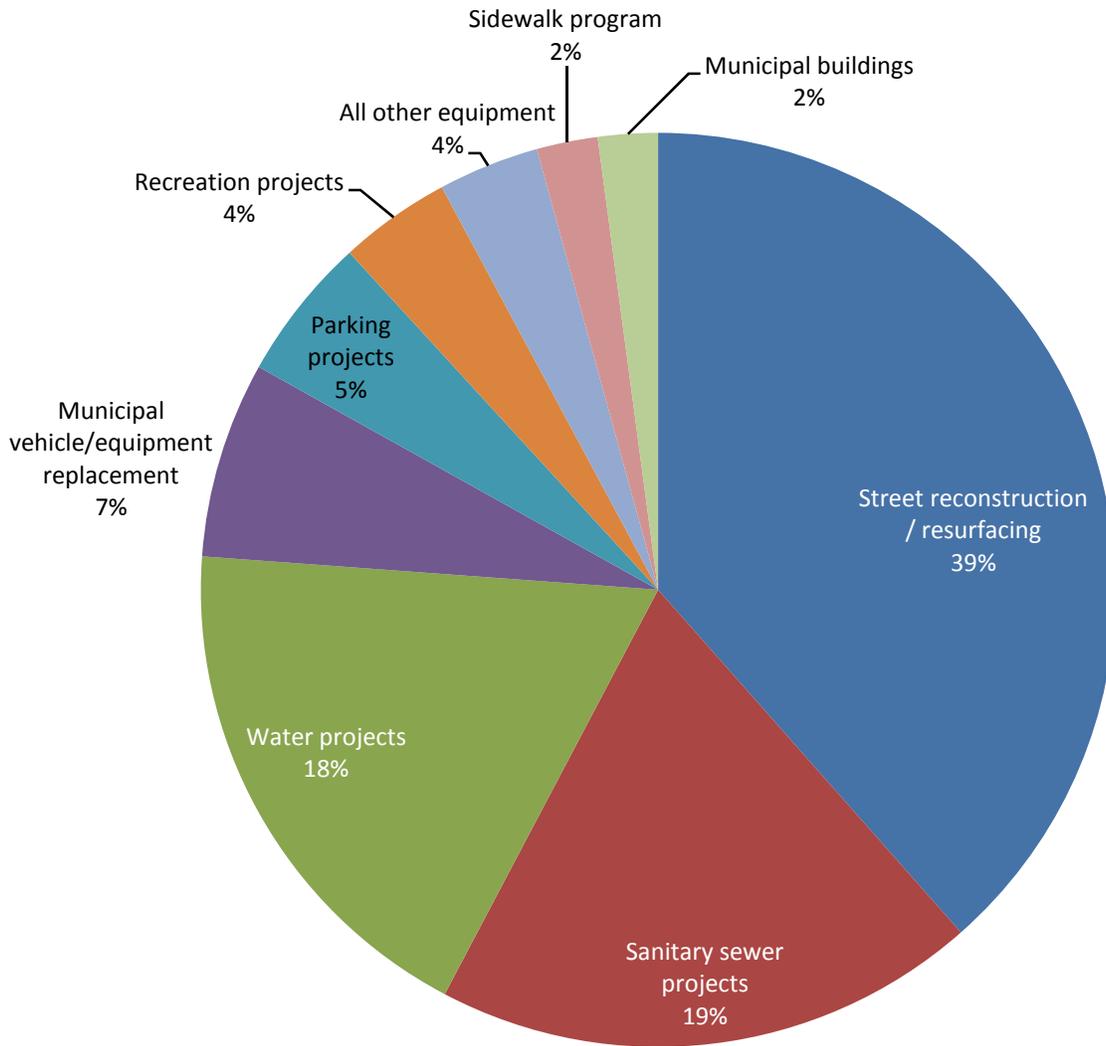
² Funding for these improvements is obtained from user charges from those who use the services (e.g. users who golf at the Village Links pay for improvements to the golf course; users of our water and sanitary sewer system pay for system maintenance and improvements through monthly water and sanitary sewer charges, etc.)

³ See individual fund budgets for detailed project descriptions and related costs.

Capital Expenditures - 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.

Note: Most of the programmed capital improvements identified in the FY13/14 budget represent regularly scheduled replacements or rehabilitations of current assets. Because there are no significant non-routine capital expenditures or additions included in the FY13/14 budget, there is not an expectation of any material impact to future budgeted operating costs or services.

FY 13/14 budgeted capital investment



General Fund Summary

Village of Glen Ellyn
General Fund Budget - By Expenditure Categories
(in \$1,000s)

	FY09 Actual*	FY10 Actual*	FY11 Actual	FY12 Actual	FY13 Revised Budget	FY13 Prelim. Actual	FY14 Budget
REVENUES							
Sales Tax	\$ 3,010	\$ 2,986	\$ 3,120	\$ 3,112	\$ 3,220	\$ 3,037	\$ 3,115
1% Home Rule Sales Tax	-	1,013	1,714	1,763	1,781	1,760	1,786
Property Tax	2,459	2,647	2,743	2,873	2,983	2,975	3,069
Economic Development SSA	-	-	-	167	166	159	166
Fire SSA	-	-	190	199	200	178	181
State Income Tax	2,460	2,144	2,105	2,232	2,200	2,474	2,619
Service Charges	1,925	1,841	1,651	1,633	1,633	1,641	1,475
Ambulance Billings	-	445	666	632	625	756	700
Building Permits	459	441	734	522	583	629	555
Licenses (Liquor/Business/Vehicle)	532	534	603	566	536	540	560
Police Tickets/Court Fines	496	444	449	510	500	510	510
Interest Income	119	21	14	15	15	20	20
All Other	1,299	1,193	1,281	1,981	1,959	2,289	2,138
Total Revenues	\$ 12,759	\$ 13,712	\$ 15,271	\$ 16,205	\$ 16,401	\$ 16,967	\$ 16,894
% Revenue Change	-6.1%	7.5%	11.4%	6.1%	1.2%	11.1%	3.0%
EXPENDITURES							
Personnel Expenditures							
Salaries	\$ 7,099	\$ 6,815	\$ 6,898	\$ 7,103	\$ 7,641	\$ 7,485	\$ 7,876
FICA/Medicare Taxes	338	313	311	322	363	336	363
IMRF Retirement	198	234	352	342	401	372	399
Police Pension	789	813	943	1,036	969	969	980
Health Benefits Plan	583	630	849	900	962	902	982
Total Personnel Expenditures	9,008	8,805	9,353	9,703	10,337	10,064	10,600
All Other Expenditures							
Contractual Services	1,743	1,355	1,419	2,071	2,098	1,929	2,190
Legal	245	343	371	432	286	174	234
Police/Fire Dispatch (DuComm)	479	490	470	482	486	485	511
Ambulance Service	270	776	894	914	951	938	965
Commodities	196	195	174	194	250	213	232
Equipment Services Transfer	854	1,027	1,210	1,260	1,321	1,321	1,403
Liability Insurance Transfer	201	354	525	558	393	393	345
Facilities Reserve Transfer	-	-	-	-	50	50	100
Corporate Reserve Transfer	-	-	46	60	82	60	82
Manor Woods Transfer	-	-	-	-	-	-	10
Capital Outlay	150	62	155	96	127	141	217
Total All Other Expenditures	4,138	4,600	5,266	6,066	6,043	5,704	6,288
Total Expenditures	\$ 13,146	\$ 13,405	\$ 14,619	\$ 15,769	\$ 16,380	\$ 15,769	\$ 16,888
% Expenditure Change	1.4%	2.0%	9.1%	7.9%	22.2%	7.9%	3.1%
Net Increase / (Decrease)	\$ (386)	\$ 306	\$ 652	\$ 436	\$ 22	\$ 1,198	\$ 6
Operating Trans. to Other Funds	(3,000) CPF						

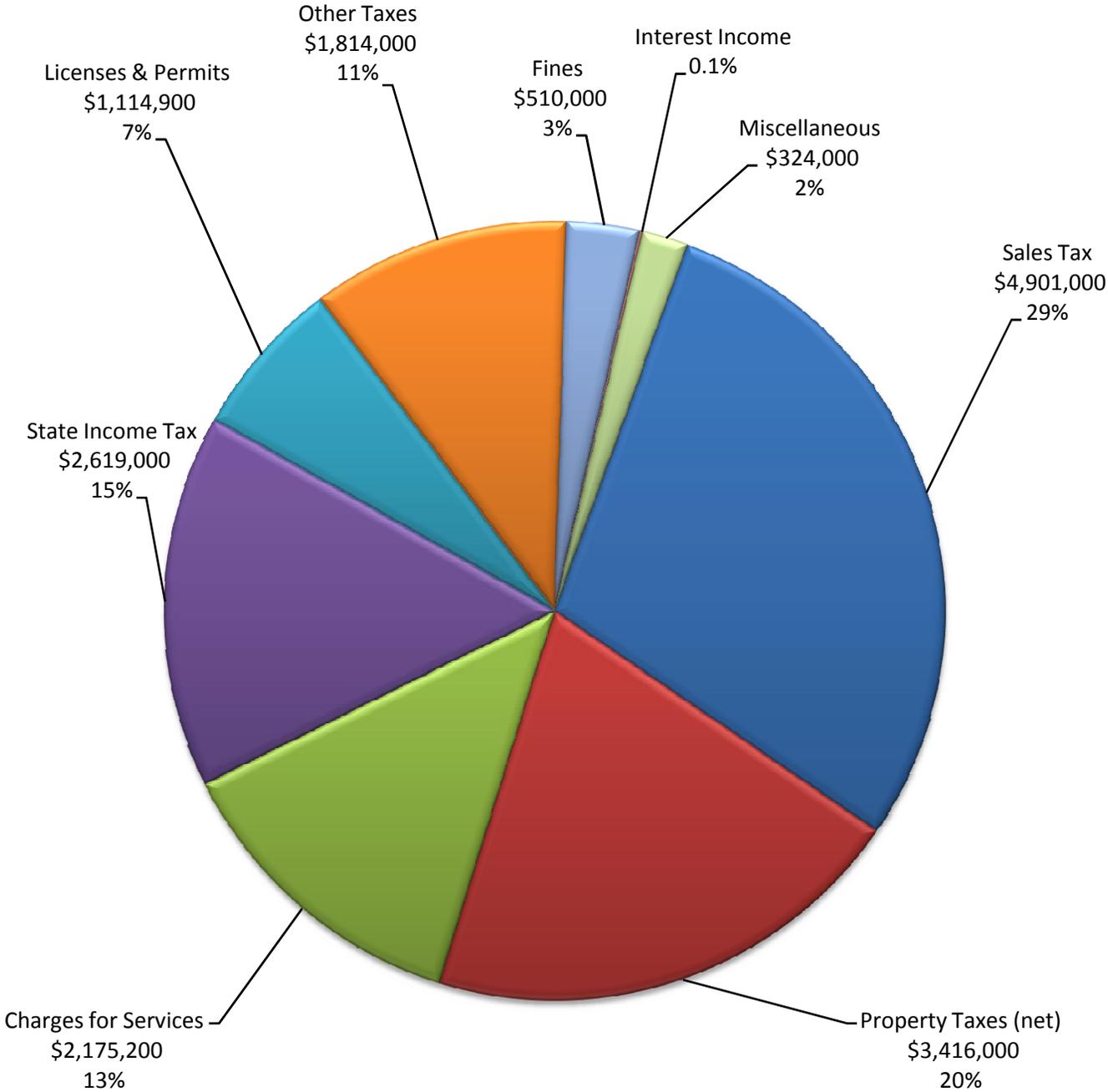
* Does not include Special Programs Fund activity.
Note: There may be differences due to rounding.

Village of Glen Ellyn
General Fund Budget - By Department
(in \$1,000s)

	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Revised Budget	FY13 Prelim. Actual	FY14 Budget
REVENUES							
Sales Tax	\$ 3,010	\$ 2,986	\$ 3,120	\$ 3,112	\$ 3,220	\$ 3,037	\$ 3,115
1% Home Rule Sales Tax	-	1,013	1,714	1,763	1,781	1,760	1,786
Property Tax	2,459	2,647	2,743	2,873	2,983	2,975	347
Economic Development SSA	-	-	-	167	166	159	166
Fire SSA	-	-	190	199	200	178	181
State Income Tax	2,460	2,144	2,105	2,232	2,200	2,474	2,619
Service Charges	1,925	1,841	1,651	1,633	1,633	1,641	1,475
Ambulance Billings	-	445	666	632	625	756	700
Building Permits	459	441	734	522	583	629	555
Licenses (Liquor/Business/Vehicle)	532	534	603	566	536	540	560
Police Tickets/Court Fines	496	444	449	510	500	510	510
Interest Income	119	21	14	15	15	20	20
All Other	1,299	1,193	1,281	1,981	1,959	2,289	4,860
Total Revenues	\$ 12,759	\$ 13,712	\$ 15,271	\$ 16,205	\$ 16,401	\$ 16,967	\$ 16,894
% Revenue Change	-6.1%	0.9%	11.4%	6.1%	1.2%	4.7%	-0.4%
EXPENDITURES							
Board and Clerk	65	71	47	50	50	52	78
Village Manager's Office	745	859	949	1,156	997	919	1,014
Senior Services	-	-	-	84	118	90	91
History Park	-	-	-	54	53	29	46
Facilities Maintenance	524	384	366	350	454	422	514
Information Technology*	-	-	-	-	-	-	331
Finance*	929	948	964	1,006	1,072	1,063	829
General Services	74	-	-	-	-	-	-
Public Works - Admin / Engineering	788	728	782	773	903	891	673
Public Works - Operations	1,791	1,713	1,933	1,941	2,066	1,817	2,261
Police	6,252	6,334	6,796	7,130	7,175	7,182	7,613
Volunteer Fire Company	669	1,331	1,645	1,716	1,797	1,751	1,771
Planning & Development	1,008	1,022	1,136	1,158	1,236	1,194	1,248
Economic Development	-	-	-	351	460	358	421
Total Expenditures	\$12,845	\$13,391	\$14,619	\$15,769	\$16,380	\$15,769	\$16,888
% Expenditure Change	6.7%	4.2%	9.2%	7.9%	3.9%	0.0%	7.1%
Net Increase / (Decrease)	\$ (86)	\$ 321	\$ 652	\$ 436	\$ 22	\$ 1,198	\$ 6
Operating Trans. to Other Funds	(3,000) CPF						

*Information Technology was part of the Finance Department prior to FY14

VILLAGE OF GLEN ELLYN REVENUE BY CATEGORY GENERAL FUND - FY13/14



VILLAGE OF GLEN ELLYN
GENERAL FUND BUDGETED REVENUE

ACCT.	REVENUE SOURCE	FY10/11 Actual	FY11/12 Actual	FY12/13 Revised Budget	FY12/13 Prelim. Actual	FY13/14 Budget	
Taxes							
410100	Property Tax	\$ 2,743,316	\$ 2,873,175	\$ 2,983,300	\$ 2,974,977	\$ 3,069,000	1
410100	Property Tax for Capital	-	-	-	-	2,722,000	2
410113-7	SSA 13-17 Tax (Econ Dev)	-	166,867	166,000	159,018	166,000	3
410118/9	SSA 18 & 19 Tax (Fire)	190,308	199,030	200,000	178,136	181,000	4
410200	Road & Bridge Tax	412,039	423,622	430,500	425,368	425,000	
410300	State PPRT	129,847	121,851	123,000	116,636	111,000	5
410400	Sales Tax	3,119,624	3,111,540	3,220,000	3,036,976	3,115,000	6
410405	1% Home Rule Sales tax	1,713,720	1,763,251	1,781,000	1,759,811	1,786,000	7
410410	State Use Tax	371,995	402,941	434,000	437,239	445,000	
410412	State Auto Rental Tax	21,968	18,872	20,000	20,475	20,000	
410420	State Income Tax	2,105,022	2,231,988	2,200,000	2,473,808	2,619,000	8
410700	Demolition Tax	-	12,580	11,000	13,820	13,000	9
410800	Hotel/Motel Tax	-	124,446	130,000	157,448	180,000	10
	ST Taxes	10,807,839	11,450,163	11,698,800	11,753,712	14,852,000	
Fees and Permits							
420100	Vehicle License Fees	435,050	390,743	380,000	369,797	390,000	11
420150	Dog License Fees	9,110	8,925	6,000	9,161	8,900	
420200	Business Registrations	42,610	41,160	35,000	39,179	41,000	
420300	Liquor Licenses	115,970	124,686	115,000	121,697	120,000	12
420400	Building Permits	675,787	467,278	528,000	572,647	500,000	13
420410	Contractor Registration Fees	42,565	39,355	40,000	38,080	37,000	
420420	Stormwater Engineering Fee	-	-	-	3,255	-	
420450	Elevator Inspections	15,900	15,090	15,000	18,000	18,000	
	ST Fees and Permits	1,336,992	1,087,237	1,119,000	1,171,816	1,114,900	
Intergovernmental							
430100	Federal Grant Revenue	9,047	70,079	2,000	79,933	2,000	
430110	Federal Grant - Ride DuPage	-	9,860	7,000	10,975	7,000	
430200	State Grant Revenue	17,980	(383)	6,000	1,980	6,000	
	ST Intergovernmental	27,027	79,556	15,000	92,888	15,000	
Charges for Service							
440050	Ambulance Service Fees	666,418	632,269	625,000	756,039	700,000	14
440060	Police False Alarm Fees	-	-	5,000	-	-	
440065	Fingerprinting Fees	20,105	4,931	16,000	22,746	5,000	
440070	Accident Reports	3,080	2,949	3,000	2,974	3,000	
440100	Police Service Reimb.	116,221	126,830	125,000	132,375	125,000	15
440120	Accounting Services	128,100	128,100	129,500	128,100	130,200	16
440170	Facility Rental Fees	13,203	12,777	15,000	15,220	14,000	
440221	Cable Franchise Fees	-	500,012	500,000	533,529	620,000	17
	ST. Charges for Services	947,127	1,407,868	1,418,500	1,590,983	1,597,200	

**VILLAGE OF GLEN ELLYN
GENERAL FUND BUDGETED REVENUE**

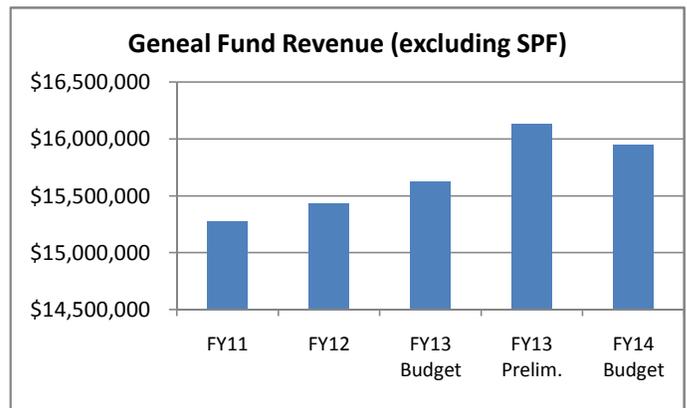
ACCT.	REVENUE SOURCE	FY10/11 Actual	FY11/12 Actual	FY12/13 Revised Budget	FY12/13 Prelim. Actual	FY13/14 Budget	
Fines							
450100	Police Ordinance Fines	182,415	164,691	200,000	158,389	160,000	18
450200	Traffic Court Fines	266,982	345,545	300,000	351,525	350,000	19
	ST Fines	449,397	510,236	500,000	509,914	510,000	
Interest							
460100	Interest Income	14,315	14,873	15,000	19,736	20,000	20
Miscellaneous Revenue							
480110	Police Training Reimb.	859	12,314	10,000	3,697	10,000	
480120	Police Seized Funds (Fed & State)	6,534	15,898	10,000	119,663	100,000	21
480200	Parkway Reforestation	6,150	3,540	4,000	8,305	4,000	
480440	Rental Income	131,021	135,600	140,400	165,902	145,000	22
489000	Other Revenue	117,815	78,751	80,000	139,839	50,000	
	ST Misc Revenue	262,379	246,103	244,400	437,406	309,000	
Transfers							
490100	IFT / Motor Fuel Tax Fund	400,000	400,000	400,000	400,000	400,000	23
490110	Admin Services / Other Funds	460,500	446,900	446,900	446,900	448,100	24
490120	Reimb for Staff Engineer	150,000	153,400	153,400	153,400	151,000	
490130	Special Programs / Police Serv	12,200	-	-	-	-	
490140	Public Works Service Charge	309,400	309,400	309,400	309,400	118,100	25
490150	Facilities Maintenance Reimb.	37,700	30,000	30,000	30,000	30,000	
490160	PW Operations Reimb.	56,200	50,800	50,800	50,800	50,800	
490850	Operating Transfers In/(out)	-	18,000	-	-	(2,722,000)	2
	ST Transfers	1,426,000	1,408,500	1,390,500	1,390,500	(1,524,000)	
	TOTAL REVENUES	\$ 15,271,076	\$ 16,204,536	\$ 16,401,200	\$ 16,966,955	\$ 16,894,100	
	Former Special Programs Fund Revenue		(842,905)	(846,000)	(902,815)	(1,018,000)	
	Former Interfund Transfers From SPF to General Fund		69,200	69,200	69,200	69,200	
	General Fund Revenue Excluding SPF Consolidation	\$ 15,430,831	\$ 15,624,400	\$ 15,624,400	\$ 16,133,340	\$ 15,945,300	

Available Cash Analysis (000's)

Available, May 1, 2012	\$ 5,211
Preliminary FY13 Inflow/(Outflow)	1,198
Budgeted FY14 Inflow/(Outflow)	6
Less Estimated Deposits	(814)
Less encumbrances	(92)
Less 26% Minimum Cash Reserve Policy (FY14)	(4,335)
Projected Available, April 30, 2014	\$ 1,174

Minimum Reserve Policy (26% of operating budget)

Operating Budget	\$ 16,670,375
Capital Expenditures	217,300
Total Expenditure Budget	<u>\$ 16,887,675</u>

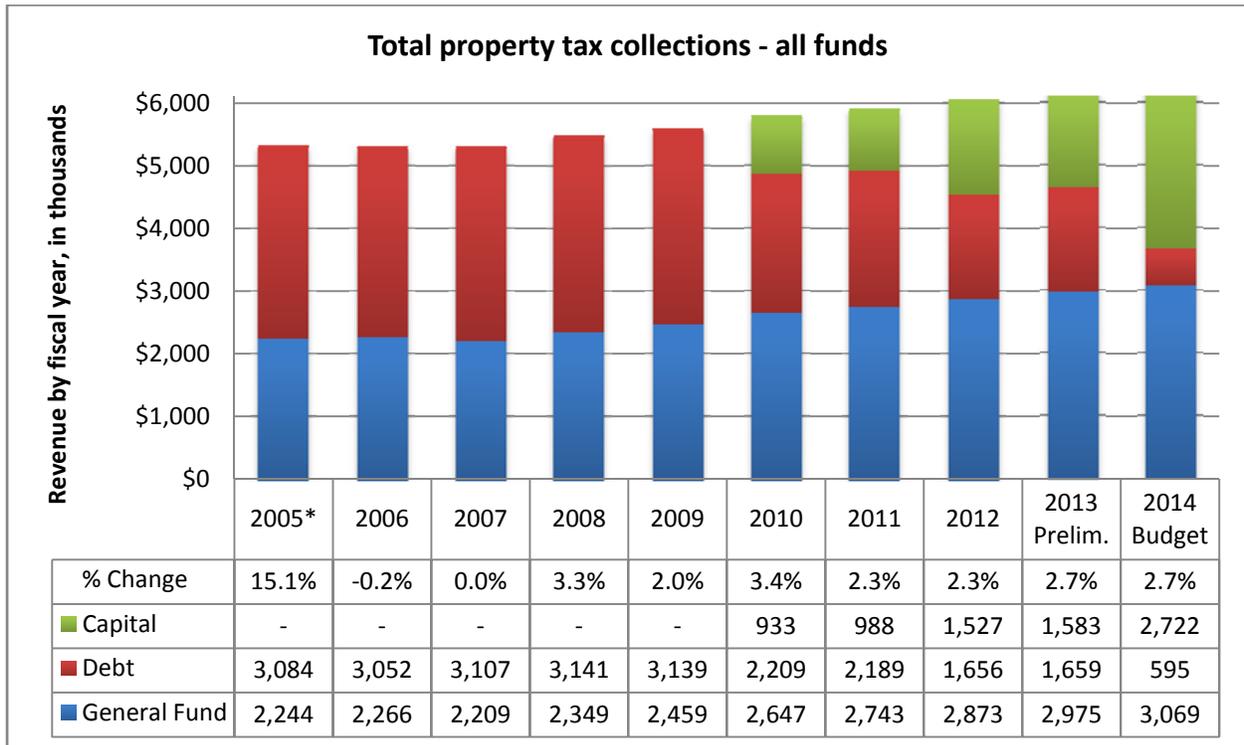


*The cash reserve policy calls for reserves of 25% of the fund's operating budget, with a target cash reserve increasing by 1 percentage point

**BUDGET FOOTNOTES
GENERAL FUND REVENUES**

- Property Tax:** In accordance with statutory requirements, each November, the Village Board considers and approves a property tax levy ordinance which directs DuPage County to collect a specified number of dollars from property owners in Glen Ellyn. These taxes are apportioned among property owners based on the value of their property as determined by the township assessor. Property taxes for 2012 will be collected in calendar 2013 (the Village’s fiscal year 2013/14).

Property taxes are calculated annually based on our stated objective of self-imposing the State tax cap rules. For the 2012 levy, a growth factor of 3.0% was permitted, representing the change in the Consumer Price Index (CPI). A 0.4% new growth estimate was added to the levy to account for new building activity and property annexations.



Property tax increases for debt service in 2002, 2004 and 2005 (*) were a result of the issuance of \$18 million in General Obligation bonds (issued over three years) related to a 2000 voter approved referendum for street and storm sewer improvement projects throughout the Village. Following a public review process of the 20 year street improvement program conducted by the Village's Capital Improvements Commission, beginning in 2010 property taxes have been redirected from debt to capital as bonds have been retired to fund a pay as you go capital plan. More information on property tax assessments can be found in the appendix.

**BUDGET FOOTNOTES
GENERAL FUND REVENUES**

2. **Property Tax for Capital:** Technically, our property tax levy that we use for capital is recorded in General Fund. We have included this item in the budget as revenue in the taxes section and as an operating transfer out in the Transfers section of the revenue budget. The result is revenue neutral, but remains more in alignment with accounting procedures.

3. **SSA 13 - 17 Tax:** These Special Service Areas or SSAs are special property tax districts covering all commercially-zoned areas in Glen Ellyn and include the Roosevelt Road Corridor, the Downtown Central Business District, and Historic Stacy's Corners. A separate levy of 12.5¢ per \$100 of assessed value (the Village may charge up to 15¢ per \$100 assessed value per the ordinances establishing the SSAs) is extended on each commercially-zoned property located within the boundaries of the Special Service Areas for the purpose of providing funding for economic development activities and programs in the Village. These commercial SSAs were reestablished in 2009 following a public notice and hearing process as required by State statutes.

Before FY11/12, this revenue was budgeted in the Special Programs Fund and was transferred to the Economic Development Corporation. These funds will continue to be used for Economic Development purposes within the General Fund. The revenue is projected to decline as a result of lowered assessments. Contrary to other property tax revenue, the SSA revenue for economic development is tied directly the EAV of the covered areas rather than a fixed dollar levy.

4. **SSA 18 & 19 Tax:** In 2009, the Village, with the consent of DuPage County, established two special service areas (SSA) in unincorporated areas north and south of the Village limits which are served by the Glen Ellyn Volunteer Fire Company. These SSAs were established to ensure that residents in the unincorporated areas served by the Fire Company paid a proportionate share of total fire and related emergency services costs.

The annual tax levy for these SSAs are based on the proportionate equalized assessed value (EAV) of properties located within the SSAs relative to the total EAV served by the Fire Company, multiplied by the actual fire services costs for the previously completed fiscal year. Proceeds of this SSA tax will be used to fund future apparatus purchases for the Fire Company. There are approximately 1,400 properties situated within SSA 18. Approximately 800 properties are located within the boundaries of SSA 19.

5. **State Personal Property Replacement Tax:** These taxes resulted when the new Illinois Constitution directed the legislature to abolish business personal property taxes and replace the revenue lost by local government units and school districts. In 1979, a law was enacted to provide for statewide taxes to replace the monies lost to local governments. Glen Ellyn receives a pro-rata share of current "replacement" tax

**BUDGET FOOTNOTES
GENERAL FUND REVENUES**

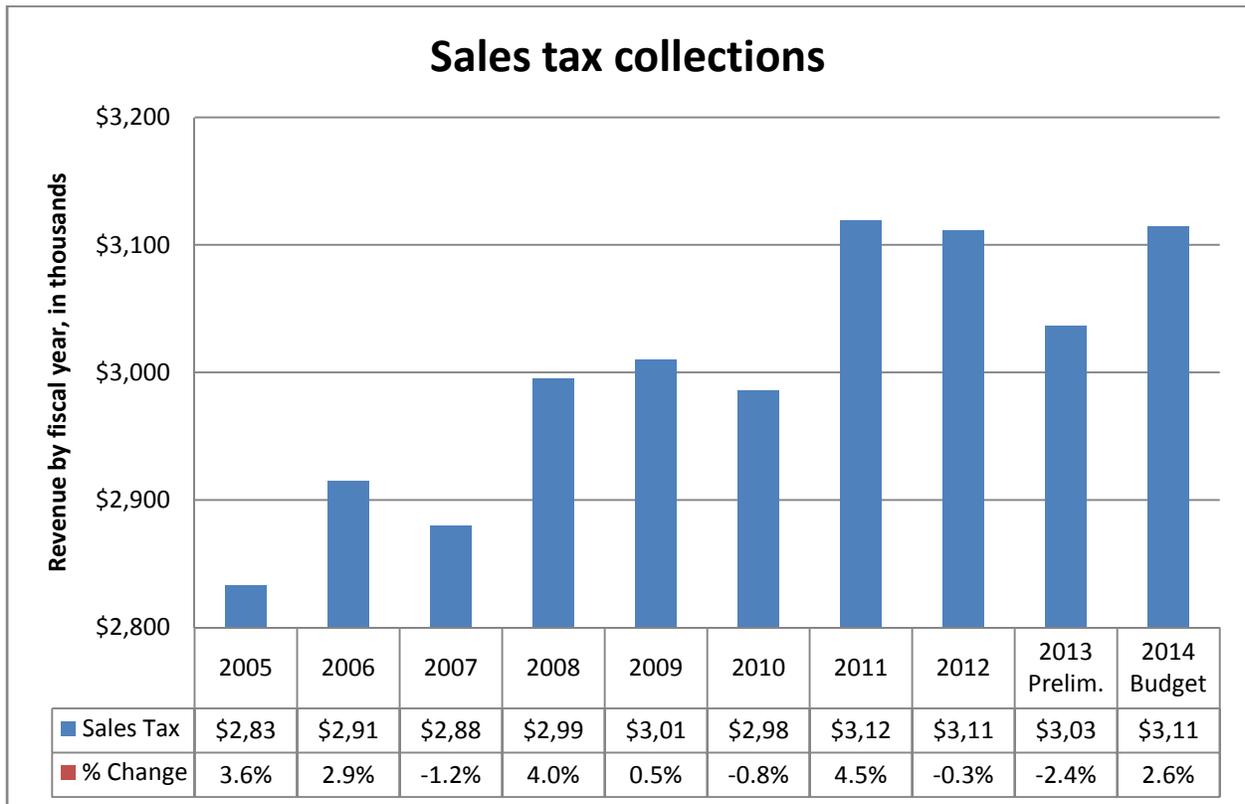
revenues collected based on its share of personal property taxes collected for the 1977 tax year.

We are further required to share 18.9% of our receipts received with the Glen Ellyn Library based on the original 1977 distribution formula. Beginning in FY08/09, our payments to the Library were netted against gross revenues received as the Village has no legal claim to this portion of PPRT receipts. Previously, gross revenues were recorded, and an expense representing the Library’s allocation was shown in the General Services budget.

For FY13/14, the Illinois Municipal League is projecting no change for this revenue source compared to our estimate for FY11/12.

6. Sales Tax:

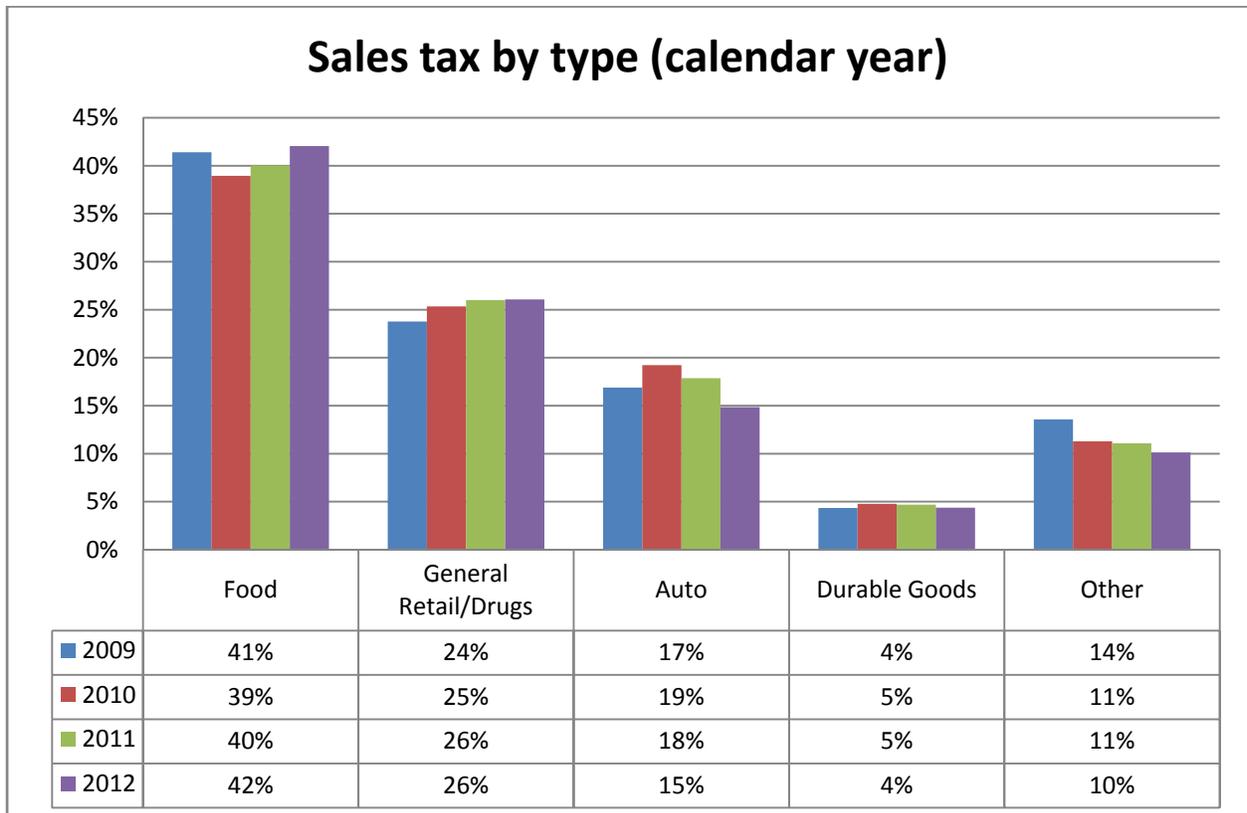
For the prior fiscal year, the Village’s receipt of sales tax has decreased by approximately 2.3% From FY11/12 to FY12/13. This is about \$183,000 lower than the FY12/13 budget.



**BUDGET FOOTNOTES
GENERAL FUND REVENUES**

For FY13/14, we are projecting a 1.1% increase in sales tax collections over our FY12/13 preliminary actual. In addition, we are including \$30,000 in new sales tax revenue from the high end grocery development (Glen Ellyn Market) planned for Roosevelt Road and \$15,000 for the renovated Haggerty Chevrolet. For Glen Ellyn Market, there is no net impact to the General Fund as the new sales tax revenues will be either paid to the developer as part of an incentive agreement or transferred to the Corporate Reserve Fund to repay that fund’s advance for Taft Avenue construction. Most of the new revenue (above existing base levels), will be rebated to Haggerty Chevrolet as part of an incentive agreement to retain this key business in our Roosevelt Road corridor.

The 1% general sales tax received by the Village is our largest revenue source for the General Fund, making up more than 18% of our General Fund revenues. While we have seen some growth, economic factors such as lagging vehicle sales have caused periodic declines in revenues. Much of Glen Ellyn’s retail sales base includes groceries and other everyday needs, which resulted in less volatility during the recent recession.



Food and general retail stores remain a strong part of our sales tax base. Auto and durable goods dealers make a diminishing portion of our overall sales tax revenue.

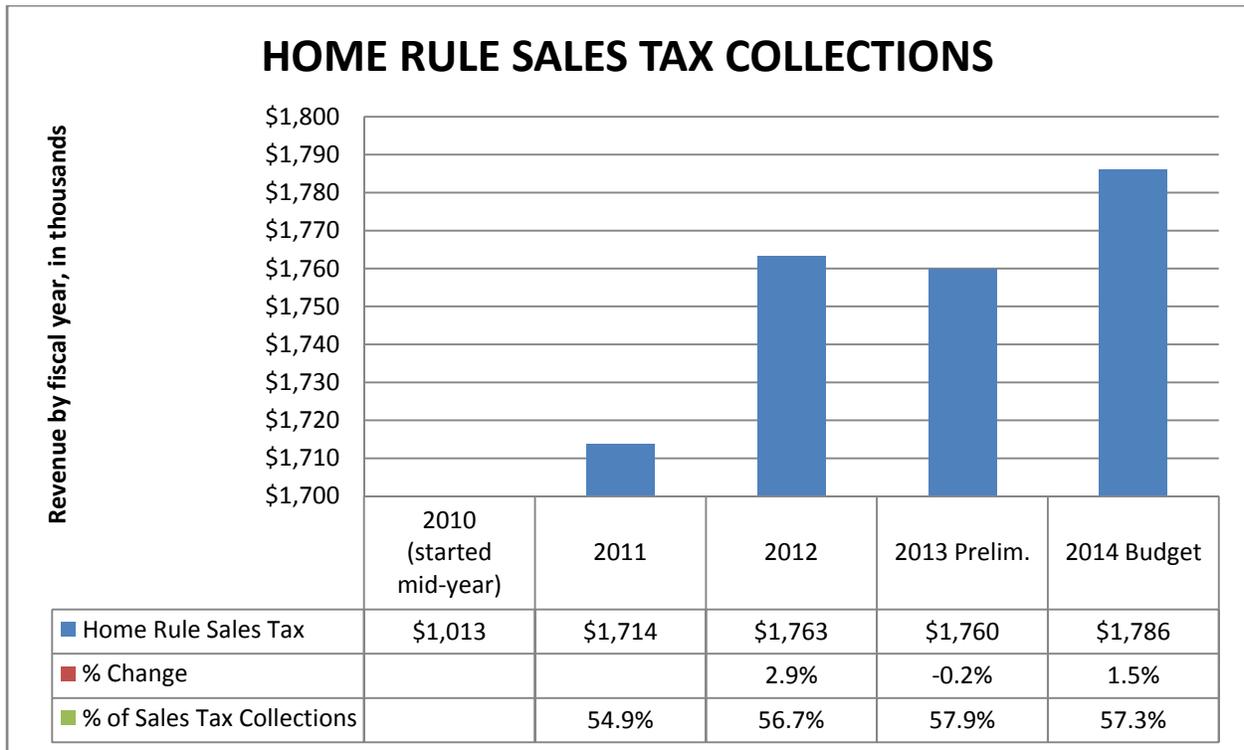
**BUDGET FOOTNOTES
GENERAL FUND REVENUES**

7. Home Rule Sales Tax:

On July 1, 2009, the Village implemented an additional 1% home rule sales tax to compensate for wide-spread revenue losses stemming from significant downturns in the national and local economy as well as to prepare for future funding problems looming on the horizon, primarily relating to mandatory pension contributions. This revenue source is required to be reviewed annually.

The preliminary revenue generated for FY12/13, the second full year, are about \$3,000 lower than the prior year, but \$21,000 below the budgeted amount that also included \$6,000 for the Glen Ellyn Market development, which has not yet been constructed.

Our FY13/14 budget includes a 1% increase over FY12/13 projection, plus another \$6,000 for the Glen Ellyn Market development. There is no net impact to the General Fund; per the incentive agreement, the new sales tax revenues will be either paid to the developer as part of an incentive agreement or transferred to the Corporate Reserve Fund to repay that fund's advance for Taft Avenue construction, which is being done as part of the development.



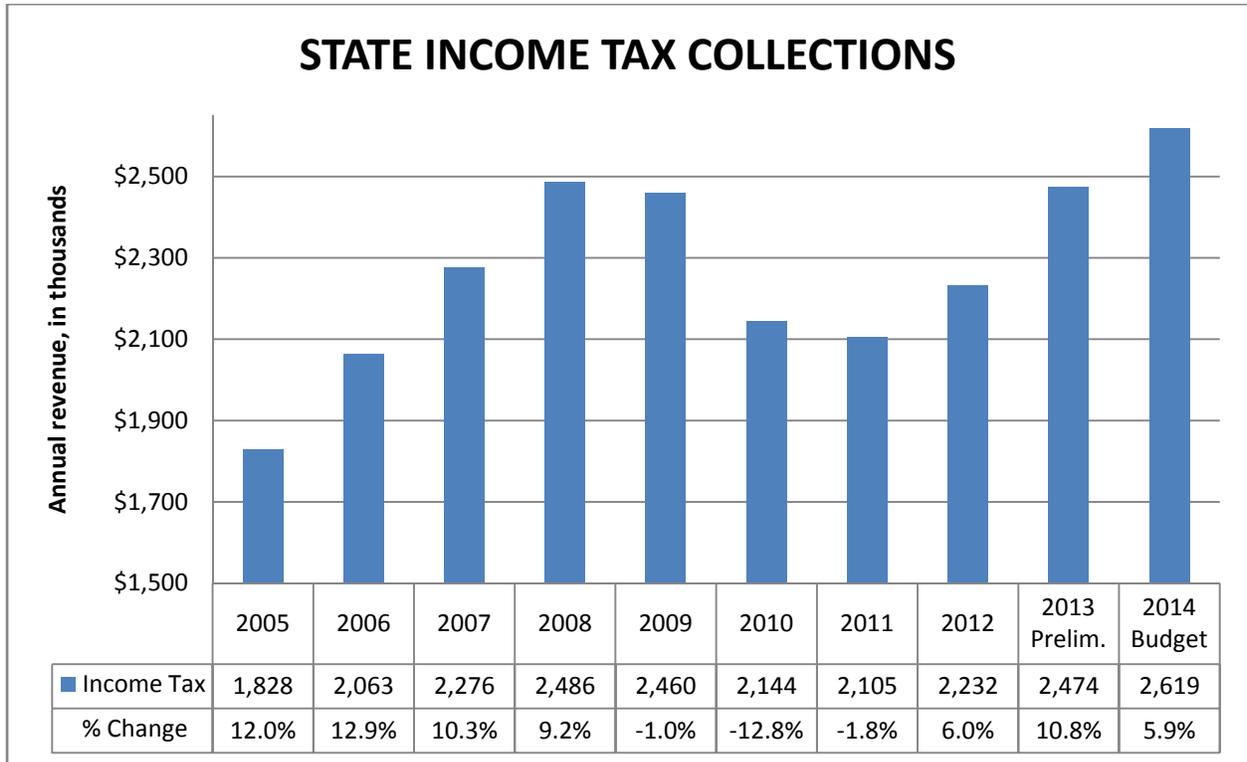
Home rule sales taxes are growing faster than sales taxes, indicating fewer sales of home rule sales tax exempt purchases, such as titled vehicle.

**BUDGET FOOTNOTES
GENERAL FUND REVENUES**

8. State Income Tax:

State income taxes are distributed to municipalities on a per capita basis from the State of Illinois. Collections of State income taxes began a precipitous decline late in FY08/09 and continued through all of FY09/10. Collections have recovered and preliminary results for FY12/13 show collections of \$240,900, or 11%, more than budget, based on experience and IML estimates.

For FY13/14 the Illinois Municipal League is estimating \$95.40 per capita which would result in about \$145,000 more for Glen Ellyn, a 5.9% increase over FY12/13 preliminary actual. This amount would surpass the previous peak of \$2.5 million in FY08/09.



Illinois municipalities receive a portion of state income tax, distributed on a per capita basis. This revenue is an indicator of state-wide economic activity, which is improving. Income tax makes up more than 15% of General Fund revenues.

- 9. Demolition Tax:** A tax of \$550 is payable to the Village for the demolition of residential or commercial property (in addition to the demolition permit fee). This tax was initiated in 1999 to help ensure some annual Village financial assistance to the Glen Ellyn Historical Society, which keeps the Village-owned Stacy Tavern Museum open to the public. Before FY11/12, this tax was allocated within the Special Programs Fund.

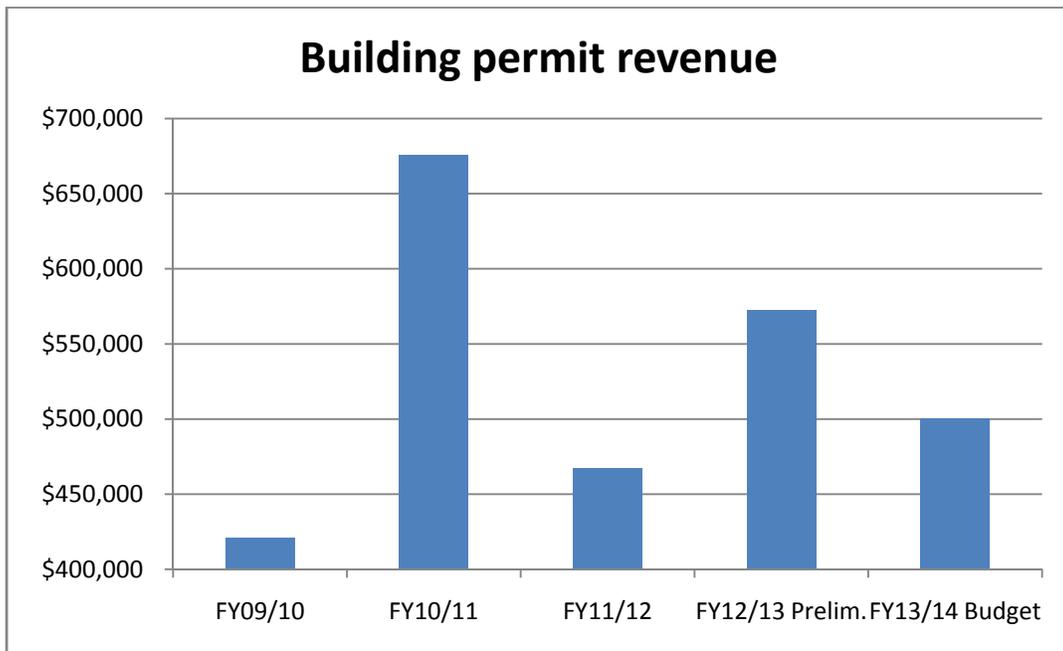
**BUDGET FOOTNOTES
GENERAL FUND REVENUES**

10. **Hotel/Motel Tax:** A tax of 5% on room charges is assessed on hotels/motels operating within Glen Ellyn. Before FY11/12, this tax was allocated within the Special Programs Fund.

11. **Vehicle Licenses:** Beginning in March, 2005, a new 3-year vehicle sticker was offered as an additional convenience to residents. While early years of the program saw spikes every third year, additional participation in the multi-year sticker program has moderated those increases.

12. **Liquor Licenses:** These fees reimburse the Village for costs associated with regulating the sale of alcohol including all aspects of licensing, insurance, background checks and Police compliance reviews.

13. **Building Permits:** After several years of declines during the economic downturn, the Village is experiencing a small rebound in building permits. The spike in FY10/11 included a single large commercial permit.



14. **Ambulance Service Fees:** The Village expanded its paramedic services in 2009/10 by adding an additional 12 hour shift, resulting in two 24 hour per day units. Under the new vendor contract, the Village assumed responsibility for billing services provided by its contract paramedics. Previously, the service provider handled the billing and collection of accounts and charged the Village service fees net of collections. Our collections for FY12/13 are 27% above budget.

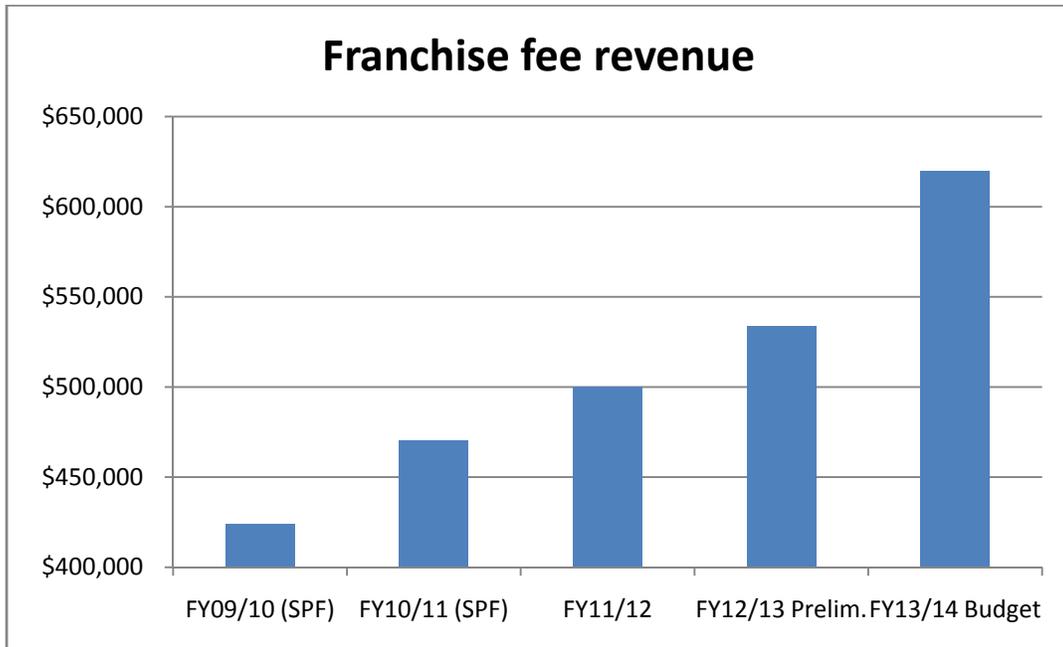
**BUDGET FOOTNOTES
GENERAL FUND REVENUES**

15. Police Service Reimbursements:

	FY12/13 <u>Estimated</u>	FY13/12 <u>Proposed</u>
Glenbard West School Liaison Officer	\$105,000	\$105,000
Overtime Billed to requesting "users"	<u>20,000</u>	<u>20,000</u>
	<u>\$125,000</u>	<u>\$125,000</u>

16. **Accounting Services:** The Village provides certain administrative and financial services to the Glenbard Wastewater Authority (GWA) which is jointly owned by the Villages of Glen Ellyn and Lombard. Additionally, the Village provides some accounting support services to the Glen Ellyn Library.

17. **Cable Franchise Fees:** A franchise fee of 6% of billings for cable service is paid to the Village from current, competing service providers within the Village limits: WOW (Wide Open West), Comcast and AT&T. Revenues for FY12/13 were about 6.7% higher than budget. Fourth quarter revenues did not materialize as anticipated, so we are budgeting FY13/14 revenues with 16.2% increase over the FY12/13 preliminary actual. Prior to FY11/12, this revenue source was allocated within the Special Programs Fund.

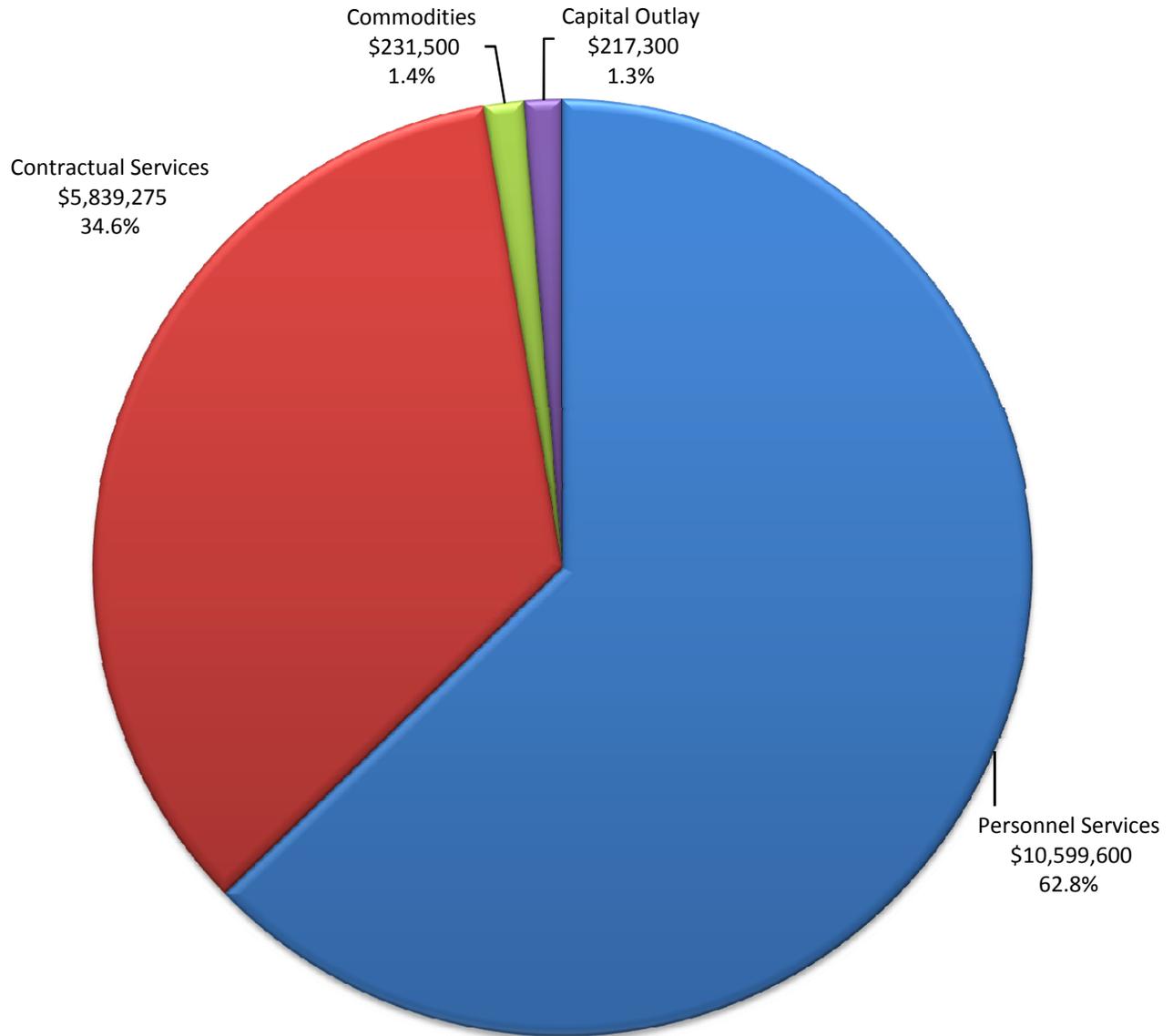


18. **Police Ordinance Fines:** FY12/13 revenue is below budget. Future adjustments could occur due to the adjustments in the local adjudication program and including administrative towing fees.

BUDGET FOOTNOTES
GENERAL FUND REVENUES

19. **Traffic Court Fines:** Fine revenue from the Circuit Court significantly lagged historical levels in FY09/10 and FY10/11, but has rebounded.
20. **Interest Income:** Projected interest earnings on Village cash balances will continue to be extremely low as short-term interest rates remain at historic lows. The Federal Reserve has indicated interest rates for fixed income will remain at these low levels for at least two more years.
21. **Seized Funds:** The Village is now participating in the US Drug Enforcement Agency Task Force, which has resulted in an increase in seized funds. These dollars can be used for purposes generally limited to new initiatives or purchases to help further drug enforcement activities.
22. **Rental Income:** The Village receives rental payments for the leasing of space on the Cottage Avenue water tower (AT&T, Verizon and T-Mobile) and the Civic Center attic (Nextel and U.S. Cellular).
23. **IFT / Motor Fuel Tax Fund:** A transfer is made each year from the Motor Fuel Tax Fund to reimburse the General Fund for various MFT-qualified expenses such as street sweeping and snow and ice removal.
24. **Admin Services / Other Funds:** This revenue represents a reimbursement from other funds for costs and services paid for by the General Fund, particularly those related to Village administration and finance.
25. **Public Works Service Charge:** These charges represent a reimbursement to the General Fund for services provided by and paid for by the Public Works Administration and Operation Divisions of the General Fund.

VILLAGE OF GLEN ELLYN EXPENDITURES BY CATEGORY GENERAL FUND - FY13/14



VILLAGE OF GLEN ELLYN EXPENDITURES BY CATEGORY WITH PERSONNEL DETAIL GENERAL FUND - FY13/14

