

Table of Contents

XI. APPENDIX

Community Information	11-2
Budget Process	
Basis of Accounting and Budget Process.....	11-6
Budget Calendar	11-8
Five Year Forecast.....	11-9
Property assessment information.....	11-21
Personnel Staffing and Salary Tables	
Job Classifications by Department (with ranges)	11-22
Salary Tables – May 1, 2014 through December 31, 2014	11-24
Detailed Personnel Schedule – by Department.....	11-25
Full-Time Budgeted Personnel History.....	11-29
Summary of Village Employer Retirement Contributions.....	11-30
Interfund Transfer Recap	11-31
Historical water, sewer, and refuse rates.....	11-32
Glossary of Terms	11-33
Acronym Glossary	11-39



About Glen Ellyn

Welcome to Glen Ellyn!

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

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

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

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

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

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

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

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

Glen Ellyn Community Profile

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

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

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

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

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

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

Persons below poverty level*: 5.4%

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Village of Glen Ellyn

Budget Process

Budgetary Basis

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

Accounting Basis

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

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

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

Budget Process

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

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

Village of Glen Ellyn

Budget Process

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

The Village Board conducts budget workshop meetings in March and April. 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 a 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 SY14 BUDGET PREPARATION CALENDAR

November 27, 2013	Distribution of preliminary budget information and document templates to Department Managers
January, 2014	Preliminary revenue projections to Village Manager (General Fund)
January 9, 2014	Departmental budget requests due to Finance <u>(with support and footnotes)</u>
January 2013	Preliminary Departmental / Manager budget review meetings
January 23, 2014	Departmental narratives due
January 30, 2014	Budget overview meeting with Village Board
February 2014	Additional Departmental meetings as needed
February 17, 2014	Village Board Workshop - Review Third Quarter Financial Report, Forecast, Audit Report, Core Services
February 28, 2014	Distribution of draft budget
March 13, 2014	Village Board Workshop at 6:00 p.m.
March 18, 2014	Village Board Workshop at 6:00 p.m.
March 24, 2014	Budget Review Workshop
April 7, 2014	Budget Review Workshop
April 10, 2014	Budget Review Workshop
April 14, 2014	Village Board Meeting - Public hearing on proposed SY2014 Budget followed by first reading of Budget ordinance (hearing notice must be published at least one week before the hearing)
April 28, 2014	Second reading/adoption of the budget ordinance
May 1, 2014	Short Fiscal Year 2014 Begins

January

Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

February

Su	Mo	Tu	We	Th	Fr	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29

March

Su	Mo	Tu	We	Th	Fr	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

April

Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

Budget requests, compilation, and recommendation

Budget deliberation, refinement, and adoption

5 Year Forecast – General Fund

February, 2014

Based on FY13/14 budget data

February 17, 2014

1

Key goals of our long term forecast

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

February 17, 2014

11 - 9

2

Other notes

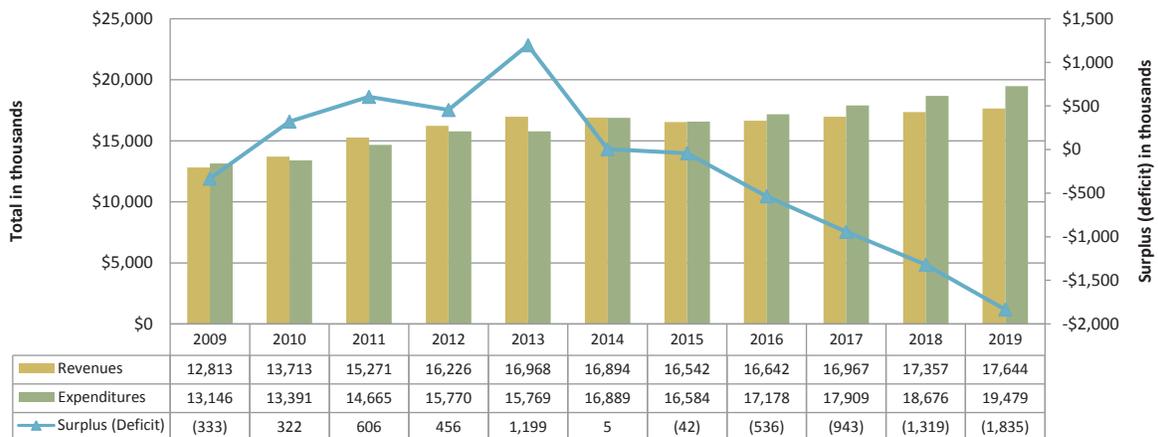
- Forecast is a model to project future activity and identify issues and trends, not a prediction
- Each year's experience will vary
 - The goal is that annual budgets will be balanced
 - Each year's results will vary depending on revenue performance and other events

February 17, 2014

3

Annual General Fund totals

Revenues, Expenditures, and Annual Surplus (Deficit)
General Fund



Revenues grow by 0.9%, while expenditures grow at 2.9%, leaving a projected shortfall of \$4.7M over the next 5 years

February 17, 2014

11 - 10

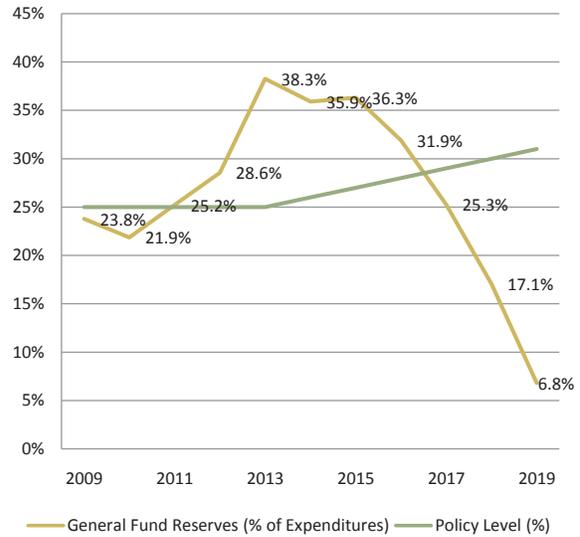
4

Fund balance projections

General Fund Cash Reserves - Dollars



General Fund Cash Reserves, as a percent of expenditures



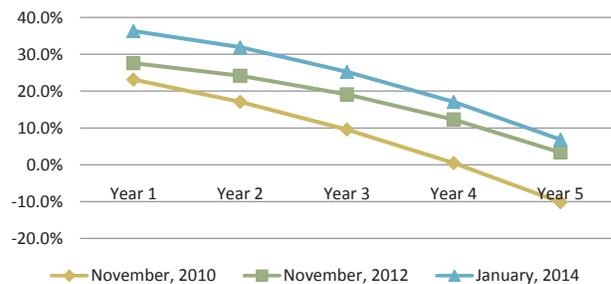
February 17, 2014

5

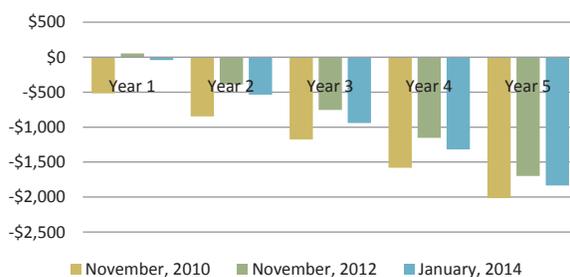
How does this forecast compare?

- Similar experience in out years
- A better starting cash reserve has improved our 5 year outlook

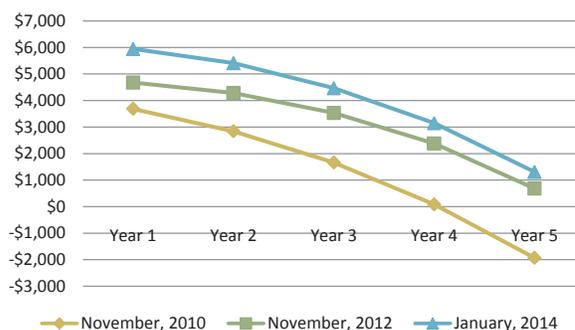
Cash reserves as a % of expenditures



Annual surplus (deficit)



Projected cash reserves



February 17, 2014

11 - 11

6

Key revenue assumptions

	FY14 (thousands)	Average annual growth (09-14)	Projected annual growth (15-19)	Growth rate needed for 2019 surplus*	If ST and HRST grow at the same higher rate
Property tax	\$3,069	4.5%	2.5%	11.7%	
Sales tax	\$3,115	0.7%	1.0%	10.5%	7.4%
Home rule sales tax	\$1,786	1.4%	1.0%	15.8%	7.4%
Income tax	\$2,619	1.3%	2.3%	12.8%	
Other revenues	\$6,305	5.2%	-0.7%		
Total revenues	\$16,894	5.7%	0.9%	2.9%	

Other revenues that are experiencing notable changes: SSA Fire tax (\$181,000) was added in 2011, and now is being moved to a new fund, Ambulance billing revenue (\$700,000) will be much lower with a new paramedic arrangement, Cable franchise fees \$620,000 were in the Special Programs Fund prior to 2012, Hotel/Motel tax (\$180,000) was in the Special Programs Fund prior to 2012.

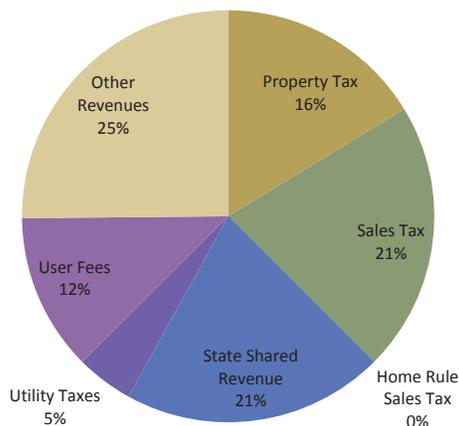
February 17, 2014
*All others performing as planned, how much of this rev/exp source needs to grow to achieve a surplus in 2019⁷

Makeup of General Fund revenues

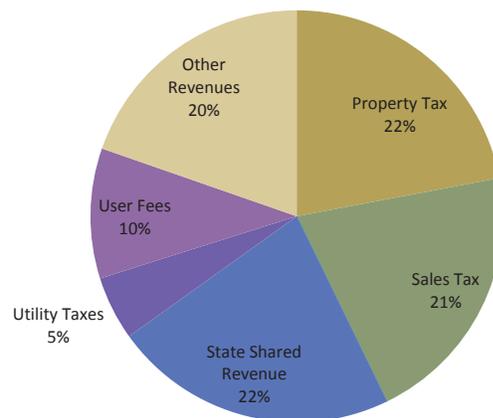
No Home Rule Sales Tax (HRST)

More reliance on property tax and State shared revenue
HRST makes up 11% of 2019 revenues (omitted from chart for comparability)

2007



2019 without HRST



Key expenditure assumptions

	FY14 (thousands)	Average annual growth (09-14)	Projected annual growth (15-19)
Payroll – Public Safety	\$4,462	3.2%	4.4%
Payroll – all other	\$3,414	0.8%	3.4%
Pensions (Police, IMRF, SS/ Medicare)	\$1,742	5.6%	5.8%
Health Insurance	\$982	11.0%	5.0%
Contractual	\$2,190	4.7%	-0.1%
All other	\$4,099	11.3%	0.3%
Total expenditures	\$16,889	5.1%	2.9%

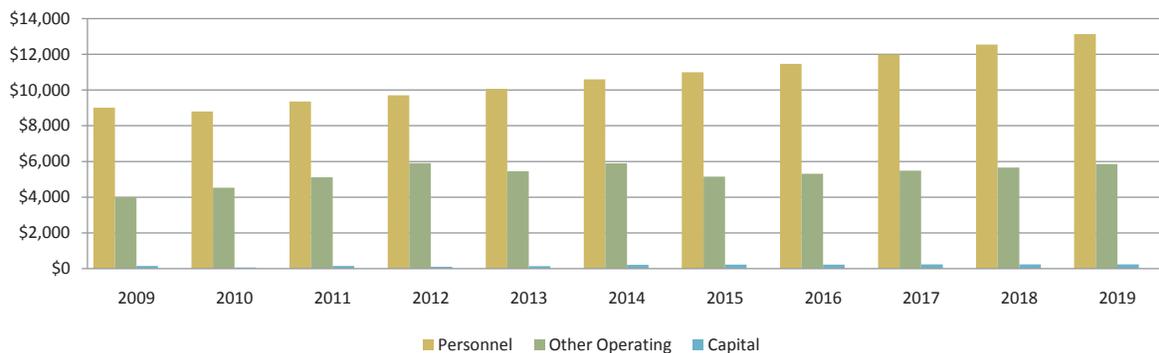
More discussion of pensions and health insurance later in this report.

February 17, 2014

9

General Fund expenditures by type

General Fund Expenditures by type (000s)



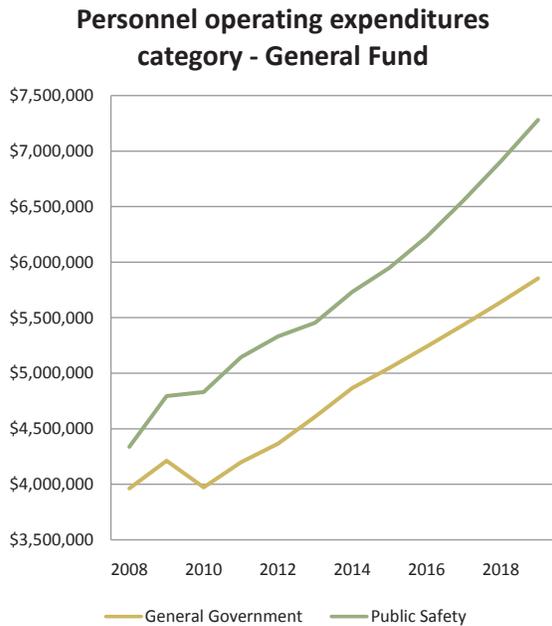
- Personnel expenditures are growing
- Capital and other operating expenditures remain flat

February 17, 2014

11 - 13

10

Personnel expenditures by category



- As a result of union contracts, public safety personnel costs increase at a faster rate (4.9%) than General Government or Streets and Infrastructure (3.8%)
- All Police Pension costs are paid from Public Safety

February 17, 2014

11

Salaries and overtime, by category



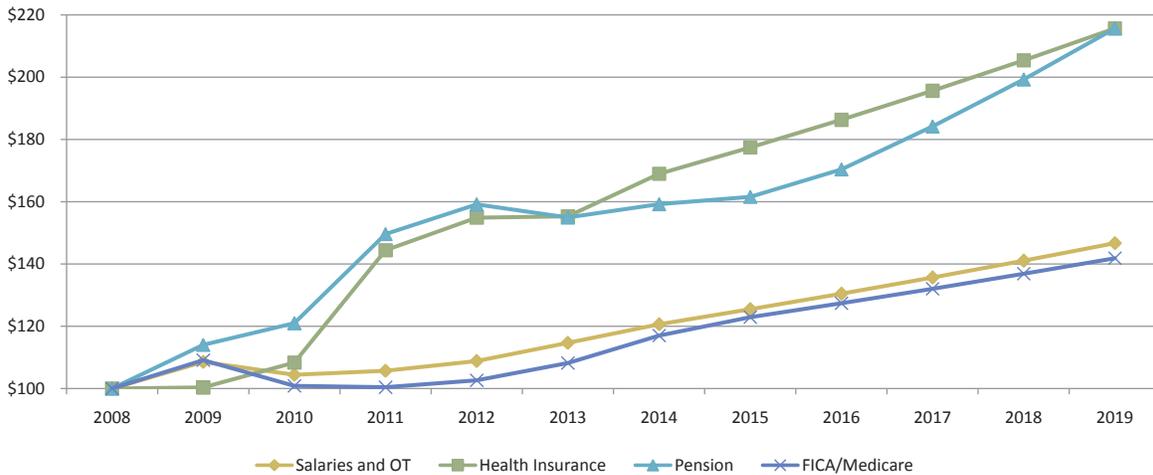
- Without benefit costs, public safety salaries and OT grow at a faster rate than General Government and Streets and Infrastructure

February 17, 2014

11 - 14

12

Relative growth – payroll and benefits



- In 2019, pensions and health insurance are projected to cost nearly 2.2 times what we spent in 2008
- Salaries and OT are projected to cost about 1.5 times 2008
- Police Pensions in 2015 were flat due to resetting actuarial assumptions

February 17, 2014

13

IMRF, Police Pension, and Health Insurance as a percentage of Salaries and OT



- In 2019, benefits cost about 37.2% of total salaries and OT, up from 26.9% in 2008
- More information on long term pension liabilities and health insurance assumptions can be found later in this report

February 17, 2014

11 - 15

14

Health insurance

- The Village is a member of a health insurance risk-sharing pool
- Rates have increased by an average of 4.1% over the past three years, 1.5% over the past two years
- Our pool administrators project 5% annual increases
- We have also modeled 10% increases due to uncertainty with future Affordable Care Act implications

	5% growth rate	10% growth rate	Difference
Total 5 year projected deficit	\$4.67M	\$5.57M	\$897K
2019 deficit	\$1.84M	\$2.16M	\$328K
2019 health insurance cost	\$1.25M	\$1.58M	\$328K
Benefits as a % of Payroll in 2019	37.2%	40.6%	3.4%
Total Exp. growth rate	2.9%	3.2%	0.3%

February 17, 2014

15

Changing pension assumptions

- After extensive discussion in 2012, the Village lowered investment return (7.5% to 7.25%) and salary increase (6% to 5%) assumptions for the Police Pension Fund
- Changes in state law pushed out the target funding date
- Future funding levels greatly depend on hitting investment return targets. Missing targets by 0.5% can lead to \$2M in more unfunded liability
- An actuary will provide forecasts starting with the CY15 audit, per accounting rules

Salary	Investment	Est. 2013 Unfunded Liability
6.0%	7.5%	\$12.3M
6.0%	7.0%	\$14.7M
5.0%*	7.25%*	\$11.5M*
3.5%	7.0%	\$12.1M
*selected		

- Finance Commission recommends that we review our pension funding strategy, including assumptions and mid-term funding target goals

February 17, 2014

11 - 16

16

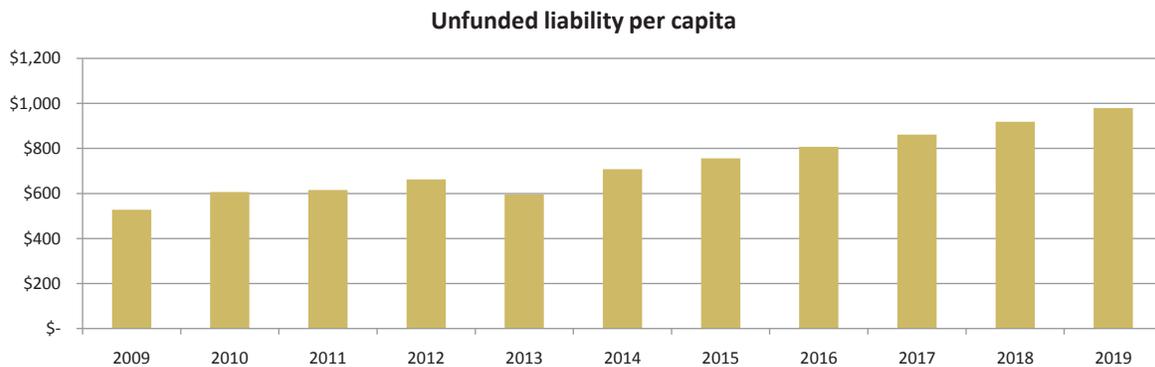
Projecting pensions

- For the Police Pension Fund, we have used long term (2002-2013) growth rates to project future actuarial assets, and accrued liabilities
- IMRF was more than 100% funded until 2007, and 98% funded in 2008, so we have used growth rates from 2009-2013
- If we used 2002-2013 growth rates for IMRF, total unfunded liability would be \$34M in 2019, instead of \$27M
- Current unfunded liability is \$16.5M
- Multi-million dollar increases to unfunded liabilities are alarming

February 17, 2014

17

Village Pensions, 2003-2019 IMRF and Police Pension



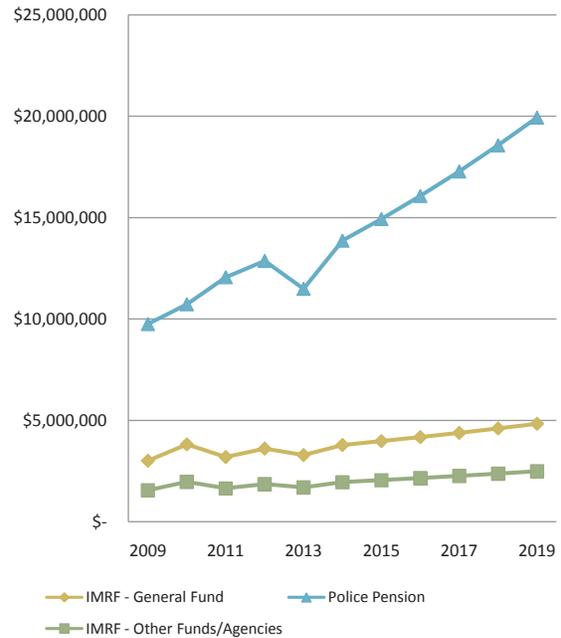
	2003	2013	2019
Actuarial Value of Assets	\$38.6M	\$46.7M	\$58.0M
Unfunded liability	\$1.8M	\$16.5	\$27.3
Funded ratio	95.6%	73.9%	68.0%
Village contribution	\$440k	\$1.6M	\$2.5M

- Unfunded liabilities grow to \$1,000 per resident in 2019, an average of 9% per year
- This is the total of IMRF (all sources) and Police Pension
- Police Pension projections based on 2002-2013
- IMRF projections based on 2009-2013, as IMRF was more than 100% funded until 2007

February 17, 2014

Unfunded pension liability

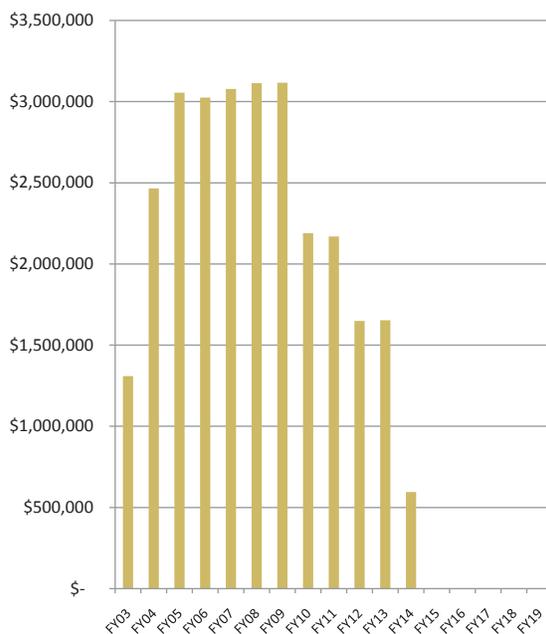
- The Village's Police Pension Fund liability continues to grow
- The General Fund is home to about 66% of total IMRF contributions (and proportional liability)
- IMRF is also funded by other agencies (Library and GWA) and other Village Funds (Water/Sewer, Equipment Services)



February 17, 2014

19

Debt paid by property taxes



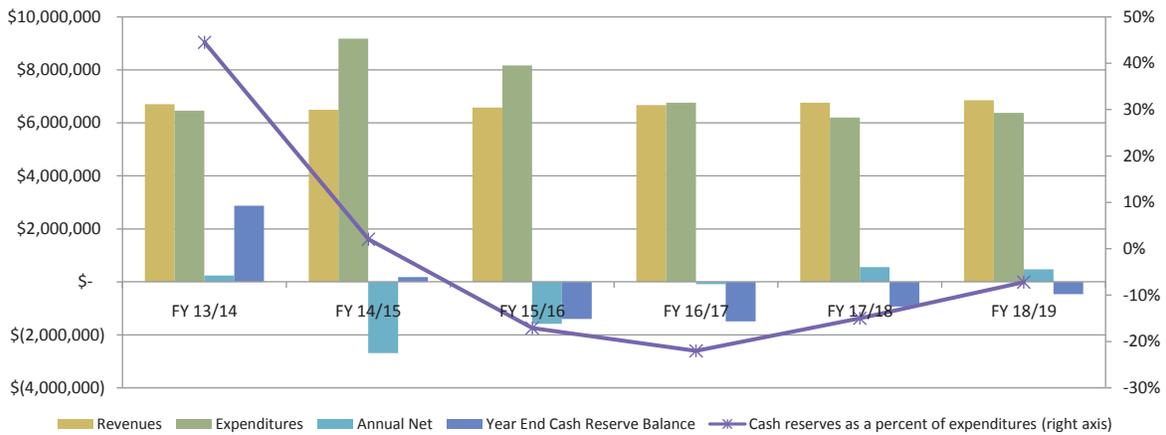
- The Village now funds capital projects on a pay as you go basis
- Property taxes previously used to pay debt service now go to the Capital Projects Fund
- The Village has outstanding debt, paid for using Village Links revenues

February 17, 2014

11 - 18

20

Capital projects fund

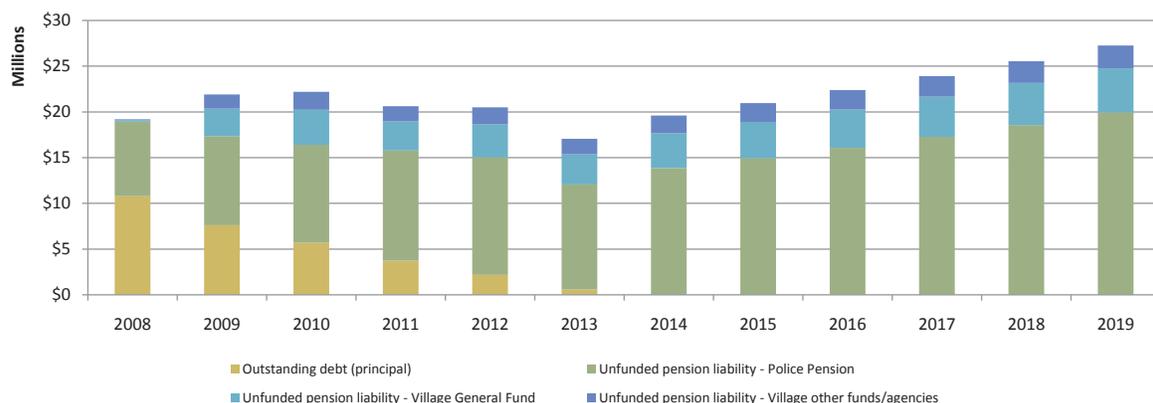


- Capital plan is being revised by Capital Improvements Commission and Village Board
- Large deficit occurs in FY15 and FY16 due to CBD roadway and streetscape project in 2015. That project's scope will likely change, and could use other revenues (TIF, grants) to offset costs

February 17, 2014

21

Long-term liabilities



- Future government liabilities continue to grow
- Pension liabilities includes Police Pension, Village General Fund, Village other funds, GWA, and Glen Ellyn Public Library

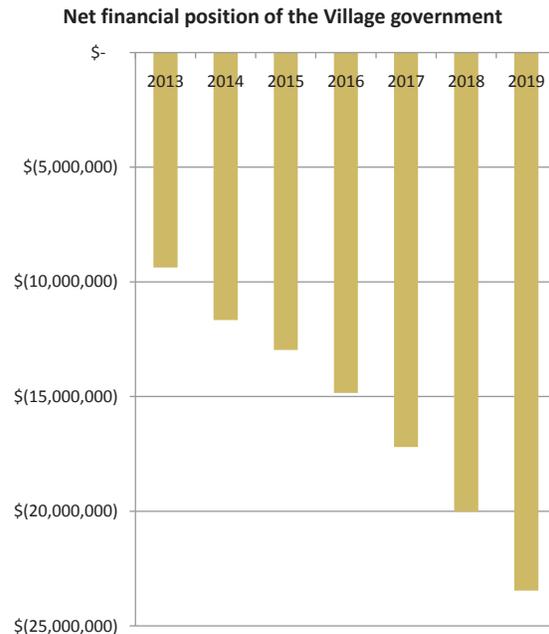
February 17, 2014

11 - 19

22

Net financial position

- Net financial position is the cash reserves, less long term liabilities
- Pension liabilities for other funds & agencies is excluded



February 17, 2014

23

Conclusions

- The Village had a good 2013 and a balanced budget in 2014, pushing out future deficits
- Revenues grow at 0.9%, while costs grow at 2.9%, which is unsustainable
- Largest cost drivers are compensation, pensions, and health insurance
- Even with large increases to pension costs, our unfunded liability continues to escalate
- The Affordable Care Act could significantly increase our health insurance costs going forward

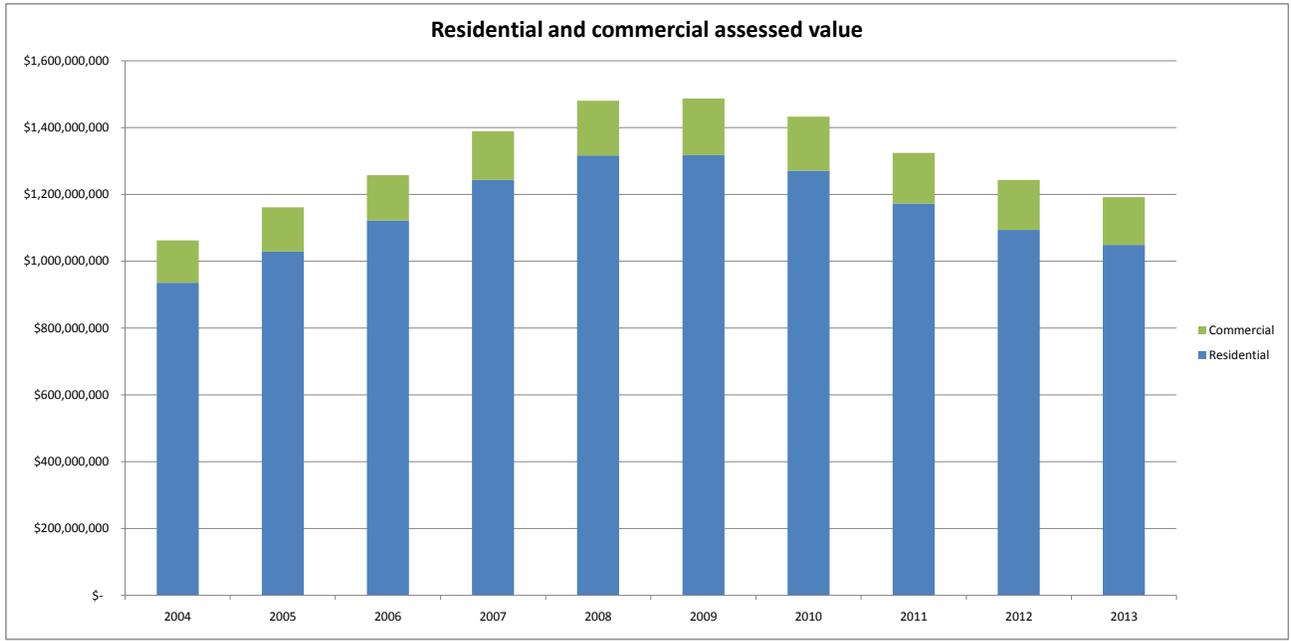
February 17, 2014

11 - 20

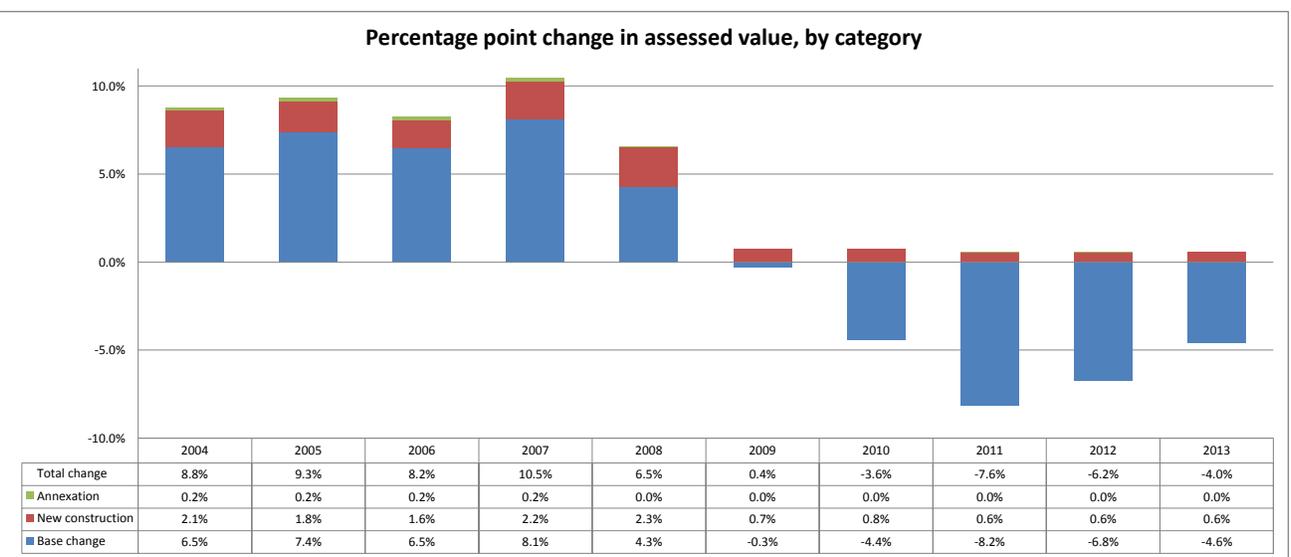
24

Village of Glen Ellyn - Assessment Information

Assessed values for incorporated properties										
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Residential	\$ 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	\$ 1,048,805,775
Commercial	\$ 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	\$ 142,849,689
Total assessed value	\$ 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	\$ 1,191,655,464



Annual change in assessed value, by category										
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Base change	\$ 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)	\$ (57,277,342)
new construction	\$ 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	\$ 7,210,020
Annexation	\$ 1,585,640	\$ 2,117,528	\$ 2,014,620	\$ 2,646,280	\$ 151,760	\$ -	\$ -	\$ 97,898	\$ 408,540	\$ -
Total change	\$ 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)	\$ (50,067,322)



Note: 2013 data not yet available

Village of Glen Ellyn

Position Classifications by Department
May 1, 2014 through December 31, 2004

Salary Ranges for each position
SY14 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	\$ 119,704	\$ 150,842	\$ 181,958	\$ 57.55	\$ 72.52	\$ 87.48
Assistant Village Manager	E	S	85,114	107,266	129,397	40.92	51.57	62.21
Information Technology Manager	E	S	85,114	107,266	129,397	40.92	51.57	62.21
Assistant to the Village Mgr. - Admin	E	P	73,549	92,664	111,779	35.36	44.55	53.74
Economic Development Coordinator	N	J	52,229	65,832	79,414	25.11	31.65	38.18
Multi Media Specialist	N	J	52,229	65,832	79,414	25.11	31.65	38.18
Senior Services Coordinator	N	H	49,754	62,691	75,608	23.92	30.14	36.35
Executive Secretary	N	H	49,754	62,691	75,608	23.92	30.14	36.35
Administrative Services Coordinator	N	G	47,382	59,696	72,010	22.78	28.70	34.62
Administrative Clerk II	N	B	37,066	46,717	56,347	17.82	22.46	27.09
Facilities Maintenance								
Maintenance Worker II	N	F	\$ 45,094	\$ 56,846	\$ 68,598	\$ 21.68	\$ 27.33	\$ 32.98
Facilities Supervisor	N	I	52,229	65,832	79,414	25.11	31.65	38.18
Custodian	N	A	35,339	44,512	53,664	16.99	21.40	25.80
Finance								
Finance Director	E	U	\$ 93,850	\$ 118,269	\$ 142,688	\$ 45.12	\$ 56.86	\$ 68.60
Assistant Finance Director	E	P	73,549	92,664	111,779	35.36	44.55	53.74
Accounts Manager	E	J	52,229	65,832	79,414	25.11	31.65	38.18
Accounting Specialist	N	I	52,229	65,832	79,414	25.11	31.65	38.18
Fiscal Clerk	N	D	40,872	51,501	62,130	19.65	24.76	29.87
Meter Reader	N	N/A						
Planning & Development								
Planning								
Planning & Development Director	E	U	\$ 93,850	\$ 118,269	\$ 142,688	\$ 45.12	\$ 56.86	\$ 68.60
Planner with AICP Cert	E	K	57,574	72,571	87,568	27.68	34.89	42.10
Administrative Assistant II	N	F	45,094	56,846	68,598	21.68	27.33	32.98
Administrative Clerk II	N	B	37,066	46,717	56,347	17.82	22.46	27.09
Planning Intern	N	A	\$ 35,339	\$ 44,512	\$ 53,664	16.99	21.40	25.80
Building & Zoning								
Building & Zoning Official	E	M	\$ 63,461	\$ 79,955	\$ 96,429	\$ 30.51	\$ 38.44	\$ 46.36
Stormwater Engineer	N	K	57,574	72,571	87,568	27.68	34.89	42.10
Plan Examiner	N	J	52,229	65,832	79,414	25.11	31.65	38.18
Building Inspector	N	J	52,229	65,832	79,414	25.11	31.65	38.18
Permit Clerk	N	D	40,872	51,501	62,130	19.65	24.76	29.87
Property Site Inspector	N	B	37,066	46,717	56,347	17.82	22.46	27.09
Police Department								
Police Chief	E	V	\$ 98,488	\$ 124,093	\$ 149,698	\$ 47.35	\$ 59.66	\$ 71.97
Deputy Chief of Police	E	T	89,336	112,570	135,782	42.95	54.12	65.28
Police Sergeant	N	O	70,054	88,296	106,538	33.68	42.45	51.22
Police Officer	N	PO	73,549	92,664	111,779	35.36	44.55	53.74
Property Officer	N	G	47,382	59,696	72,010	22.78	28.70	34.62
Records Supervisor/Tech	N	L	60,486	76,190	91,894	29.08	36.63	44.18
Administrative Assistant II	N	F	45,094	56,846	68,598	21.68	27.33	32.98
Community Service Officer	N	E	42,931	54,122	65,312	20.64	26.02	31.40
Records Clerk	N	D	40,872	51,501	62,130	19.65	24.76	29.87
Crossing Guards	N/A	Daily Rate						

"PO" = Police Officer / FOP Contract

Village of Glen Ellyn

Position Classifications by Department
May 1, 2014 through December 31, 2004

Salary Ranges for each position
SY14 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	\$ 98,488	\$ 124,093	\$ 149,698	\$ 47.35	\$ 59.66	\$ 71.97
Assistant Public Works Director	E	S	85,114	107,266	129,397	40.92	51.57	62.21
Registered Professional Engineer	E	T	89,336	112,570	135,782	42.95	54.12	65.28
Civil Engineer	E	O	70,054	88,296	106,538	33.68	42.45	51.22
Utilities Inspector	N	J	52,229	65,832	79,414	25.11	31.65	38.18
Administrative Assistant II	N	F	45,094	56,846	68,598	21.68	27.33	32.98
Operations Division								
Utilities Superintendent	N	N	\$ 66,643	\$ 83,949	\$ 101,254	\$ 32.04	\$ 40.36	\$ 48.68
Street/Forestry Superintendent	N	N	66,643	83,949	101,254	32.04	40.36	48.68
Senior Plant Operator	N	L	60,486	76,190	91,894	29.08	36.63	44.18
Crew Leader II	N	J	52,229	65,832	79,414	25.11	31.65	38.18
Crew Leader I	N	I	52,229	65,832	79,414	25.11	31.65	38.18
Water Plant Operator I	N	I	52,229	65,832	79,414	25.11	31.65	38.18
Customer Service Worker	N	G	47,382	59,696	72,010	22.78	28.70	34.62
Maintenance Worker III	N	G	47,382	59,696	72,010	22.78	28.70	34.62
Maintenance Worker II	N	F	45,094	56,846	68,598	21.68	27.33	32.98
Maintenance Worker I	N	E	42,931	54,122	65,312	20.64	26.02	31.40
Equipment Services								
Equipment Services Superintendent	N	N	\$ 66,643	\$ 83,949	\$ 101,254	\$ 32.04	\$ 40.36	\$ 48.68
Equipment Mechanic II	N	J	52,229	65,832	79,414	25.11	31.65	38.18
Inventory Control Clerk	N	E						
Recreation								
Administration								
Recreation Director	E	U	\$ 93,850	\$ 118,269	\$ 142,688	\$ 45.12	\$ 56.86	\$ 68.60
Golf								
Assistant Recreation Director	E	P	\$ 73,549	\$ 92,664	\$ 111,779	\$ 35.36	\$ 44.55	\$ 53.74
Head Golf Professional	E	K	57,574	72,571	87,568	27.68	34.89	42.10
First Assistant Golf Professional	E	H						
Food Service								
Food Service Manager	E	L	\$ 60,486	\$ 76,190	\$ 91,894	\$ 29.08	\$ 36.63	\$ 44.18
Culinary Manager	TBD	TBD	89,336	112,570	135,782	42.95	54.12	65.28
Grounds								
Golf Course Superintendent	E	O	\$ 70,054	\$ 88,296	\$ 106,538	\$ 33.68	\$ 42.45	\$ 51.22
Assistant Golf Course Superintendent	E	I	52,229	65,832	79,414	25.11	31.65	38.18

Note:

E = exempt from FLSA

N = not exempt from FLSA

Village of Glen Ellyn
Salary Tables - May 1, 2014 through December 31, 2014

SY14 Salary Schedule Adjustment = 1.00%

Range	Annualized			Hourly		
	Min	Mid	Max	Min	Mid	Max
A-1	\$ 31,200	\$ 39,250	\$ 47,278	\$ 15.00	\$ 18.87	\$ 22.73
A	\$ 35,339	\$ 44,512	\$ 53,664	\$ 16.99	\$ 21.40	\$ 25.80
B	\$ 37,066	\$ 46,717	\$ 56,347	\$ 17.82	\$ 22.46	\$ 27.09
C	\$ 38,938	\$ 49,088	\$ 59,238	\$ 18.72	\$ 23.60	\$ 28.48
D	\$ 40,872	\$ 51,501	\$ 62,130	\$ 19.65	\$ 24.76	\$ 29.87
E	\$ 42,931	\$ 54,122	\$ 65,312	\$ 20.64	\$ 26.02	\$ 31.40
F	\$ 45,094	\$ 56,846	\$ 68,598	\$ 21.68	\$ 27.33	\$ 32.98
G	\$ 47,382	\$ 59,696	\$ 72,010	\$ 22.78	\$ 28.70	\$ 34.62
H	\$ 49,754	\$ 62,691	\$ 75,608	\$ 23.92	\$ 30.14	\$ 36.35
I	\$ 52,229	\$ 65,832	\$ 79,414	\$ 25.11	\$ 31.65	\$ 38.18
PO *	\$ 53,852	\$ 67,420	\$ 84,275	\$ 25.89	\$ 32.41	\$ 40.52
J	\$ 54,808	\$ 69,077	\$ 83,346	\$ 26.35	\$ 33.21	\$ 40.07
K	\$ 57,574	\$ 72,571	\$ 87,568	\$ 27.68	\$ 34.89	\$ 42.10
L	\$ 60,486	\$ 76,190	\$ 91,894	\$ 29.08	\$ 36.63	\$ 44.18
M	\$ 63,461	\$ 79,955	\$ 96,429	\$ 30.51	\$ 38.44	\$ 46.36
N	\$ 66,643	\$ 83,949	\$ 101,254	\$ 32.04	\$ 40.36	\$ 48.68
O	\$ 70,054	\$ 88,296	\$ 106,538	\$ 33.68	\$ 42.45	\$ 51.22
P	\$ 73,549	\$ 92,664	\$ 111,779	\$ 35.36	\$ 44.55	\$ 53.74
Q	\$ 77,147	\$ 97,198	\$ 117,250	\$ 37.09	\$ 46.73	\$ 56.37
R	\$ 81,078	\$ 102,170	\$ 123,240	\$ 38.98	\$ 49.12	\$ 59.25
S	\$ 85,114	\$ 107,266	\$ 129,397	\$ 40.92	\$ 51.57	\$ 62.21
T	\$ 89,336	\$ 112,570	\$ 135,782	\$ 42.95	\$ 54.12	\$ 65.28
U	\$ 93,850	\$ 118,269	\$ 142,688	\$ 45.12	\$ 56.86	\$ 68.60
V	\$ 98,488	\$ 124,093	\$ 149,698	\$ 47.35	\$ 59.66	\$ 71.97
W	\$ 103,418	\$ 130,312	\$ 157,206	\$ 49.72	\$ 62.65	\$ 75.58
X	\$ 108,597	\$ 136,822	\$ 165,048	\$ 52.21	\$ 65.78	\$ 79.35
Y	\$ 114,046	\$ 143,728	\$ 173,410	\$ 54.83	\$ 69.10	\$ 83.37
Z	\$ 119,704	\$ 150,842	\$ 181,958	\$ 57.55	\$ 72.52	\$ 87.48

* *Police Officers / F.O.P. Contract. Rates are effective November 1, 2013 to October 31, 2014.*

**VILLAGE OF GLEN ELLYN
SY 14 ANNUAL BUDGET
PERSONNEL SCHEDULE**

<u>Classification</u>	<u>Status</u>	<u>FLSA Status</u>	<u>Salary Range</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>	<u>SY 14 Budgeted Employees</u>
Village Manager's Office								
Village Manager	FT	E	Z	1.00	1.00	1.00	1.00	1.00
Assistant Village Manager	FT	E	S	-	-	-	1.00	1.00
Information Technology Manager	FT	E	S	-	-	-	1.00	1.00
Assistant to the Village Manager - ADM	FT	E	P	-	1.00	1.00	1.00	1.00
Assistant to the Village Manager - HR	FT	E	P	-	1.00	1.00	-	-
Economic Development Manager	PT	N	L	-	-	0.75	0.75	0.70
Administrative Services Coord.	PT	N	G	0.75	0.75	0.75	0.75	0.70
Executive Secretary	PT	N	N	1.00	1.00	0.75	0.75	0.70
Administrative Clerk II	PT	N	B	1.00	1.00	1.00	1.00	1.00
Multimedia Specialist	PT	N	J	0.75	0.75	0.75	0.75	0.70
Administrative Intern	PT	N	N/A	-	0.50	0.50	0.50	0.50
ST Village Manager's Office				6.50	7.00	7.50	8.50	8.30
Senior Services								
Senior Services Coordinator	PT	N	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	N	I	1.00	1.00	1.00	1.00	1.00
Maintenance Worker II	PT	N	F	1.00	1.00	1.00	1.00	1.00
Custodian	PT	N	A	3.60	3.00	3.00	3.00	3.00
ST Facilities Maintenance				5.60	5.00	5.00	5.00	5.00
Finance								
Finance Director	FT	E	U	1.00	1.00	1.00	1.00	1.00
Assistant Finance Director	FT	E	P	1.00	1.00	1.00	1.00	1.00
Information Technology Manager	FT	E	S	1.00	1.00	1.00	-	-
Accounting Specialist	FT	N	I	1.00	1.00	1.00	1.00	1.00
Accounts Manager	FT	E	J	1.00	1.00	1.00	1.00	1.00
AP Fiscal Clerk	PT	N	D	0.60	0.60	0.60	0.60	0.60
Fiscal Clerk	PT	N	D	3.60	3.60	3.60	3.60	3.60
Water Meter Readers	PT	N	N/A	1.00	1.00	1.00	1.00	1.00
ST Finance				10.20	10.20	10.20	9.20	9.20
Planning & Development								
Planning & Development Director	FT	E	U	1.00	1.00	1.00	1.00	1.00
Building & Zoning Official	FT	E	M	1.00	1.00	1.00	1.00	1.00
Planner with AICP Cert	FT	E	K	1.00	1.00	1.00	1.00	1.00
Engineer	PT	N	K	-	-	0.75	0.75	0.75
Plan Examiner	FT	N	J	1.00	1.00	1.00	1.00	1.00
Building Inspector	FT	N	J	2.00	2.00	2.00	2.00	2.00
Administrative Assistant II	FT	N	F	1.00	1.00	1.00	1.00	1.00
Permit Clerk	PT	N	D	2.00	2.00	2.00	2.00	1.90
Property Site Inspector	PT	N	B	0.50	0.50	0.50	0.50	0.50
Administrative Clerk II	PT	N	B	0.50	0.50	0.50	0.50	0.70
Planning Intern	PT	N	N/A	1.00	1.00	1.00	1.00	1.20
ST Planning & Development				11.00	11.00	11.75	11.75	12.05

**VILLAGE OF GLEN ELLYN
SY 14 ANNUAL BUDGET
PERSONNEL SCHEDULE**

<u>Classification</u>	<u>Status</u>	<u>FLSA Status</u>	<u>Salary Range</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>	<u>SY 14 Budgeted Employees</u>
Police								
Police Chief	FT	E	V	1.00	1.00	1.00	1.00	1.00
Deputy Chief	FT	E	T	2.00	2.00	2.00	2.00	2.00
Police Sergeant	FT	N	O	7.00	7.00	7.00	7.00	7.00
Police Officer	FT	N	Contract	33.00	33.00	33.00	30.00	30.00
Records Supervisor/Tech	FT	N	L	1.00	1.00	1.00	1.00	1.00
Property Officer	FT	N	G	1.00	1.00	1.00	1.00	1.00
Administrative Assistant II	PT	N	F	0.50	0.50	0.50	0.50	0.50
Community Service Officer	FT	N	E	2.00	2.00	2.00	2.00	2.00
Community Service Officer	PT	N	E	1.60	1.20	1.20	1.20	0.70
Records Clerk	FT	N	D	4.00	4.00	4.00	4.00	4.00
Records Clerk	PT	N	D	2.75	2.75	2.75	2.75	2.35
ST Police				55.85	55.45	55.45	52.45	51.55
Public Works								
Administration & Engineering Division								
Public Works Director	FT	E	V	1.00	1.00	1.00	1.00	1.00
Assistant Public Works Director	FT	E	S	1.00	1.00	1.00	1.00	1.00
Registered Professional Engineer	FT	E	T	1.00	1.00	1.00	1.00	1.00
Civil Engineer	FT	E	O	1.00	1.00	1.00	1.00	1.00
Utilities Inspector	FT	N	J	1.00	1.00	1.00	1.00	1.00
Engineering Intern	PT	N	N/A	0.42	0.42	0.42	0.42	0.21
Administrative Assistant I	FT/PT	N	D	1.50	1.50	1.50	1.50	1.50
ST Administration & Engineering				6.92	6.92	6.92	6.92	6.71
Operations Division								
Street Superintendent	FT	N	N	-	-	-	1.00	1.00
Utilities Superintendent	FT	N	N	-	-	-	1.00	1.00
Senior Plant Operator	FT	N	L	1.00	1.00	1.00	1.00	1.00
Forestry Intern	PT	N	N/A	0.19	0.19	-	-	0.19
Village Forester	PT	N	L	0.60	0.60	0.60	-	-
Customer Service Worker	FT	N	G	1.00	1.00	1.00	1.00	1.00
Project Coordinator	FT	N	G	1.00	1.00	1.00	-	-
Crew Leader II	FT	N	J	-	-	-	1.00	1.00
Crew Leader I	FT	N	I	3.00	3.00	3.00	3.00	3.00
Water Plant Operator I	FT	N	I	-	-	-	1.00	1.00
Maintenance Worker III	FT	N	G	-	-	-	-	-
Maintenance Worker II	FT/PT	N	F	9.30	9.30	9.30	5.40	5.40
Maintenance Worker I	FT	N	E	4.00	4.00	4.00	6.00	6.00
Seasonal Staff	PT	N	N/A	3.57	3.57	3.57	3.57	3.57
ST Operations Division				23.66	23.66	23.47	23.97	24.16
Equipment Services Division								
Equipment Services Supervisor	FT	N	L	1.00	1.00	1.00	1.00	1.00
Equipment Mechanic II	FT	N	J	2.00	2.00	2.00	2.00	2.00
Inventory Control Clerk	PT	N	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

**VILLAGE OF GLEN ELLYN
SY 14 ANNUAL BUDGET
PERSONNEL SCHEDULE**

<u>Classification</u>	<u>Status</u>	<u>FLSA</u>	<u>Salary</u>	<u>FY10/11</u>	<u>FY11/12</u>	<u>FY12/13</u>	<u>FY13/14</u>	<u>SY 14</u>
		<u>Status</u>	<u>Range</u>	<u>Budgeted</u>	<u>Budgeted</u>	<u>Budgeted</u>	<u>Budgeted</u>	<u>Budgeted</u>
				<u>Employees</u>	<u>Employees</u>	<u>Employees</u>	<u>Employees</u>	<u>Employees</u>
Recreation								
Recreation Director	FT	E	U	1.0	1.0	1.0	1.0	1.0
Golf Course Superintendent	FT	E	O	1.0	1.0	1.0	1.0	1.0
Assistant Golf Course Superintendent	FT	E	I	1.0	1.0	1.0	1.0	1.0
Grounds Worker I	FT	E	A-1	-	-	-	-	3.0
Assistant Recreation Director	FT	E	P	1.0	1.0	1.0	1.0	1.0
Head Golf Professional	FT	E	K	1.0	1.0	1.0	1.0	1.0
First Assistant Golf Professional	FT	E	H	1.0	1.0	1.0	1.0	1.0
Food & Beverage Manager	FT	E	L	1.0	1.0	1.0	1.0	1.0
Executive Chef	FT	N	H	-	-	-	1.0	1.0
Seasonal Staff	PT	N	N/A	29.9	29.1	29.0	36.5	38.5
ST Recreation				37.90	37.12	35.98	44.48	49.50
Total Full-Time Equivalent Positions /5				161.63	160.35	160.27	166.27	170.47

Note:

E = exempt from FLSA

N = not exempt from FLSA

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

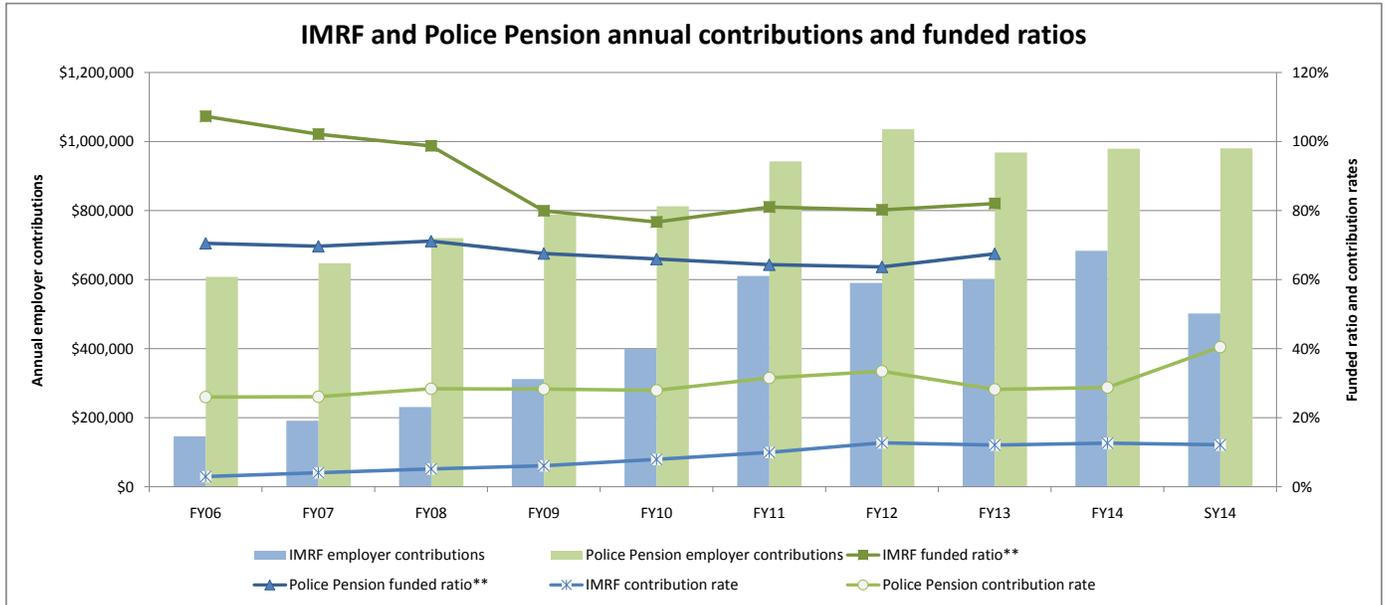
	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	SY 14
ADMINISTRATION											
Administration	3	3	3	3	5	5	3	3	3	3	3
Facilities Maint	2	2	2	2	2	1	1	1	1	1	1
Information Technology	-	-	-	-	-	-	-	-	-	1	1
TOTAL	5	5	5	5	7	6	4	4	4	5	5
FINANCE											
Administration/Operations	6	5	5	5	4	4	4	4	4	3	3
Cashier's Office	1	1	1	1	1	1	1	1	1	1	1
TOTAL	7	6	6	6	5	5	5	5	5	4	4
PLANNING & DEVELOPMENT											
Planning	3	3	3	3	4	3	3	3	3	3	3
Zoning / Inspection	3	3	3	4	4	4	4	4	4	4	4
TOTAL	6	6	6	7	8	7	7	7	7	7	7
RECREATION											
Administration	2	2	2	1	1	1	1	1	1	1	1
Golf	3	3	3	3	3	3	3	3	3	3	3
Grounds	8	8	8	5	4	4	3	3	2	2	5
Food Service	1	1	1	1	1	1	1	1	1	2	2
TOTAL	14	14	14	10	9	9	8	8	7	8	11
POLICE											
Sworn Officers*	39	39	40	43	43	43	43	43	43	40	40
Service Officers	3	3	3	3	3	2	2	2	2	2	2
Other Civilians	5	5	5	6	6	6	6	6	6	6	6
TOTAL	47	47	48	52	52	51	51	51	51	48	48
PUBLIC WORKS											
Administration./Engineering	8	7	7	5	7	6	6	6	6	6	6
Equipment Services	3	3	3	3	3	3	3	3	3	3	3
Operations Division	-	-	19	21	19	19	19	19	19	-	-
Streets/Forestry	10	10	-	-	-	-	-	-	-	9	9
Utilities	12	12	-	-	-	-	-	-	-	11	11
TOTAL	33	32	29	29	29	28	28	28	28	29	29
TOTAL	112	110	108	109	110	106	103	103	102	101	104

**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**

	FY06 Actual	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Estimated	SY14 Budget
FICA (Social Security and Medicare)										
General Fund	\$ 290,002	\$ 302,006	\$ 310,176	\$ 338,444	312,789	311,319	\$ 318,241	\$ 331,869	\$ 337,407	\$ 285,450
Special Programs	6,068	5,553	5,922	5,830	6,096	6,760	-	-	-	-
Fire Services Fund	-	-	-	-	-	-	-	-	-	3,800
Water	37,503	37,135	31,571	32,798	32,649	33,994	34,064	38,191	40,900	28,000
Sewer	24,152	23,315	29,846	30,869	30,819	32,165	32,201	29,540	38,400	26,000
Recreation	119,480	111,166	103,342	104,122	104,470	100,167	96,698	91,101	114,900	93,900
Equipment Services	12,870	13,654	16,114	17,918	18,580	18,714	18,950	19,577	21,800	14,700
Total FICA Expense - All Funds	495,138	492,829	496,971	529,981	505,403	503,119	500,154	510,278	553,407	451,850
% Change from Prior Year	3.7%	-0.5%	0.8%	6.6%	-4.6%	-0.5%	-0.6%	2.0%	8.5%	-18.4%
Illinois Municipal Retirement Fund (IMRF)										
General Fund	85,125	115,087	144,467	198,262	234,216	352,167	347,583	372,134	385,925	285,100
Special Programs	769	67	1,783	2,653	3,503	5,563	-	-	-	-
Water	14,769	19,762	21,045	26,131	32,632	51,882	50,509	54,278	62,000	39,000
Sewer	10,214	13,052	21,037	26,132	32,620	51,860	50,510	43,664	62,000	39,000
Recreation	28,392	36,447	32,639	44,680	77,707	120,190	113,018	101,325	139,200	117,400
Equipment Services	5,043	7,040	10,550	14,439	19,050	29,714	28,856	30,835	34,800	22,200
Total IMRF Expense - All Funds	146,523	191,455	231,521	312,297	399,728	611,376	590,476	602,236	683,925	502,700
% Change from Prior Year	44.1%	30.7%	20.9%	34.9%	28.0%	52.9%	-3.4%	2.0%	13.6%	-26.5%
Police Pension Fund (1)										
	608,000	648,000	721,000	789,000	813,000	943,000	1,036,000	969,000	980,000	981,000
% Change from Prior Year	18.5%	6.6%	11.3%	9.4%	3.0%	16.0%	9.9%	-6.5%	1.1%	0.1%
Total Retirement Costs	\$ 1,249,661	\$ 1,332,284	\$ 1,449,492	\$ 1,631,278	\$ 1,718,131	\$ 2,057,495	\$ 2,126,630	\$ 2,081,514	\$ 2,217,332	\$ 1,935,550
% Change from Prior Year	14.4%	6.6%	8.8%	12.5%	5.3%	19.8%	3.4%	-2.1%	6.5%	-12.7%
IMRF Early Retirement Program (2)				\$ 657,280						
IMRF Contribution Rate* (3)	2.97%	4.06%	5.19%	6.09%	7.95%	10.00%	12.73%	12.09%	12.65%	12.14%
IMRF, Funded ratio**	107.3%	102.2%	98.8%	79.9%	76.7%	81.1%	80.2%	82.1%	n/a	n/a
Police Pension Fund Rate (calculated)*	26.01%	26.07%	28.39%	28.32%	27.92%	31.60%	33.51%	28.25%	28.74%	40.53%
Police Pension Fund, Funded ratio**	70.55%	69.71%	71.17%	67.57%	65.97%	64.31%	63.69%	67.51%	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 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 as 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 and \$142,800 from the Recreation Fund.
 - IMRF rates adjust on a calendar year basis. Rates shown for FY14 are applicable for calendar year 2013. SY14 rates for applicable to calendar year 2014. We have not received our preliminary rate for 2015

INTERFUND TRANSFER RECAP
TRANSFERS FOR FY SY14 BUDGET

		TO FUND															
DEPT/DIV	ADMIN	PW	INSURANCE FUND		EQUIP	EQUIP	FACIL	PW	CAPITAL	DEBT	RECREATION	POLICE	ENG	FACIL	CORP	FIRE	TOTAL
	SERVICE	SERVICE	GENERAL	HEALTH	SERVICE	SERVICE	MAINT	STREET	PROJECTS	SERVICE	FUND	PENSION	GENERAL	MAINT	RESERVE	SERVICES	
	CHGS	CHGS	INSURANCE	PLAN	O & M	REPL		SWEEPING					FUND	RESERVE	RESERVE	FUND	
Revenue	-	-	-	-	-	-	-	-	3,430,000	-	-	-	-	-	-	-	3,430,000
Administration	-	-	3,300	33,000	-	-	-	-	-	-	-	-	-	-	-	-	36,300
Facilities Maint	-	-	3,700	4,140	12,900	5,800	-	-	-	-	-	-	-	85,000	-	-	111,540
Information Technology	-	-	1,100	8,870	-	-	-	-	-	-	-	-	-	-	-	-	9,970
Finance - Admin.	-	-	2,100	12,430	-	-	-	-	-	-	-	-	-	-	-	-	14,530
Finance - Cashier's	-	-	1,100	11,670	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning & Dev - Planning	-	-	2,500	20,640	-	-	-	-	-	-	-	-	-	-	-	-	23,140
P&D - Building	-	-	3,900	33,070	2,800	5,100	-	-	-	-	-	-	-	-	-	-	-
Economic Development	-	-	900	-	-	-	-	-	-	-	-	-	-	-	40,000	-	40,900
Police - Admin	-	-	27,700	93,920	60,000	32,300	-	-	-	-	-	73,600	-	-	-	-	287,520
Police - Operations	-	-	45,700	307,940	98,800	53,200	-	-	-	-	-	760,300	-	-	-	-	-
Police - Investigations	-	-	8,100	36,360	17,700	9,400	-	-	-	-	-	147,100	-	-	-	-	-
Police Asset Forfeitures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PW - Admin	-	-	5,400	61,210	13,900	5,000	-	-	-	-	-	-	-	-	-	-	85,510
PW Ops - Forestry	-	-	15,900	19,950	67,400	71,900	-	-	-	-	10,000	-	-	-	-	-	185,150
PW Ops - Streets	-	-	35,300	24,840	150,000	160,100	-	-	-	-	-	-	-	-	-	-	-
Emergency Medical Service	-	-	64,900	-	23,100	-	-	-	-	-	-	-	-	-	-	-	-
Fire Department	-	-	64,900	-	97,900	-	-	-	-	-	-	-	-	-	60,000	-	222,800
GENERAL FUND	-	-	286,500	668,040	544,500	342,800	-	-	3,430,000	-	10,000	981,000	-	85,000	100,000	-	4,447,360
Corporate Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fire Service	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,000
Parking	7,400	70,300	500	-	-	-	-	27,300	-	-	-	-	-	-	-	-	105,500
Water	100,500	-	28,000	43,010	42,800	40,000	6,700	-	-	-	-	-	-	-	-	-	261,010
Sanitary Sewer	100,500	-	24,600	43,010	40,000	75,400	6,700	6,700	-	-	-	-	-	-	-	-	296,910
Recreation	40,200	-	36,200	117,840	-	-	-	-	-	-	-	-	-	-	14,000	-	208,240
Equip Services	-	8,800	7,900	36,530	3,000	900	6,700	-	-	-	-	-	-	-	-	542,000	605,830
Solid Waste	51,700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	51,700
MFT	-	-	-	-	-	-	-	-	-	-	-	-	255,000	-	-	-	255,000
Capital Projects	-	-	-	-	-	-	-	-	-	-	-	-	154,000	-	-	-	154,000
TOTAL	300,300	79,100	97,200	240,390	85,800	116,300	20,100	34,000	-	-	-	-	409,000	-	14,000	542,000	1,944,190
GR TOTAL	300,300	79,100	383,700	908,430	630,300	459,100	20,100	34,000	3,430,000	-	10,000	981,000	409,000	85,000	114,000	542,000	6,391,550

Glenbard Wastewater	84,000		139,140	27,300													250,440
Library	5,000		170,020	-					518,978								693,998
	<u>389,300</u>		<u>1,217,590</u>	<u>657,600</u>					<u>518,978</u>								<u>2,783,468</u>

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

Water and sewer consumption rate changes

Date of Change	Water consumption rate		Sewer consumption rate		Total rate	
	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%
January 1, 2014	\$ 8.50	14.7%	\$ 6.90	3.8%	\$ 15.40	9.5%
<u>Future rates:</u>						
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	8/1/2014 <i>Preliminary estimated rates</i>	
Rates charged to Solid Waste customers	35 gal	\$ 13.25	\$ 11.70	\$ 12.30	\$ 12.90	\$ 12.90	\$ 13.80	\$ 15.50	\$ 16.33
	65 gal		\$ 14.95	\$ 15.70	\$ 16.50	\$ 16.50	\$ 17.30	\$ 19.05	\$ 19.95
	95 gal		\$ 16.95	\$ 17.80	\$ 18.70	\$ 18.70	\$ 19.30	\$ 21.10	\$ 22.04
	senior 35	\$ 12.20	\$ 10.80	\$ 11.35	\$ 11.90	\$ 11.90	\$ 12.75	\$ 14.45	\$ 15.29
	35 rear	\$ 25.85	\$ 20.70	\$ 21.75	\$ 22.85	\$ 22.85	\$ 21.35	\$ 23.20	\$ 24.19
	65 rear		\$ 23.95	\$ 25.15	\$ 26.40	\$ 26.40	\$ 27.35	\$ 29.30	\$ 30.41
	95 rear		\$ 25.95	\$ 27.25	\$ 28.60	\$ 28.60	\$ 27.35	\$ 29.30	\$ 30.41
	senior 35 rear	\$ 23.55	\$ 18.90	\$ 19.85	\$ 20.85	\$ 20.85	\$ 19.60	\$ 21.40	\$ 22.35
	35 gal	Change from prior rate	-11.7%	5.1%	4.9%	0.0%	7.0%	12.3%	18.3%
	65 gal		5.0%	5.1%	0.0%	4.8%	10.1%	15.3%	
	95 gal		5.0%	5.1%	0.0%	3.2%	9.3%	14.2%	
	senior 35		-11.5%	5.1%	4.8%	0.0%	7.1%	13.3%	19.9%
	35 rear		-19.9%	5.1%	5.1%	0.0%	-6.6%	8.7%	13.3%
	65 rear		5.0%	5.0%	0.0%	3.6%	7.1%	11.2%	
	95 rear		5.0%	5.0%	0.0%	-4.4%	7.1%	11.2%	
	senior 35 rear		-19.7%	5.0%	5.0%	0.0%	-6.0%	9.2%	14.0%
	Average change			-15.7%	5.0%	5.0%	0.0%	1.1%	9.7%

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
IGA	Intergovernmental Agreement
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