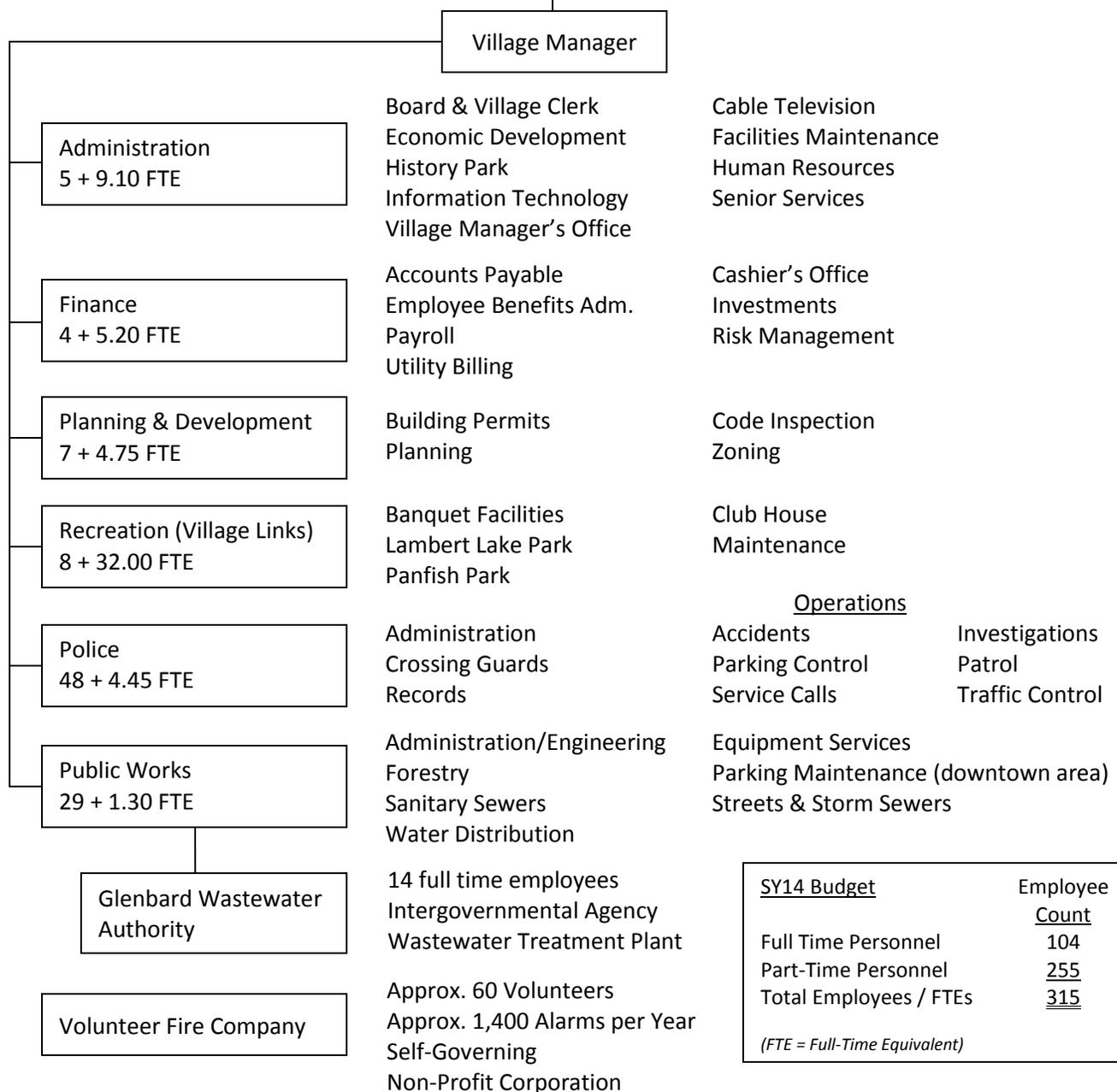
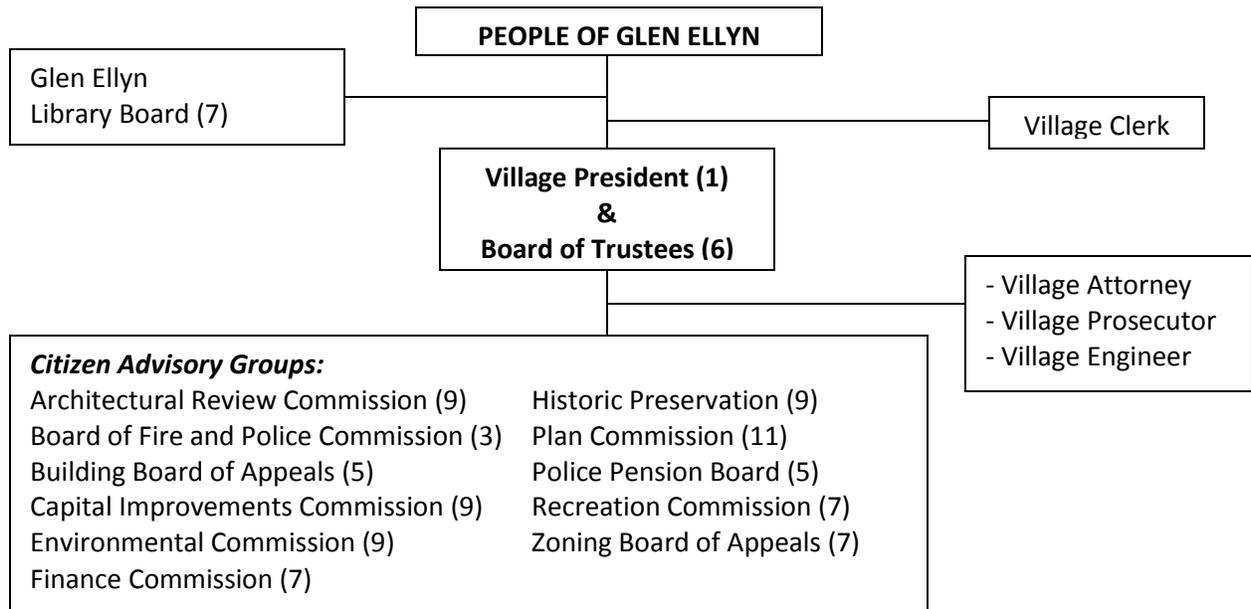


Table of Contents

II. FINANCIAL PLAN & BUDGET SUMMARIES

Organizational Chart	2-2
Budgetary Fund Structure	2-3
Major Fund Descriptions.....	2-4
Organizational Matrix	2-5
Budget Summaries – All Funds.....	2-6
Village Wide Revenues.....	2-11
Village Wide Expenditures	2-18
General Fund Summary	2-27
General Fund Revenue	2-30
General Fund Expenditure Summary.....	2-45



Village of Glen Ellyn
 Budgetary Fund Structure

Governmental Funds

General Fund	Special Revenue Funds	Debt Service Fund	Capital Projects Funds
--------------	-----------------------	-------------------	------------------------

General (Major)	Motor Fuel Tax Central Business District (CBD) Tax Increment Financing Roosevelt Road Tax Increment Financing (new)	Debt Service	Capital Projects (Major) Facilities Maintenance Res. Corporate Reserve Fire Services (new)
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Proprietary Funds

Enterprise Funds	Internal Service Funds
------------------	------------------------

Water & Sanitary Sewer (Major) Recreation (Major) Parking Residential Solid Waste	Insurance Equipment Services
---	---------------------------------

Fiduciary Funds

Fiduciary Fund

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.

Fire Services Fund – The Fire Services Fund is used to account for the Fire SSA revenue, Fire Service Fee revenue, and related expenditures that are used to support the Glen Ellyn Volunteer Fire Company. There remains General Fund cost centers (Fire Department and EMS), that will continue to track tax supported expenditures.

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	Roosevelt Road TIF (new)	Capital Projects	Facilities Maintenance Reserve	Fire Service (new)	Water/Sewer	Parking	Residential Solid Waste	Recreation	Insurance	Equipment Services	Police Pension
Village Board & Clerk	✓															
Village Manager's 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)

	FY13 <u>Actual</u>	FY14 Revised <u>Budget</u>	FY14 Prelim. <u>Actual</u>	SY14 <u>Budget</u>
REVENUES				
Property Tax	\$ 6,651	\$ 6,831	\$ 6,926	\$ 7,073
Other Fees/Taxes	13,430	12,349	12,717	8,834
Licenses & Permits	1,172	1,115	1,262	751
Charges For Services	29,763	28,428	26,779	19,678
Interest Income	1,641	562	439	382
All Other	<u>3,219</u>	<u>4,235</u>	<u>4,235</u>	<u>4,060</u>
Total Revenues	\$ 55,876	\$ 53,520	\$ 52,358	\$ 40,778
Less Interfund Transfers	<u>(6,021)</u>	<u>(5,751)</u>	<u>(6,957)</u>	<u>(5,755)</u>
Net Revenues	\$ 49,855	\$ 47,769	\$ 45,402	\$ 35,023
EXPENDITURES				
Personnel Services	\$ 10,959	\$ 11,968	\$ 11,866	\$ 8,700
Contractual Services	14,347	15,677	15,274	11,260
Commodities	4,482	5,578	5,717	4,194
Capital Outlay	11,642	17,627	15,264	12,202
Debt Service	<u>2,597</u>	<u>1,858</u>	<u>1,858</u>	<u>1,217</u>
Total Expenditures	\$ 44,026	\$ 52,708	\$ 49,979	\$ 37,573
Net Increase / (Decrease)	<u>\$ 5,828</u>	<u>\$ (4,939)</u>	<u>\$ (4,578)</u>	<u>\$ (2,550)</u>

Note: There may be differences due to rounding.

VILLAGE OF GLEN ELLYN
PROPOSED SY14 NET BUDGET - ALL FUNDS
AT A GLANCE

(dollar values presented in thousands)

	REVISED BUDGET FY13/14	PROPOSED BUDGET SY14	% of Total
Where the Money Comes From			
Water & Sanitary Sewer Billings	\$ 14,625	\$ 9,756	27.9%
Property Taxes	6,831	7,073	20.2%
Sales Taxes (Local & State)	4,901	3,240	9.3%
Recreation (Village Links)	4,434	3,639	10.4%
Utility Taxes (gas, electric, telecom)	2,970	1,920	5.5%
Income Taxes (State)	2,619	1,596	4.6%
Other Taxes	2,389	1,918	5.5%
Fees / Fines	1,838	1,838	5.2%
Reimbursements from Others	1,747	1,188	3.4%
Garbage / Branch Pickup	1,506	1,030	2.9%
Licenses & Permits	1,115	681	1.9%
Fire Service Fee	-	570	1.6%
Ambulance billing	700	125	0.4%
Parking Revenues	348	288	0.8%
All Other	541	161	0.5%
Total Net Revenues	\$ 46,564	\$ 35,023	100%
Where the Money Goes			
Capital Improvements and Equipment	\$ 17,627	\$ 12,202	32.5%
Water & Sanitary Sewer - Daily Operations	9,602	6,762	18.0%
Police and Fire Protection	6,649	3,847	10.2%
Recreation (Village Links)	3,240	3,372	9.0%
Insurance (health, liability, fire, etc.)	2,917	2,119	5.6%
Public Works	2,105	1,451	3.9%
General Administration/Finance	1,794	1,274	3.4%
Debt Repayments	1,858	1,217	3.2%
Pension Payments	1,568	1,062	2.8%
Garbage /Branch Pickup	1,303	1,045	2.8%
Facility /Equipment Maintenance	1,286	870	2.3%
Planning & Development / Building Permits	1,130	786	2.1%
All Other	1,629	1,566	4.2%
Total Net Expenditures	\$ 52,708	\$ 37,573	100%
GAIN / (LOSS)	\$ (6,144)	\$ (2,550)	

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, 2014

	Audited Fund Balance 4/30/2013	Preliminary Increases (Revenues)	Preliminary Decreases (Expenditures)	Change in Fund Balance	Preliminary Fund Balance 4/30/2014	% Change
MAJOR FUNDS						
General Fund	\$ 7,274,201	\$ 17,328,750	\$ (16,714,454)	\$ 614,297	\$ 7,888,498	8%
Debt Service Fund	38,279	1,107,528	(1,107,228)	300	38,579	1% 1
Capital Projects Fund	2,861,413	5,913,000	(6,462,000)	(549,000)	2,312,413	-19%
Total Major Funds	<u>10,173,893</u>	<u>24,349,278</u>	<u>(24,283,682)</u>	<u>65,597</u>	<u>10,239,490</u>	1%
NON-MAJOR FUNDS						
Corporate Reserve Fund	1,352,943	187,900	(154,000)	33,900	1,386,843	3%
CBD TIF Fund	(59,761)	75,000	(15,000)	60,000	239	-100%
Roosevelt Road TIF Fund	-	-	(48,000)	(48,000)	(48,000)	n/a
Motor Fuel Tax Fund	571,300	782,100	(760,000)	22,100	593,400	4%
Fire Services Fund	-	-	-	-	-	n/a
Facilities Maint Reserve Fund	955,695	102,500	(281,700)	(179,200)	776,495	-19%
Total Non-Major Funds	<u>2,820,177</u>	<u>1,147,500</u>	<u>(1,258,700)</u>	<u>(111,200)</u>	<u>2,708,977</u>	-4%
TOTAL GOVERNMENTAL FUNDS	<u>12,994,070</u>	<u>25,496,778</u>	<u>(25,542,382)</u>	<u>(45,604)</u>	<u>12,948,467</u>	0%

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.

Short Year Ended December 31, 2014

	Projected Fund Balance 4/30/2014	Projected Increases (Revenues)	Projected Decreases (Expenditures)	Change in Fund Balance	Projected Fund Balance 12/31/2014	% Change
MAJOR FUNDS						
General Fund	\$ 7,888,498	\$ 12,147,500	\$ (11,857,360)	\$ 290,140	\$ 8,178,638	4%
Debt Service Fund	38,579	520,478	(520,178)	300	38,879	1% 1
Capital Projects Fund	2,312,413	6,228,500	(7,494,500)	(1,266,000)	1,046,413	-55% 2
Total Major Funds	<u>10,239,490</u>	<u>18,896,478</u>	<u>(19,872,038)</u>	<u>(975,560)</u>	<u>9,263,930</u>	-10%
NON-MAJOR FUNDS						
Corporate Reserve Fund	1,386,843	163,300	(803,000)	(639,700)	747,143	-46% 3
CBD TIF Fund	239	80,000	(8,700)	71,300	71,539	29833% 4
Roosevelt Road TIF Fund	(48,000)	1,000	(8,700)	(7,700)	(55,700)	16% 5
Motor Fuel Tax Fund	593,400	464,100	(980,000)	(515,900)	77,500	-87%
Fire Services Fund	-	1,281,000	(425,260)	855,740	855,740	100% 6
Facilities Maint Reserve Fund	776,495	87,500	(341,000)	(253,500)	522,995	-33%
Total Non-Major Funds	<u>2,708,977</u>	<u>2,076,900</u>	<u>(2,566,660)</u>	<u>(489,760)</u>	<u>2,219,217</u>	-18%
TOTAL GOVERNMENTAL FUNDS	<u>\$ 12,948,467</u>	<u>\$ 20,973,378</u>	<u>(\$22,438,698)</u>	<u>(\$1,465,320)</u>	<u>\$11,483,147</u>	-11%

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 Planned use of cash reserves to fund the Taft Avenue project.

4 Generating dollars to cover initial TIF start up costs.

5 TIF start up costs to be reimbursed by future tax increment revenues.

6 New fund that will generate dollars for Fire operations and future capital equipment purchases and facilities.

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

Fiscal Year Ended April 30, 2014

	Audited Net Position 4/30/2013	Preliminary Increases (Revenues)	Preliminary Decreases (Expenses)	Change in Net Assets	Preliminary Net Assets 4/30/2014	% Change
MAJOR PROPRIETARY FUNDS						
Water & Sanitary Sewer Fund	\$ 61,803,643	\$ 13,572,800	\$ (13,587,800)	\$ (15,000)	\$ 61,788,643	0%
Recreation Fund	20,053,287	4,160,500	(7,831,400)	(3,670,900)	16,382,387	-18% 1
Total Major Funds	<u>81,856,930</u>	<u>17,733,300</u>	<u>(21,419,200)</u>	<u>(3,685,900)</u>	<u>78,171,030</u>	-5%
NON-MAJOR PROPRIETARY FUNDS						
Parking Fund	2,119,005	776,100	(963,800)	(187,700)	1,931,305	-9% 2
Residential Solid Waste Fund	422,563	1,500,550	(1,447,050)	53,500	476,063	13%
Insurance Fund	1,994,941	2,762,546	(2,810,411)	(47,865)	1,947,076	-2%
Equipment Services Fund	5,176,710	1,850,500	(2,093,311)	(242,811)	4,933,899	-5%
Total Non-Major Funds	<u>9,713,219</u>	<u>6,889,696</u>	<u>(7,314,572)</u>	<u>(424,876)</u>	<u>9,288,343</u>	-4%
TOTAL PROPRIETARY FUNDS	<u>\$91,570,149</u>	<u>\$24,622,996</u>	<u>(\$28,733,772)</u>	<u>(\$4,110,776)</u>	<u>\$87,459,373</u>	-4%
TRUST FUNDS						
Police Pension Fund	<u>\$23,876,848</u>	<u>\$2,238,650</u>	<u>(\$1,665,525)</u>	<u>\$573,125</u>	<u>\$24,449,973</u>	2%

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

- | | |
|---|---|
| 1 | Most of the renovation costs for the Village Links Clubhouse and driving range improvements. \$5M in bonds were issued last year. |
| 2 | Capital costs for the construction of the Duane/Glenwood parking lot. |

Short Year Ended December 31, 2014

	Projected Net Position 4/30/2014	Projected Increases (Revenues)	Projected Decreases (Expenses)	Change in Net Assets	Projected Net Assets 4/30/2014	% Change
MAJOR PROPRIETARY FUNDS						
Water & Sanitary Sewer Fund	\$ 61,788,643	\$ 9,983,000	\$ (10,670,220)	\$ (687,220)	\$ 61,101,423	-1%
Recreation Fund	16,382,387	3,705,600	(3,764,840)	(59,240)	16,323,147	0%
Total Major Funds	<u>78,171,030</u>	<u>13,688,600</u>	<u>(14,435,060)</u>	<u>(746,460)</u>	<u>77,424,570</u>	-1%
NON-MAJOR PROPRIETARY FUNDS						
Parking Fund	1,931,305	345,040	(261,100)	83,940	2,015,245	4%
Residential Solid Waste Fund	476,063	1,030,750	(1,134,100)	(103,350)	372,713	-22% 1
Insurance Fund	1,947,076	1,980,850	(2,119,120)	(138,270)	1,808,806	-7%
Equipment Services Fund	4,933,899	1,170,000	(1,801,430)	(631,430)	4,302,469	-13%
Total Non-Major Funds	<u>9,288,343</u>	<u>4,526,640</u>	<u>(5,315,750)</u>	<u>(789,110)</u>	<u>8,499,233</u>	-8%
TOTAL PROPRIETARY FUNDS	<u>\$87,459,373</u>	<u>\$18,215,240</u>	<u>(\$19,750,810)</u>	<u>(\$1,535,570)</u>	<u>\$85,923,803</u>	-2%
TRUST FUNDS						
Police Pension Fund	<u>\$24,449,973</u>	<u>\$1,589,500</u>	<u>(\$1,138,600)</u>	<u>\$450,900</u>	<u>\$24,900,873</u>	2%

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

- | | |
|---|---|
| 1 | Rates for garbage collection now includes setting aside dollars to replace toters at the end of their useful lives. |
|---|---|

VILLAGE OF GLEN ELLYN
SY14 BUDGET (8 MONTH)- OPERATING/CAPITAL ANALYSIS, IMPACT ON SURPLUS/(DEFICIT)

	REVENUE			EXPENDITURES/EXPENSES			NET BUDGET		
	OPERATING	CAPITAL	TOTAL	OPERATING	CAPITAL	TOTAL	OPERATING	CAPITAL	TOTAL
GENERAL	\$ 12,147,500	\$ -	\$ 12,147,500	\$ 11,717,060	\$ 140,300	\$ 11,857,360	\$ 430,440	\$ (140,300)	\$ 290,140
CORPORATE RESERVE	-	163,300	163,300	793,000	10,000	803,000	(793,000)	153,300	(639,700)
MOTOR FUEL TAX	464,100	-	464,100	480,000	500,000	980,000	(15,900)	(500,000)	(515,900)
DEBT SERVICE	520,478	-	520,478	520,178	-	520,178	300	-	300
CBD TIF	80,000	-	80,000	8,700	-	8,700	71,300	-	71,300
ROOSEVELT ROAD TIF FUND	1,000	-	1,000	8,700	-	8,700	(7,700)	-	(7,700)
CAPITAL PROJECTS	-	6,228,500	6,228,500	441,500	7,053,000	7,494,500	(441,500)	(824,500)	(1,266,000)
FIRE SERVICES FUND	425,260	855,740	1,281,000	425,260	-	425,260	-	855,740	855,740
FACILITIES MAINTENANCE RESERVE	-	87,500	87,500	-	341,000	341,000	-	(253,500)	(253,500)
WATER AND SEWER	8,276,000	1,707,000	9,983,000	7,374,320	3,295,900	10,670,220	901,680	(1,588,900)	(687,220)
PARKING	345,040	-	345,040	181,100	80,000	261,100	163,940	(80,000)	83,940
RESIDENTIAL SOLID WASTE	965,482	65,268	1,030,750	1,119,600	14,500	1,134,100	(154,118)	50,768	(103,350)
RECREATION	3,705,600	-	3,705,600	3,579,840	185,000	3,764,840	125,760	(185,000)	(59,240)
TOTAL, VILLAGE OPERATIONS	\$ 26,930,460	\$ 9,107,308	\$ 36,037,768	\$ 26,649,258	\$ 11,619,700	\$ 38,268,958	\$ 281,202	\$ (2,512,392)	\$ (2,231,190)
Percent of category	74.7%	25.3%		69.6%	30.4%				
INSURANCE	\$ 1,980,850	\$ -	\$ 1,980,850	2,119,120	\$ -	\$ 2,119,120	\$ (138,270)	\$ -	\$ (138,270)
EQUIPMENT SERVICES	710,900	459,100	1,170,000	1,219,230	582,200	1,801,430	(508,330)	(123,100)	(631,430)
POLICE PENSION	1,589,500	-	1,589,500	1,138,600	-	1,138,600	450,900	-	450,900
TOTAL, ALL FUNDS	\$ 31,211,710	\$ 9,566,408	\$ 40,778,118	\$ 31,126,208	\$ 12,201,900	\$ 43,328,108	\$ 85,502	\$ (2,635,492)	\$ (2,549,990)
Percent of category	76.5%	23.5%		71.8%	28.2%				

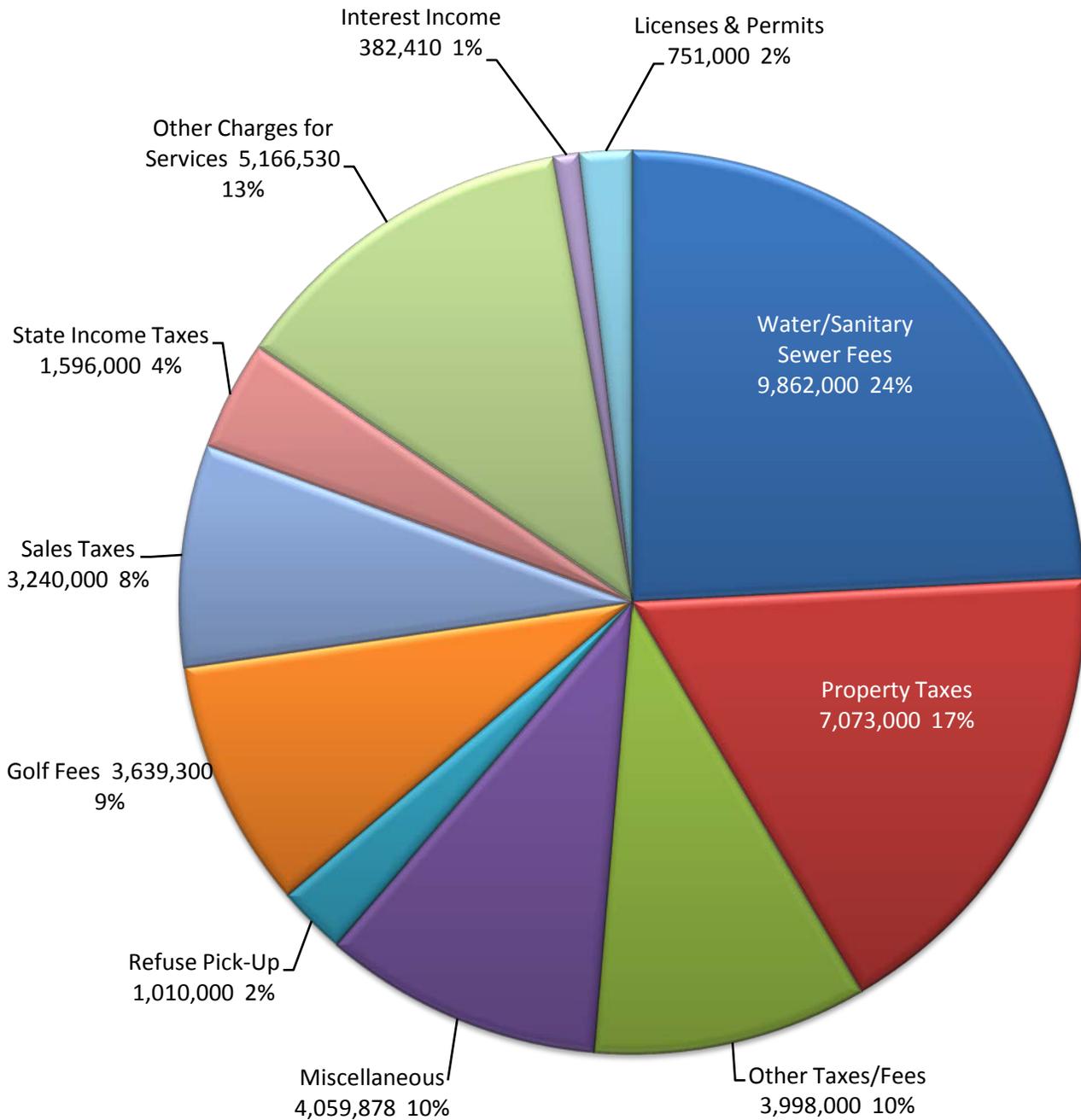
	REVENUE			EXPENDITURES/EXPENSES			NET BUDGET		
	OPERATING	CAPITAL	TOTAL	OPERATING	CAPITAL	TOTAL	OPERATING	CAPITAL	TOTAL
Governmental Funds	\$ 13,638,338	\$ 7,335,040	\$ 20,973,378	\$ 14,394,398	\$ 8,044,300	\$ 22,438,698	\$ (756,060)	\$ (709,260)	\$ (1,465,320)
Enterprise Funds	13,292,122	1,772,268	15,064,390	12,254,860	3,575,400	15,830,260	1,037,262	(1,803,132)	(765,870)
Internal Service Funds	2,691,750	459,100	3,150,850	3,338,350	582,200	3,920,550	(646,600)	(123,100)	(769,700)
Trust Fund	1,589,500	-	1,589,500	1,138,600	-	1,138,600	450,900	-	450,900
Total Outflows	\$ 31,211,710	\$ 9,566,408	\$ 40,778,118	\$ 31,126,208	\$ 12,201,900	\$ 43,328,108	\$ 85,502	\$ (2,635,492)	\$ (2,549,990)
Percent of category	76.5%	23.5%		71.8%	28.2%				

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 Dollars to be used for constructing additional road salt storage.
- 2 Operations includes contract street maintenance and transfers out. All expenditures are related to capital investment
- 3 New fund wherein all dollars beyond operating are set aside for future capital needs.
- 4 Tracks many vehicle purchases when needed.

Village Wide Revenues

VILLAGE OF GLEN ELLYN REVENUE BY CATEGORY ALL FUNDS - SY2014 (8 MONTHS)



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

REVENUE SOURCE	ACTUAL FY10/11	ACTUAL FY11/12	ACTUAL FY12/13	REVISED BUDGET FY13/14	PRELIMINARY ACTUAL FY13/14	BUDGET SY14
General Fund	\$ 15,271,076	\$ 16,204,536	\$ 16,966,955	\$ 16,894,100	\$ 17,328,750	\$ 12,147,500
Corporate Reserve Fund	604,123	176,180	166,813	187,900	187,900	163,300
Motor Fuel Tax Fund	820,223	810,083	792,036	665,500	782,100	464,100
Special Programs Fund	792,797	-	-	-	-	-
Debt Service Fund	2,191,231	1,657,552	2,158,210	1,107,528	1,107,528	520,478
CBD TIF Fund	-	-	-	1,000	75,000	80,000
Roosevelt Road TIF Fund	-	-	-	-	-	1,000
Capital Projects Fund	4,311,816	4,826,140	5,327,721	6,498,500	5,913,000	6,228,500
Fire Services Fund	-	-	-	-	-	1,281,000
Facilities Maint Reserve Fund	2,816	2,570	53,762	102,500	102,500	87,500
Water & Sanitary Sewer Fund	10,357,857	11,452,942	12,705,822	14,911,500	13,572,800	9,983,000
Parking Fund	336,581	348,522	352,094	681,400	776,100	345,040
Residential Solid Waste	1,363,115	1,462,335	1,392,771	1,507,100	1,500,550	1,030,750
Recreation Fund	3,014,640	3,339,697	8,569,283	4,440,000	4,160,500	3,705,600
Insurance Fund	2,804,959	2,952,323	2,777,158	2,860,800	2,762,546	1,980,850
Equipment Services Fund	1,629,701	1,724,163	1,766,100	1,787,100	1,850,500	1,170,000
Police Pension Fund	1,843,179	1,391,205	2,846,799	1,875,000	2,238,650	1,589,500
TOTAL REVENUES	\$ 45,344,114	\$ 46,348,248	\$ 55,875,524	\$ 53,519,928	\$ 52,358,424	\$ 40,778,118
INTERFUND TRANSFERS	(5,791,313)	(6,021,000)	(5,750,849)	(6,956,700)	(6,272,300)	(5,755,030)
TOTAL NET BUDGET	\$ 39,552,801	\$ 40,327,248	\$ 50,124,675	\$ 46,563,228	\$ 46,086,124	\$ 35,023,088

- 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.
- New Fire Service Fee to begin collections in May, 2014, and will be coupled with Fire SSA dollars as the main ongoing revenues in this new fund.
- Funding is being restored for facility maintenance, which had been deferred during the economic downturn from 2009 to 2012.
- in FY2012/13, \$5.0 million in bond proceeds was recorded, resulting in a revenue spike 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.

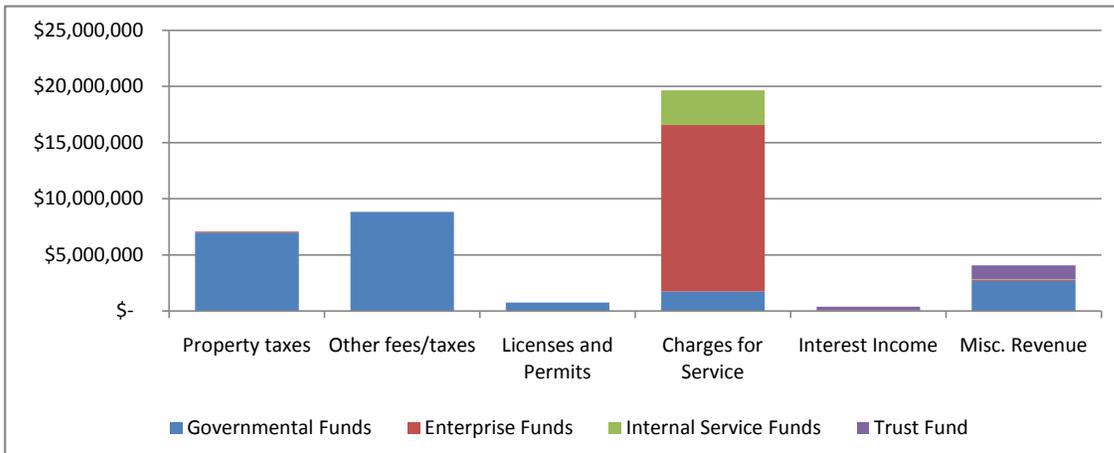
	FY10/11 Actual	FY11/12 Actual	FY12/13 Budget	FY13/14 Revised Budget	FY13/14 Estimated Actual	SY14 Budget
Governmental Funds	\$ 23,994,082	\$ 23,677,061	\$ 25,465,497	\$ 25,457,028	\$ 25,496,778	\$ 20,973,378
Enterprise Funds	15,072,193	16,603,496	23,019,970	21,540,000	20,009,950	15,064,390
Internal Service Funds	4,434,660	4,676,486	4,543,258	4,647,900	4,613,046	3,150,850
Trust Fund	1,843,179	1,391,205	2,846,799	1,875,000	2,238,650	1,589,500
Interfund Transfers	(5,791,313)	(6,021,000)	(5,750,849)	(6,956,700)	(6,272,300)	(5,755,030)
Total Inflows	\$ 39,552,801	\$ 40,327,248	\$ 50,124,675	\$ 46,563,228	\$ 46,086,124	\$ 35,023,088

VILLAGE OF GLEN ELLYN
SY14 (8 MONTH) BUDGET SUMMARY OF REVENUES AND OTHER FINANCING SOURCES BY TYPE
ALL FUNDS

	PROPERTY <u>TAXES</u>	OTHER ¹ <u>FEES/TAXES</u>	LICENSES & <u>PERMITS</u>	CHARGES ² <u>FOR SERVICES</u>	INTEREST <u>INCOME</u>	MISC <u>REVENUES</u>	<u>TOTAL</u>
GENERAL FUND	\$ 3,297,000	\$ 5,805,000	\$ 751,000	\$ 1,643,100	\$ 15,000	\$ 636,400	\$ 12,147,500
CORPORATE RESERVE	-	-	-	-	2,300	161,000	163,300
MOTOR FUEL TAX	-	464,000	-	-	100	-	464,100
DEBT SERVICE	-	-	-	-	1,500	518,978	520,478
CBD TIF FUND	80,000	-	-	-	-	-	80,000
ROOSEVELT ROAD TIF	1,000	-	-	-	-	-	1,000
CAPITAL PROJECTS FUND	3,430,000	1,995,000	-	-	6,500	797,000	6,228,500
FIRE SERVICES FUND	168,000	570,000	-	-	1,000	542,000	1,281,000
FACILITIES MAINT RESRV	-	-	-	85,000	2,500	-	87,500
* WATER DIVISION	-	-	-	4,849,000	3,500	13,500	4,866,000
* SANITARY SEWER DIVISION	97,000	-	-	5,013,000	3,500	3,500	5,117,000
* PARKING FUND	-	-	-	343,040	2,000	-	345,040
* RESIDENTIAL SOLID WASTE	-	-	-	1,010,000	750	20,000	1,030,750
* RECREATION FUND	-	-	-	3,639,300	3,300	63,000	3,705,600
INSURANCE	-	-	-	1,978,690	2,160	-	1,980,850
EQUIPMENT SERVICES	-	-	-	1,116,700	3,300	50,000	1,170,000
POLICE PENSION	-	-	-	-	335,000	1,254,500	1,589,500
TOTAL, ALL FUNDS	\$ 7,073,000	\$ 8,834,000	\$ 751,000	\$ 19,677,830	\$ 382,410	\$ 4,059,878	\$ 40,778,118
						Less Interfund Transfers	(5,755,030)
							\$ 35,023,088

- * 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).

	<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	\$ 6,976,000	\$ 8,834,000	\$ 751,000	\$ 1,728,100	\$ 28,900	\$ 2,655,378	\$ 20,973,378
Enterprise Funds	97,000	-	-	14,854,340	13,050	100,000	15,064,390
Internal Service Funds	-	-	-	3,095,390	5,460	50,000	3,150,850
Trust Fund	-	-	-	-	335,000	1,254,500	1,589,500
Interfund Transfers							(5,755,030)
Total Inflows	\$ 7,073,000	\$ 8,834,000	\$ 751,000	\$ 19,677,830	\$ 382,410	\$ 4,059,878	\$ 35,023,088



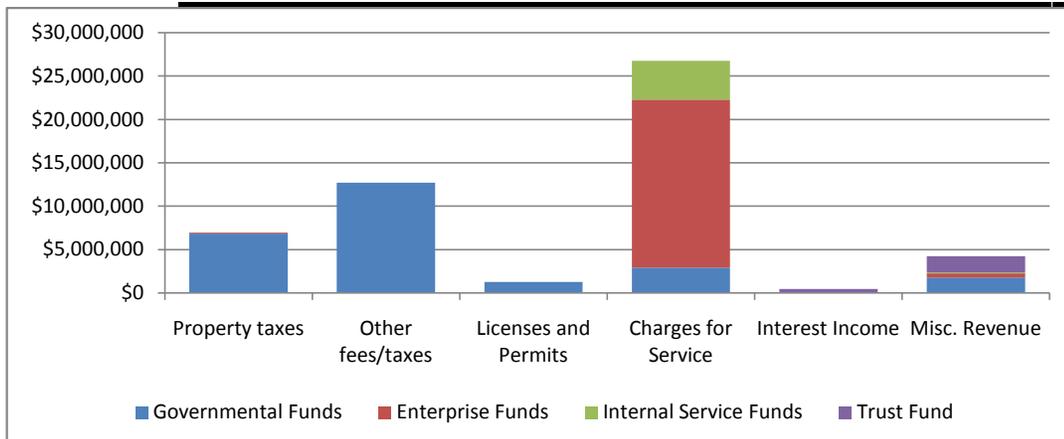
VILLAGE OF GLEN ELLYN
FY 13/14 (PRELIMINARY ACTUAL) SUMMARY OF REVENUES AND OTHER FINANCING SOURCES BY TYPE
ALL FUNDS

	<u>PROPERTY TAXES</u>	<u>OTHER¹ FEES/TAXES</u>	<u>LICENSES & PERMITS</u>	<u>CHARGES² FOR SERVICES</u>	<u>INTEREST INCOME</u>	<u>MISC REVENUES</u>	<u>TOTAL</u>
GENERAL FUND	\$ 3,437,500	\$ 8,760,000	\$ 1,262,050	\$ 2,788,200	\$ 20,000	\$ 1,061,000	\$ 17,328,750
CORPORATE RESERVE	-	-	-	-	2,300	185,600	187,900
MOTOR FUEL TAX	-	782,000	-	-	100	-	782,100
DEBT SERVICE	594,550	-	-	-	1,500	511,478	1,107,528
CBD TIF FUND	75,000	-	-	-	-	-	75,000
ROOSEVELT ROAD TIF	-	-	-	-	-	-	-
CAPITAL PROJECTS FUND	2,722,000	3,175,000	-	-	9,500	6,500	5,913,000
FACILITIES MAINT RESRV	-	-	-	100,000	2,500	-	102,500
* WATER DIVISION	-	-	-	6,450,000	9,000	34,900	6,493,900
* SANITARY SEWER DIVISION	97,000	-	-	6,967,000	9,000	5,900	7,078,900
* PARKING FUND	-	-	-	773,300	2,800	-	776,100
* RESIDENTIAL SOLID WASTE	-	-	-	1,476,125	525	23,900	1,500,550
* RECREATION FUND	-	-	-	3,748,200	8,300	404,000	4,160,500
INSURANCE	-	-	-	2,759,306	3,240	-	2,762,546
EQUIPMENT SERVICES	-	-	-	1,717,100	8,400	125,000	1,850,500
POLICE PENSION	-	-	-	-	361,600	1,877,000	2,238,600
TOTAL, ALL FUNDS	\$ 6,926,050	\$ 12,717,000	\$ 1,262,050	\$ 26,779,231	\$ 438,765	\$ 4,235,278	\$ 52,358,374
						Less Interfund Transfers	(6,272,300)
							\$ 46,086,074

* 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).

	<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	\$ 6,829,050	\$ 12,717,000	\$ 1,262,050	\$ 2,888,200	\$ 35,900	\$ 1,764,578	\$ 25,496,778
Enterprise Funds	97,000	-	-	19,414,625	29,625	468,700	20,009,950
Internal Service Funds	-	-	-	4,476,406	11,640	125,000	4,613,046
Trust Fund	-	-	-	-	361,600	1,877,000	2,238,600
Interfund Transfers	-	-	-	-	-	-	(6,272,300)
Total Inflows	\$ 6,926,050	\$ 12,717,000	\$ 1,262,050	\$ 26,779,231	\$ 438,765	\$ 4,235,278	\$ 46,086,074

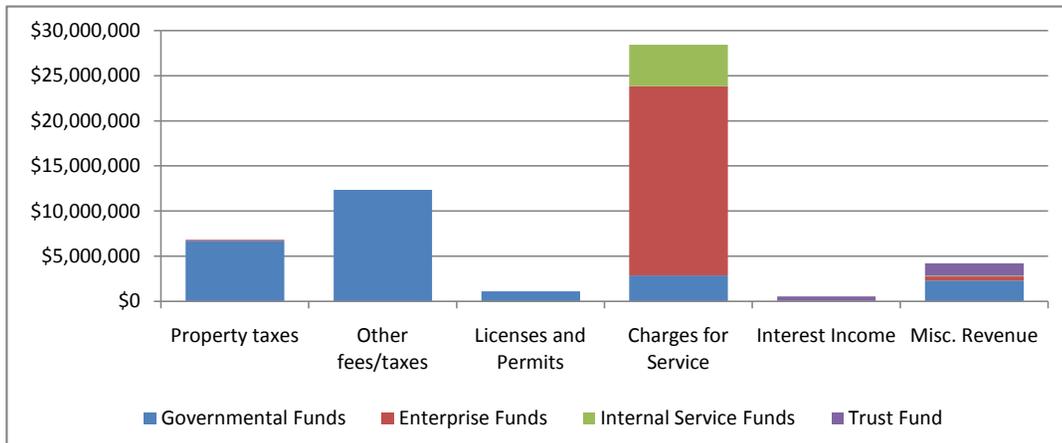


VILLAGE OF GLEN ELLYN
FY 13/14 BUDGET SUMMARY OF REVENUES AND OTHER FINANCING SOURCES BY TYPE
ALL FUNDS

	PROPERTY TAXES	OTHER ¹ FEES/TAXES	LICENSES & PERMITS	CHARGES ² FOR SERVICES	INTEREST INCOME	MISC REVENUES	TOTAL
GENERAL FUND	\$ 3,416,000	\$ 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
ROOSEVELT ROAD TIF	-	-	-	-	-	-	-
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).

	Property taxes	Other fees/taxes	Licenses and Permits	Charges for Service	Interest Income	Misc. Revenue	TOTAL
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



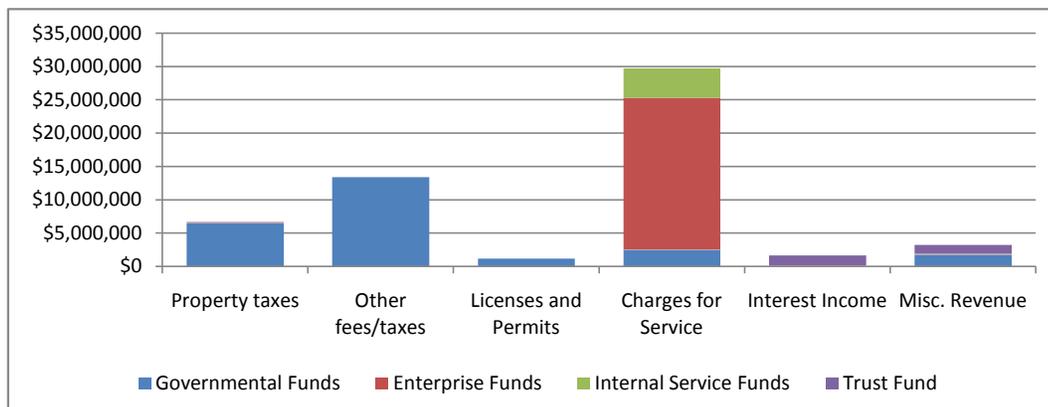
VILLAGE OF GLEN ELLYN
FY 12/13 ACTUAL SUMMARY OF REVENUES AND OTHER FINANCING SOURCES BY TYPE
ALL FUNDS

	PROPERTY		OTHER ¹		CHARGES ²		INTEREST	MISC	TOTAL
	TAXES	FEES/TAXES	LICENSES & PERMITS	FOR SERVICES	INCOME	REVENUES			
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	-	-	-	-	-	-	-		
ROOSEVELT ROAD 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	-	-	-	8,554,724	14,559	-	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	-	-	-	-	1,560,700	1,286,099	2,846,799		
TOTAL, ALL FUNDS	\$ 6,650,947	\$ 13,430,330	\$ 1,171,816	\$ 29,762,759	\$ 1,640,502	\$ 3,219,170	\$ 55,875,524		
						Less Interfund Transfers	(5,750,849)		
							\$ 50,124,675		

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

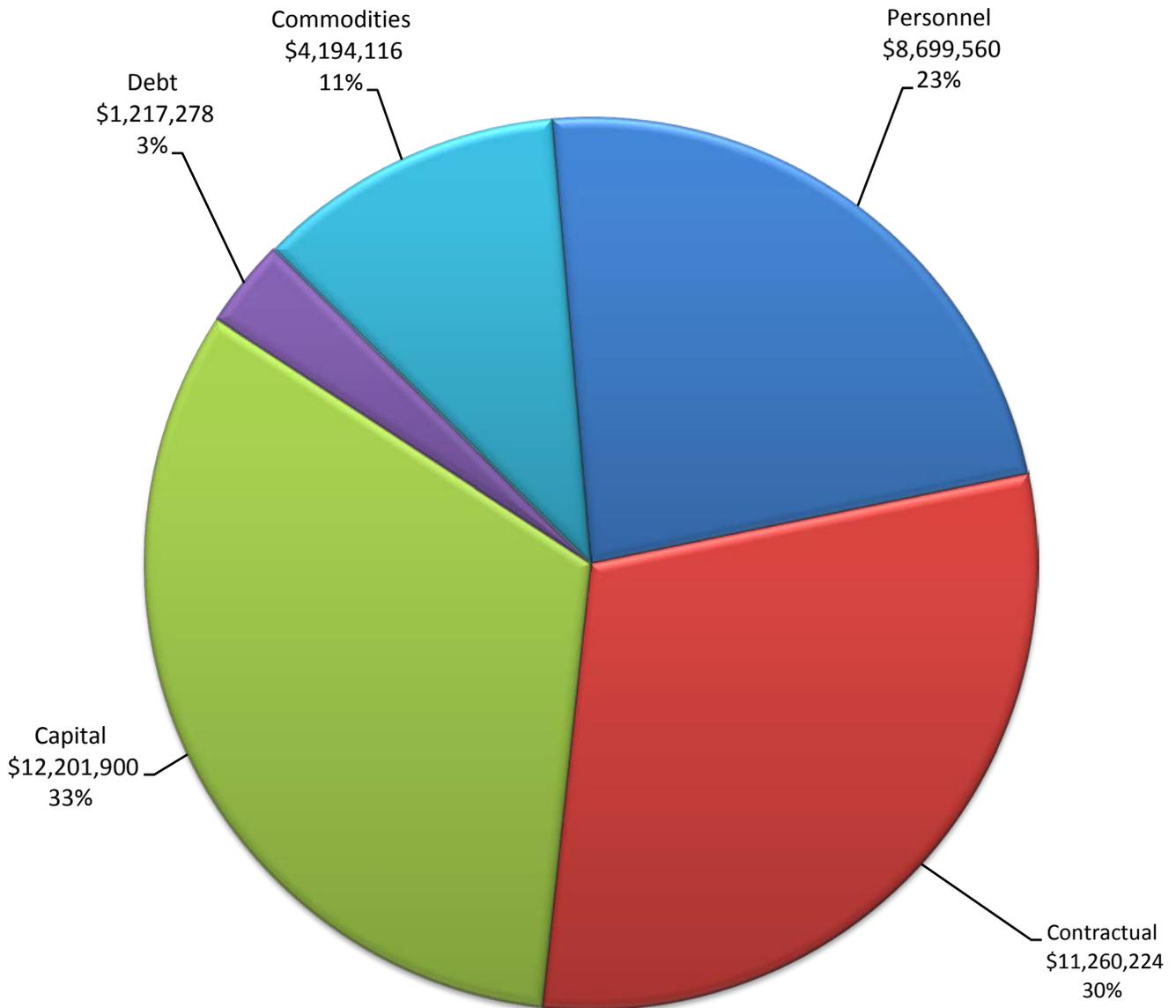
1. Other Fees / Taxes - Includes items such as tax revenues distributed by the State (i.e. local 1% sales tax, State income tax, motor fuel tax, local use tax), cable franchise fees, utility taxes, real estate transfer taxes, etc.
2. Charges for Services - Includes costs associated with providing a particular 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).

	<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	\$ 6,553,980	\$ 13,430,330	\$ 1,171,816	\$ 2,498,954	\$ 34,699	\$ 1,775,718	\$ 25,465,497
Enterprise Funds	96,967	-	-	22,816,569	32,251	74,183	23,019,970
Internal Service Funds	-	-	-	4,447,236	12,852	83,170	4,543,258
Trust Fund	-	-	-	-	1,560,700	1,286,099	2,846,799
Interfund Transfers							(5,750,849)
Total Inflows	\$ 6,650,947	\$ 13,430,330	\$ 1,171,816	\$ 29,762,759	\$ 1,640,502	\$ 3,219,170	\$ 50,124,675



Village Wide Expenditures / Expenses

VILLAGE OF GLEN ELLYN EXPENDITURES BY CATEGORY ALL FUNDS - SY2014 (8 MONTHS)



VILLAGE OF GLEN ELLYN
SY14 8 MONTH BUDGET - SUMMARY OF EXPENDITURES AND OTHER FINANCING USES - BY FUND
All Funds

	FY10/11 ACTUAL	FY11/12 ACTUAL	FY12/13 ACTUAL	FY13/14 REVISED BUDGET	FY13/14 PRELIM. ACTUAL	SY14 8 Month Budget
General Fund						
Board and Clerk	\$ 47,458	\$ 49,735	\$ 52,442	\$ 78,100	\$ 71,325	\$ 69,100
Village Manager's Office	948,617	1,155,828	919,366	1,014,200	1,007,725	696,135
Senior Services	-	83,645	90,126	91,050	94,167	71,250
History Park	-	53,894	28,676	45,600	49,300	29,350
Facilities Maintenance	366,031	349,969	421,505	513,500	505,500	367,720
Economic Development	-	351,089	357,849	469,617	359,480	352,125
Information Technology	-	-	-	331,000	331,000	269,225
Finance	964,079	1,006,028	1,063,038	828,900	812,707	575,750
Planning and Development	1,136,078	1,158,437	1,194,177	1,248,075	1,227,200	858,435
Public Works - Admin/Eng	782,229	772,777	891,196	674,963	655,950	501,010
Public Works - Operations	1,933,078	1,941,288	1,817,277	2,336,126	2,251,300	1,609,240
Police	6,796,262	7,129,829	7,181,737	7,612,800	7,584,200	5,699,520
Fire Department	-	-	-	-	-	227,610
EMS	-	-	-	-	-	530,890
Volunteer Fire Company	1,644,920	1,716,377	1,751,414	1,771,000	1,764,600	-
Total General Fund	14,618,752	15,768,896	15,768,803	17,014,931	16,714,454	11,857,360
Corporate Reserve Fund	591,928	181,682	-	793,000	154,000	803,000
Motor Fuel Tax Fund	748,771	656,643	616,356	906,000	760,000	980,000
Special Programs Fund	736,628	-	-	-	-	-
Fire Services Fund	-	-	-	-	-	425,260
Debt Service Fund	2,169,449	1,650,344	2,151,866	1,107,228	1,107,228	520,178
CBD TIF Fund	-	-	979	1,000	15,000	8,700
Roosevelt Road TIF Fund	-	-	-	-	48,000	8,700
Capital Projects Fund	4,706,742	4,090,012	5,798,230	6,006,500	6,462,000	7,494,500
Facilities Maint Reserve	7,490	37,440	57,727	281,700	281,700	341,000
Water & Sanitary Sewer Fund						
Water Division	4,775,750	4,468,635	5,576,296	8,563,379	7,425,500	5,950,210
Sanitary Sewer Division	5,883,321	4,990,224	5,545,646	7,797,966	6,162,300	4,720,010
Total W&S Fund	10,659,071	9,458,859	11,121,942	16,361,345	13,587,800	10,670,220
Parking Fund	340,473	200,919	340,371	960,600	963,800	261,100
Residential Solid Waste Fund	1,380,887	1,384,463	1,754,617	1,428,100	1,447,050	1,134,100
Recreation Fund	3,212,637	3,086,161	6,035,695	8,120,476	7,831,400	3,764,840
Insurance Fund	2,606,067	2,735,355	2,764,638	2,916,500	2,810,411	2,119,120
Equipment Services Fund	1,511,171	1,109,602	1,858,845	1,941,000	2,093,311	1,801,430
Police Pension Fund	1,447,073	1,437,154	1,545,812	1,666,300	1,665,525	1,138,600
TOTAL EXPENDITURES	44,737,139	41,797,530	49,815,881	59,504,680	55,941,679	43,328,108
Interfund Transfers (IFTs)	(5,791,313)	(6,021,000)	(5,750,849)	(6,956,700)	(6,272,300)	(5,755,030)
NET EXPENDITURES	\$ 38,945,826	\$ 35,776,530	\$ 44,065,032	\$ 52,547,980	\$ 49,669,379	\$ 37,573,078
NET REVENUES	\$ 39,552,801	\$ 40,327,248	\$ 50,124,675	\$ 46,563,228	\$ 46,086,124	\$ 35,023,088
GAIN / (LOSS)	\$ 606,975	\$ 4,550,718	\$ 6,059,643	\$ (5,984,752)	\$ (3,583,255)	\$ (2,549,990)

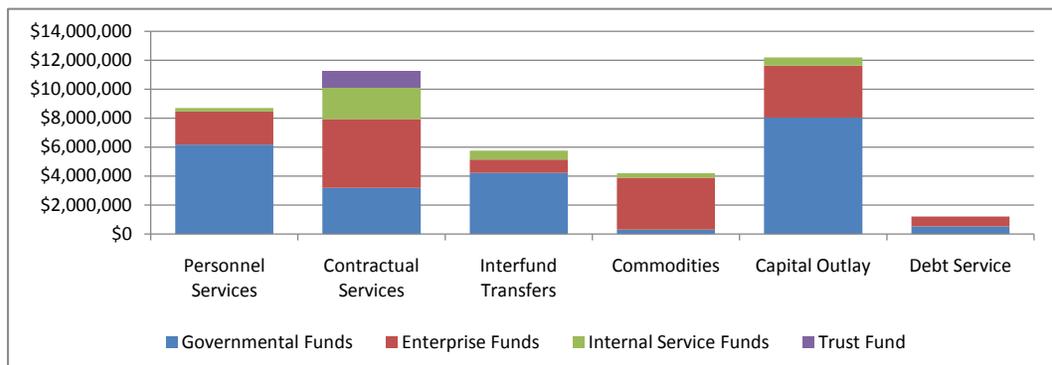
- In FY 11/12, the Special Programs Fund was consolidated into the General Fund following a recommendation from the Finance Commission. These expenditures will be funded by additional General Fund revenues previously allocated to the Special Programs Fund. New General Fund cost centers are Senior Services, History Park, and Economic Development. Other expenditures are included in the Village Manager cost center.
- The new Fire Services Fund will collect the new Fire Service Fee starting in May, 2014. Proceeds will be used to support the Glen Ellyn Volunteer Fire Company's operations and capital needs.
- 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.

	FY10/11 Actual	FY11/12 Actual	FY12/13 Actual	FY13/14 Budget	FY13/14 Prelim. Actual	SY14 8 month budget
Governmental Funds	\$ 23,579,760	\$ 22,385,017	\$ 24,393,961	\$ 26,110,359	\$ 25,542,382	\$ 22,438,698
Enterprise Funds	15,593,068	14,130,402	19,252,625	26,870,521	23,830,050	15,830,260
Internal Service Funds	4,117,238	3,844,957	4,623,483	4,857,500	4,903,722	3,920,550
Trust Fund	1,447,073	1,437,154	1,545,812	1,666,300	1,665,525	1,138,600
Interfund Transfers	(5,791,313)	(6,021,000)	(5,750,849)	(6,956,700)	(6,272,300)	(5,755,030)
Total Outflows	\$ 38,945,826	\$ 35,776,530	\$ 44,065,032	\$ 52,547,980	\$ 49,669,379	\$ 37,573,078

VILLAGE OF GLEN ELLYN
SY2014 (8 MONTH 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	\$ 14,700	\$ 49,900	\$ -	\$ 1,000	\$ 3,500	\$ -	\$ 69,100
Village Manager's Office	453,610	202,725	36,300	3,500	-	-	696,135
Senior Services	33,400	32,950	-	3,400	1,500	-	71,250
History Park	9,200	20,150	-	-	-	-	29,350
Facilities Maintenance	177,250	57,330	111,540	21,600	-	-	367,720
Information Technology	90,000	135,989	9,970	666	32,600	-	269,225
Finance	449,800	92,250	27,300	6,400	-	-	575,750
Public Works - Admin / Engineering	336,700	73,950	85,510	4,850	-	-	501,010
Public Works - Operations	533,800	465,500	555,390	36,350	18,200	-	1,609,240
Police	3,320,900	463,450	1,772,120	62,550	80,500	-	5,699,520
Fire Department	-	64,810	162,800	-	-	-	227,610
Emergency Medical Service	-	372,890	148,000	10,000	-	-	530,890
Volunteer Fire Company	-	-	-	-	-	-	-
Planning & Development	662,000	118,425	68,010	6,000	4,000	-	858,435
Economic Development	38,200	272,525	40,900	500	-	-	352,125
TOTAL GENERAL FUND	6,119,560	2,422,844	3,017,840	156,816	140,300	-	11,857,360
CORPORATE RESERVE FUND	-	-	793,000	-	10,000	-	803,000
MOTOR FUEL TAX FUND	-	80,000	255,000	145,000	500,000	-	980,000
DEBT SERVICE FUND	-	-	-	-	-	520,178	520,178
FIRE SERVICES FUND	48,800	370,460	6,000	-	-	-	425,260
CBD TIF FUND	-	8,700	-	-	-	-	8,700
ROOSEVELT ROAD TIF FUND	-	8,700	-	-	-	-	8,700
CAPITAL PROJECTS FUND	-	287,500	154,000	-	7,053,000	-	7,494,500
FACILITIES MAINTENANCE RESERVE	-	-	-	-	341,000	-	341,000
WATER DIVISION	450,300	396,700	261,010	2,802,300	2,039,900	-	5,950,210
SANITARY SEWER DIVISION	415,300	2,685,500	296,910	12,300	1,256,000	54,000	4,720,010
PARKING FUND	-	71,400	105,500	4,200	80,000	-	261,100
RESIDENTIAL SOLID WASTE FUND	-	1,067,900	51,700	-	14,500	-	1,134,100
RECREATION FUND	1,431,500	536,400	208,240	760,600	185,000	643,100	3,764,840
INSURANCE FUND	-	2,119,120	-	-	-	-	2,119,120
EQUIPMENT SERVICES FUND	234,100	66,400	605,830	312,900	582,200	-	1,801,430
POLICE PENSION FUND	-	1,138,600	-	-	-	-	1,138,600
TOTAL, ALL FUNDS	\$ 8,699,560	\$ 11,260,224	\$ 5,755,030	\$ 4,194,116	\$ 12,201,900	\$ 1,217,278	\$ 43,328,108
						Less Interfund Transfers	(5,755,030)
						NET BUDGET	\$ 37,573,078

	<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	\$ 6,168,360	\$ 3,178,204	\$ 4,225,840	\$ 301,816	\$ 8,044,300	\$ 520,178	\$ 22,438,698
Enterprise Funds	2,297,100	4,757,900	923,360	3,579,400	3,575,400	697,100	15,830,260
Internal Service Funds	234,100	2,185,520	605,830	312,900	582,200	-	3,920,550
Trust Fund	-	1,138,600	-	-	-	-	1,138,600
Interfund Transfers							(5,755,030)
Total Outflows	\$ 8,699,560	\$ 11,260,224	\$ 5,755,030	\$ 4,194,116	\$ 12,201,900	\$ 1,217,278	\$ 37,573,078

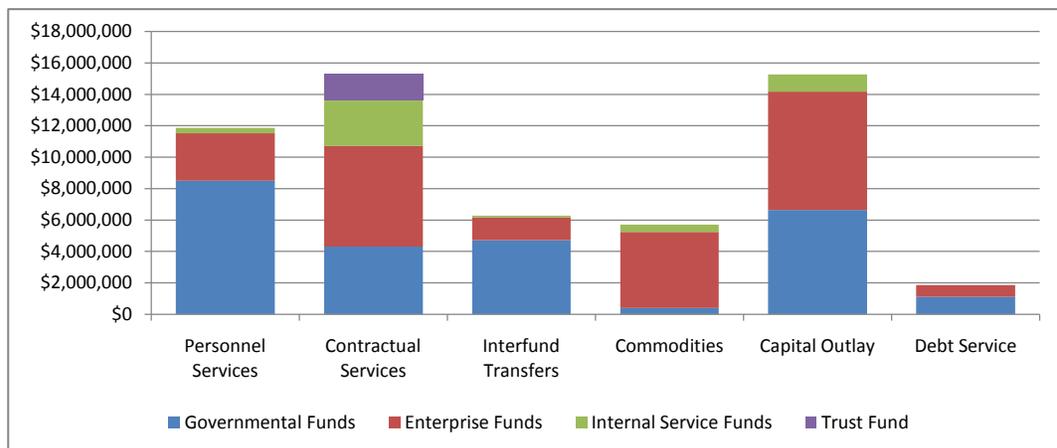


VILLAGE OF GLEN ELLYN

FY 13/14 (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	\$ 15,875	\$ 44,900	\$ -	\$ 1,350	\$ 9,200	\$ -	\$ 71,325
Village Manager's Office	616,400	309,825	55,500	6,000	20,000	-	1,007,725
Senior Services	46,700	45,867	-	1,600	-	-	94,167
History Park	12,650	36,650	-	-	-	-	49,300
Facilities Maintenance	240,600	89,800	142,600	32,500	-	-	505,500
Information Technology	128,700	133,100	19,700	1,000	48,500	-	331,000
Finance	615,757	144,150	40,000	11,800	1,000	-	812,707
Public Works - Admin / Engineering	459,900	85,250	102,500	8,300	-	-	655,950
Public Works - Operations	830,800	565,700	765,000	51,500	38,300	-	2,251,300
Police	4,584,000	701,700	2,125,700	80,000	92,800	-	7,584,200
Volunteer Fire Company	-	1,262,300	492,300	10,000	-	-	1,764,600
Planning & Development	925,800	176,700	112,200	6,500	6,000	-	1,227,200
Economic Development	34,850	323,030	1,100	500	-	-	359,480
TOTAL GENERAL FUND	8,512,032	3,918,972	3,856,600	211,050	215,800	-	16,714,454
CORPORATE RESERVE FUND	-	-	154,000	-	-	-	154,000
MOTOR FUEL TAX FUND	-	120,000	400,000	200,000	40,000	-	760,000
DEBT SERVICE FUND	-	-	-	-	-	1,107,228	1,107,228
CBD TIF FUND	-	15,000	-	-	-	-	15,000
ROOSEVELT ROAD TIF FUND	-	48,000	-	-	-	-	48,000
CAPITAL PROJECTS FUND	-	206,500	301,000	-	6,104,500	-	6,612,000
FACILITIES MAINTENANCE RESERVE	-	-	-	-	281,700	-	281,700
WATER DIVISION	642,200	724,800	477,800	3,960,700	1,695,000	-	7,500,500
SANITARY SEWER DIVISION	606,700	3,682,900	523,700	16,000	1,310,000	108,000	6,247,300
PARKING FUND	-	56,000	157,300	7,000	743,500	-	963,800
RESIDENTIAL SOLID WASTE FUND	-	1,359,950	77,100	-	10,000	-	1,447,050
RECREATION FUND	1,764,200	570,600	226,900	851,900	3,774,700	643,100	7,831,400
INSURANCE FUND	-	2,810,411	-	-	-	-	2,810,411
EQUIPMENT SERVICES FUND	340,600	95,125	97,900	470,700	1,088,986	-	2,093,311
POLICE PENSION FUND	-	1,665,525	-	-	-	-	1,665,525
TOTAL, ALL FUNDS	\$ 11,865,732	\$ 15,273,783	\$ 6,272,300	\$ 5,717,350	\$ 15,264,186	\$ 1,858,328	\$ 56,251,679
						Less Interfund Transfers	(6,272,300)
						NET BUDGET	\$ 49,979,379

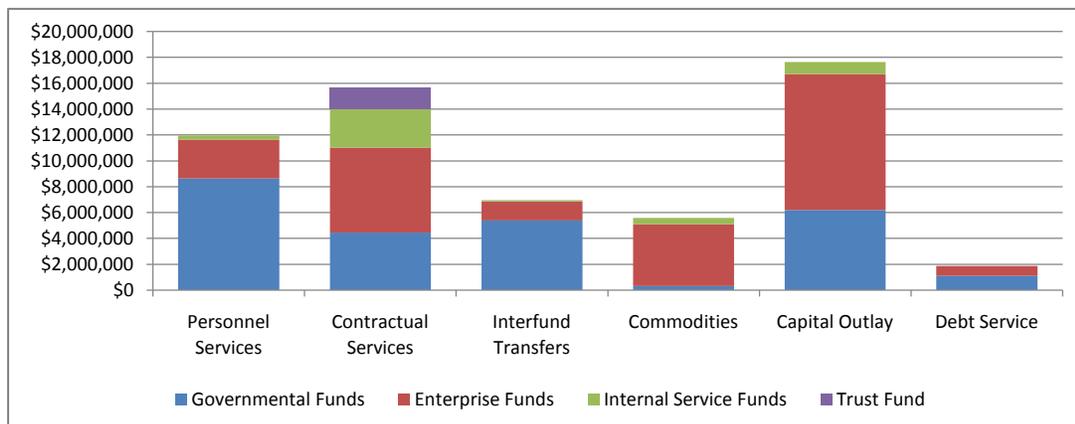
	<u>Personnel Services</u>	<u>Contractual Services</u>	<u>Interfund Transfers</u>	<u>Commodities</u>	<u>Capital Outlay</u>	<u>Debt Service</u>	<u>TOTAL</u>
Governmental Funds	\$ 8,512,032	\$ 4,308,472	\$ 4,711,600	\$ 411,050	\$ 6,642,000	\$ 1,107,228	\$ 25,692,382
Enterprise Funds	3,013,100	6,394,250	1,462,800	4,835,600	7,533,200	751,100	23,990,050
Internal Service Funds	340,600	2,905,536	97,900	470,700	1,088,986	-	4,903,722
Trust Fund	-	1,665,525	-	-	-	-	1,665,525
Interfund Transfers							(6,272,300)
Total Outflows	\$ 11,865,732	\$ 15,273,783	\$ 6,272,300	\$ 5,717,350	\$ 15,264,186	\$ 1,858,328	\$ 49,979,379



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	92,763	102,500	8,300	-	-	674,963
Public Works - Operations	826,500	661,426	765,000	44,900	38,300	-	2,336,126
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	182,575	112,200	9,500	6,000	-	1,248,075
Economic Development	59,000	387,417	22,700	500	-	-	469,617
TOTAL GENERAL FUND	8,637,200	4,027,231	3,901,700	231,500	217,300	-	17,014,931
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
ROOSEVELT ROAD TIF FUND	-	-	-	-	-	-	-
CAPITAL PROJECTS FUND	-	267,500	301,000	-	5,438,000	-	6,006,500
FACILITIES MAINTENANCE RESERVE	-	-	-	-	281,700	-	281,700
WATER DIVISION	642,200	717,530	477,800	3,959,000	2,841,849	-	8,638,379
SANITARY SEWER DIVISION	606,700	3,662,002	523,700	14,800	2,967,764	108,000	7,882,966
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	4,010,106	643,070	8,120,476
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	\$ 15,677,463	\$ 6,956,700	\$ 5,578,100	\$ 17,626,619	\$ 1,858,298	\$ 59,664,680
							Less Interfund Transfers
							(6,956,700)
							NET BUDGET
							\$ 52,707,980

	<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	\$ 4,451,731	\$ 5,395,700	\$ 331,500	\$ 6,187,000	\$ 1,107,228	\$ 26,110,359
Enterprise Funds	2,995,700	6,556,932	1,463,100	4,751,900	10,511,819	751,070	27,030,521
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	\$ 15,677,463	\$ 6,956,700	\$ 5,578,100	\$ 17,626,619	\$ 1,858,298	\$ 52,707,980

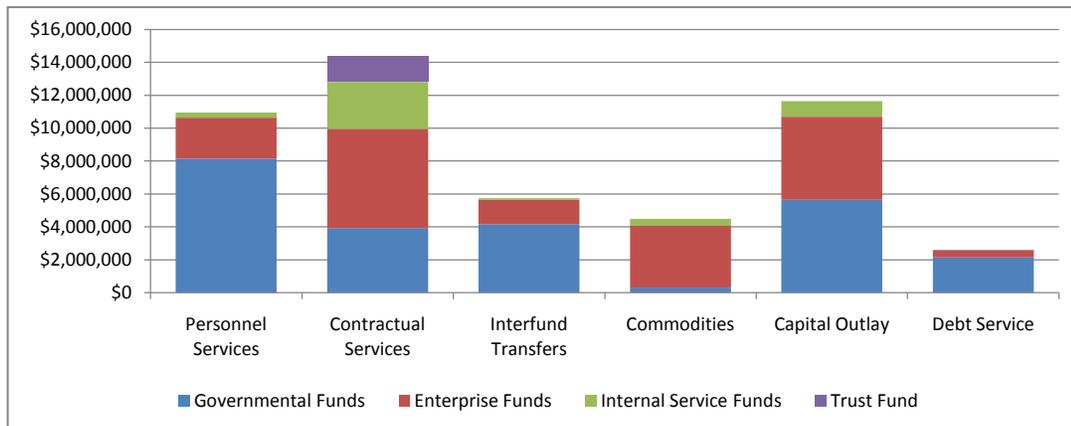


VILLAGE OF GLEN ELLYN

FY 12/13 (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	43,423	131,692	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	-	233,311	-	-	85,970	-	319,281
TOTAL GENERAL FUND	8,154,700	3,575,976	3,645,021	213,103	141,435	-	15,730,235
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	116,000	-	5,458,622	-	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	\$ 10,958,543	\$ 14,346,606	\$ 5,750,849	\$ 4,482,421	\$ 11,641,665	\$ 2,597,229	\$ 49,777,313
						Less Interfund Transfers	(5,750,849)
						NET BUDGET	\$ 44,026,464

	<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	\$ 8,154,700	\$ 3,932,472	\$ 4,161,021	\$ 303,323	\$ 5,652,011	\$ 2,151,866	\$ 24,355,393
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							(5,750,849)
Total Outflows	\$ 10,958,543	\$ 14,346,606	\$ 5,750,849	\$ 4,482,421	\$ 11,641,665	\$ 2,597,229	\$ 44,026,464



**Village of Glen Ellyn
SY2014 Budget (8 Month)
Summary of Budgeted Capital Investment**

	<u>Fund</u> ³	<u>Estimated Budget</u>
General Public Infrastructure¹		
Street Reconstruction/Resurfacing	CPF	\$ 6,883,000
Sidewalk Program	CPF	170,000
Special Purpose Public Infrastructure² (user fee based)		
Water Distribution System		
Water Main - Repair/Replacement/Additions	W&S	2,039,900
Sanitary Sewer Collection System		
Sanitary Sewer Main - Repair/Replacement/Additions	W&S	1,256,000
Parking	Parking	80,000
Recreation (Village Links)	Recreation	185,000
Municipal Capital Facilities / Equipment		
Municipal Vehicle / Equipment Replacement	Equip. Serv.	582,200
Municipal Buildings	FACM - Res.	341,000
All Other Equipment	various	<u>664,800</u>
Total		<u>\$ 12,201,900</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.

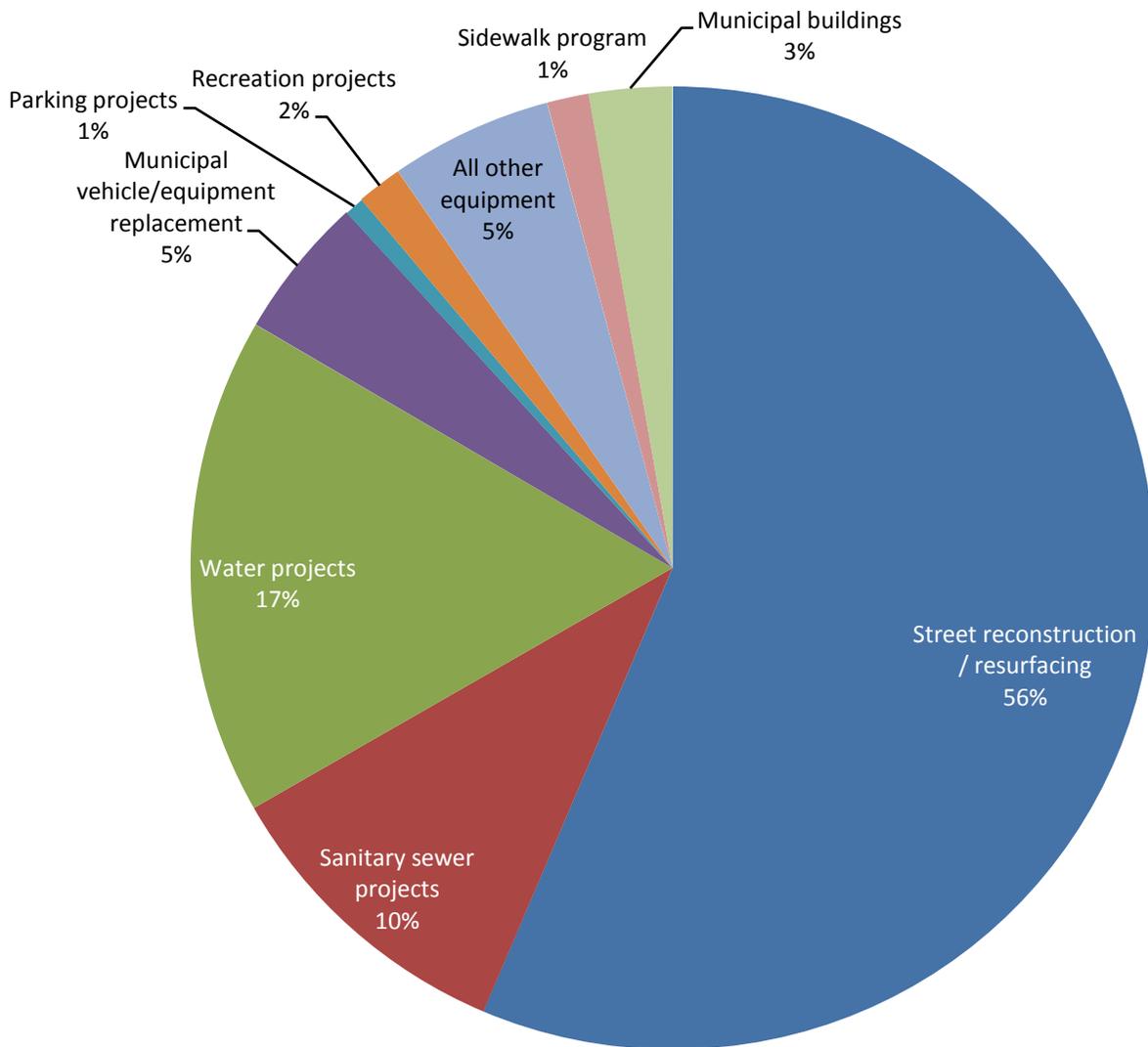
² Funding for these improvements is obtained from user charges from those who use the services (e.g. users who golf at the Village Links pay for improvements to the golf course; users of our water and sanitary sewer system pay for system maintenance and improvements through monthly water and sanitary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

SY2014 (8 month) budgeted capital investment



General Fund Summary

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

	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Revised Budget	FY14 Prelim. Actual	FY12/13 8 Months May-Dec	FY13/14 8 Months May-Dec	SY14 8 Month Budget
REVENUES								
Sales Tax	\$ 3,120	\$ 3,112	\$ 3,037	\$ 3,115	\$ 3,133	\$ 1,988	\$ 2,046	\$ 2,065
1% Home Rule Sales Tax	1,714	1,763	1,760	1,786	1,782	1,156	1,165	1,175
Property Tax	2,743	2,873	2,975	3,069	3,105	2,973	3,105	3,152
Economic Development SSA	-	167	159	166	151	159	151	145
Fire SSA	190	199	178	181	181	178	182	-
State Income Tax	2,105	2,232	2,474	2,619	2,618	1,593	1,735	1,596
Service Charges	1,651	1,633	1,641	1,424	1,445	1,267	1,144	1,053
Ambulance Billings	666	632	756	700	750	432	431	125
Building Permits	734	522	629	555	602	453	471	419
Licenses (Liquor/Business/Vehicle)	603	566	540	560	560	253	269	262
Police Tickets/Court Fines	449	510	510	510	510	350	334	335
Interest Income	14	15	20	20	20	13	16	15
All Other	1,281	1,981	2,289	2,189	2,471	1,681	1,925	1,805
Total Revenues	\$ 15,271	\$ 16,205	\$ 16,967	\$ 16,894	\$ 17,329	\$ 12,496	\$ 12,973	\$ 12,148
% Revenue Change	11.4%	6.1%	4.7%	-0.4%	2.1%		3.8%	-6.4%
EXPENDITURES								
Personnel Expenditures								
Salaries	\$ 6,898	\$ 7,103	\$ 7,485	\$ 7,876	\$ 7,785	\$ 5,102	\$ 5,304	\$ 5,549
FICA/Medicare Taxes	311	322	336	363	342	228	233	285
IMRF Retirement	352	342	372	399	386	243	260	285
Police Pension	943	1,036	969	980	980	969	980	981
Health Benefits Plan	849	900	902	982	959	642	647	668
Total Personnel Expenditures	9,353	9,703	10,064	10,600	10,451	7,183	7,424	7,769
All Other Expenditures								
Contractual Services	1,419	2,071	1,929	2,304	2,193	1,399	1,358	1,603
Legal	371	432	174	247	255	120	164	166
Police/Fire Dispatch (DuComm)	470	482	485	511	504	334	377	358
Ambulance Service	894	914	938	965	968	668	655	296
Commodities	174	194	213	232	211	157	123	157
Equipment Services Transfer	1,210	1,260	1,321	1,404	1,404	881	936	888
Liability Insurance Transfer	525	558	393	344	344	262	229	286
Facilities Reserve Transfer	-	-	50	100	100	33	72	85
Corporate Reserve Transfer	46	60	60	82	60	40	35	100
Manor Woods Transfer	-	-	-	10	10	-	10	10
Capital Outlay	155	96	141	217	216	71	159	140
Total All Other Expenditures	5,266	6,066	5,704	6,415	6,264	3,963	4,118	4,089
Total Expenditures	\$ 14,619	\$ 15,769	\$ 15,769	\$ 17,015	\$ 16,714	\$ 11,147	\$ 11,542	\$ 11,857
% Expenditure Change	9.1%	7.9%	0.0%	7.9%	6.0%		3.5%	2.7%
Net Increase / (Decrease)	\$ 652	\$ 436	\$ 1,198	\$ (121)	\$ 614	\$ 1,350	\$ 1,430	\$ 290
Operating Trans. to Other Funds								

Note: There may be differences due to rounding.

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

	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Revised Budget	FY14 Prelim. Actual	FY12/13 8 Months May-Dec	FY13/14 8 Months May-Dec	SY14 8 Month Budget
REVENUES								
Sales Tax	\$ 3,120	\$ 3,112	\$ 3,037	\$ 3,115	\$ 3,133	\$ 1,988	\$ 2,046	\$ 2,065
1% Home Rule Sales Tax	1,714	1,763	1,760	1,786	1,782	1,156	1,165	1,175
Property Tax	2,743	2,873	2,975	3,069	3,105	2,973	3,105	3,152
Economic Development SSA	-	167	159	166	151	159	151	145
Fire SSA	190	199	178	181	181	178	182	-
State Income Tax	2,105	2,232	2,474	2,619	2,618	1,593	1,735	1,596
Service Charges	1,651	1,633	1,641	1,424	1,445	1,267	1,144	1,059
Ambulance Billings	666	632	756	700	750	432	431	125
Building Permits	734	522	629	555	602	453	471	419
Licenses (Liquor/Business/Vehicle)	603	566	540	560	560	253	269	262
Police Tickets/Court Fines	449	510	510	510	510	350	334	335
Interest Income	14	15	20	20	20	13	16	15
All Other	1,281	1,981	2,289	2,189	2,471	1,681	1,925	1,799
Total Revenues	\$ 15,271	\$ 16,205	\$ 16,967	\$ 16,894	\$ 17,329	\$ 12,496	\$ 12,973	\$ 12,148
% Revenue Change	11.4%	6.1%	4.7%	-0.4%	2.1%		3.8%	-6.4%
EXPENDITURES								
Board and Clerk	47	50	52	78	71	44	56	69
Village Manager's Office	949	1,156	919	1,014	1,008	625	703	696
Senior Services	-	84	90	91	94	56	64	71
History Park	-	54	29	46	49	17	33	29
Facilities Maintenance	366	350	422	514	506	278	352	368
Information Technology*	-	-	-	331	331	-	245	269
<i>Finance Admin and Ops**</i>					531			378
<i>Finance Cashiers**</i>					282			198
Finance* Total	964	1,006	1,063	829	813	777	560	576
Public Works - Admin / Engineering	782	773	891	675	656	611	433	501
<i>Public Works - Streets**</i>						-	-	894
<i>Public Works - Forestry**</i>						-	-	716
Public Works - Operations Total	1,933	1,941	1,817	2,336	2,251	1,223	1,412	1,609
<i>Police Admin**</i>						-	-	1,195
<i>Police Operations**</i>						-	-	3,862
<i>Police Investigations</i>						-	-	643
Police Total	6,796	7,130	7,182	7,613	7,584	5,267	5,501	5,700
Fire Department**	-	-	-	-	-	-	-	228
Emergency Medical Service**	-	-	-	-	-	-	-	531
Volunteer Fire Company	1,645	1,716	1,751	1,771	1,765	1,181	1,175	-
<i>P&D Planning**</i>						-	-	333
<i>P&D Building**</i>						-	-	526
Planning & Development Total	1,136	1,158	1,194	1,248	1,227	802	764	858
Economic Development	-	351	358	470	359	267	246	352
Total Expenditures	\$14,619	\$15,769	\$15,769	\$17,015	\$16,714	\$11,147	\$11,542	\$11,857
% Expenditure Change	9.2%	7.9%	0.0%	7.9%	6.0%		3.5%	2.7%
Net Increase / (Decrease)	\$ 652	\$ 436	\$ 1,198	\$ (121)	\$ 614	\$ 1,350	\$ 1,430	\$ 290
Operating Trans. to Other Funds								

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

** New cost center detail added for the SY14 and CY15 budgets

VILLAGE OF GLEN ELLYN
GENERAL FUND BUDGETED REVENUE

ACCT.	REVENUE SOURCE	Dedicated Revenue Source	FY09/10	FY10/11	FY11/12	FY12/13
			Actual	Actual	Actual	Actual
Taxes						
410100	Property Tax		\$ 2,647,245	\$ 2,743,316	\$ 2,873,175	\$ 2,974,977
410100	Property Tax for Capital	Capital	-	-	-	-
490850	Transfer out-Property Tax for Capital	Capital	-	-	-	-
410113-7	SSA 13-17 Tax (Econ Dev)	Econ. Dev.	-	-	166,867	159,018
410118/9	SSA 18 & 19 Tax (Fire)	Fire	-	190,308	199,030	178,136
410200	Road & Bridge Tax		406,844	412,039	423,622	425,368
410300	State PPRT		119,609	129,847	121,851	116,636
410400	Sales Tax		2,986,174	3,119,624	3,111,540	3,036,976
410405	1% Home Rule Sales tax		1,013,461	1,713,720	1,763,251	1,759,811
410410	State Use Tax		322,730	371,995	402,941	437,239
410412	State Auto Rental Tax		19,398	21,968	18,872	20,475
410420	State Income Tax		2,144,363	2,105,022	2,231,988	2,473,808
410700	Demolition Tax	Planning	-	-	12,580	13,820
410800	Hotel/Motel Tax	Econ. Dev.	-	-	124,446	157,448
	ST Taxes		9,659,824	10,807,839	11,450,163	11,753,712
Fees and Permits						
420100	Vehicle License Fees		380,057	435,050	390,743	369,797
420150	Dog License Fees		-	9,110	8,925	9,161
420200	Business Registrations		32,431	42,610	41,160	39,179
420300	Liquor Licenses		121,793	115,970	124,686	121,697
420400	Building Permits	Planning	421,026	675,787	467,278	572,647
420410	Contractor Registration Fees	Planning	10,340	42,565	39,355	38,080
420420	Stormwater Engineering Fee	Planning	-	-	-	3,255
420450	Elevator Inspections	Planning	9,840	15,900	15,090	18,000
	ST Fees and Permits		975,487	1,336,992	1,087,237	1,171,816
Intergovernmental						
430100	Federal Grant Revenue		51,000	9,047	70,079	79,933
430110	Federal Grant - Ride DuPage	Sr. Svcs.	-	-	9,860	10,975
430200	State Grant Revenue		2,090	17,980	(383)	1,980
	ST Intergovernmental		53,090	27,027	79,556	92,888
Charges for Service						
440050	Ambulance Service Fees	EMS	445,201	666,418	632,269	756,039
440060	Police and Fire False Alarm Fees	Police	-	-	-	-
440065	Fingerprinting Fees	Police	-	20,105	4,931	22,746
440070	Accident Reports	Police	2,820	3,080	2,949	2,974
440100	Police Service Reimb.	Police	122,053	116,221	126,830	132,375
440120	Accounting Services		243,100	128,100	128,100	128,100
440170	Facility Rental Fees		-	13,203	12,777	15,220
440221	Cable Franchise Fees		-	-	500,012	533,529
	ST. Charges for Services		813,174	947,127	1,407,868	1,590,983

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

FY13/14 Revised Budget	FY13/14 Estimated Actual	FY12/13 8 Months May-Dec	FY13/14 8 Months May-Dec	SY14 8 Month Budget		
\$ 3,069,000	\$ 3,105,100	\$ 2,972,654	\$ 3,105,030	\$ 3,152,000	1	Property Tax
2,722,000	2,730,800	-	2,730,757	3,430,000	2	Property Tax for Capital
(2,722,000)	(2,730,800)	-	(2,730,757)	(3,430,000)	2	Transfer out-Property Tax for Capital
166,000	151,400	159,018	151,442	145,000	3	SSA 13-17 Tax (Econ Dev)
181,000	181,000	178,125	181,672	-	4	SSA 18 & 19 Tax (Fire)
425,000	440,000	425,033	439,559	440,000		Road & Bridge Tax
111,000	116,000	66,691	78,296	78,000	5	State PPRT
3,115,000	3,133,000	1,988,150	2,045,692	2,065,000	6	Sales Tax
1,786,000	1,782,000	1,156,401	1,164,736	1,175,000	7	1% Home Rule Sales tax
445,000	458,000	274,286	292,967	305,000		State Use Tax
20,000	20,000	14,462	14,505	15,000		State Auto Rental Tax
2,619,000	2,618,000	1,593,196	1,734,833	1,596,000	8	State Income Tax
13,000	13,000	11,310	11,000	11,000		Demolition Tax
180,000	180,000	120,567	119,579	120,000	9	Hotel/Motel Tax
12,130,000	12,197,500	8,959,893	9,339,311	9,102,000		ST Taxes
390,000	390,000	97,441	105,042	100,000	10	Vehicle License Fees
8,900	8,900	2,050	2,105	2,000		Dog License Fees
41,000	41,000	37,195	39,765	40,000		Business Registrations
120,000	120,000	116,602	121,661	120,000	11	Liquor Licenses
500,000	550,000	406,520	427,204	375,000	12	Building Permits
37,000	37,000	28,610	28,790	29,000		Contractor Registration Fees
-	100,000	-	70,059	70,000		Stormwater Engineering Fee
18,000	15,150	18,000	15,150	15,000		Elevator Inspections
1,114,900	1,262,050	706,418	809,776	751,000		ST Fees and Permits
2,000	2,000	30,108	575	2,000		Federal Grant Revenue
7,000	7,000	4,355	5,652	5,000		Federal Grant - Ride DuPage
6,000	22,600	1,980	22,600	6,000		State Grant Revenue
15,000	31,600	36,443	28,827	13,000		ST Intergovernmental
700,000	750,000	432,169	430,653	125,000	13	Ambulance Service Fees
-	-	-	-	-		Police and Fire False Alarm Fees
5,000	20,000	20,934	20,656	20,000		Fingerprinting Fees
3,000	3,000	2,070	1,840	1,600		Accident Reports
125,000	130,000	121,153	127,095	125,000	14	Police Service Reimb.
130,200	130,200	86,333	86,800	89,000	15	Accounting Services
14,000	15,000	9,880	9,296	9,000		Facility Rental Fees
620,000	542,000	399,434	362,410	425,000	16	Cable Franchise Fees
1,597,200	1,590,200	1,071,973	1,038,750	794,600		ST. Charges for Services

VILLAGE OF GLEN ELLYN
GENERAL FUND BUDGETED REVENUE

ACCT.	REVENUE SOURCE	Dedicated Revenue Source	FY09/10 Actual	FY10/11 Actual	FY11/12 Actual	FY12/13 Actual
Fines						
450100	Police Ordinance Fines	Police	151,154	182,415	164,691	158,389
450200	Traffic Court Fines	Police	292,566	266,982	345,545	351,525
	ST Fines		443,720	449,397	510,236	509,914
Interest						
460100	Interest Income		21,495	14,315	14,873	19,736
Miscellaneous Revenue						
480110	Police Training Reimb.	Police	17,277	859	12,314	3,697
480120	Police Seized Funds (Fed & State)	Police	11,251	6,534	15,898	119,663
480200	Parkway Reforestation	PW	-	6,150	3,540	8,305
480440	Rental Income		126,995	131,021	135,600	165,902
489000	Other Revenue		115,707	117,815	78,751	139,839
	ST Misc Revenue		271,230	262,379	246,103	437,406
Transfers						
490100	IFT / Motor Fuel Tax Fund	PW	400,000	400,000	400,000	400,000
490110	Admin Services / Other Funds		502,500	460,500	446,900	446,900
490120	Reimb for Staff Engineer	PW	146,400	150,000	153,400	153,400
490130	Special Programs / Police Serv	Police	12,100	12,200	-	-
490140	Public Works Service Charge	PW	309,400	309,400	309,400	309,400
490150	Facilities Maintenance Reimb.	FACM	46,900	37,700	30,000	30,000
490160	PW Operations Reimb.	PW	56,200	56,200	50,800	50,800
	Fire Services Fund Reimbursement		-	-	-	-
490850	Operating Transfers In/(out)		-	-	18,000	-
	ST Transfers		1,473,500	1,426,000	1,408,500	1,390,500
	TOTAL REVENUES		\$ 13,711,520	\$ 15,271,076	\$ 16,204,536	\$ 16,966,955

Available Cash Analysis (000's)

Available, May 1, 2013	\$ 6,950
Preliminary FY14 Inflow/(Outflow)	614
Budgeted SY14 Inflow/(Outflow)	290
Less Estimated Deposits	(814)
Less encumbrances	(92)
Less restricted Police forfeiture funds	(367)
Projected Available, December 31, 2014	6,581
Less 27% Minimum Cash Reserve Policy (FY13/14 Est.)	(4,455)
Estimated amount over/(under) policy	2,126

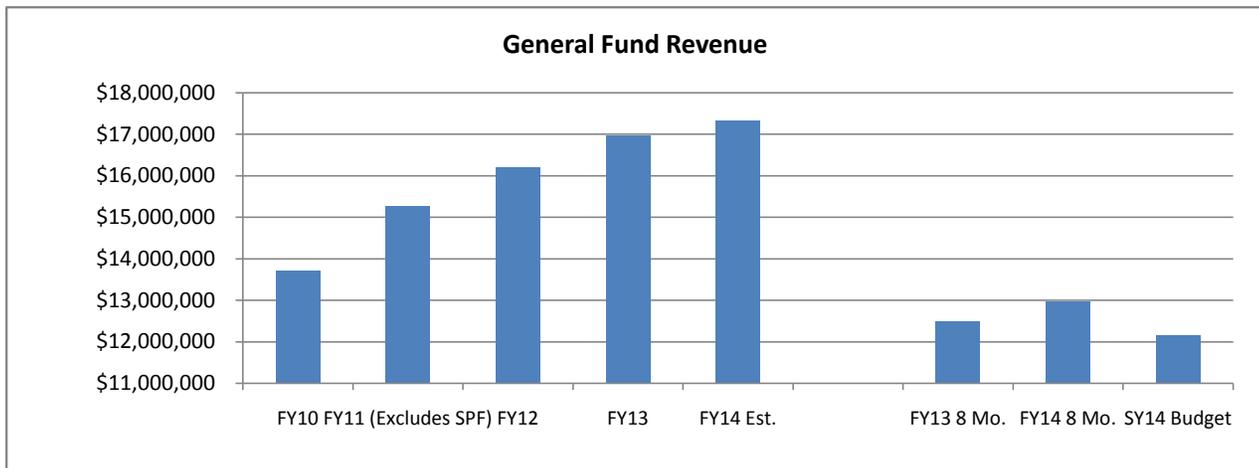
Minimum Reserve Policy (27% of operating budget)

FY13/14 Est. Actual	\$ 16,498,654
Capital Expenditures	215,800
Total Expenditure Budget	<u>\$ 16,714,454</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 per year. For FY13/14, the target is 26% of the operating budget and 27% for SY14.

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

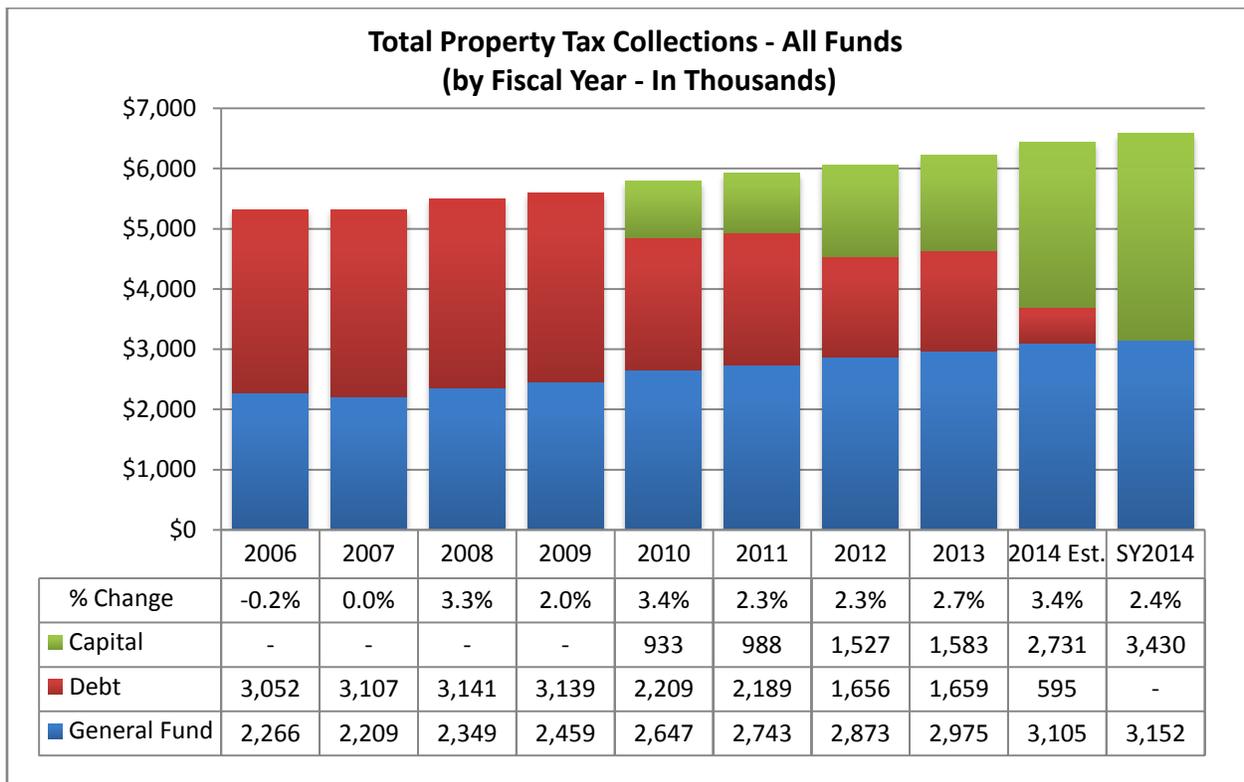
<u>FY13/14 Revised Budget</u>	<u>FY13/14 Estimated Actual</u>	<u>FY12/13 8 Months May-Dec</u>	<u>FY13/14 8 Months May-Dec</u>	<u>SY14 8 Month Budget</u>		
160,000	175,000	109,640	122,519	125,000	17	Police Ordinance Fines
350,000	335,000	239,867	211,580	210,000		Traffic Court Fines
510,000	510,000	349,507	334,099	335,000		ST Fines
20,000	20,000	12,698	15,830	15,000	18	Interest Income
10,000	1,400	1,856	1,364	1,500		Police Training Reimb.
100,000	280,000	72,210	247,172	61,900	19	Police Seized Funds (Fed & State)
4,000	10,000	6,350	8,175	7,000		Parkway Reforestation
145,000	178,000	115,539	178,195	183,000	20	Rental Income
50,000	50,000	103,121	39,040	35,000		Other Revenue
309,000	519,400	299,076	473,946	288,400		ST Misc Revenue
400,000	400,000	400,000	400,000	255,000	21	IFT / Motor Fuel Tax Fund
448,100	448,100	297,933	298,733	300,300	22	Admin Services / Other Funds
151,000	151,000	102,267	100,667	154,000		Reimb for Staff Engineer
-	-	-	-	-		Special Programs / Police Serv
118,100	118,100	206,267	78,733	79,100	23	Public Works Service Charge
30,000	30,000	20,000	20,001	20,100		Facilities Maintenance Reimb.
50,800	50,800	33,867	33,867	34,000		PW Operations Reimb.
-	-	-	-	6,000		Fire Services Fund Reimbursement
-	-	-	-	-		Operating Transfers In/(out)
1,198,000	1,198,000	1,060,334	932,001	848,500		ST Transfers
\$ 16,894,100	\$ 17,328,750	\$ 12,496,342	\$ 12,972,540	\$ 12,147,500		TOTAL REVENUES



**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 2013 will be collected in calendar 2014 (the Village’s short fiscal year SY14).

Property taxes are calculated annually based on our stated objective of self-imposing the State tax cap rules. For the 2013 levy, a growth factor of 1.7% was permitted, representing the change in the Consumer Price Index (CPI). A 1.2% new growth estimate was added to the levy to account for new building activity and property annexations.



Comparison of the same 8 months of
2012, 2013, and budgeted for 2014

May – December 2012	May – December 2013	SY2014 Budget
\$2,972,654	\$3,105,030	\$3,152,000

BUDGET FOOTNOTES
GENERAL FUND REVENUES

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 were 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.

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 (Econ. Dev.):** 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 (Fire):** 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. Starting in SY14, these tax proceeds will be recorded in the new Fire Services Fund.

**BUDGET FOOTNOTES
GENERAL FUND REVENUES**

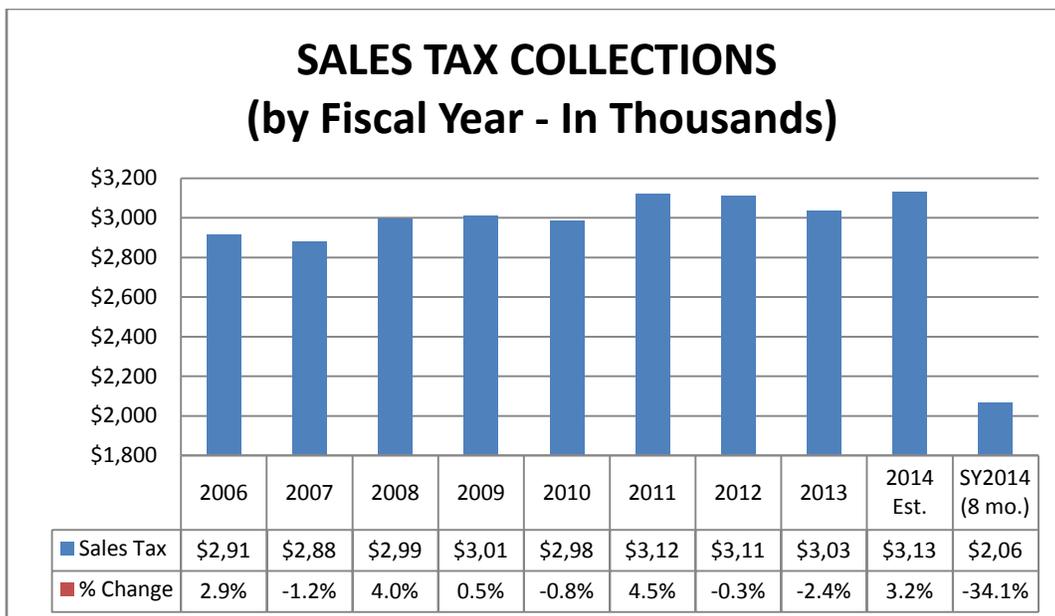
5. **State Personal Property Replacement Tax:** These taxes resulted when the new Illinois Constitution directed the legislature to abolish business personal property taxes and replace the revenue lost by local government units and school districts. In 1979, a law was enacted to provide for statewide taxes to replace the monies lost to local governments. Glen Ellyn receives a pro-rata share of current “replacement” tax 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 CY14, the Illinois Municipal League is projecting no change for this revenue source compared to our estimate for FY13/14. For SY14, we have based on historical activity for May – December.

6. **Sales Tax:**

For FY13/14, sales tax collections are slightly ahead of budget. However, with the closing of Dominick’s in December, 2013, we are anticipating slightly lowered sales tax revenues starting in April. Some of the sales activity from Dominick’s will likely be shifted to other grocery stores in Glen Ellyn and a new tenant is still possible.



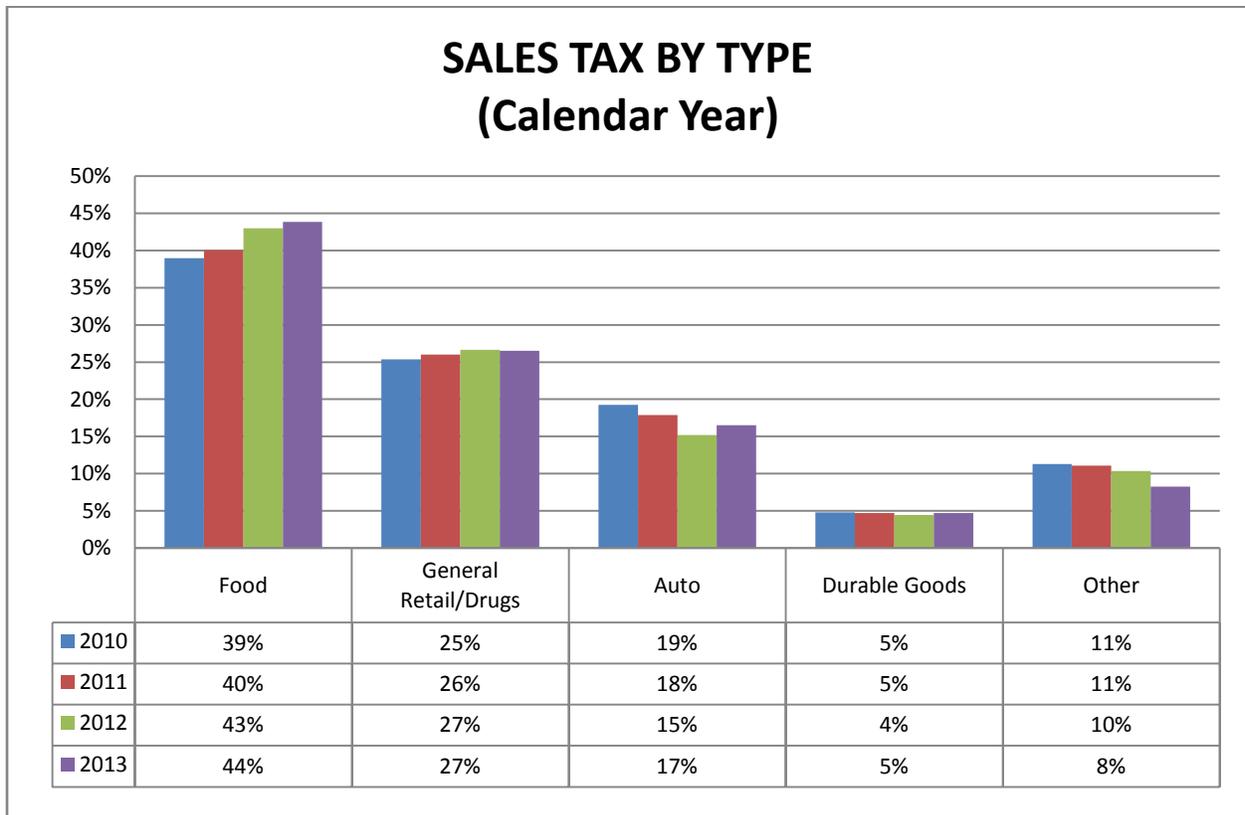
**BUDGET FOOTNOTES
GENERAL FUND REVENUES**

For SY14, we are projecting essentially flat sales tax (adjusted for the short year). This includes the new sales tax revenue from the Fresh Market on Roosevelt Road.

Comparison of the same 8 months of
2012, 2013, and budgeted for 2014

May – December 2012	May – December 2013	SY2014 Budget
\$1,988,150	\$2,045,692	\$2,065,000

The 1% general sales tax received by the Village is our largest revenue source for the General Fund, making up more than 19% of our General Fund revenues in a full fiscal year. Much of Glen Ellyn’s retail sales base includes groceries and other everyday needs, which resulted in less volatility during the recent recession. Sales taxes from restaurants are a growing share of the Village’s sales tax revenue. Auto sales also picked up during 2013.

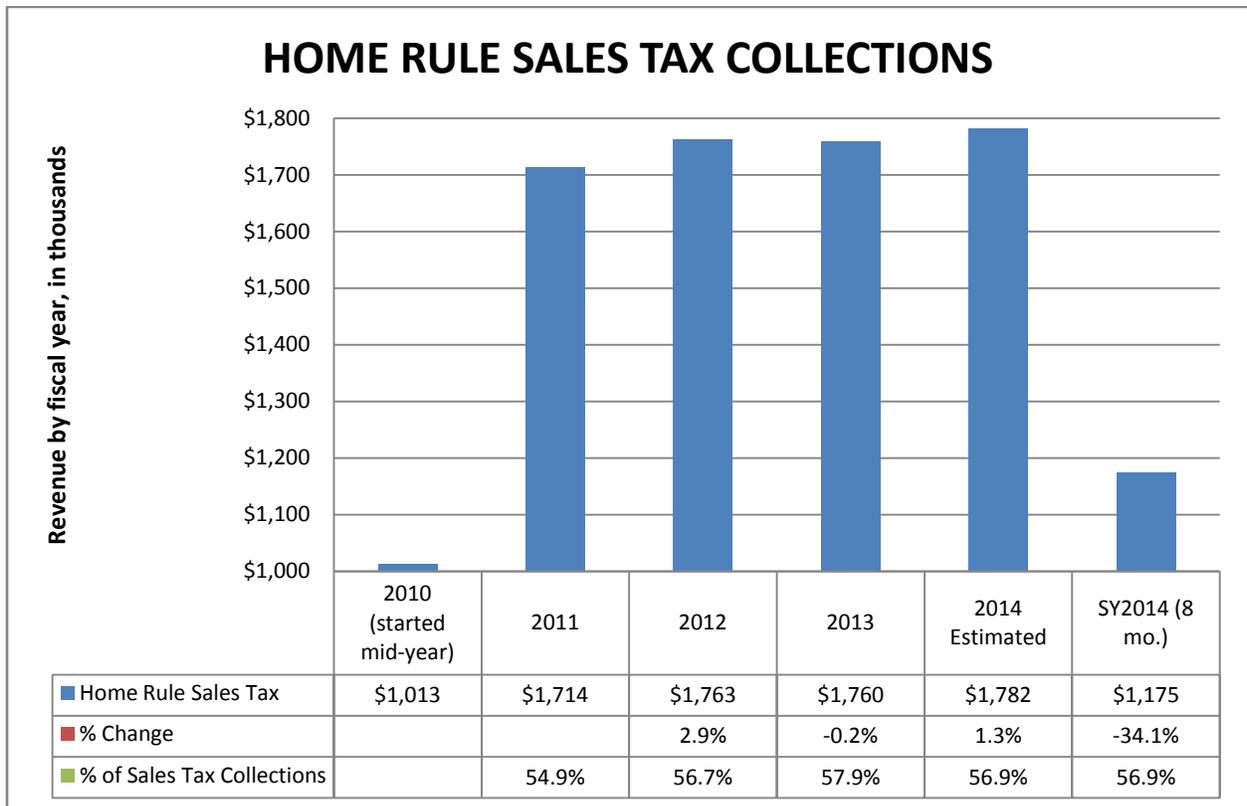


**BUDGET FOOTNOTES
GENERAL FUND REVENUES**

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.

For SY14, we are projecting very moderate increases. For CY15, we are projecting a 1% increase.



Comparison of the same 8 months of
2012, 2013, and budgeted for 2014

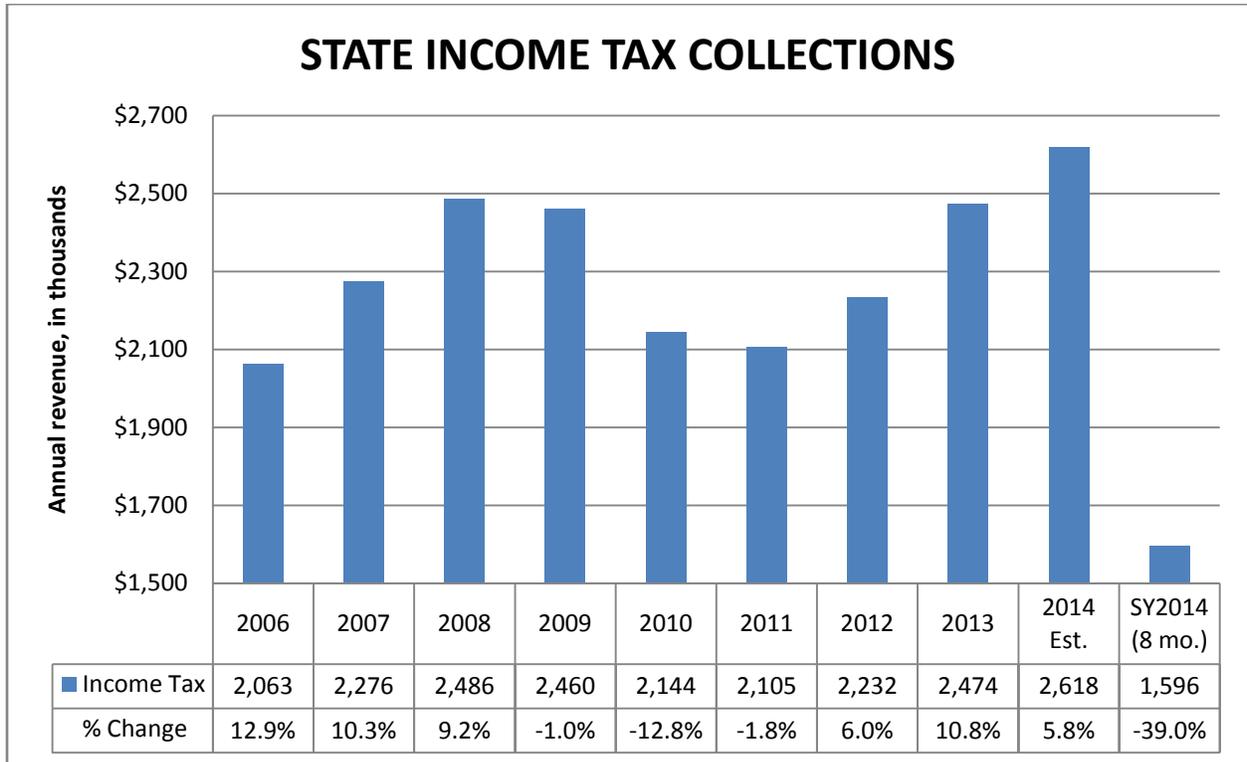
May – December 2012	May – December 2013	SY2014 Budget
\$1,156,401	\$1,164,736	\$1,175,000

**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 with a record year in FY13/14.

The Illinois Municipal League recently revised its estimate upward to \$97.80 per resident for 2015, which would generate \$2,685,000. Our budget projection for CY15 remains conservative at \$2,600,000. The SY14 revenue of \$1,596,000 is based on current year to date information with a moderate increase.



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 during full fiscal years.

Comparison of the same 8 months of
2012, 2013, and budgeted for 2014

May – December 2012	May – December 2013	SY2014 Budget
\$1,593,196	\$1,734,833	\$1,596,000

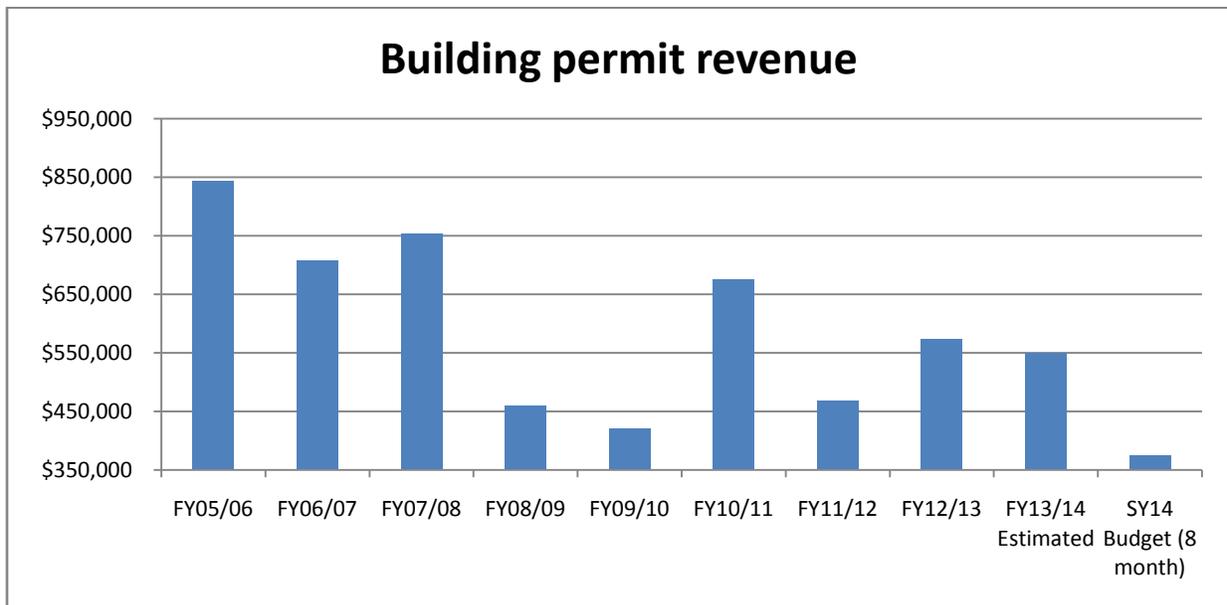
**BUDGET FOOTNOTES
GENERAL FUND REVENUES**

9. **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.

10. **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. Most of the stickers are purchased in April each year, so the SY14 budget includes only the stickers that are typically sold outside of the regular renewal cycle.

11. **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. Annual licenses are renewed in May, so SY14 includes a full year's worth of revenues.

12. **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. There were multiple large commercial permits in FY13/14.



Comparison of the same 8 months of
2012, 2013, and budgeted for 2014

May – December 2012	May – December 2013	SY2014 Budget
\$406,520	\$427,204	\$375,000

**BUDGET FOOTNOTES
GENERAL FUND REVENUES**

13. **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 that 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.

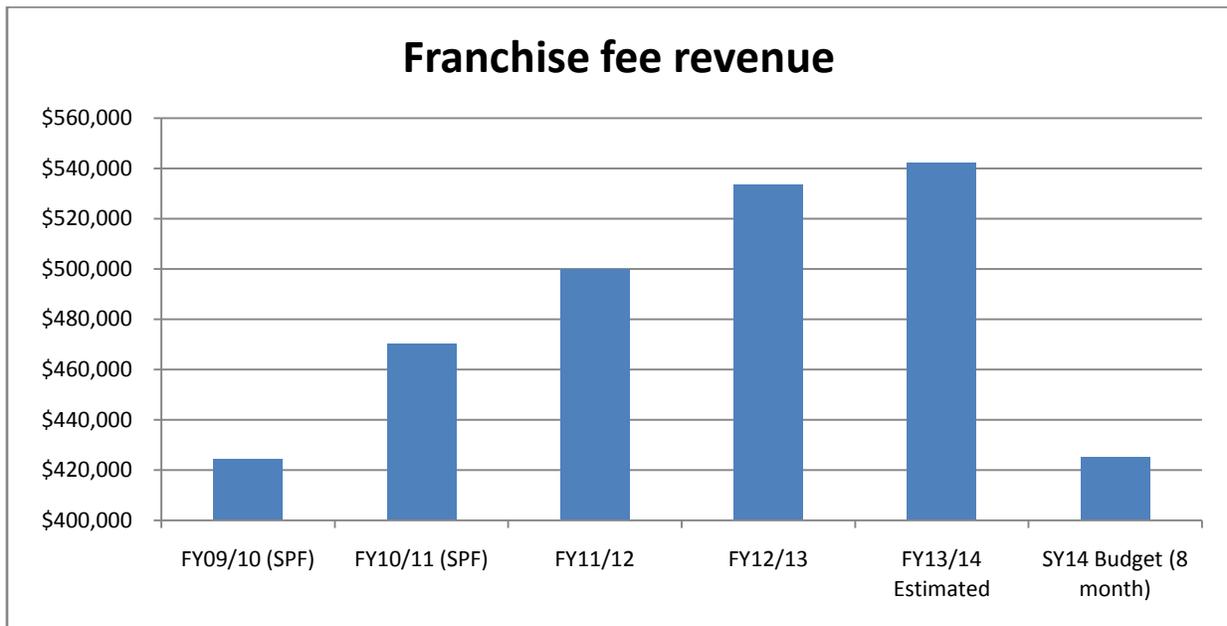
The Village has entered into a different service arrangement effective June 15, 2014, wherein the paramedic service provider will assume all responsibility for billing residents. The Village will receive all revenue, less collection fees, once the provider collects up to a predetermined threshold.

14. **Police Service Reimbursements:** The Village receives payment for the school liaison officer at Glenbard West (\$105,000), plus reimbursement for officer overtime that is requested by various other users.
15. **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.
16. **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. Prior to FY11/12, this revenue source was allocated within the Special Programs Fund.

Comparison of the same 8 months of
2012, 2013, and budgeted for 2014

May – December 2012	May – December 2013	SY2014 Budget
\$399,434	\$362,410	\$425,000

**BUDGET FOOTNOTES
GENERAL FUND REVENUES**



17. **Police Ordinance Fines:** FY13/14 revenue is ahead of budget. Future adjustments could occur due to the adjustments in the local adjudication program and including administrative towing fees.

18. **Interest Income:** Projected interest earnings on Village cash balances will continue to be extremely low as short-term interest rates remain at historic lows.

19. **Seized Funds:** The Village is 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.

20. **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 Verizon; U.S. Cellular is vacating in 2014).

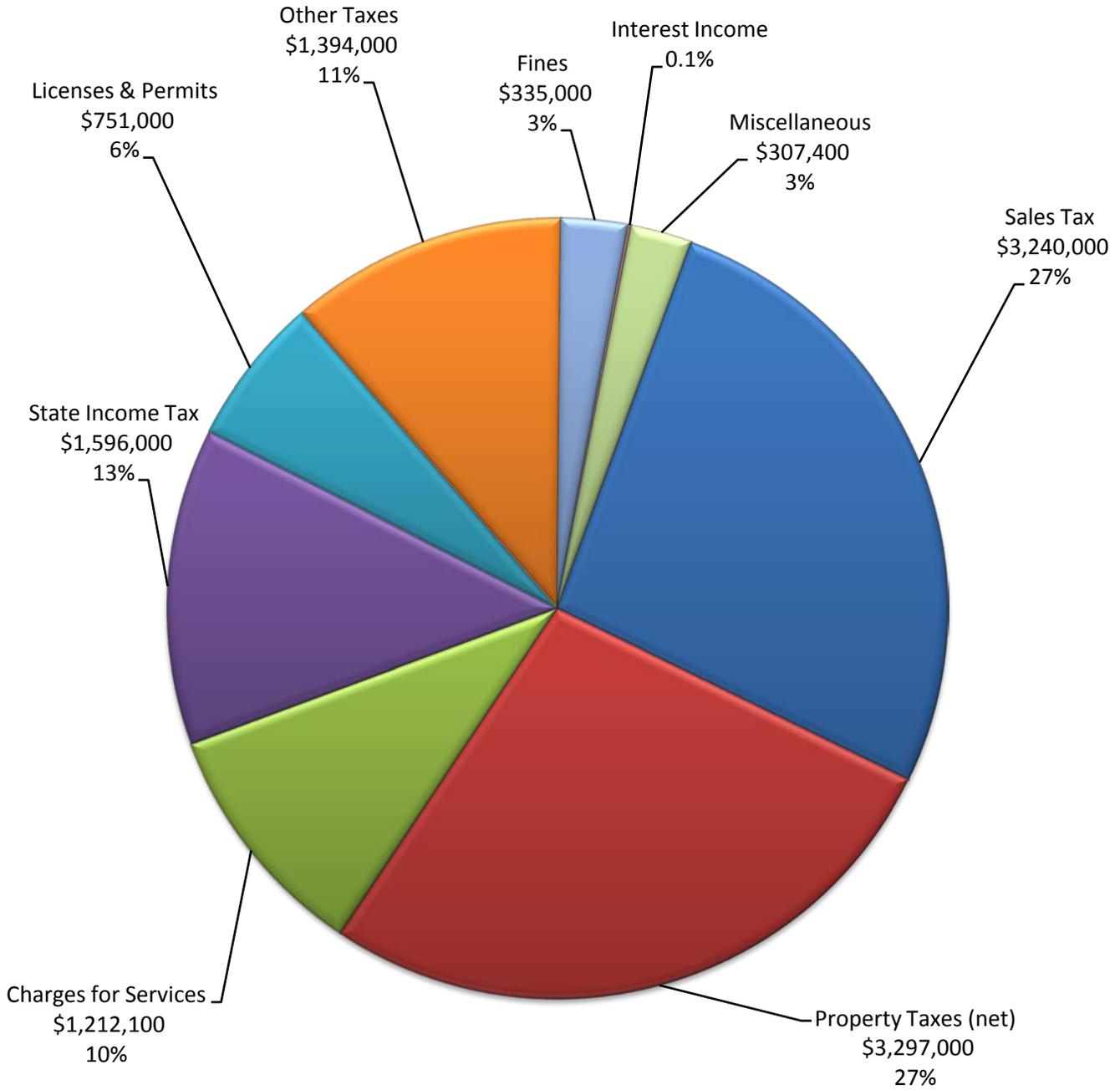
21. **IFT / Motor Fuel Tax Fund:** A transfer is made each year from the Motor Fuel Tax Fund to reimburse the General Fund for various MFT-qualified expenses such as street sweeping and snow and ice removal.

22. **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.

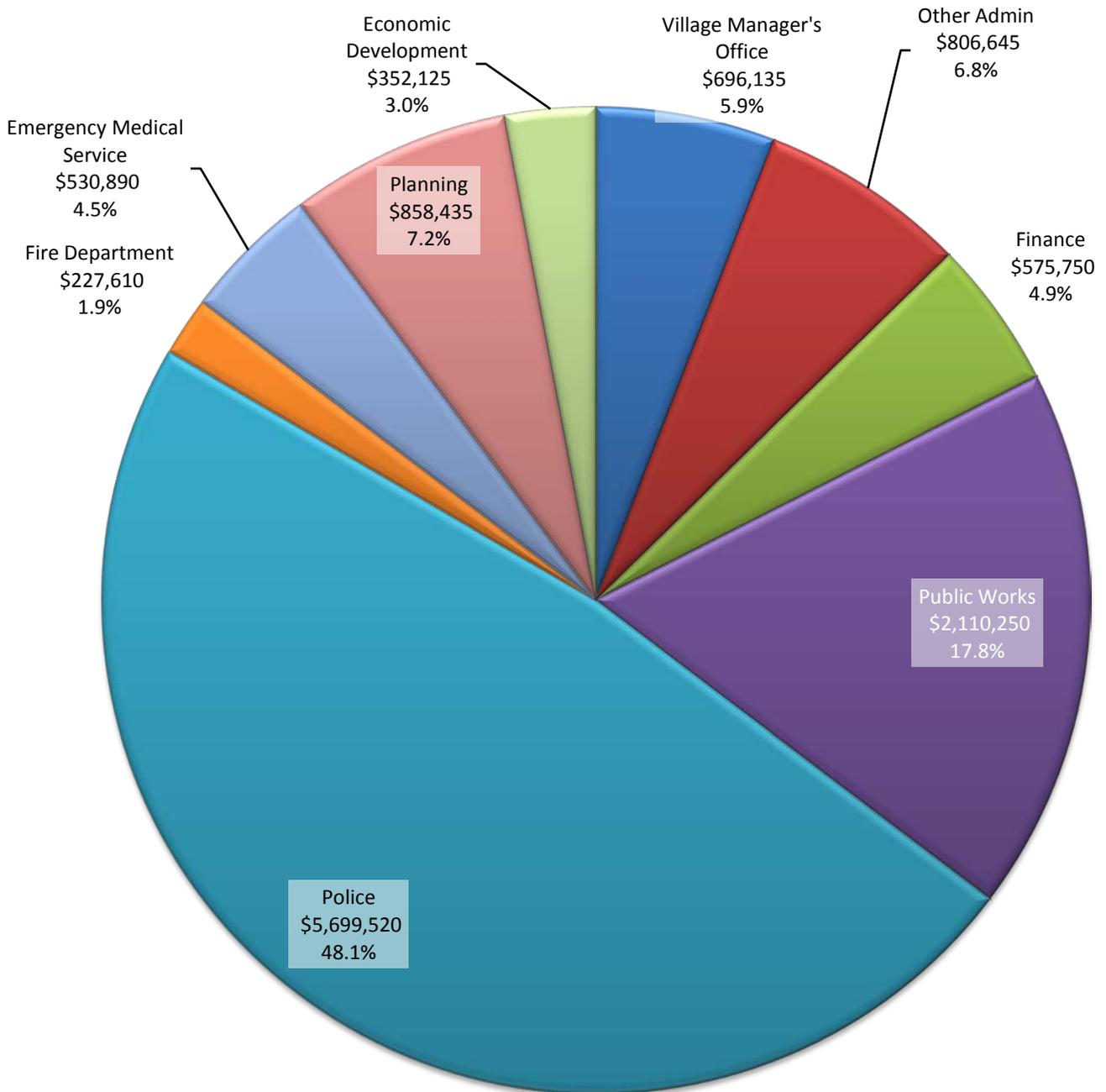
**BUDGET FOOTNOTES
GENERAL FUND REVENUES**

23. **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.

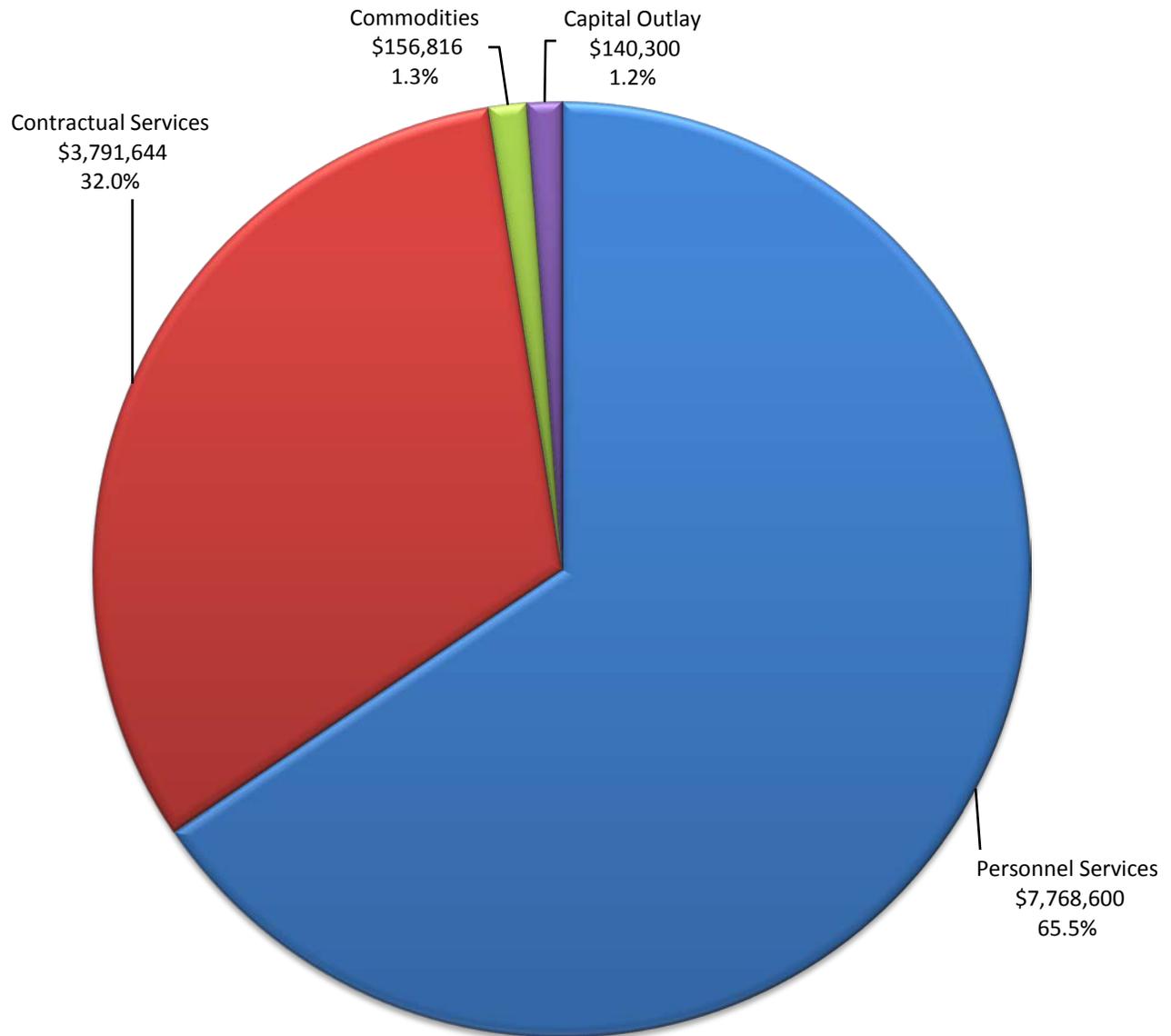
VILLAGE OF GLEN ELLYN REVENUE BY CATEGORY GENERAL FUND - SY14 (8 MONTHS)



VILLAGE OF GLEN ELLYN EXPENDITURES BY DEPARTMENT GENERAL FUND - SY14 (8 MONTHS)



VILLAGE OF GLEN ELLYN EXPENDITURES BY CATEGORY GENERAL FUND - SY14 (8 MONTHS)



VILLAGE OF GLEN ELLYN EXPENDITURES BY CATEGORY WITH PERSONNEL DETAIL GENERAL FUND - SY14 (8 MONTHS)

