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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*: 27,648 (2011 estimate)

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*: \$49,973 (2007-2011)

Median household income*: \$89,302 (2007-2011)

Persons below poverty level*: 6.6% (2007-2011)

Employment*: 13,506 in the civilian labor force. 1,030 unemployed, for a 7.6% unemployment rate (2007-2011)

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*: \$416,800 (2007-2011)

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 \$20,000. 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 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/expenses that took place during the year.

VILLAGE OF GLEN ELLYN
FY13/14 BUDGET PREPARATION CALENDAR

November, 2012	Finance Commission completes Five Year Forecast
December 10, 2012	Distribution of preliminary budget information and document templates to department managers
December 14, 2012	Preliminary revenue projections to Village Manager (General Fund)
January 10, 2013	Departmental budget requests due to Finance (with support and footnotes)
January 2013	Preliminary Departmental / Manager budget review meetings
January 24, 2013	Departmental narratives due
February 2013	Additional Departmental meetings as needed
February 18, 2013 (3rd Monday)	Village Board Workshop - Review Third Quarter Financial Report and Revenues preview
February 26, 2013	Distribution of draft budget
March 11, 2013 (2nd Monday)	Village Board Workshop at 6:00 pm - General Fund and Recreation Budgets
March 18, 2013 (3rd Monday)	Village Board Workshop at 7:00 pm - All Other Funds Budgets
April 8, 2013 (2nd Monday)	Village Board Meeting - Budget public hearing followed by first reading of budget ordinance (hearing notice must be published at least 1 week before hearing)
April 22, 2013 (4th Monday)	Second reading/adoption of budget ordinance
May 1, 2013	Fiscal Year 2013/14 begins

Village of Glen Ellyn
Five year forecast, November 2012
 Based on FY2012/13 forecasted 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.

Earlier this year, the Village prepared a forecast that was focused on all governmental funds to better understand the long term financial health of all tax supported funds as a whole. In general, this covers traditional government services, such as public safety, roads, sidewalks, and facilities.

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.

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 forecast continues to focus on the all governmental funds in aggregate in addition to a forecast on just the General Fund as that is our primary fund for operations. We have incorporated current year (FY12/13) projections where possible instead of relying on initial budget estimates. For key revenues, we update projections throughout the year. For other revenues and General Fund expenditures, we have used projections based on the first quarter financial report, prepared in August. Second quarter estimates are not yet available. An updated capital spending plan for streets, infrastructure and facilities has been included. These spending plans are in draft form, but are based on updated revenue projections and are based on current and anticipated capital investment needs. Finally, new schedules on the net financial position, incorporating projected unfunded pension liability, provide a new perspective.

Introduction

What was the approach to preparing this forecast?

The five year forecast uses the most recent adopted budget, for FY2012/13, with updated projections when available. 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, 2012. 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. When information in this report is presented on a governmental fund basis, interfund transfers from one governmental fund to another have been excluded (net governmental funds). Interfund transfers are a regular part of government operations, and only transfers to and from other fund types are included.

What is included in this analysis?

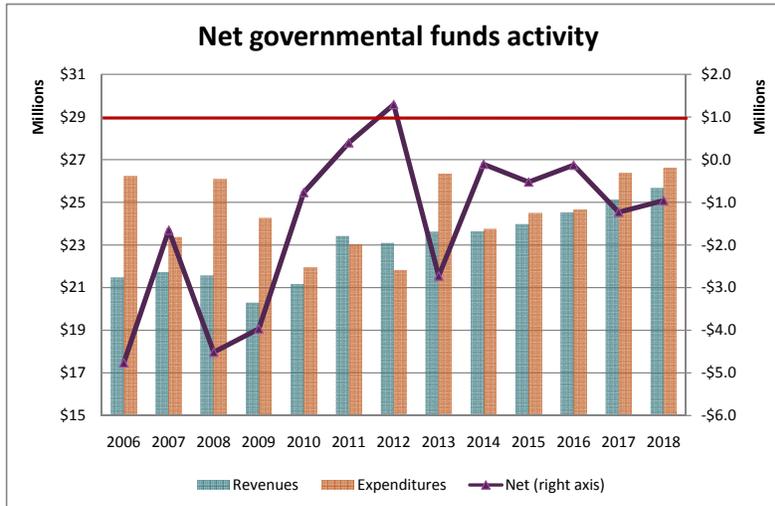
The five year forecast includes information as follows:

- Big picture
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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 growth of personnel and benefit expenses. Each year, expenditures are projected to be higher than revenues. The end result is depletion of fund balance over time.

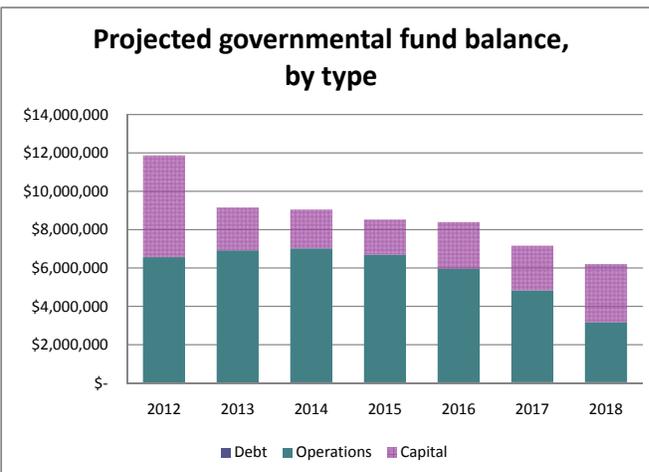


Each year, expenditures are projected to be higher than revenues, continuing to reduce fund balance.

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 FY2011/12 (the most recent audited financial statements) the overall fund balance available for governmental uses was \$11.9 million. The total shortfall over the next five years is \$3.0 million, or \$600,000 per year, if current trends continue and if no corrective action is taken.



Governmental fund balance is projected to drop from \$12m to \$6m by 2018.

All governmental funds*				
In millions	Total revenues	Total expenditures	Surplus (deficit)	End of year fund balance
2013 (current year)	\$23.6	\$26.3	(\$2.7)	\$9.2
2014	23.6	23.7	(0.1)	9.0
2015	24.0	24.5	(0.5)	8.5
2016	24.5	24.6	(0.1)	8.4
2017	25.1	26.4	(1.2)	7.2
2018	25.7	26.6	(1.0)	6.2
2014-2018 total	\$122.9	\$125.9	(\$3.0)	
2012-2018 average	\$24.6	\$25.2	(\$0.6)	

*there may be slight differences due to rounding

Key revenue sources and assumptions

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

	FY2013 (in millions)	Average annual growth (2006-2013)	Projected annual growth (2014-2018)
Property tax	\$ 6.29	2.4%	3.4%
Sales tax	3.07	0.8%	1.3%
Home rule sales tax*	1.83	3.3%	3.0%
Income tax	2.42	2.3%	2.3%
State shared revenues	1.21	-0.4%	1.1%
Utility taxes	2.99	-0.8%	1.3%
User fees and charges **	0.87	-0.8%	0.5%
Other revenues***	4.29	-4.3%	-1.1%
Total revenues	\$ 23.62	1.4%	1.5%

*The Village began collecting home rule sales tax in FY2010.

**Excludes ambulance user fees, which began in FY2010.

*** Includes interest, SSA revenue, grants, among others. Investment income dropped from \$870,000 in 2006 to \$30,000 in 2013.

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. The CPI-U has increased by 2.0% from December, 2011 to November, 2012. New growth and development has recently recently moderated. Future projections include 2.5% annual increases in the CPI-U, plus 1% for new growth.

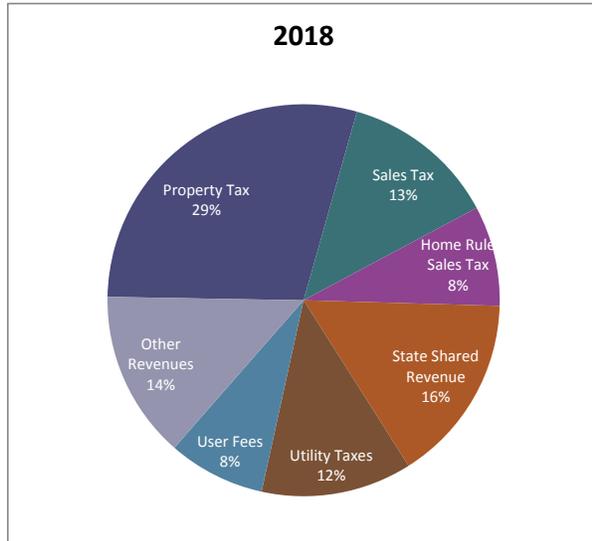
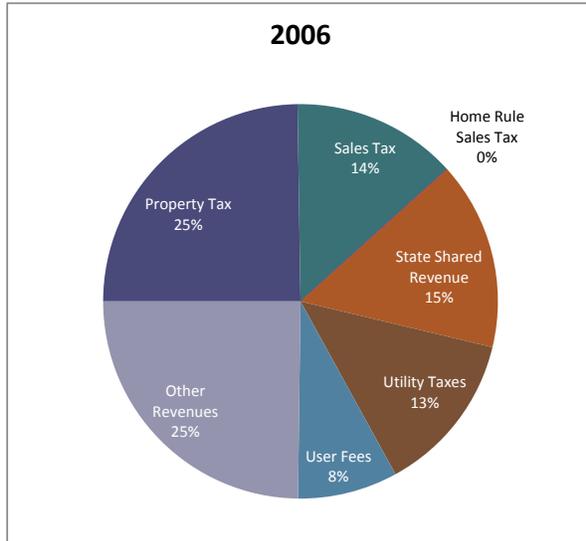
Sales tax revenue, without the home rule sales tax, has grown by less than 1% per year. With the increased focus on economic development within the Village and some slow improvements in the economy, this projection is within range, but could increase with any national economic recovery. Home rule sales tax has grown since its implementation in 2009, and we continue to project 3% annual growth.

The State distributes both income tax and other state shared revenues, such as motor fuel tax, based on population. These revenues are generally tied to the state-wide economic activity. A moderate growth rate of 1.3% for income tax is conservative as this revenue has increased by close to 15% in the first 5 months of FY12/13 compared to FY11/12. 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.

Makeup of governmental revenue sources

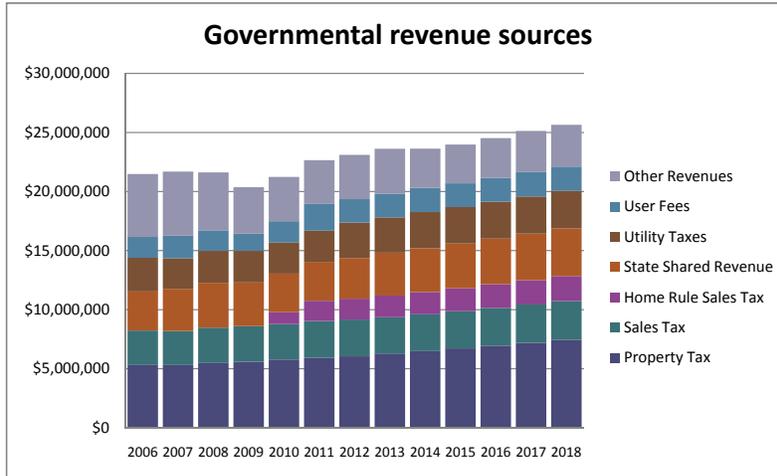


Revenues continue to be diverse and the Village is not over-dependent on one area of economic activity. Traditionally, the Village is not overreliant on property taxes (less than 7% of residents' property tax bills is used for Village government services). Without higher increases to other revenue sources, 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



Gradual increase in property taxes and home rule sales taxes, while other areas remain steady.

Governmental revenue sources are illustrated by year and type. FY2010 saw the introduction of the Home Rule Sales Tax. We continue to see a gradual increase in property taxes and home rule sales taxes, while other areas remain steady.

Progression of normalized revenues, annual change in sources

This table provides a comparison of the annual change for each of the identified revenue sources to identify overall trends. 2012 saw large declines in building and electrical permits, sales tax, grants, and police department income, and large increase in property taxes, income taxes, and home rule sales tax. In 2013, there were large declines in grant revenue, and sizeable increases in income taxes, property taxes, home rule sales taxes and all other taxes.

<i>in thousands</i>	2011*	2012*	2013
Prior year revenue**	\$12,253	\$13,084	\$12,946
Home rule sales tax	324	63	65
Property taxes	70	128	101
Building and electrical permits	255	(209)	(4)
Sales tax	153	(69)	(38)
Illinois income tax	(39)	127	188
All other taxes	79	1	76
Grants	96	(79)	(65)
Police Department income	28	(110)	14
Accounting services for other agencies	(115)	0	2
All other	(20)	11	6
Current year revenue**	13,084	12,946	13,291
Percent change	6.8%	-1.1%	2.7%

* From the audit report

** Includes General Fund activity, less previous Special Programs Fund activity

Expenditures

It is important to know how we arrived at the expenditure projections and their historical growth rates. Payroll and benefits remain our largest expense drivers.

Operating Expenditures			
	FY2013 (in thousands)	Average annual growth (2006-2013)	Projected annual growth (2014-2018)
Salaries and Overtime	\$7,648	2.5%	3.9%
Police Pension	969	9.3%	9.4%
IMRF Pension	394	26.1%	5.5%
Health Insurance	962	13.3%	9.0%
Total Payroll and benefits	\$10,336	4.9%	5.1%
Other operating expenditures	\$6,054	2.4%	3.4%
<i>Other operating expenditures (without ambulance)</i>	\$5,103	0.6%	3.3%
Total Governmental Operations	\$16,390	3.7%	4.5%

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 increases. A large driver is the police union contract (up for renewal in fall, 2012) and could affect future costs.

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). The Village moderated actuarial assumptions for investment returns and salary increases to better reflect our experience. More information on pensions is contained later in this report.

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 2013 renewal rates will be favorable. However, the impact of federal health care laws has yet to be fully realized.

Debt expenditures have declined due to the retirement of bonds. Property tax revenue that had been used to pay down the debt has been reallocated to the Capital Projects Fund to fund the road program on a pay-as-you-go basis.

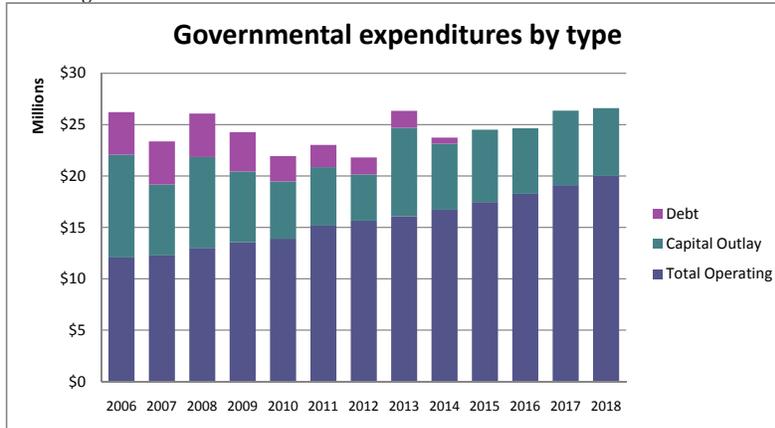
Capital projects can spike due to scheduling of certain larger projects. In 2013, the Village is undergoing a large project to reconstruct Hawthorne Road. The Village is updating the long term capital spending plan.

Total governmental expenditures have remained flat from 2006 to 2013 due to large capital investment that was occurring in 2006, and the forecast calls for expenditures to remain flat due to lower capital and debt.

Expenditures by type			
	FY2013 (in thousands)	Average annual growth (2006-2013)	Projected annual growth (2014-2018)
Operations	\$16,390	3.7%	4.5%
Debt	\$1,655	-12.3%	n/a
Capital	\$8,301	-1.7%	-5.6%
Total Governmental Expenditures	\$26,345	0.1%	0.2%

Expenditures by type

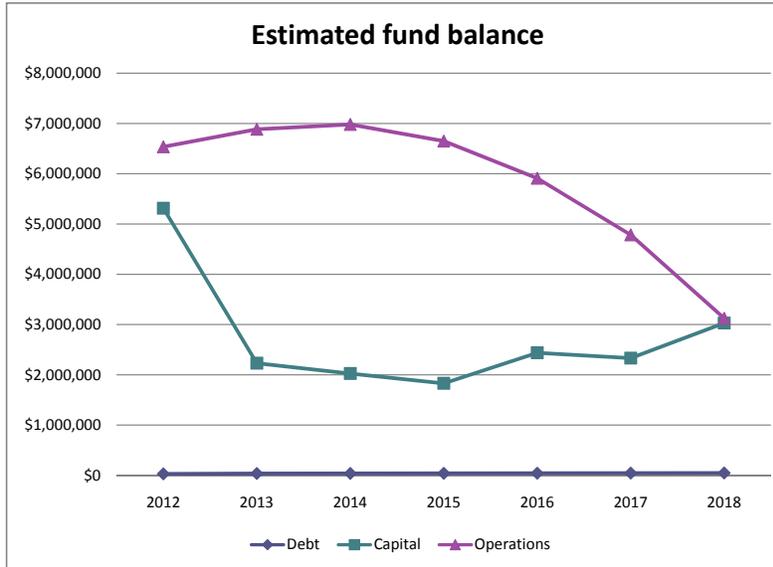
Governmental expenditures can be characterized as operating, capital outlay, or debt. For purposes of this analysis, we have excluded transfers from one governmental fund to another. We have retained transfers to internal service funds as that is an outlay from governmental services.



Debt is falling off. Capital spending is within its revenue. Operating expenses continue to grow.

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 this report will drill down in this area to better understand trends.

Operating, debt and capital fund balance



Estimated fund balance for operations includes General fund, MFT, and TIF fund, and is expected to decline. Capital fund balance includes CPF, FMR, and corporate reserve fund.

New to this forecast report, we have identified expenditures and revenues that are generated specifically to fund debt service, capital investment, and operations. Revenue for debt includes tax levies and investment income. Revenues for capital include property tax (reallocated from retired bonds, as previously mentioned), real estate transfer taxes, utility taxes, among others. Operating revenues include revenues identified for specific purposes as well as general revenues that can be used for any purpose.

This approach also helps identify how each program contributes to the 5 year deficit. Debt and capital have more revenue than planned expenditures, but operations remain the primary driver of future deficits.

	2014-2018 contributions to surplus (deficit)
Debt	\$10,000
Capital	\$798,586
Operations	(\$3,759,303)
Total	(\$2,950,735)

Progression of normalized expenditures, annual change in sources

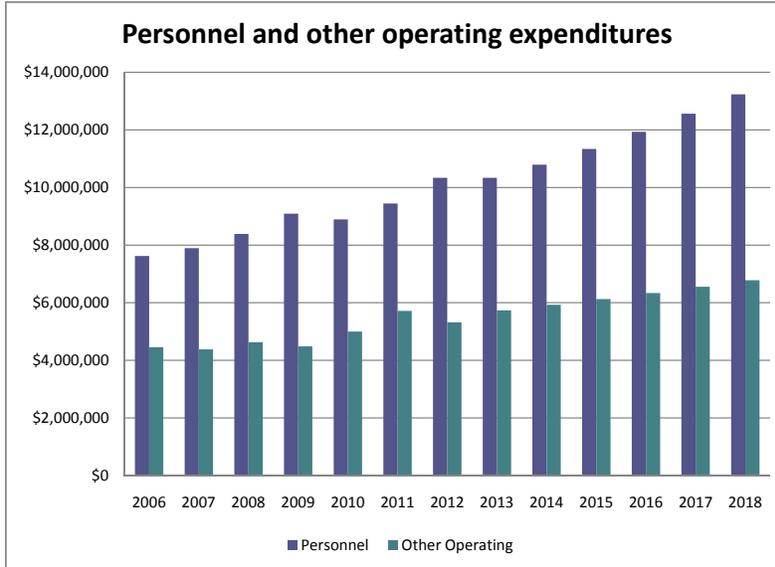
This table provides a comparison of the annual change for each of the following areas of expenditure sources to identify overall trends. Compensation to employees continues to increase. In any given year, compensation to employees may be lower due to staff turnover and vacancies. Health insurance costs continue to increase. Pensions would have increased by a larger amount in 2013, but a lower employer contribution to the Police Pension was required due to a change in state law, which extended the amortization period of the unfunded liability.

<i>in thousands</i>	2011*	2012*	2013
Prior year expenditures**	\$11,431	\$12,418	\$12,813
Compensation to employees	101	111	538
Health insurance	390	94	62
Pension (IMRF and Police Pension)	248	78	(8)
Police radios (capital equipment)	208	0	(42)
All other	92	77	(74)
Current year expenditures**	12,418	12,813	13,290
Percent change	8.6%	3.2%	3.7%

* From the audit report

** Includes General Fund activity, less previous Special Programs Fund activity

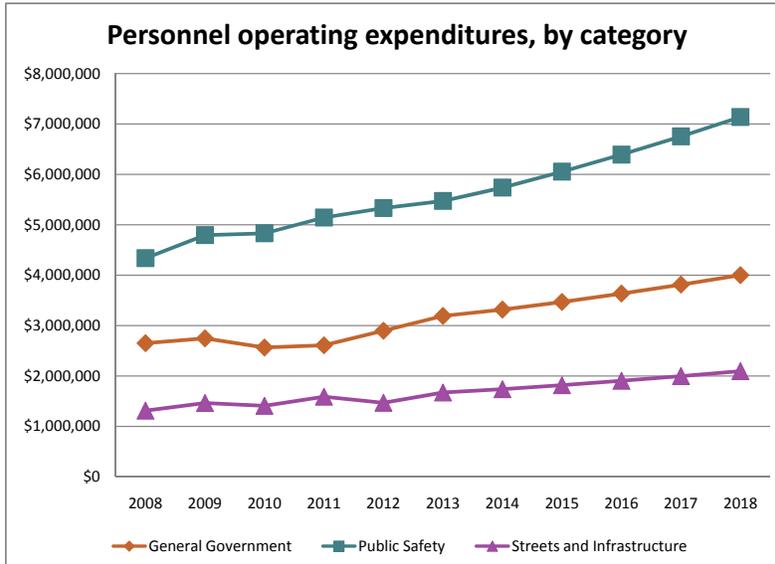
Personnel and other operating expenditures



Personnel grows by 5.1%; other operating grows at 3.4%.

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 3.4%.

Personnel expenditures, by category

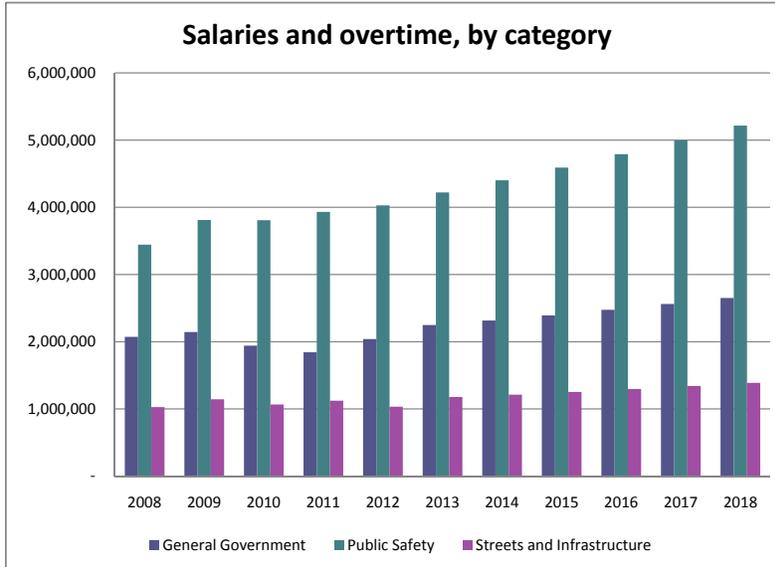


Public safety personnel grows at 5.5%, due to police pension contribution and wage increases. General government and streets and infrastructure grow at 4.6%.

We also can detail the personnel 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. This is due in part to police pension cost increases. Over time, non-public safety spending increases, but grows at a slower rate than public safety.

Salaries and overtime, by category

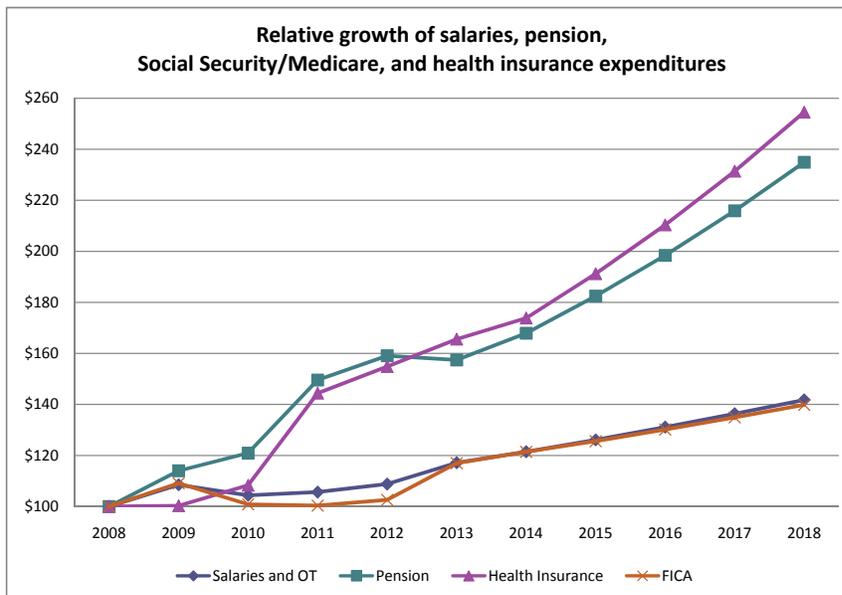


Again, public safety grows at a faster rate than other categories.

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

Projections assume that the Village maintains current staffing levels.

Personnel costs over time

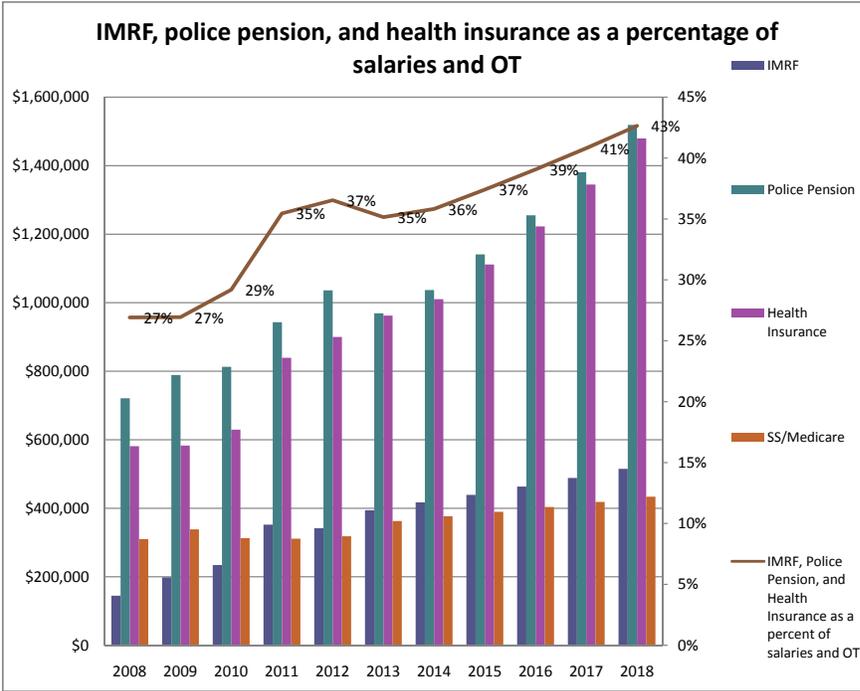


In 2018, the costs for pensions and health insurance will be about 2.5 times the 2008 costs.

In aggregate, the costs for personnel increase over time. Each of the components of personnel are increasing. Health insurance and pensions are growing at a much faster rate than Social Security/Medicare (FICA) or salaries and OT.

This chart shows the relative growth of each area of expenditure. For example, for every \$100 we spent on health insurance in 2008, we are forecasting that we will spend close to \$260 in 2018.

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

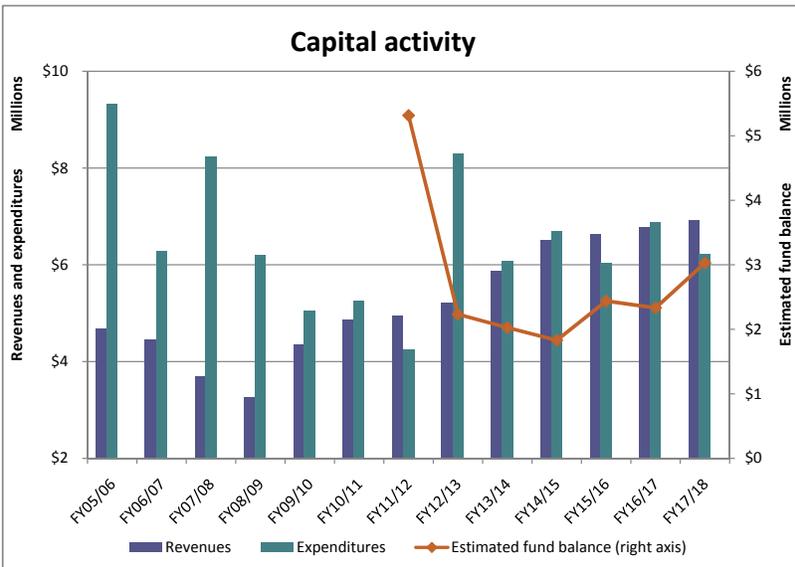


The cost to provide benefits continues to grow. In 2013, the slight decline relates to a one-time change in pension funding formula.

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 2008, those benefits cost about 27% of paid salaries and overtime. In 2013, that number has grown to 35%, and is projected to grow to 43% in 2018. This is due to significant annual cost increases, primarily in health insurance and pensions.

The decline in 2013 is due to a lowered police pension contribution as a result of a change in state law that extended the amortization of the unfunded liability.

The capital plan



An important part of governmental funds is capital investment. The last forecast included significant deficits related to the capital program. However, that was based on an outdated road schedule that was in the process of review and updating. This forecast includes an updated draft capital plan.

The Village is undertaking additional capital planning efforts, including Village facilities. This forecast also includes a draft facilities maintenance budget plan.

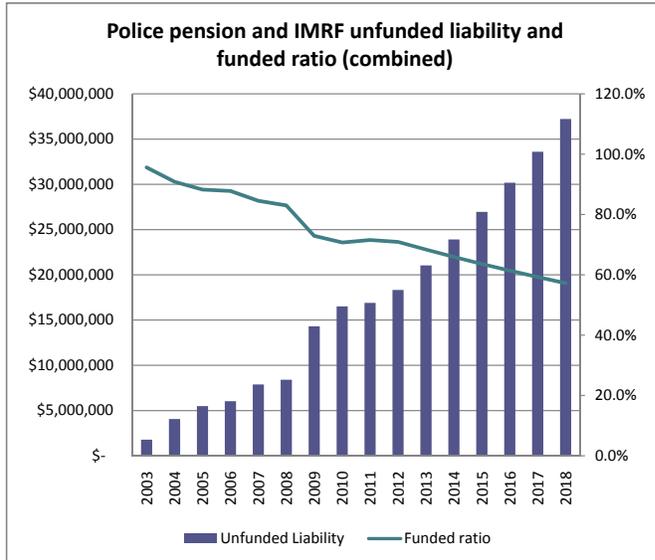
Fund balances for capital are estimated starting with the fiscal year ended April 30, 2012. Fund balances from the Capital Projects Fund, Facilities Maintenance Reserve Fund, and Corporate Reserve Fund are included.

This forecast does not include \$2,000,000 in FY2016 for central business district improvements, such as sidewalks and streetscaping, which was added as a placeholder in the 10 year capital plan.

The capital spending plan for the current year and next five years is summarized below.

	2013	2014	2015	2016	2017	2018
Revenues	\$5,217,300	\$5,880,000	\$6,504,000	\$6,637,360	\$6,778,091	\$6,924,204
Expenditures	\$8,300,500	\$6,085,964	\$6,699,190	\$6,028,838	\$6,884,782	\$6,226,312
Net	(\$3,083,200)	(\$205,964)	(\$195,190)	\$608,522	(\$106,691)	\$697,891
Ending fund balance (est.)	\$2,231,907	\$2,025,943	\$1,830,753	\$2,439,275	\$2,332,584	\$3,030,475

Pensions



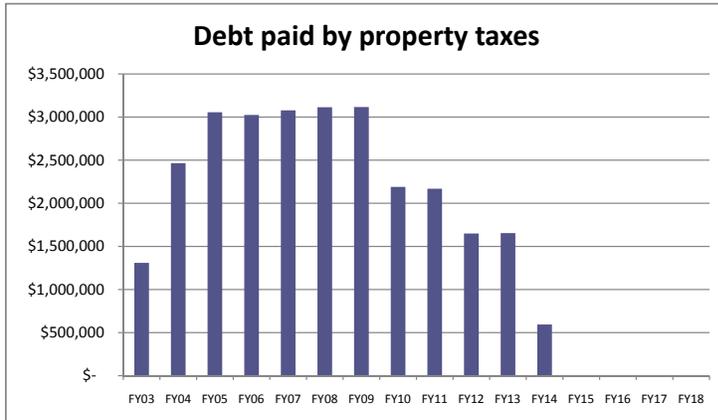
Projecting the future health of our pension plans shows large increases in unfunded liability and declining funding ratios.

Pensions continue to grow as a government liability. In the next few years, the Village will begin reporting its unfunded pension liability on the government-wide financial statements in the comprehensive annual financial report. In order to better understand the growth in liability we have projected the trends in the Village's Illinois Municipal Retirement Fund (IMRF) and Police Pension programs. Pension programs are defined in state law; employee contributions and benefits cannot be modified locally.

This report is generated by extrapolating assets and liabilities using the same rate of change since 2003. In combining the Villages' pension plans, we find that our total unfunded liability in 2018 will be 20.8 times higher than it was in 2003, while the Village contribution will be 6.1 times higher in 2018 than 2003.

This analysis assumes that all trends continue. The Village moderated actuarial assumptions that are used to determine the employer contribution to the Police Pension plan, which may impact this trend. Future performance of the pension programs depend on many factors, including employee tenure, retirements and separations, investment returns, and others.

Debt



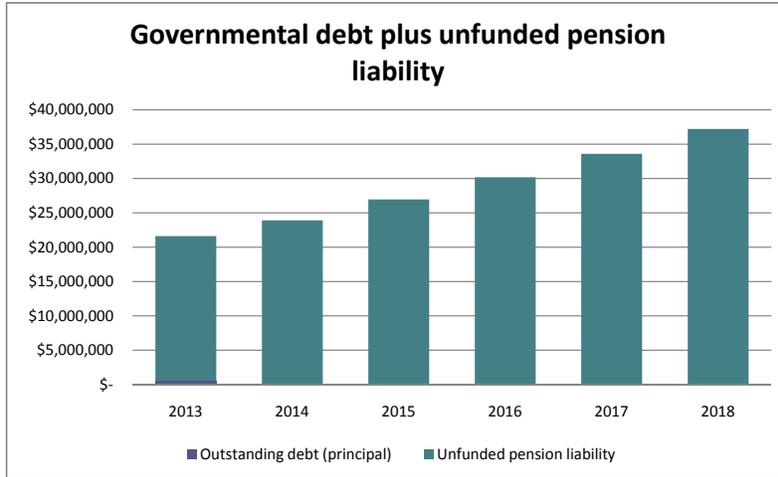
In 2001, 10 year bonds were issued following a referendum to authorize \$18M bonds for sewer projects. As those bonds are retired, the property taxes previously levied for the debt are being redirected to the capital projects fund to use a pay-as-you-go approach to future projects. The last of these debt service payments will occur in FY2014, with no governmental debt service remaining.

Debt issued for the Village Links renovation project are paid from Golf Course Revenues and is excluded from this analysis. The Village Links is reported in the Recreation Fund, an enterprise fund (not a governmental fund).

Debt issued on behalf of the Library is also excluded.

Governmental debt plus unfunded pension liability

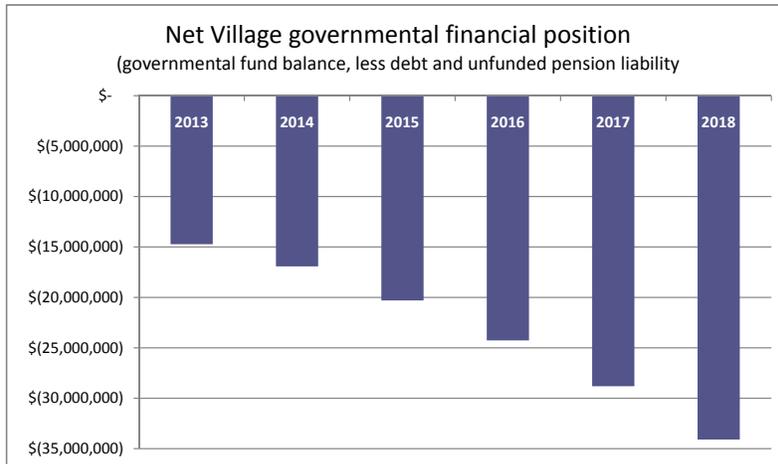
New to this report is a calculation of the total governmental debt (principal payments) plus projected unfunded pension liability (including IMRF and Police Pension.) Outstanding bonds will be retired after FY2013, leaving just unfunded pension liability.



Projected pension unfunded liability plus remaining governmental debt. This excludes Village Links and Library debt.

Net financial position

The projected financial position includes total governmental assets less total debts and liabilities.



Total debt and unfunded pension liabilities are projected to be \$34 million more than projected fund balances in 2018.

Contributions to the deficit

From 2014 to 2018, the following areas contribute to the overall deficit. The calculations below are the dollar cost for each operating component over the 5 year total of operating revenues.

The largest drivers to our operating deficits remain employee benefits (pensions and health insurance) and salaries and overtime.

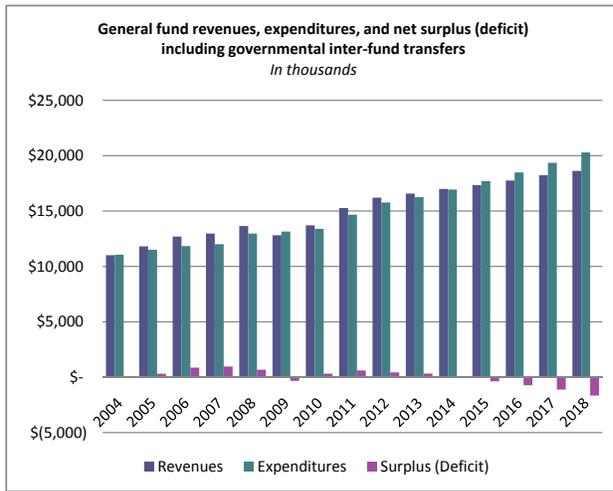
	Component contribution to the \$3.8 million operations deficit
Police salaries and overtime	\$900,000
Salaries and overtime for other employees	\$200,000
Employee benefits	\$2,300,000
Other operating	\$400,000

How much would it take to balance?

To provide a baseline for analysis, we have calculated the percentage change that would be required from any one of these areas (revenues or expenditures) on their own, to make up the projected deficit on a governmental-fund wide basis. The “growth rate needed to fill the gap” assumes that the projected growth rate for all other revenues or expenditures performs as projected.

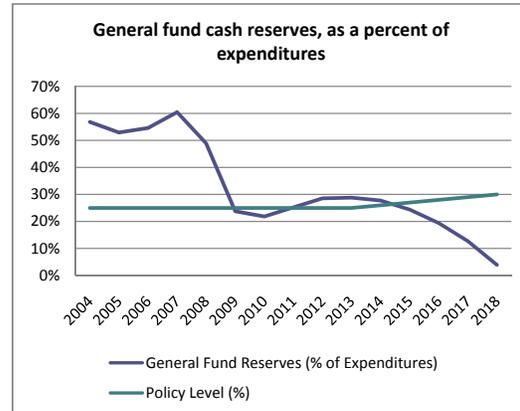
	Current 2014-18 projected annual growth rate	2014-18 annual growth rate needed to fill the gap
Sales tax	1.3%	7.1%
Home rule sales tax	3.0%	11.9%
Property tax	3.4%	6.4%
Income Tax	2.3%	8.1%
Payroll and benefits	5.1%	3.2%
Total expenditures	0.2%	-0.5%

General fund



The General Fund forecast includes all interfund transfers. Deficits grow to \$1.7 million per year in 2018 with less than \$1 million in reserves.

This forecast also includes information on just the General Fund, as this is the primary fund for daily governmental operations. This information has reincorporated transfers to and from other governmental funds. Within the next five years, the General Fund is forecasted to see its cash reserves drop to \$800,000, or 3.9% of expenditures.

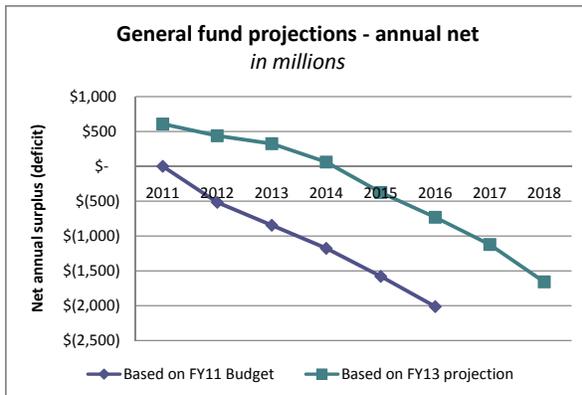


Comparison of projections

As this is our third set of projections, we have compared this projection to previous efforts. In 2010, the forecast included just the General Fund. Earlier this year, the forecast was expanded to include all governmental funds.

It is important to note that multi-year forecasts are planning tools to help stakeholders understand the trends and issues affecting the government. This is not a prediction of what will occur as issues are addressed each year throughout the year and as part of the budget process. It is beneficial to understand previous projections and that the Village has made changes over time.

The graph below illustrates previous forecasts (net annual activity) for the General Fund with basis for making the projections.



Future deficits are projected to impact the Village less severely, and at a later date. This trend is expected as minor adjustments continue to be made. In FY2011 and FY2012, the Village benefited from lower pension and health insurance cost increases, as well as transferring in assets from moving remaining dollars from the now-closed Special Programs Fund.

The underlying facts remain: our primary revenue sources grow at a much slower rate than our primary expenses, with no indication that those trends will substantially change in the short or long term.

Potential solutions

The Village should continue to examine all options and alternatives to provide cost effective services. These solutions have not necessarily been examined or recommended, but could contribute to the long term solutions. 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 \$275,000 per year, or total 5 years savings of \$1.4 million. The future of health insurance costs remains uncertain as a result of national health care.
- **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 \$1.24M over the 5 years due to compounding. By not making any wage adjustments (if existing staff were to remain, and police steps remain), the 5 years savings would be about \$3.2M, or \$650,000 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 and the Capital Improvement Commission are 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. However, significant facility needs remain.
- **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, the Village should consider reviewing our fee and fine structures periodically.

End notes and disclosures

General notes and disclosures

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.

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.

This forecast does not include the TIF fund as there is insufficient information to make reasonable forecasts. Also, the police patrol union contract, which expired October 31, 2012, has not been finalized, so related projections could vary depending on those results.

For fund balance purposes, capital includes Capital Projects Fund, Facilities Maintenance Reserve, and Corporate Reserve Fund. Operations includes the General Fund, Motor Fuel Tax Fund, and TIF Fund. Debt includes the Debt Fund.

Village of Glen Ellyn

Position Classifications by Department
May 1, 2013 through April 30, 2014

Salary Ranges for each position
FY13/14 Salary Schedule Adjustment = 1.00%

	FLSA Status	Salary Range	Annualized			Hourly		
			Min	Mid	Max	Min	Mid	Max
Administration								
Village Manager's Office								
Village Manager	E	Z	\$ 118,518	\$ 149,344	\$ 180,149	\$ 56.98	\$ 71.80	\$ 86.61
Assistant Village Manager	E	S	84,261	106,184	128,107	40.51	51.05	61.59
Information Technology Manager	E	S	84,261	106,184	128,107	40.51	51.05	61.59
Assistant to the Village Mgr. - Admin	E	P	72,821	91,749	110,677	35.01	44.11	53.21
Economic Development Coordinator	N	J	54,267	68,390	82,514	26.09	32.88	39.67
Multi Media Specialist	N	J	54,267	68,390	82,514	26.09	32.88	39.67
Senior Services Coordinator	N	H	49,254	62,067	74,859	23.68	29.84	35.99
Executive Secretary	N	H	49,254	62,067	74,859	23.68	29.84	35.99
Administrative Services Coordinator	N	G	46,904	59,114	71,302	22.55	28.42	34.28
Administrative Clerk II	N	B	36,691	46,238	55,786	17.64	22.23	26.82
Facilities Maintenance								
Maintenance Worker II	N	F	\$ 44,658	\$ 56,285	\$ 67,912	\$ 21.47	\$ 27.06	\$ 32.65
Facilities Supervisor	N	I	51,709	65,166	78,624	24.86	31.33	37.80
Custodian	N	A	34,986	44,054	53,123	16.82	21.18	25.54
Finance								
Finance Director	E	U	\$ 92,914	\$ 117,104	\$ 141,274	\$ 44.67	\$ 56.30	\$ 67.92
Assistant Finance Director	E	P	72,821	91,749	110,677	35.01	44.11	53.21
Accounts Manager	E	J	54,267	68,390	82,514	26.09	32.88	39.67
Accounting Specialist	N	I	51,709	65,166	78,624	24.86	31.33	37.80
Fiscal Clerk	N	D	40,477	51,002	61,506	19.46	24.52	29.57
Meter Reader	N	N/A						
Planning & Development								
Planning								
Planning & Development Director	E	U	\$ 92,914	\$ 117,104	\$ 141,274	\$ 44.67	\$ 56.30	\$ 67.92
Planner with AICP Cert	E	K	57,013	71,864	86,694	27.41	34.55	41.68
Administrative Assistant II	N	F	44,658	56,285	67,912	21.47	27.06	32.65
Administrative Clerk II	N	B	36,691	46,238	55,786	17.64	22.23	26.82
Planning Intern	N	A	34,986	44,054	53,123	16.82	21.18	25.54
Building & Zoning								
Building & Zoning Official	E	M	\$ 62,837	\$ 79,165	\$ 95,472	\$ 30.21	\$ 38.06	\$ 45.90
Stormwater Engineer	N	K	57,013	71,864	86,694	27.41	34.55	41.68
Plan Examiner	N	J	54,267	68,390	82,514	26.09	32.88	39.67
Building Inspector	N	J	54,267	68,390	82,514	26.09	32.88	39.67
Permit Clerk	N	D	40,477	51,002	61,506	19.46	24.52	29.57
Property Site Inspector	N	B	36,691	46,238	55,786	17.64	22.23	26.82
Police Department								
Police Chief	E	V	\$ 97,510	\$ 122,866	\$ 148,221	\$ 46.88	\$ 59.07	\$ 71.26
Deputy Chief of Police	E	T	88,442	111,446	134,430	42.52	53.58	64.63
Police Sergeant	N	O	69,368	87,422	105,477	33.35	42.03	50.71
Police Officer	N	PO	72,821	91,749	110,677	35.01	44.11	53.21
Property Officer	N	G	46,904	59,114	71,302	22.55	28.42	34.28
Records Supervisor/Tech	N	L	59,883	75,442	90,979	28.79	36.27	43.74
Administrative Assistant II	N	F	44,658	56,285	67,912	21.47	27.06	32.65
Community Service Officer	N	E	42,515	53,602	64,667	20.44	25.77	31.09
Records Clerk	N	D	40,477	51,002	61,506	19.46	24.52	29.57
Crossing Guards	N/A	Daily Rate						

"PO" = Police Officer / FOP Contract

Village of Glen Ellyn

Position Classifications by Department
May 1, 2013 through April 30, 2014

Salary Ranges for each position
FY13/14 Salary Schedule Adjustment = 1.00%

	FLSA Status	Salary Range	Annualized			Hourly		
			Min	Mid	Max	Min	Mid	Max
Public Works								
Administration/Engineering								
Public Works Director	E	V	\$ 97,510	\$ 122,866	\$ 148,221	\$ 46.88	\$ 59.07	\$ 71.26
Assistant Public Works Director	E	S	84,261	106,184	128,107	40.51	51.05	61.59
Registered Professional Engineer	E	T	88,442	111,446	134,430	42.52	53.58	64.63
Civil Engineer	E	O	69,368	87,422	105,477	33.35	42.03	50.71
Utilities Inspector	N	J	54,267	68,390	82,514	26.09	32.88	39.67
Administrative Assistant II	N	F	44,658	56,285	67,912	21.47	27.06	32.65
Operations Division								
Utilities Superintendent	N	N	\$ 65,978	\$ 83,117	\$ 100,256	\$ 31.72	\$ 39.96	\$ 48.20
Street/Forestry Superintendent	N	N	65,978	83,117	100,256	31.72	39.96	48.20
Senior Plant Operator	N	L	59,883	75,442	90,979	28.79	36.27	43.74
Crew Leader II	N	J	54,267	68,390	82,514	26.09	32.88	39.67
Crew Leader I	N	I	51,709	65,166	78,624	24.86	31.33	37.80
Water Plant Operator I	N	I	51,709	65,166	78,624	24.86	31.33	37.80
Customer Service Worker	N	G	46,904	59,114	71,302	22.55	28.42	34.28
Maintenance Worker II	N	F	44,658	56,285	67,912	21.47	27.06	32.65
Maintenance Worker I	N	E	42,515	53,602	64,667	20.44	25.77	31.09
Equipment Services								
Equipment Services Superintendent	N	N	\$ 65,978	\$ 83,117	\$ 100,256	\$ 31.72	\$ 39.96	\$ 48.20
Equipment Mechanic II	N	J	54,267	68,390	82,514	26.09	32.88	39.67
Inventory Control Clerk	N	E						
Recreation								
Administration								
Recreation Director	E	U	\$ 92,914	\$ 117,104	\$ 141,274	\$ 44.67	\$ 56.30	\$ 67.92
Golf								
Assistant Recreation Director	E	P	\$ 72,821	\$ 91,749	\$ 110,677	\$ 35.01	\$ 44.11	\$ 53.21
Head Golf Professional	E	K	57,013	71,864	86,694	27.41	34.55	41.68
First Assistant Golf Professional	E	H						
Food Service								
Food Service Manager	E	L	\$ 59,883	\$ 75,442	\$ 90,979	\$ 28.79	\$ 36.27	\$ 43.74
Culinary Manager	TBD	TBD						
Grounds								
Golf Course Superintendent	E	O	\$ 69,368	\$ 87,422	\$ 105,477	\$ 33.35	\$ 42.03	\$ 50.71
Assistant Golf Course Superintendent	E	I	51,709	65,166	78,624	24.86	31.33	37.80

Note:

E = exempt from FLSA

N = not exempt from FLSA

Village of Glen Ellyn
Salary Tables - May 1, 2013 through April 30, 2014

FY13/14 Salary Schedule Adjustment = 1.00%

Range	Annualized			Hourly		
	Min	Mid	Max	Min	Mid	Max
A	\$ 34,986	\$ 44,054	\$ 53,123	\$ 16.82	\$ 21.18	\$ 25.54
B	\$ 36,691	\$ 46,238	\$ 55,786	\$ 17.64	\$ 22.23	\$ 26.82
C	\$ 38,542	\$ 48,610	\$ 58,656	\$ 18.53	\$ 23.37	\$ 28.20
D	\$ 40,477	\$ 51,002	\$ 61,506	\$ 19.46	\$ 24.52	\$ 29.57
E	\$ 42,515	\$ 53,602	\$ 64,667	\$ 20.44	\$ 25.77	\$ 31.09
F	\$ 44,658	\$ 56,285	\$ 67,912	\$ 21.47	\$ 27.06	\$ 32.65
G	\$ 46,904	\$ 59,114	\$ 71,302	\$ 22.55	\$ 28.42	\$ 34.28
H	\$ 49,254	\$ 62,067	\$ 74,859	\$ 23.68	\$ 29.84	\$ 35.99
I	\$ 51,709	\$ 65,166	\$ 78,624	\$ 24.86	\$ 31.33	\$ 37.80
PO	* \$ 52,541	\$ 66,976	\$ 81,411	\$ 25.26	\$ 32.20	\$ 39.14
J	\$ 54,267	\$ 68,390	\$ 82,514	\$ 26.09	\$ 32.88	\$ 39.67
K	\$ 57,013	\$ 71,864	\$ 86,694	\$ 27.41	\$ 34.55	\$ 41.68
L	\$ 59,883	\$ 75,442	\$ 90,979	\$ 28.79	\$ 36.27	\$ 43.74
M	\$ 62,837	\$ 79,165	\$ 95,472	\$ 30.21	\$ 38.06	\$ 45.90
N	\$ 65,978	\$ 83,117	\$ 100,256	\$ 31.72	\$ 39.96	\$ 48.20
O	\$ 69,368	\$ 87,422	\$ 105,477	\$ 33.35	\$ 42.03	\$ 50.71
P	\$ 72,821	\$ 91,749	\$ 110,677	\$ 35.01	\$ 44.11	\$ 53.21
Q	\$ 76,378	\$ 96,242	\$ 116,085	\$ 36.72	\$ 46.27	\$ 55.81
R	\$ 80,267	\$ 101,150	\$ 122,013	\$ 38.59	\$ 48.63	\$ 58.66
S	\$ 84,261	\$ 106,184	\$ 128,107	\$ 40.51	\$ 51.05	\$ 61.59
T	\$ 88,442	\$ 111,446	\$ 134,430	\$ 42.52	\$ 53.58	\$ 64.63
U	\$ 92,914	\$ 117,104	\$ 141,274	\$ 44.67	\$ 56.30	\$ 67.92
V	\$ 97,510	\$ 122,866	\$ 148,221	\$ 46.88	\$ 59.07	\$ 71.26
W	\$ 102,398	\$ 129,022	\$ 155,646	\$ 49.23	\$ 62.03	\$ 74.83
X	\$ 107,515	\$ 135,470	\$ 163,405	\$ 51.69	\$ 65.13	\$ 78.56
Y	\$ 112,923	\$ 142,314	\$ 171,683	\$ 54.29	\$ 68.42	\$ 82.54
Z	\$ 118,518	\$ 149,344	\$ 180,149	\$ 56.98	\$ 71.80	\$ 86.61

* *Police Officers / F.O.P. Contract. Rates are effective November 1, 2012 to October 31, 2013.*

**VILLAGE OF GLEN ELLYN
FY13/14 ANNUAL BUDGET
PERSONNEL SCHEDULE**

<u>Classification</u>	<u>Status</u>	<u>Salary Range¹</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>	<u>FY13/14 Budgeted Employees</u>
Village Board & Clerk							
Administrative Clerk II	PT	B	0.50	-	-	-	-
ST Village Board & Clerk			0.50	-	-	-	-
Village Manager's Office							
Village Manager	FT	Z	1.00	1.00	1.00	1.00	1.00
Assistant Village Manager	FT	S	1.00	-	-	-	1.00
Information Technology Manager ²	FT	S	-	-	-	-	1.00
Assistant to the Village Manager - ADM	FT	P	-	-	1.00	1.00	1.00
Assistant to the Village Manager - HR	FT	P	-	-	1.00	1.00	-
Personnel Analyst	FT		1.00	1.00	-	-	-
Village Collector	FT		1.00	-	-	-	-
Administrative Analyst	FT		1.00	1.00	-	-	-
Economic Development Manager	PT	L	-	-	-	0.75	0.75
Administrative Services Coord.	PT	G	-	0.75	0.75	0.75	0.75
Executive Secretary	PT	N	1.00	1.00	1.00	0.75	0.75
Administrative Clerk II	PT	B	1.00	1.00	1.00	1.00	1.00
Multimedia Specialist	PT	J	0.75	0.75	0.75	0.75	0.75
Administrative Intern	PT	N/A	-	-	0.50	0.50	0.50
ST Village Manager's Office			7.75	6.50	7.00	7.50	8.50
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							
Facilities Supervisor	FT	I	1.00	1.00	1.00	1.00	1.00
Maintenance Worker II	PT	F	1.00	1.00	1.00	1.00	1.00
Custodian	PT	A	4.00	3.60	3.00	3.00	3.00
ST Facilities Maintenance			6.00	5.60	5.00	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 ²	FT	S	1.00	1.00	1.00	1.00	-
Accounting Specialist	FT	I	1.00	1.00	1.00	1.00	1.00
Accounts Manager	FT	J	1.00	1.00	1.00	1.00	1.00
AP Fiscal Clerk	PT	D	0.60	0.60	0.60	0.60	0.60
Fiscal Clerk	PT	D	3.60	3.60	3.60	3.60	3.60
Water Meter Readers	PT	N/A	1.00	1.00	1.00	1.00	1.00
ST Finance			10.20	10.20	10.20	10.20	9.20

**VILLAGE OF GLEN ELLYN
FY13/14 ANNUAL BUDGET
PERSONNEL SCHEDULE**

<u>Classification</u>	<u>Status</u>	<u>Salary Range¹</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>	<u>FY13/14 Budgeted Employees</u>
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	1.50	1.00	1.00	1.00	1.00
Engineer	PT	K	-	-	-	0.75	0.75
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
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		0.50	-	-	-	-
Administrative Clerk II	PT	B	0.75	0.50	0.50	0.50	0.50
Planning Intern	PT	N/A	1.00	1.00	1.00	1.00	1.00
ST Planning & Development			12.25	11.00	11.00	11.75	11.75
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 ³	FT	Contract	33.00	33.00	33.00	33.00	30.00
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	2.00	2.00	2.00	2.00	2.00
Community Service Officer	PT	E	1.60	1.60	1.20	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			55.85	55.85	55.45	55.45	52.45
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
Administrative Assistant I	FT/PT	D	1.50	1.50	1.50	1.50	1.50
ST Administration & Engineering			6.50	6.50	6.50	6.50	6.50
Operations Division							
Street Superintendent	FT	N	-	-	-	-	1.00
Utilities Superintendent	FT	N	-	-	-	-	1.00
Senior Plant Operator	FT	L	1.00	1.00	1.00	1.00	1.00
Village Forester	PT	L	0.60	0.60	0.60	0.60	-
Customer Service Worker	FT	G	1.00	1.00	1.00	1.00	1.00
Project Coordinator	FT	G	1.00	1.00	1.00	1.00	-
Crew Leader II	FT	J	-	-	-	-	1.00
Crew Leader I	FT	I	3.00	3.00	3.00	3.00	3.00
Water Plant Operator I	FT	I	-	-	-	-	1.00
Maintenance Worker II	FT/PT	F	9.30	9.30	9.30	9.30	5.40
Maintenance Worker I	FT	E	4.00	4.00	4.00	4.00	6.00
ST Operations Division			19.90	19.90	19.90	19.90	20.40

**VILLAGE OF GLEN ELLYN
FY13/14 ANNUAL BUDGET
PERSONNEL SCHEDULE**

<u>Classification</u>	<u>Status</u>	<u>Salary Range¹</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>	<u>FY13/14 Budgeted Employees</u>
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	0.40	0.40	0.40	0.40	0.40
ST Equipment Services Division			3.40	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	-	-	-	-
Horticulturist	FT		1.0	1.0	1.0	-	-
Assistant Recreation Director	FT	P	1.0	1.0	1.0	1.0	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
Culinary Manager	FT	TBD	-	-	-	-	1.0
Seasonal Staff	PT		45.0	35.0	32.0	32.0	32.0
ST Recreation			54.00	43.00	40.00	39.00	40.00
Total Full-Time Equivalent Positions			176.95	162.55	159.05	159.30	157.80

1 Positions without a noted Salary Range have been vacant since recent changes to salary range schedules.

2 The Information Technology Manager was moved from the Finance Department to the Village Manager's Office in FY13/14.

3 Starting in FY13/14, reporting for Police Officers changed from number of positions authorized to number of positions funded in the current year budget. There are 33 police officer positions authorized, plus command staff for a total of 43 sworn officers.

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

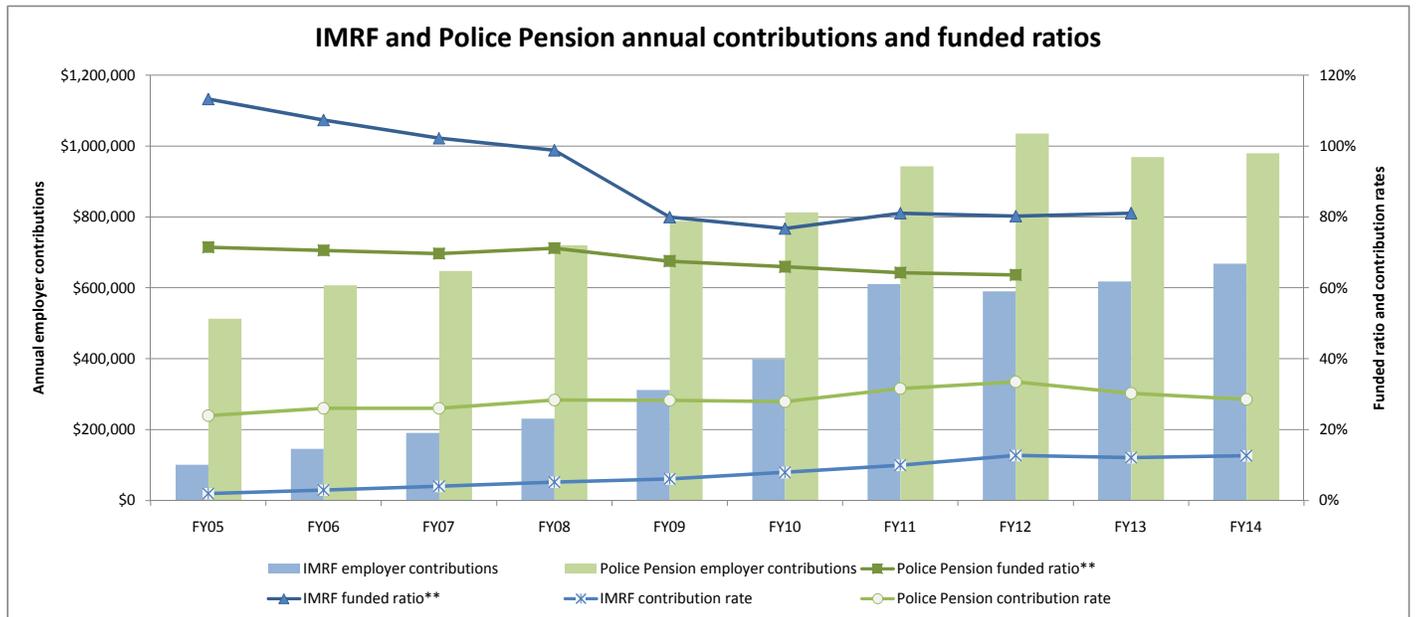
	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14
ADMINISTRATION										
Administration	3	3	3	3	5	5	3	3	3	3
Facilities Maint	2	2	2	2	2	1	1	1	1	1
Information Technology	-	-	-	-	-	-	-	-	-	1
TOTAL	5	5	5	5	7	6	4	4	4	5
FINANCE										
Administration/Operations	6	5	5	5	4	4	4	4	4	3
Cashier's Office	1	1	1	1	1	1	1	1	1	1
TOTAL	7	6	6	6	5	5	5	5	5	4
PLANNING & DEVELOPMENT										
Planning	3	3	3	3	4	3	3	3	3	3
Zoning / Inspection	3	3	3	4	4	4	4	4	4	4
TOTAL	6	6	6	7	8	7	7	7	7	7
RECREATION										
Administration	2	2	2	1	1	1	1	1	1	1
Golf	3	3	3	3	3	3	3	3	3	3
Grounds	8	8	8	5	4	4	3	3	2	2
Food Service	1	1	1	1	1	1	1	1	1	2
TOTAL	14	14	14	10	9	9	8	8	7	8
POLICE										
Sworn Officers*	39	39	40	43	43	43	43	43	43	40
Service Officers	3	3	3	3	3	2	2	2	2	2
Other Civilians	5	5	5	6	6	6	6	6	6	6
TOTAL	47	47	48	52	52	51	51	51	51	48
PUBLIC WORKS										
Administration./Engineering	8	7	7	5	7	6	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	-	-	-	-	-	-	-	9
Utilities	12	12	-	-	-	-	-	-	-	11
TOTAL	33	32	29	29	29	28	28	28	28	29
TOTAL	112	110	108	109	110	106	103	103	102	101

**Starting in FY13/14, reporting for Police Officers changed from number of positions authorized to number of positions funded in the current year budget. There are 33 police officer positions authorized, plus command staff for a total of 43 sworn officers.*

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

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

	FY05 Actual	FY06 Actual	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Prelim. Actual	FY14 Budget
FICA (Social Security and Medicare)										
General Fund	\$ 282,926	\$ 290,002	\$ 302,006	\$ 310,176	\$ 338,444	312,789	311,319	\$ 318,241	\$ 331,869	\$ 358,600
Special Programs	3,875	6,068	5,553	5,922	5,830	6,096	6,760	6,760	-	-
Water	37,109	37,503	37,135	31,571	32,798	32,649	33,994	34,064	38,191	40,900
Sewer	24,546	24,152	23,315	29,846	30,869	30,819	32,165	32,201	29,540	38,400
Parking	4,584	5,063	-	-	-	-	-	-	-	-
Recreation	112,495	119,480	111,166	103,342	104,122	104,470	100,167	96,698	91,101	114,500
Equipment Services	11,734	12,870	13,654	16,114	17,918	18,580	18,714	18,950	19,577	21,500
Total FICA Expense - All Funds	477,269	495,138	492,829	496,971	529,981	505,403	503,119	506,914	510,278	573,900
% Change from Prior Year	3.5%	3.7%	-0.5%	0.8%	6.6%	-4.6%	-0.5%	0.8%	0.7%	12.5%
Illinois Municipal Retirement Fund (IMRF)										
General Fund	60,367	85,125	115,087	144,467	198,262	234,216	352,167	347,583	387,911	377,800
Special Programs	451	769	67	1,783	2,653	3,503	5,563	-	-	-
Water	10,255	14,769	19,762	21,045	26,131	32,632	51,882	50,509	54,278	62,000
Sewer	6,689	10,214	13,052	21,037	26,132	32,620	51,860	50,510	43,664	62,000
Parking	1,376	2,211	-	-	-	-	-	-	-	-
Recreation	19,303	28,392	36,447	32,639	44,680	77,707	120,190	113,018	101,325	134,000
Equipment Services	3,229	5,043	7,040	10,550	14,439	19,050	29,714	28,856	30,835	32,900
Total IMRF Expense - All Funds	101,670	146,523	191,455	231,521	312,297	399,728	611,376	590,476	618,013	668,700
% Change from Prior Year	74.6%	44.1%	30.7%	20.9%	34.9%	28.0%	52.9%	-3.4%	4.7%	8.2%
Police Pension Fund (1)										
	513,000	608,000	648,000	721,000	789,000	813,000	943,000	1,036,000	969,000	980,000
% Change from Prior Year	13.5%	18.5%	6.6%	11.3%	9.4%	3.0%	16.0%	9.9%	-6.5%	1.1%
Total Retirement Costs	\$ 1,091,939	\$ 1,249,661	\$ 1,332,284	\$ 1,449,492	\$ 1,631,278	\$ 1,718,131	\$ 2,057,495	\$ 2,133,390	\$ 2,097,291	\$ 2,222,600
% Change from Prior Year	12.4%	14.4%	6.6%	8.8%	12.5%	5.3%	19.8%	3.7%	-1.7%	6.0%
IMRF Early Retirement Program (2)					\$ 657,280					
IMRF Contribution Rate* (3)	2.00%	2.97%	4.06%	5.19%	6.09%	7.95%	10.00%	12.73%	12.09%	12.65%
IMRF, Funded ratio**	113.2%	107.3%	102.2%	98.8%	79.9%	76.7%	81.1%	80.2%	81.1%	n/a
Police Pension Fund Rate (calculated)*	23.96%	26.01%	26.07%	28.39%	28.32%	27.92%	31.60%	33.51%	30.31%	28.57%
Police Pension Fund, Funded ratio**	71.46%	70.55%	69.71%	71.17%	67.57%	65.97%	64.31%	63.69%	n/a	n/a



* As a percentage of eligible payroll.

** Funded ratio presented for the year ended within the reported fiscal year. For IMRF, the year ends December 31. For Police Pension, the year ends April 30. There is a lag between actuarial valuation to calculate funded ratio and determining the contribution rate for a given year.

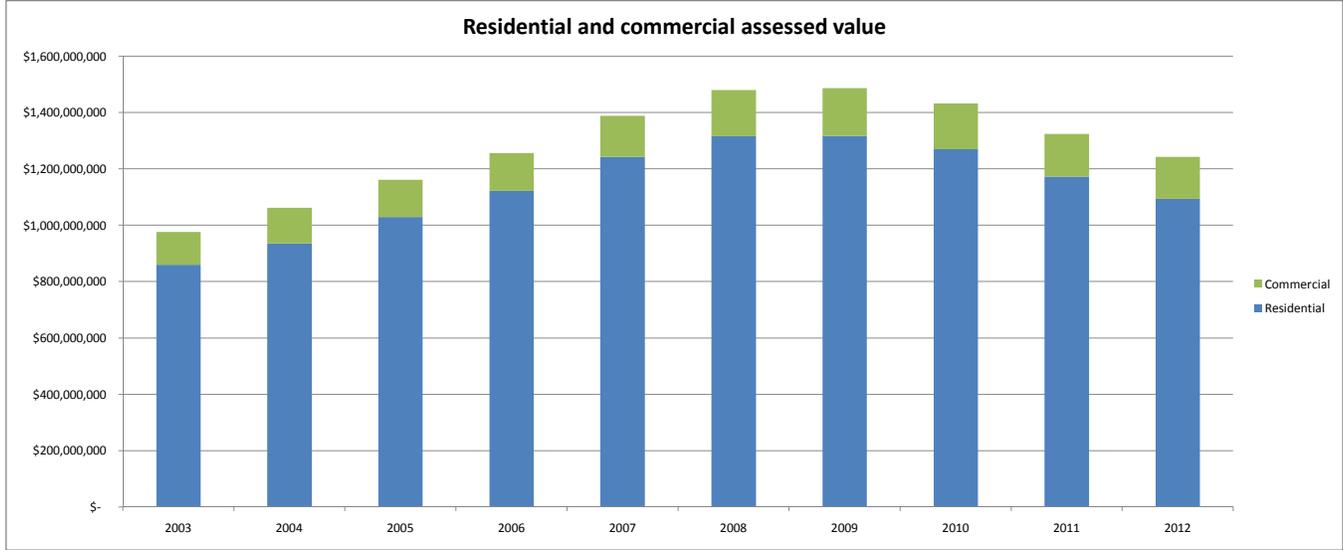
- Notes:
- Starting with the FY13 contribution, changes in state law allowed for a longer amortization period for the unfunded liability. For FY14, the Village moderated actuarial assumptions for investment returns and salary increases.
 - In FY09 the Village made a one time payment to the IMRF for the 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.
 - IMRF rates adjust on a calendar year basis. For example, rates shown for FY14 are applicable for calendar year 2013. IMRF has provided a preliminary rate of 12.14% for CY2014.

INTERFUND TRANSFER RECAP
TRANSFERS FOR FY 13/14 BUDGET

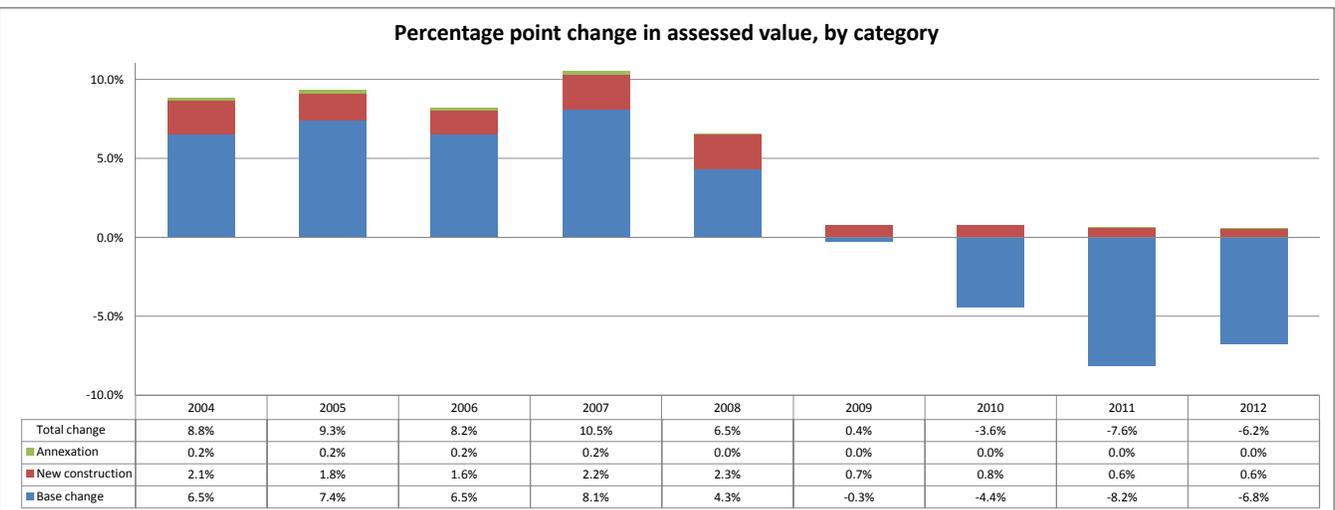
		TO FUND															
FROM FUND	DEPT/DIV	ADMIN	PW	INSURANCE FUND		EQUIP	EQUIP	PW			DEBT	RECREATION	POLICE	ENG	FACIL	CORP	TOTAL
		SERVICE	SERVICE	GENERAL	HEALTH	SERVICE	SERVICE	FACIL	STREET	CAPITAL	SERVICE	FUND	PENSION	GENERAL	MAINT	RESERVE	
		CHGS	CHGS	INSURANCE	PLAN	O & M	REPL	MAINT	SWEEPING	PROJECTS				FUND	RESERVE	RESERVE	
	Revenue	-	-	-	-	-	-	-	-	2,722,000	-	-	-	-	-	-	2,722,000
	Administration	-	-	3,900	51,600	-	-	-	-	-	-	-	-	-	-	-	55,500
	Facilities Maint	-	-	3,800	6,200	22,800	9,800	-	-	-	-	-	-	-	100,000	-	142,600
	Information Technology	-	-	700	19,000	-	-	-	-	-	-	-	-	-	-	-	19,700
	Finance	-	-	3,900	36,000	-	-	-	-	-	-	-	-	-	-	-	39,900
	Planning & Dev	-	-	6,900	91,300	3,600	10,400	-	-	-	-	-	-	-	-	-	112,200
	Economic Development	-	-	1,100	-	-	-	-	-	-	-	-	-	-	-	21,600	22,700
	Police	-	-	111,500	633,600	271,400	152,800	-	-	-	-	980,000	-	-	-	-	2,149,300
	Police Asset Forfeitures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	PW - Admin	-	-	5,600	59,200	27,600	10,100	-	-	-	-	-	-	-	-	-	102,500
	PW - Operations	-	-	48,400	85,500	310,700	310,400	-	-	-	-	10,000	-	-	-	-	765,000
	Volunteer Fire	-	-	159,300	-	152,000	121,000	-	-	-	-	-	-	-	-	60,000	492,300
	GENERAL FUND	-	-	345,100	982,400	788,100	614,500	-	-	2,722,000	-	10,000	980,000	-	100,000	81,600	6,623,700
	Corporate Reserve	-	-	-	-	-	-	-	-	793,000	-	-	-	-	-	-	793,000
	Parking	11,000	104,900	600	-	-	-	-	40,800	-	-	-	-	-	-	-	157,300
	Water	150,000	-	52,300	72,700	53,000	64,800	10,000	-	-	-	75,000	-	-	-	-	477,800
	Sanitary Sewer	150,000	-	58,600	72,700	54,700	92,700	10,000	10,000	-	-	75,000	-	-	-	-	523,700
	Recreation	60,000	-	47,200	120,000	-	-	-	-	-	-	-	-	-	-	-	227,200
	Equip Services	-	13,200	9,000	54,900	4,100	6,700	10,000	-	-	-	-	-	-	-	-	97,900
	Solid Waste	77,100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	77,100
	MFT	-	-	-	-	-	-	-	-	-	-	-	400,000	-	-	-	400,000
	Capital Projects	-	-	-	-	-	-	-	-	-	-	150,000	-	151,000	-	-	301,000
	TOTAL	448,100	118,100	167,700	320,300	111,800	164,200	30,000	50,800	793,000	-	300,000	-	551,000	-	-	3,055,000
	GR TOTAL	448,100	118,100	512,800	1,302,700	899,900	778,700	30,000	50,800	3,515,000	-	310,000	980,000	551,000	100,000	81,600	9,678,700
	Glenbard Wastewater	125,200			210,000	38,500											373,700
	Library	5,000			246,800	-				511,478							763,278
		<u>578,300</u>			<u>1,759,500</u>	<u>938,400</u>				<u>511,478</u>							<u>3,787,678</u>

**Village of Glen Ellyn
Property assessment information**

Assessed values for incorporated properties										
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Residential	\$ 859,825,866	\$ 935,905,932	\$ 1,028,990,842	\$ 1,122,292,109	\$ 1,243,134,514	\$ 1,316,598,119	\$ 1,317,361,423	\$ 1,270,595,206	\$ 1,172,800,618	\$ 1,093,650,271
Commercial	\$ 116,539,295	\$ 126,493,334	\$ 132,525,741	\$ 134,706,333	\$ 145,769,800	\$ 163,272,834	\$ 169,086,052	\$ 162,341,757	\$ 151,404,489	\$ 149,012,200
Total assessed value	\$ 976,365,161	\$ 1,062,399,266	\$ 1,161,516,583	\$ 1,256,998,442	\$ 1,388,904,314	\$ 1,479,870,953	\$ 1,486,447,475	\$ 1,432,936,963	\$ 1,324,205,107	\$ 1,242,662,471



Annual change in assessed value, by category										
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Base change	\$ 84,503,739	\$ 63,694,155	\$ 78,387,019	\$ 75,257,139	\$ 101,955,002	\$ 59,464,119	\$ (4,402,198)	\$ (65,453,539)	\$ (117,057,039)	\$ (89,416,616)
New construction	\$ 22,389,940	\$ 20,754,310	\$ 18,612,770	\$ 18,210,100	\$ 27,304,590	\$ 31,350,760	\$ 10,978,720	\$ 11,557,870	\$ 8,612,442	\$ 7,465,440
Annexation	\$ 427,290	\$ 1,585,640	\$ 2,117,528	\$ 2,014,620	\$ 2,646,280	\$ 151,760	\$ -	\$ -	\$ 97,898	\$ 408,540
Total change	\$ 107,320,969	\$ 86,034,105	\$ 99,117,317	\$ 95,481,859	\$ 131,905,872	\$ 90,966,639	\$ 6,576,522	\$ (53,895,669)	\$ (108,346,699)	\$ (81,542,636)



Village of Glen Ellyn
Historical Rates charged to Water, Sewer and Refuse customers (resident rates)
Past 10 years

Water and sewer consumption rate changes

Water consumption rate			Sewer consumption rate		Total rate	
Date of Change	Rate per 1,000 Gal.	% Change	Rate per 1,000 Gal.	% Change	Rate per 1,000 Gal.	% Change
May 1, 2004	\$ 4.92	4.2%	\$ 3.91	12.0%	\$ 8.83	7.6%
July 1, 2007	\$ 4.92	0.0%	\$ 4.30	10.0%	\$ 9.22	4.4%
June 1, 2008	\$ 5.10	3.7%	\$ 4.45	3.5%	\$ 9.55	3.6%
July 1, 2009	\$ 5.49	7.6%	\$ 4.45	0.0%	\$ 9.94	4.1%
June 1, 2010	\$ 6.04	10.0%	\$ 4.90	10.1%	\$ 10.94	10.1%
May 1, 2011	\$ 6.34	5.0%	\$ 5.39	10.0%	\$ 11.73	7.2%
January 1, 2012	\$ 6.42	1.3%	\$ 6.42	19.1%	\$ 12.84	9.5%
January 1, 2013	\$ 7.41	15.4%	\$ 6.65	3.6%	\$ 14.06	9.5%
Future rates:						
January 1, 2014	\$ 8.50	14.7%	\$ 6.90	3.8%	\$ 15.40	9.5%
January 1, 2015	\$ 9.75	14.7%	\$ 7.11	3.0%	\$ 16.86	9.5%

Refuse rate changes, per month

Effective	8/1/2004	8/1/2005	8/1/2009	8/1/2010	8/1/2011	8/1/2012	8/1/2013 <i>Preliminary estimated rates</i>
35 gal	\$ 13.25	\$ 11.70	\$ 12.30	\$ 12.90	\$ 12.90	\$ 13.80	\$ 15.78
65 gal		\$ 14.95	\$ 15.70	\$ 16.50	\$ 16.50	\$ 17.30	\$ 19.35
95 gal		\$ 16.95	\$ 17.80	\$ 18.70	\$ 18.70	\$ 19.30	\$ 21.39
senior 35	\$ 12.20	\$ 10.80	\$ 11.35	\$ 11.90	\$ 11.90	\$ 12.75	\$ 14.73
35 rear	\$ 25.85	\$ 20.70	\$ 21.75	\$ 22.85	\$ 22.85	\$ 21.35	\$ 23.48
65 rear		\$ 23.95	\$ 25.15	\$ 26.40	\$ 26.40	\$ 27.35	\$ 29.60
95 rear		\$ 25.95	\$ 27.25	\$ 28.60	\$ 28.60	\$ 27.35	\$ 29.60
senior 35 rear	\$ 23.55	\$ 18.90	\$ 19.85	\$ 20.85	\$ 20.85	\$ 19.60	\$ 21.74
35 gal		Change from prior rate	5.1%	4.9%	0.0%	7.0%	14.3%
65 gal			5.0%	5.1%	0.0%	4.8%	11.8%
95 gal			5.0%	5.1%	0.0%	3.2%	10.8%
senior 35		-11.5%	5.1%	4.8%	0.0%	7.1%	15.5%
35 rear		-19.9%	5.1%	5.1%	0.0%	-6.6%	10.0%
65 rear			5.0%	5.0%	0.0%	3.6%	8.2%
95 rear			5.0%	5.0%	0.0%	-4.4%	8.2%
senior 35 rear		-19.7%	5.0%	5.0%	0.0%	-6.0%	10.9%
Average change		-15.7%	5.0%	5.0%	0.0%	1.1%	11.2%

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

