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PEOPLE OF GLEN ELLYN

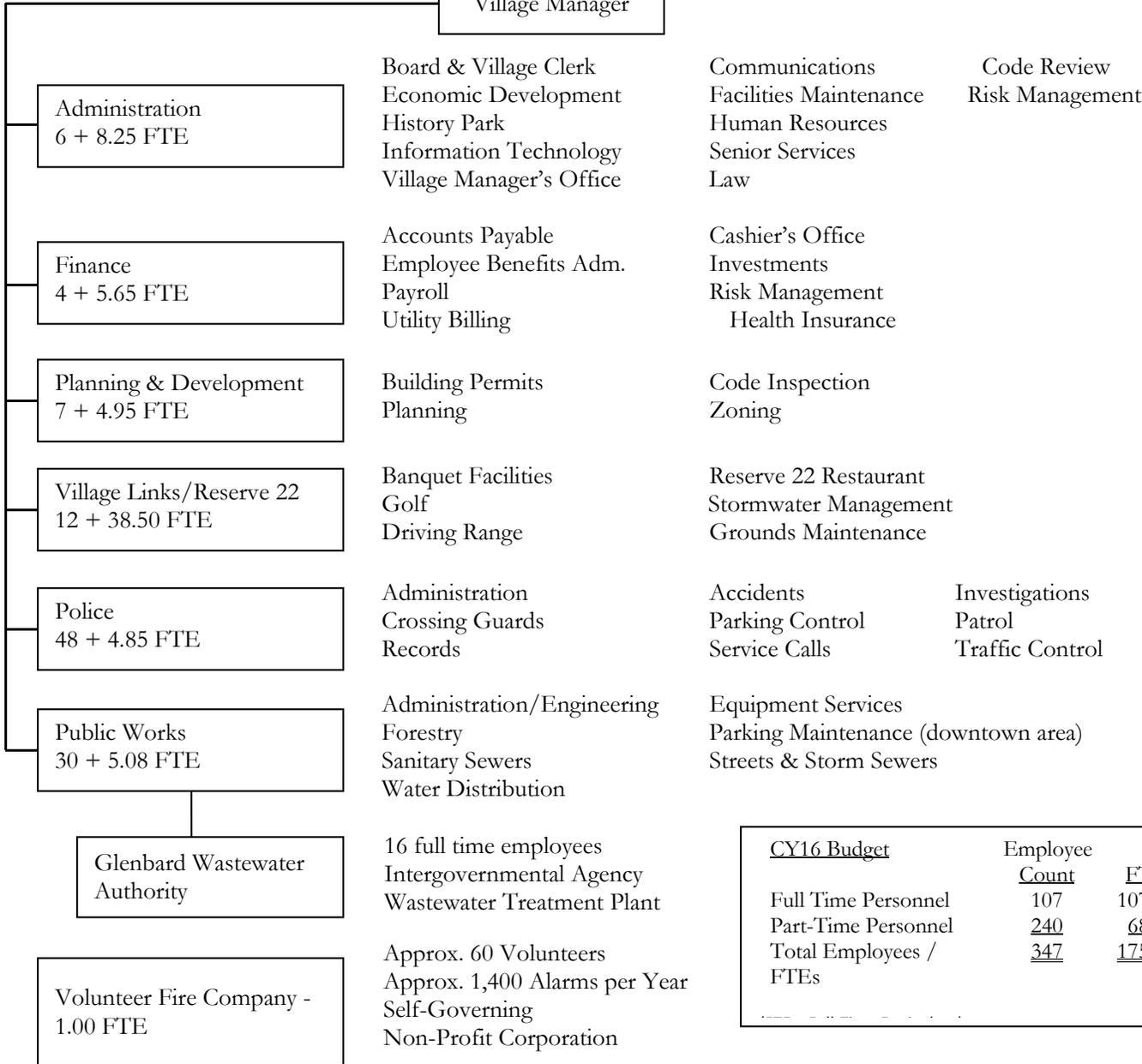
Village Clerk

**Village President (1)
&
Board of Trustees (6)**

- Village Prosecutor

Citizen Advisory Groups:
 Architectural Review Commission (9) Historic Preservation (9)
 Board of Fire and Police Commission (3) Plan Commission (11)
 Building Board of Appeals (5) Police Pension Board (5)
 Capital Improvements Commission (9) Recreation Commission (8)
 Environmental Commission (9) Zoning Board of Appeals (7)
 Finance Commission (9)

Village Manager



<u>CY16 Budget</u>	<u>Employee</u>	
	<u>Count</u>	<u>FTE</u>
Full Time Personnel	107	107.00
Part-Time Personnel	<u>240</u>	<u>68.28</u>
Total Employees / FTEs	<u>347</u>	<u>175.28</u>

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

Proprietary Funds

Enterprise Funds	Internal Service Funds
Water & Sanitary Sewer (Major) Village Links/Reserve 22 (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.

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.

Village Links/Reserve 22 Fund – The Village Links/Reserve 22 Fund accounts for the operation and maintenance, including debt service and capital outlay, of the Village Links Golf Course, Reserve 22 restaurant, 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	Capital Projects	Facilities Maintenance Reserve	Fire Service	Water/Sewer	Parking	Residential Solid Waste	Village Links/ Reserve 22	Insurance	Equipment Services	Police Pension
Village Board & Clerk	✓															
Village Manager's Office	✓			✓	✓		✓	✓			✓		✓			
Facilities Maintenance	✓						✓									
Law	✓												✓			
Information Technology	✓															
Economic Development	✓			✓	✓											
Finance	✓	✓		✓	✓			✓	✓	✓	✓	✓	✓			✓
Planning & Development	✓															
Police	✓															
Public Works																
Administration & Eng.	✓		✓			✓			✓	✓						
Operations	✓		✓			✓			✓	✓						
Equipment Services															✓	
Village Links/ Reserve 22												✓				

Village of Glen Ellyn All Funds Summary

(in \$1,000s)

	SY14 <u>Actual</u>	FY15 Revised <u>Budget</u>	FY15 Estimated <u>Actual</u>	FY16 <u>Budget</u>
REVENUES				
Property Tax	\$ 7,171	\$ 7,206	\$ 7,201	\$ 7,365
Other Fees/Taxes	9,281	13,742	13,673	14,378
Licenses & Permits	882	1,339	1,286	1,297
Charges For Services	19,041	29,227	28,684	28,875
Interest Income	579	575	743	1,816
All Other	<u>4,060</u>	<u>17,451</u>	<u>17,413</u>	<u>3,835</u>
Total Revenues	\$ 41,014	\$ 69,541	\$ 69,001	\$ 57,566
Less Interfund Transfers	<u>(5,291)</u>	<u>(6,008)</u>	<u>(6,008)</u>	<u>(7,258)</u>
Net Revenues	\$ 35,723	\$ 63,532	\$ 62,992	\$ 50,307
EXPENDITURES				
Personnel Services	\$ 8,278	\$ 12,868	\$ 12,519	\$ 13,411
Contractual Services	10,419	16,408	15,501	16,869
Commodities	4,304	6,701	6,337	6,653
Capital Outlay	6,770	32,280	13,345	24,644
Debt Service	<u>1,221</u>	<u>1,507</u>	<u>1,507</u>	<u>2,222</u>
Total Expenditures	\$ 30,992	\$ 69,764	\$ 49,210	\$ 63,799
Net Increase / (Decrease)	<u>\$ 4,731</u>	<u>\$ (6,231)</u>	<u>\$ 13,782</u>	<u>\$ (13,492)</u>

Note: There may be differences due to rounding.

Note: SY14 refers to an 8 month fiscal year which ran from May 1, 2014 to December 31, 2014.

VILLAGE OF GLEN ELLYN
FISCAL YEAR 2016 NET BUDGET - ALL FUNDS
AT A GLANCE

(dollar values presented in thousands)

	REVISED BUDGET FY2015	BUDGET FY2016	% of Total	Primary Fund(s)
Where the Money Comes From				
Water & Sanitary Sewer Billings	\$ 15,528	\$ 14,223	28.3%	Water/Sewer
Property Taxes	7,206	7,365	14.6%	General, Capital
Sales Taxes (Local & State)	5,205	5,379	10.7%	General
Village Links/Reserve 22	4,991	5,587	11.1%	Recreation
Utility Taxes (gas, electric, telecom)	2,825	2,773	5.5%	Capital
Income Taxes (State)	2,684	2,748	5.5%	General
Other Taxes	2,533	2,684	5.3%	General
Fees / Fines	1,065	1,100	2.2%	General
Reimbursements from Others	1,576	1,685	3.3%	General
Garbage / Branch Pickup	1,543	1,601	3.2%	Solid Waste
Licenses & Permits	1,219	1,222	2.4%	General
Fire Service Fee	785	798	1.6%	Fire Services
Ambulance billing	5	3	0.0%	General
Parking Revenues	349	1,083	2.2%	Parking
Bond Proceeds	13,736	-	0.0%	Capital
All Other	2,282	2,058	4.1%	
Total Net Revenues	\$ 63,532	\$ 50,309	100%	
Where the Money Goes				
Capital Improvements and Equipment	\$ 32,280	\$ 24,644	39%	Capital, Water/Sewer
Water & Sanitary Sewer - Daily Operations	10,655	10,561	17%	Water/Sewer
Police and Fire Protection	6,629	6,833	11%	General, Fire Services
Village Links/Reserve 22	3,758	4,332	7%	Recreation
Insurance (health, liability, fire, etc.)	2,975	2,988	5%	Insurance
Public Works	3,297	3,168	5%	Admin, Streets, Forestry, Equipment Services
General Administration/Finance	1,849	1,888	3%	General
Debt Repayments	1,507	2,222	3%	Debt
Pension Payments	1,822	1,996	3%	Pension
Garbage /Branch Pickup	1,345	1,454	2%	Solid Waste
Facility /Equipment Maintenance	684	604	1%	General
Planning & Development / Building Permits	1,188	1,209	2%	General
All Other	1,774	1,901	3%	
Total Net Expenditures	\$ 69,763	\$ 63,800	100%	
GAIN / (LOSS)	\$ (6,231)	\$ (13,491)		

Notes: There may be differences due to rounding.

You can find additional information on each item by reviewing details for the noted funds.

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

Fiscal Year Ended December 31, 2015

	Audited Fund Balance 12/31/2014	Preliminary Increases (Revenues)	Preliminary Decreases (Expenditures)	Change in Fund Balance	Preliminary Fund Balance 12/31/2015	% Change
MAJOR FUNDS						
General Fund	\$ 9,267,311	\$ 17,038,900	\$ (16,299,566)	\$ 739,334	\$ 10,006,645	8%
Debt Service Fund	42,012	515,354	(515,326)	28	42,040	0% 1
Capital Projects Fund	<u>5,030,671</u>	<u>20,097,517</u>	<u>(8,311,558)</u>	<u>11,785,959</u>	<u>16,816,630</u>	234% 2
Total Major Funds	<u>14,339,994</u>	<u>37,651,771</u>	<u>(25,126,450)</u>	<u>12,525,321</u>	<u>26,865,315</u>	87%
NON-MAJOR FUNDS						
Corporate Reserve Fund	282,566	30,400	(28,400)	2,000	284,566	1%
CBD TIF Fund	88,656	89,106	(1,830)	87,276	175,932	98% 3
Roosevelt Road TIF Fund	(48,243)	6,900	-	6,900	(41,343)	-14% 4
Motor Fuel Tax Fund	803,767	643,175	(782,000)	(138,825)	664,942	-17% 5
Fire Services Fund	1,053,607	1,489,046	(1,517,379)	(28,333)	1,025,274	-3%
Facilities Maint Reserve Fund	<u>919,894</u>	<u>151,430</u>	<u>(423,021)</u>	<u>(271,591)</u>	<u>648,303</u>	-30% 6
Total Non-Major Funds	<u>3,100,247</u>	<u>2,410,057</u>	<u>(2,752,630)</u>	<u>(342,573)</u>	<u>2,757,674</u>	-11%
TOTAL GOVERNMENTAL FUNDS	<u>17,440,241</u>	<u>40,061,828</u>	<u>(27,879,080)</u>	<u>12,182,748</u>	<u>29,622,989</u>	70%

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	Bond proceeds were received in FY15 of \$13.5 million. The majority of the project will take place in FY2016.
3	The CBD TIF Fund has been receiving increment, but no projects have yet been incurred in the TIF.
4	The Roosevelt Road TIF Fund incurred start up costs in FY13/14. These costs will be repaid to the General Fund as TIF taxes are received.
5	It is anticipated to use MFT dollars to fund a capital project in FY15 and FY16.
6	Investment into facility repairs is being prioritized as funding has been restored from the economic downturn.

Fiscal Year Ended December 31, 2016

	Projected Fund Balance 1/1/2016	Projected Increases (Revenues)	Projected Decreases (Expenditures)	Change in Fund Balance	Projected Fund Balance 12/31/2016	% Change
MAJOR FUNDS						
General Fund	\$ 10,006,645	\$ 17,274,818	\$ (17,272,400)	\$ 2,418	\$ 10,009,063	0%
Debt Service Fund	42,040	1,467,360	(1,467,210)	150	42,190	0% 1
Capital Projects Fund	<u>16,816,630</u>	<u>7,028,524</u>	<u>(20,063,903)</u>	<u>(13,035,379)</u>	<u>3,781,251</u>	-78% 2
Total Major Funds	<u>26,865,315</u>	<u>25,770,702</u>	<u>(38,803,513)</u>	<u>(13,032,811)</u>	<u>13,832,504</u>	-49%
NON-MAJOR FUNDS						
Corporate Reserve Fund	284,566	41,500	(10,000)	31,500	316,066	11% 3
CBD TIF Fund	175,932	93,510	(129,330)	(35,820)	140,112	-20% 4
Roosevelt Road TIF Fund	(41,343)	7,200	(2,000)	5,200	(36,143)	-13% 5
Motor Fuel Tax Fund	664,942	667,175	(896,440)	(229,265)	435,677	-34% 6
Fire Services Fund	1,025,274	953,650	(564,100)	389,550	1,414,824	38% 7
Facilities Maint Reserve Fund	<u>648,303</u>	<u>247,500</u>	<u>(286,950)</u>	<u>(39,450)</u>	<u>608,853</u>	-6%
Total Non-Major Funds	<u>2,757,674</u>	<u>2,010,535</u>	<u>(1,888,820)</u>	<u>121,715</u>	<u>2,879,389</u>	4%
TOTAL GOVERNMENTAL FUNDS	<u>\$ 29,622,989</u>	<u>\$ 27,781,237</u>	<u>(\$40,692,333)</u>	<u>(\$12,911,096)</u>	<u>\$16,711,893</u>	-44%

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	Includes construction of a new police station (approx. \$12M).
3	Minimal activity is anticipated in the fund for FY16.
4	Budget includes economic development incentives and wayfinding signage.
5	The Roosevelt Road TIF Fund incurred start up costs in FY13/14. These costs will be repaid to the General Fund as TIF taxes are received.
6	It is anticipated to use MFT dollars to fund a capital project in FY15 and FY16.
7	Accumulation of fund balance to save for future facility and capital needs.

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

Fiscal Year Ended December 31, 2015

	Audited Net Position 12/31/2014	Preliminary Increases (Revenues)	Preliminary Decreases (Expenses)	Change in Net Assets	Preliminary Net Position 12/31/2015	% Change
MAJOR PROPRIETARY FUNDS						
Water & Sanitary Sewer Fund	\$ 64,853,118	\$ 15,017,100	\$ (14,300,652)	\$ 716,448	\$ 65,569,566	1%
Village Links/Reserve 22	<u>20,063,101</u>	<u>5,256,088</u>	<u>(5,060,244)</u>	<u>195,844</u>	<u>20,258,945</u>	1%
Total Major Funds	<u>84,916,219</u>	<u>20,273,188</u>	<u>(19,360,896)</u>	<u>912,292</u>	<u>85,828,511</u>	1%
NON-MAJOR PROPRIETARY FUNDS						
Parking Fund	2,543,650	375,550	(325,500)	50,050	2,593,700	2%
Residential Solid Waste Fund	371,830	1,550,821	(1,536,858)	13,963	385,793	4%
Insurance Fund	2,107,373	2,848,283	(2,927,479)	(79,196)	2,028,177	-4%
Equipment Services Fund	<u>5,324,120</u>	<u>1,691,700</u>	<u>(1,358,100)</u>	<u>333,600</u>	<u>5,657,720</u>	6%
Total Non-Major Funds	<u>10,346,973</u>	<u>6,466,354</u>	<u>(6,147,937)</u>	<u>318,417</u>	<u>10,665,390</u>	3%
TOTAL PROPRIETARY FUNDS	<u>\$95,263,192</u>	<u>\$26,739,542</u>	<u>(\$25,508,833)</u>	<u>\$1,230,709</u>	<u>\$96,493,901</u>	1%
TRUST FUNDS						
Police Pension Fund	<u>\$26,102,606</u>	<u>\$2,199,180</u>	<u>(\$1,830,246)</u>	<u>\$368,934</u>	<u>\$26,471,540</u>	1%

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

Fiscal Year Ended December 31, 2016

	Projected Net Position 1/1/2016	Projected Increases (Revenues)	Projected Decreases (Expenses)	Change in Net Assets	Projected Net Position 12/31/2016	% Change
MAJOR PROPRIETARY FUNDS						
Water & Sanitary Sewer Fund	\$ 65,569,566	\$ 14,597,150	\$ (16,497,443)	\$ (1,900,293)	\$ 63,669,273	-3%
Village Links/Reserve 22	<u>20,258,945</u>	<u>5,586,600</u>	<u>(5,425,188)</u>	<u>161,412</u>	<u>20,420,357</u>	1%
Total Major Funds	<u>85,828,511</u>	<u>20,183,750</u>	<u>(21,922,631)</u>	<u>(1,738,881)</u>	<u>84,089,630</u>	-2%
NON-MAJOR PROPRIETARY FUNDS						
Parking Fund	2,593,700	364,800	(462,000)	(97,200)	2,496,500	-4%
Residential Solid Waste Fund	385,793	1,601,500	(1,545,702)	55,798	441,591	14% 1
Insurance Fund	2,028,177	3,006,500	(2,988,400)	18,100	2,046,277	1%
Equipment Services Fund	<u>5,657,720</u>	<u>1,583,700</u>	<u>(1,450,900)</u>	<u>132,800</u>	<u>5,790,520</u>	2%
Total Non-Major Funds	<u>10,665,390</u>	<u>6,556,500</u>	<u>(6,447,002)</u>	<u>109,498</u>	<u>10,774,888</u>	1%
TOTAL PROPRIETARY FUNDS	<u>\$96,493,901</u>	<u>\$26,740,250</u>	<u>(\$28,369,633)</u>	<u>(\$1,629,383)</u>	<u>\$94,864,518</u>	-2%
TRUST FUNDS						
Police Pension Fund	<u>\$26,471,540</u>	<u>\$3,044,200</u>	<u>(\$1,995,575)</u>	<u>\$1,048,625</u>	<u>\$27,520,165</u>	4%

Net Position: 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 and for emergency preparedness (storm event cleanup).

VILLAGE OF GLEN ELLYN
CALENDAR YEAR 2016 - OPERATING/CAPITAL ANALYSIS, IMPACT ON SURPLUS/(DEFICIT)

	REVENUE			EXPENDITURES/EXPENSES			NET BUDGET		
	OPERATING	CAPITAL	TOTAL	OPERATING	CAPITAL	TOTAL	OPERATING	CAPITAL	TOTAL
GENERAL	\$ 17,274,818	\$ -	\$ 17,274,818	\$ 17,109,350	\$ 163,050	\$ 17,272,400	\$ 165,468	\$ (163,050)	\$ 2,418
CORPORATE RESERVE	-	41,500	41,500	-	10,000	10,000	-	31,500	31,500
MOTOR FUEL TAX	467,175	200,000	667,175	696,440	200,000	896,440	(229,265)	-	(229,265)
DEBT SERVICE	1,467,360	-	1,467,360	1,467,210	-	1,467,210	150	-	150
CBD TIF	93,510	-	93,510	129,330	-	129,330	(35,820)	-	(35,820)
ROOSEVELT ROAD TIF FUND	7,200	-	7,200	2,000	-	2,000	5,200	-	5,200
CAPITAL PROJECTS	-	7,028,524	7,028,524	-	20,063,903	20,063,903	-	(13,035,379)	(13,035,379)
FIRE SERVICES FUND	564,100	389,550	953,650	564,100	-	564,100	-	389,550	389,550
FACILITIES MAINTENANCE RESERVE	-	247,500	247,500	-	286,950	286,950	-	(39,450)	(39,450)
WATER AND SEWER	12,042,150	2,555,000	14,597,150	11,653,243	4,844,200	16,497,443	388,907	(2,289,200)	(1,900,293)
PARKING	364,800	-	364,800	252,000	210,000	462,000	112,800	(210,000)	(97,200)
RESIDENTIAL SOLID WASTE	1,601,500	-	1,601,500	1,531,202	14,500	1,545,702	70,298	(14,500)	55,798
VILLAGE LINKS/RESERVE 22	5,586,600	-	5,586,600	5,249,188	176,000	5,425,188	337,412	(176,000)	161,412
TOTAL, VILLAGE OPERATIONS	\$ 39,469,213	\$ 10,462,074	\$ 49,931,287	\$ 38,654,063	\$ 25,968,603	\$ 64,622,666	\$ 815,150	\$ (15,506,529)	\$ (14,691,379)
Percent of category	79.0%	21.0%		59.8%	40.2%				

INSURANCE	\$ 3,006,500	\$ -	\$ 3,006,500	2,988,400	\$ -	\$ 2,988,400	\$ 18,100	\$ -	\$ 18,100
EQUIPMENT SERVICES	968,400	615,300	1,583,700	954,200	496,700	1,450,900	14,200	118,600	132,800
POLICE PENSION	3,044,200	-	3,044,200	1,995,575	-	1,995,575	1,048,625	-	1,048,625
TOTAL, ALL FUNDS	\$ 46,488,313	\$ 11,077,374	\$ 57,565,687	\$ 44,592,238	\$ 26,465,303	\$ 71,057,541	\$ 1,896,075	\$ (15,387,929)	\$ (13,491,854)
Percent of category	80.8%	19.2%		62.8%	37.2%				

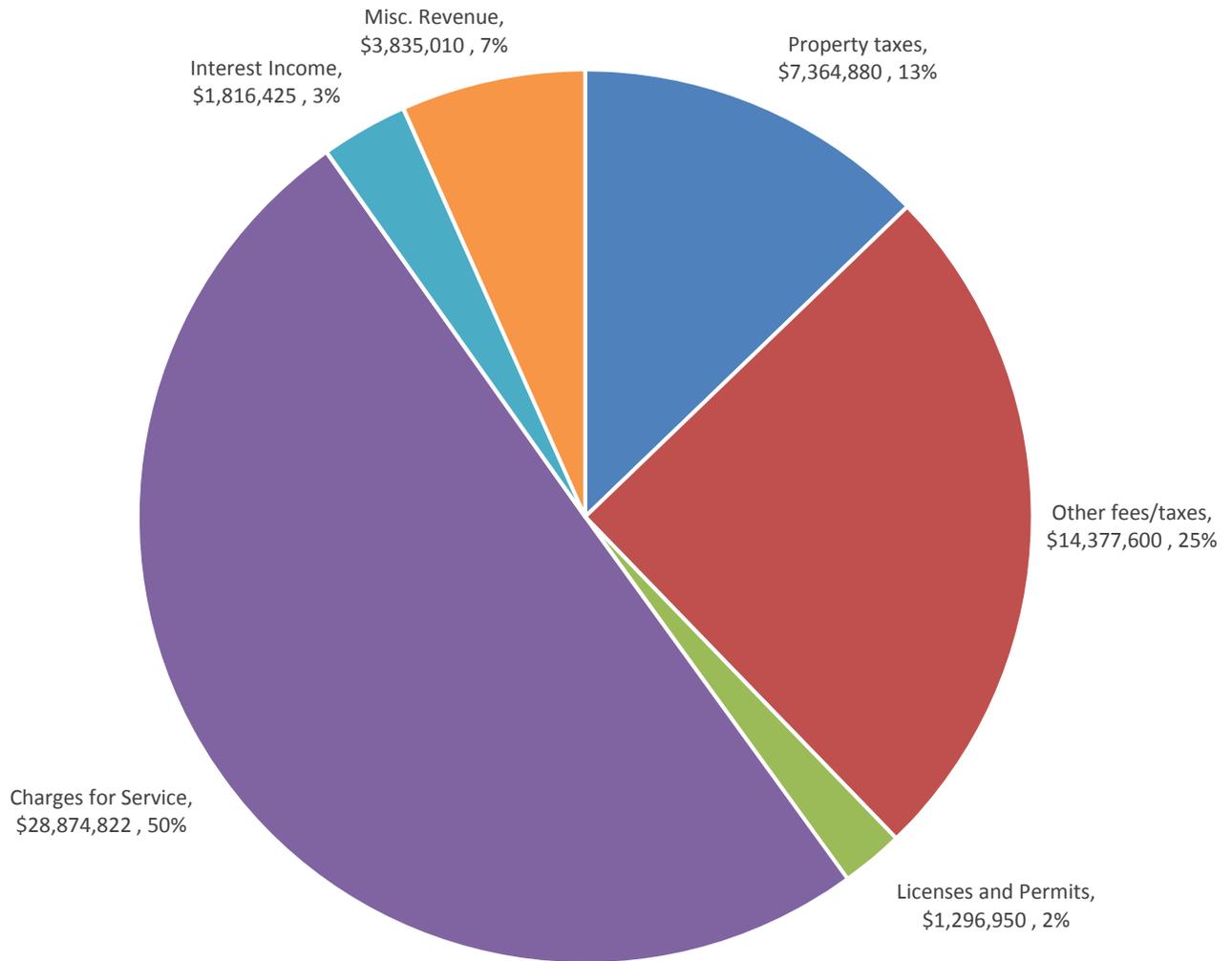
	REVENUE			EXPENDITURES/EXPENSES			NET BUDGET		
	OPERATING	CAPITAL	TOTAL	OPERATING	CAPITAL	TOTAL	OPERATING	CAPITAL	TOTAL
Governmental Funds	\$ 19,874,163	\$ 7,907,074	\$ 27,781,237	\$ 19,968,430	\$ 20,723,903	\$ 40,692,333	\$ (94,267)	\$ (12,816,829)	\$ (12,911,096)
Enterprise Funds	19,595,050	2,555,000	22,150,050	18,685,633	5,244,700	23,930,333	909,417	(2,689,700)	(1,780,283)
Internal Service Funds	3,974,900	615,300	4,590,200	3,942,600	496,700	4,439,300	32,300	118,600	150,900
Trust Fund	3,044,200	-	3,044,200	1,995,575	-	1,995,575	1,048,625	-	1,048,625
Total Outflows	\$ 46,488,313	\$ 11,077,374	\$ 57,565,687	\$ 44,592,238	\$ 26,465,303	\$ 71,057,541	\$ 1,896,075	\$ (15,387,929)	\$ (13,491,854)
Percent of category	80.8%	19.2%		62.8%	37.2%				

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 Bond proceeds were received in FY2015 to perform stormwater improvements and construction of a new police facility (approx. \$13.5 million).
- 2 Includes capital projects according to our Five Year Capital Plan.

Village Wide Revenues

**VILLAGE OF GLEN ELLYN
REVENUE BY CATEGORY
ALL FUNDS
FISCAL YEAR 2016 BUDGET**



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

REVENUE SOURCE	ACTUAL FY12/13	ACTUAL FY13/14	SY2014 8 MONTH ACTUAL	CALENDAR	CALENDAR	CALENDAR
				YEAR 2015 REVISED BUDGET	YEAR 2015 EST. ACTUAL	YEAR 2016 BUDGET
General Fund	\$ 16,966,955	\$ 17,384,349	\$ 12,326,160	\$ 16,891,300	\$ 17,038,900	\$ 17,274,818
Corporate Reserve Fund	166,813	164,065	92,058	82,000	30,400	41,500
Motor Fuel Tax Fund	792,036	797,940	704,384	687,100	643,175	667,175
Debt Service Fund	2,158,210	1,111,293	518,644	516,826	515,354	1,467,360
CBD TIF Fund	-	74,676	78,133	80,000	89,106	93,510
Roosevelt Road TIF Fund	-	-	1,442	2,000	6,900	7,200
Capital Projects Fund	5,327,721	5,927,410	6,052,794	20,359,611	20,097,517	7,028,524
Fire Services Fund	-	-	1,286,466	1,450,100	1,489,046	953,650
Facilities Maint Reserve Fund	53,762	102,926	67,071	152,500	151,430	247,500
Water & Sanitary Sewer Fund	12,705,822	13,271,185	9,109,061	15,893,200	15,017,100	14,597,150
Parking Fund	352,094	634,190	302,935	353,100	375,550	364,800
Residential Solid Waste	1,392,771	1,536,506	1,038,100	1,543,970	1,550,821	1,601,500
Village Links/Reserve 22	8,569,283	3,935,291	3,937,016	4,991,000	5,256,088	5,586,600
Insurance Fund	2,777,158	2,788,782	1,912,726	2,801,310	2,848,283	3,006,500
Equipment Services Fund	1,766,100	1,862,407	1,162,872	1,693,700	1,691,700	1,583,700
Police Pension Fund	2,846,799	2,698,406	2,423,751	2,043,000	2,199,180	3,044,200
TOTAL REVENUES	\$ 55,875,524	\$ 52,289,426	\$ 41,013,613	\$ 69,540,717	\$ 69,000,550	\$ 57,565,687
INTERFUND TRANSFERS	(5,750,849)	(5,827,749)	(5,290,702)	(6,008,300)	(6,008,300)	(7,258,232)
TOTAL NET BUDGET	\$ 50,124,675	\$ 46,461,677	\$ 35,722,911	\$ 63,532,417	\$ 62,992,250	\$ 50,307,455

- in FY15, \$13.4 million in bond proceeds was recorded, resulting in a revenue spike for the Capital Projects Fund.
- 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 Village Links/Reserve 22 Fund. The Fund has also experienced revenue growth due to expanded restaurant operations.
- 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.

	FY12/13 Actual	FY13/14 Actual	SY2014 Actual	CY2015 Revised Budget	CY2015 Est. Actual	CY2016 Budget
Governmental Funds	\$ 25,465,497	\$ 25,562,659	\$ 21,127,152	\$ 40,221,437	\$ 40,061,828	\$ 27,781,237
Enterprise Funds	23,019,970	19,377,172	14,387,112	22,781,270	22,199,559	22,150,050
Internal Service Funds	4,543,258	4,651,189	3,075,598	4,495,010	4,539,983	4,590,200
Trust Fund	2,846,799	2,698,406	2,423,751	2,043,000	2,199,180	3,044,200
Interfund Transfers	(5,750,849)	(5,827,749)	(5,290,702)	(6,008,300)	(6,008,300)	(7,258,232)
Total Inflows	\$ 50,124,675	\$ 46,461,677	\$ 35,722,911	\$ 63,532,417	\$ 62,992,250	\$ 50,307,455

VILLAGE OF GLEN ELLYN
CALENDAR YEAR 2016 BUDGET SUMMARY OF REVENUES AND OTHER FINANCING SOURCES BY TYPE
ALL FUNDS

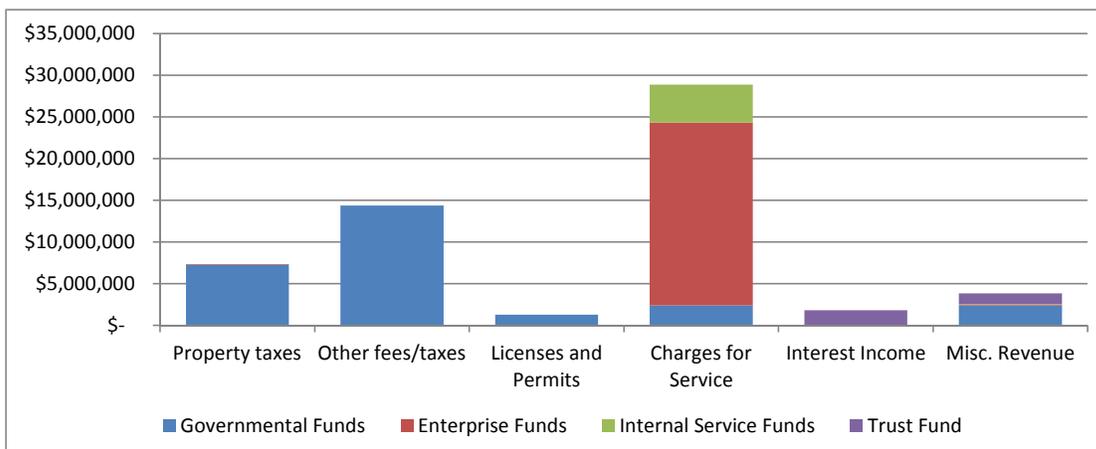
	<u>PROPERTY TAXES</u>	<u>OTHER¹ FEES/TAXES</u>	<u>LICENSES & PERMITS</u>	<u>CHARGES² FOR SERVICES</u>	<u>INTEREST INCOME</u>	<u>MISC REVENUES</u>	<u>TOTAL</u>
GENERAL FUND	\$ 3,464,046	\$ 9,444,600	\$ 1,296,950	\$ 2,168,072	\$ 25,000	\$ 876,150	\$ 17,274,818
CORPORATE RESERVE	-	-	-	-	1,500	40,000	41,500
MOTOR FUEL TAX	-	667,000	-	-	175	-	667,175
DEBT SERVICE	-	-	-	-	500	1,466,860	1,467,360
CBD TIF FUND	93,510	-	-	-	-	-	93,510
ROOSEVELT ROAD TIF	7,200	-	-	-	-	-	7,200
CAPITAL PROJECTS FUND	3,547,524	3,468,000	-	-	10,000	3,000	7,028,524
FIRE SERVICES FUND	155,600	798,000	-	-	50	-	953,650
FACILITIES MAINT RESRV	-	-	-	245,000	2,500	-	247,500
* WATER DIVISION	-	-	-	7,606,000	9,000	20,000	7,635,000
* SANITARY SEWER DIVISION	97,000	-	-	6,858,150	4,000	3,000	6,962,150
* PARKING FUND	-	-	-	362,800	2,000	-	364,800
* RESIDENTIAL SOLID WASTE	-	-	-	1,600,000	500	1,000	1,601,500
* VILLAGE LINKS/RESERVE 22	-	-	-	5,503,100	500	83,000	5,586,600
INSURANCE	-	-	-	3,003,000	3,500	-	3,006,500
EQUIPMENT SERVICES	-	-	-	1,528,700	5,000	50,000	1,583,700
POLICE PENSION	-	-	-	-	1,752,200	1,292,000	3,044,200
TOTAL, ALL FUNDS	<u>\$ 7,364,880</u>	<u>\$ 14,377,600</u>	<u>\$ 1,296,950</u>	<u>\$ 28,874,822</u>	<u>\$ 1,816,425</u>	<u>\$ 3,835,010</u>	<u>\$ 57,565,687</u>
						Less Interfund Transfers	(7,258,232)
							<u>\$ 50,307,455</u>

* 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	\$ 7,267,880	\$ 14,377,600	\$ 1,296,950	\$ 2,413,072	\$ 39,725	\$ 2,386,010	\$ 27,781,237
Enterprise Funds	97,000	-	-	21,930,050	16,000	107,000	22,150,050
Internal Service Funds	-	-	-	4,531,700	8,500	50,000	4,590,200
Trust Fund	-	-	-	-	1,752,200	1,292,000	3,044,200
Interfund Transfers							(7,258,232)
Total Inflows	<u>\$ 7,364,880</u>	<u>\$ 14,377,600</u>	<u>\$ 1,296,950</u>	<u>\$ 28,874,822</u>	<u>\$ 1,816,425</u>	<u>\$ 3,835,010</u>	<u>\$ 50,307,455</u>



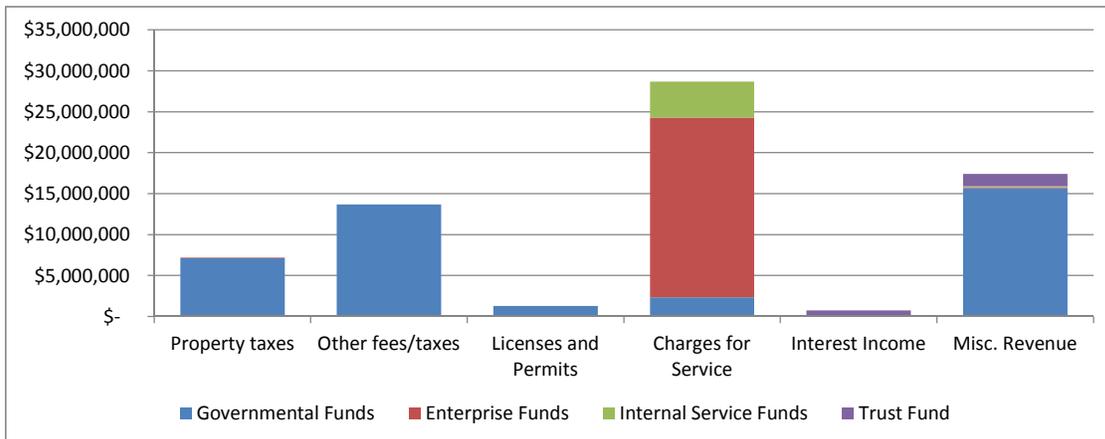
VILLAGE OF GLEN ELLYN
CALENDAR YEAR 2015 ESTIMATED ACTUAL SUMMARY OF REVENUES AND OTHER FINANCING SOURCES BY TYPE
ALL FUNDS

	PROPERTY TAXES	OTHER ¹ FEES/TAXES	LICENSES & PERMITS	CHARGES ² FOR SERVICES	INTEREST INCOME	MISC REVENUES	TOTAL
GENERAL FUND	\$ 3,357,200	\$ 9,364,000	\$ 1,286,350	\$ 2,171,200	\$ 14,000	\$ 846,150	\$ 17,038,900
CORPORATE RESERVE	-	-	-	-	1,200	29,200	30,400
MOTOR FUEL TAX	-	643,000	-	-	175	-	643,175
DEBT SERVICE	-	-	-	-	28	515,326	515,354
CBD TIF FUND	89,106	-	-	-	-	-	89,106
ROOSEVELT ROAD TIF	6,900	-	-	-	-	-	6,900
CAPITAL PROJECTS FUND	3,460,000	2,867,750	-	-	9,400	13,760,367	20,097,517
FIRE SERVICES FUND	191,000	798,000	-	-	46	500,000	1,489,046
FACILITIES MAINT RESRV	-	-	-	150,000	1,430	-	151,430
* WATER DIVISION	-	-	-	7,859,000	6,600	40,000	7,905,600
* SANITARY SEWER DIVISION	97,000	-	-	7,008,000	3,700	2,800	7,111,500
* PARKING FUND	-	-	-	373,950	1,600	-	375,550
* RESIDENTIAL SOLID WASTE	-	-	-	1,550,000	421	400	1,550,821
* VILLAGE LINKS/RESERVE 22	-	-	-	5,171,436	1,846	82,806	5,256,088
INSURANCE	-	-	-	2,777,100	1,900	69,283	2,848,283
EQUIPMENT SERVICES	-	-	-	1,623,700	5,000	63,000	1,691,700
POLICE PENSION	-	-	-	-	695,180	1,504,000	2,199,180
TOTAL, ALL FUNDS	\$ 7,201,206	\$ 13,672,750	\$ 1,286,350	\$ 28,684,386	\$ 742,526	\$ 17,413,332	\$ 69,000,550
						Less Interfund Transfers	(6,008,300)
							\$ 62,992,250

* 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	\$ 7,104,206	\$ 13,672,750	\$ 1,286,350	\$ 2,321,200	\$ 26,279	\$ 15,651,043	\$ 40,061,828
Enterprise Funds	97,000	-	-	21,962,386	14,167	126,006	22,199,559
Internal Service Funds	-	-	-	4,400,800	6,900	132,283	4,539,983
Trust Fund	-	-	-	-	695,180	1,504,000	2,199,180
Interfund Transfers							(6,008,300)
Total Inflows	\$ 7,201,206	\$ 13,672,750	\$ 1,286,350	\$ 28,684,386	\$ 742,526	\$ 17,413,332	\$ 62,992,250

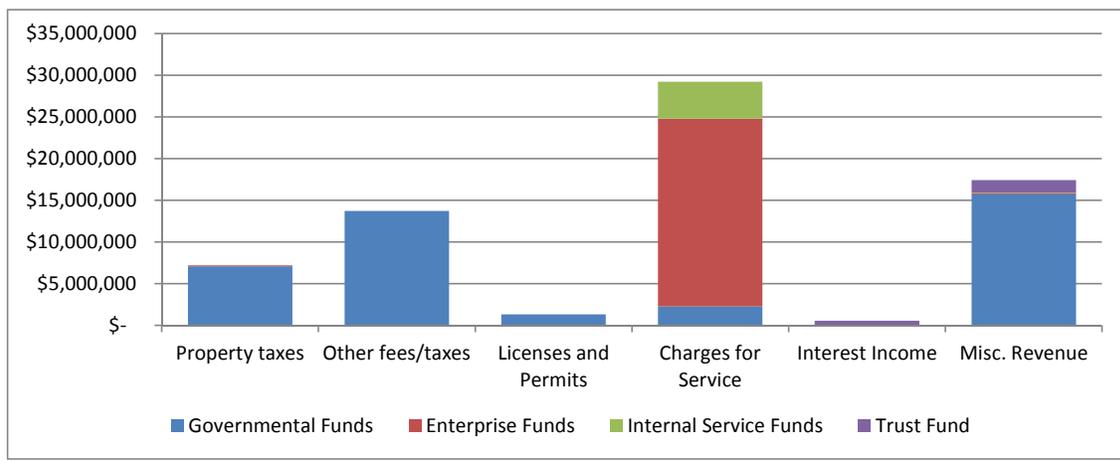


VILLAGE OF GLEN ELLYN
CALENDAR YEAR 2015 BUDGET SUMMARY OF REVENUES AND OTHER FINANCING SOURCES BY TYPE
ALL FUNDS

	PROPERTY TAXES	OTHER ¹ FEES/TAXES	LICENSES & PERMITS	CHARGES ² FOR SERVICES	INTEREST INCOME	MISC REVENUES	TOTAL
GENERAL FUND	\$ 3,394,000	\$ 9,129,600	\$ 1,339,200	\$ 2,122,000	\$ 25,000	\$ 881,500	\$ 16,891,300
CORPORATE RESERVE	-	-	-	-	2,000	80,000	82,000
MOTOR FUEL TAX	-	687,000	-	-	100	-	687,100
DEBT SERVICE	-	-	-	-	1,500	515,326	516,826
CBD TIF FUND	80,000	-	-	-	-	-	80,000
ROOSEVELT ROAD TIF	2,000	-	-	-	-	-	2,000
CAPITAL PROJECTS FUND	3,468,000	3,140,000	-	-	10,000	13,741,611	20,359,611
FIRE SERVICES FUND	165,000	785,000	-	-	100	500,000	1,450,100
FACILITIES MAINT RESRV	-	-	-	150,000	2,500	-	152,500
* WATER DIVISION	-	-	-	8,297,000	9,000	20,000	8,326,000
* SANITARY SEWER DIVISION	97,000	-	-	7,458,200	8,000	4,000	7,567,200
* PARKING FUND	-	-	-	350,300	2,800	-	353,100
* RESIDENTIAL SOLID WASTE	-	-	-	1,530,220	750	13,000	1,543,970
* VILLAGE LINKS/RESERVE 22	-	-	-	4,898,000	5,000	88,000	4,991,000
INSURANCE	-	-	-	2,797,810	3,500	-	2,801,310
EQUIPMENT SERVICES	-	-	-	1,623,700	5,000	65,000	1,693,700
POLICE PENSION	-	-	-	-	500,000	1,543,000	2,043,000
TOTAL, ALL FUNDS	\$ 7,206,000	\$ 13,741,600	\$ 1,339,200	\$ 29,227,230	\$ 575,250	\$ 17,451,437	\$ 69,540,717
						Less Interfund Transfers	(6,008,300)
							\$ 63,532,417

- * These funds are designated as Enterprise Funds. Costs associated with these funds are recovered through user charges to those receiving services.
- 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.
 - 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	\$ 7,109,000	\$ 13,741,600	\$ 1,339,200	\$ 2,272,000	\$ 41,200	\$ 15,718,437	\$ 40,221,437
Enterprise Funds	97,000	-	-	22,533,720	25,550	125,000	22,781,270
Internal Service Funds	-	-	-	4,421,510	8,500	65,000	4,495,010
Trust Fund	-	-	-	-	500,000	1,543,000	2,043,000
Interfund Transfers							(6,008,300)
Total Inflows	\$ 7,206,000	\$ 13,741,600	\$ 1,339,200	\$ 29,227,230	\$ 575,250	\$ 17,451,437	\$ 63,532,417



VILLAGE OF GLEN ELLYN
SHORT YEAR 2014 ACTUAL SUMMARY OF REVENUES AND OTHER FINANCING SOURCES BY TYPE**
ALL FUNDS

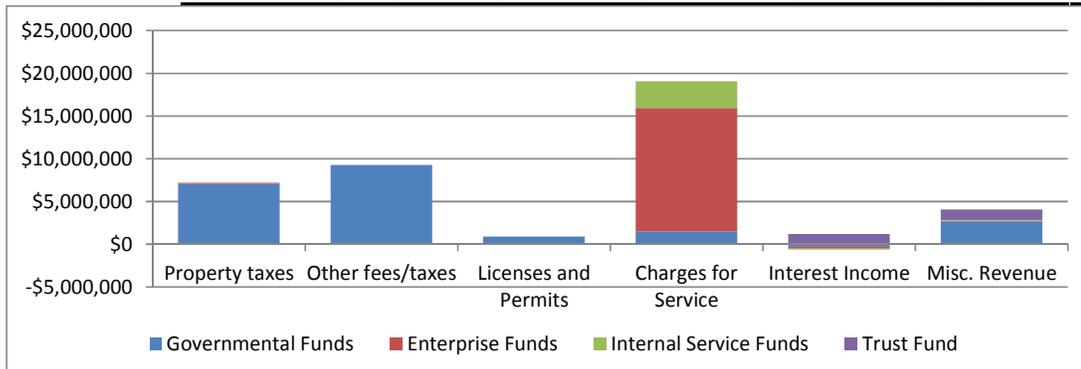
	CHARGES ²						TOTAL
	PROPERTY TAXES	OTHER ¹ FEES/TAXES	LICENSES & PERMITS	FOR SERVICES	INTEREST INCOME	MISC REVENUES	
GENERAL FUND	\$ 3,376,574	\$ 6,178,119	\$ 881,551	\$ 1,413,201	\$ (183,001)	\$ 659,716	\$ 12,326,160
CORPORATE RESERVE	-	-	-	-	(15,928)	107,986	92,058
MOTOR FUEL TAX	-	704,321	-	-	63	-	704,384
FIRE SERVICES FUND	170,153	508,820	-	-	4	607,489	1,286,466
DEBT SERVICE	-	-	-	-	(334)	518,978	518,644
CBD TIF FUND	78,133	-	-	-	-	-	78,133
ROOSEVELT ROAD TIF	1,442	-	-	-	-	-	1,442
CAPITAL PROJECTS FUND	3,447,949	1,889,355	-	-	(79,930)	795,420	6,052,794
FACILITIES MAINT RESRV	-	-	-	86,250	(19,179)	-	67,071
* WATER DIVISION	-	-	-	4,839,788	(86,168)	18,810	4,772,430
* SANITARY SEWER DIVISION	96,864	-	-	4,324,086	(86,169)	1,850	4,336,631
* PARKING FUND	-	-	-	325,621	(22,686)	-	302,935
* RESIDENTIAL SOLID WASTE	-	-	-	1,037,411	(4,537)	5,226	1,038,100
* VILLAGE LINKS/RESERVE 22	-	-	-	3,918,126	(26,405)	45,295	3,937,016
INSURANCE	-	-	-	1,938,020	(25,294)	-	1,912,726
EQUIPMENT SERVICES	-	-	-	1,158,091	(78,309)	83,090	1,162,872
POLICE PENSION	-	-	-	-	1,207,294	1,216,457	2,423,751
TOTAL, ALL FUNDS	\$ 7,171,115	\$ 9,280,615	\$ 881,551	\$ 19,040,594	\$ 579,421	\$ 4,060,317	\$ 41,013,613
					Less Interfund Transfers		(5,290,702)
							\$ 35,722,911

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

** Short Year 2014 refers to an 8 month fiscal year from May 1, 2014 to December 31, 2015 which transitioned the Village to a calendar fiscal year.

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	\$ 7,074,251	\$ 9,280,615	\$ 881,551	\$ 1,499,451	\$ (298,305)	\$ 2,689,589	\$ 21,127,152
Enterprise Funds	96,864	-	-	14,445,032	(225,965)	71,181	14,387,112
Internal Service Funds	-	-	-	3,096,111	(103,603)	83,090	3,075,598
Trust Fund	-	-	-	-	1,207,294	1,216,457	2,423,751
Interfund Transfers							(5,290,702)
Total Inflows	\$ 7,171,115	\$ 9,280,615	\$ 881,551	\$ 19,040,594	\$ 579,421	\$ 4,060,317	\$ 35,722,911



Village Wide Expenditures / Expenses

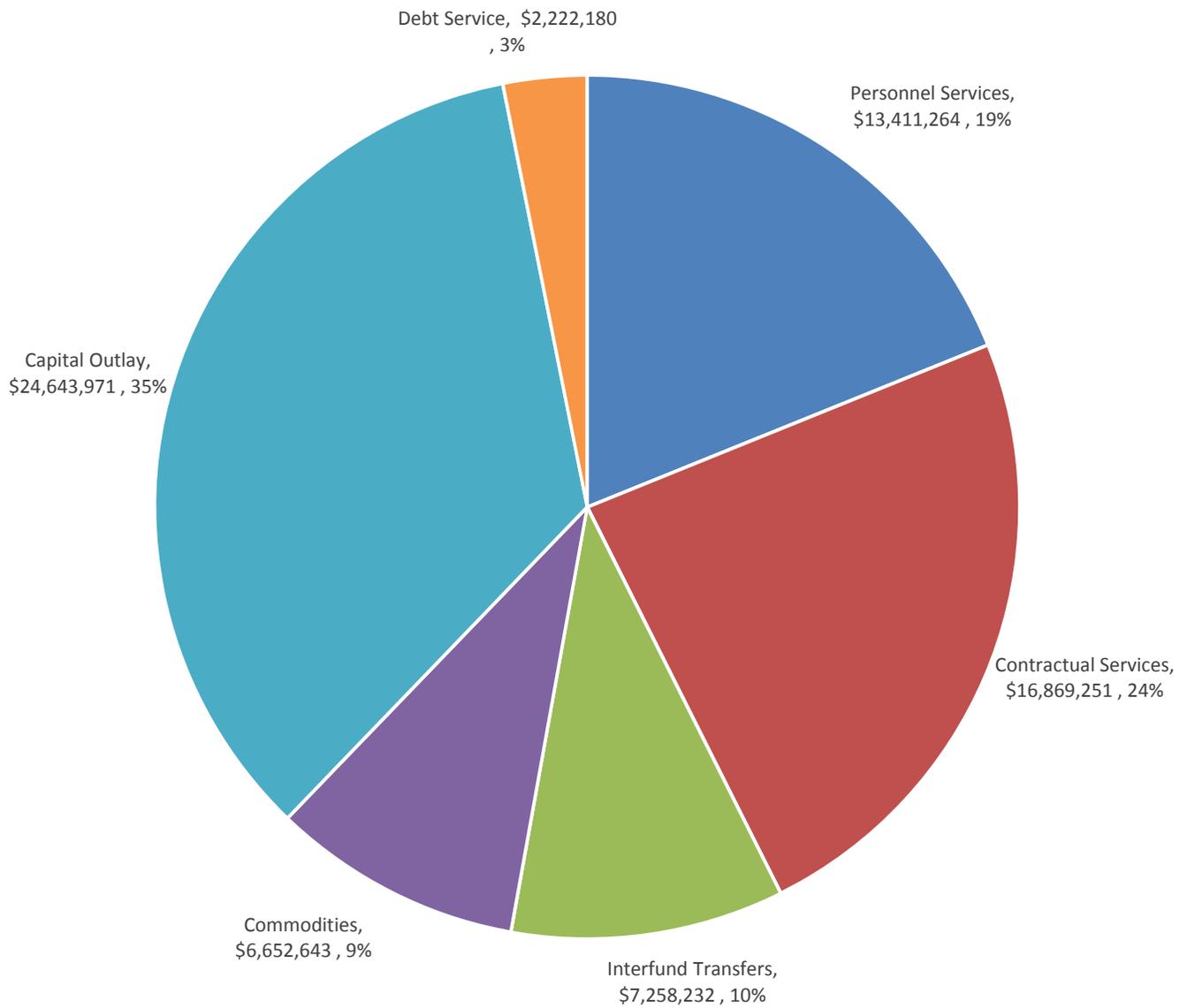
VILLAGE OF GLEN ELLYN
CALENDAR YEAR 2016 BUDGET - SUMMARY OF EXPENDITURES AND OTHER FINANCING USES - BY FUND
All Funds

	FY12/13 ACTUAL	FY13/14 ACTUAL	SY2014 8 MONTH ACTUAL	CALENDAR YEAR 2015 REVISED BUDGET	CALENDAR YEAR 2015 Est. Actual	CALENDAR YEAR 2016 BUDGET
General Fund						
Board and Clerk	\$ 52,442	\$ 57,167	\$ 44,352	\$ 70,675	\$ 70,100	\$ 69,585
Village Manager's Office	919,366	958,026	654,001	765,710	651,724	759,646
Law	-	-	-	284,540	294,050	298,700
Senior Services	90,126	88,684	58,523	91,100	88,550	93,635
History Park	28,676	47,513	16,717	44,800	32,775	42,830
Facilities Maintenance	421,505	525,402	369,330	534,570	535,150	570,830
Economic Development	357,849	274,489	227,742	535,576	386,187	397,100
Information Technology	-	304,953	221,501	540,233	504,358	527,060
Finance	1,063,038	822,053	588,737	819,375	799,702	878,795
Planning and Development	1,194,177	1,146,059	845,064	1,291,700	1,277,363	1,346,200
Public Works - Admin/Eng	891,196	637,803	454,395	803,620	748,500	772,589
Public Works - Operations	1,817,277	2,218,287	1,484,628	2,579,165	2,377,234	2,404,565
Police	7,181,737	7,493,992	5,552,120	7,892,198	7,737,202	8,205,153
Fire Department	-	-	244,564	376,700	369,421	440,600
EMS	-	-	455,797	441,250	427,250	465,112
Volunteer Fire Company	1,751,414	1,794,015	-	-	-	-
Total General Fund	15,768,803	16,368,443	11,217,471	17,071,212	16,299,566	17,272,400
Corporate Reserve Fund	-	143,484	1,021,938	16,000	28,400	10,000
Motor Fuel Tax Fund	616,356	799,098	425,374	1,477,645	782,000	896,440
Fire Services Fund	-	-	374,460	1,650,609	1,517,379	564,100
Debt Service Fund	2,151,866	1,107,226	518,978	515,326	515,326	1,467,210
CBD TIF Fund	979	4,392	-	31,200	1,830	129,330
Roosevelt Road TIF Fund	-	49,686	-	-	-	2,000
Capital Projects Fund	5,798,230	4,141,431	5,117,421	23,393,856	8,311,558	20,063,903
Facilities Maint Reserve	57,727	137,329	37,497	767,304	423,021	286,950
Water & Sanitary Sewer Fund						
Water Division	4,782,638	4,881,350	3,545,397	9,874,742	7,939,300	8,596,330
Sanitary Sewer Division	5,545,646	5,727,315	4,348,202	8,058,570	6,361,352	7,901,113
Total W&S Fund	10,328,284	10,608,665	7,893,599	17,933,312	14,300,652	16,497,443
Parking Fund	340,371	738,822	257,926	427,878	325,500	462,000
Residential Solid Waste Fund	1,754,617	1,431,187	1,148,679	1,486,975	1,536,858	1,545,702
Village Links/Reserve 22	6,035,695	7,540,657	3,718,736	4,794,529	5,060,244	5,425,188
Insurance Fund	2,764,638	2,805,990	1,867,482	2,974,570	2,927,479	2,988,400
Equipment Services Fund	1,855,645	1,477,653	1,487,907	1,468,202	1,358,100	1,450,900
Police Pension Fund	1,545,812	1,695,487	1,192,384	1,821,650	1,830,246	1,995,575
TOTAL EXPENDITURES	49,019,023	49,049,550	36,279,851	75,830,268	55,218,159	71,057,541
Interfund Transfers (IFTs)	(5,750,849)	(5,827,749)	(5,290,702)	(6,008,300)	(6,008,300)	(7,258,232)
NET EXPENDITURES	\$ 43,268,174	\$ 43,221,801	\$ 30,989,149	\$ 69,821,968	\$ 49,209,859	\$ 63,799,309
NET REVENUES	\$ 50,124,675	\$ 46,461,677	\$ 35,722,911	\$ 63,532,417	\$ 62,992,250	\$ 50,307,455
GAIN / (LOSS)	\$ 6,856,501	\$ 3,239,876	\$ 4,733,762	\$ (6,289,551)	\$ 13,782,391	\$ (13,491,854)

- The new Fire Services Fund collects the Fire Service Fee starting in May, 2014. Proceeds will be used to support the Glen Ellyn Volunteer Fire Company's operations and capital needs.
- FY16 includes construction of a new police facility and stormwater improvements.
- 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.

	FY12/13 Actual	FY13/14 Actual	SY2014 Prelim. Actual	CY2015 Revised Budget	CY2015 Est. Actual	CY2016 Budget
Governmental Funds	\$ 24,393,961	\$ 22,751,089	\$ 18,713,139	\$ 44,923,152	\$ 27,879,080	\$ 40,692,333
Enterprise Funds	18,458,967	20,319,331	13,018,940	24,642,694	21,223,254	23,930,333
Internal Service Funds	4,620,283	4,283,643	3,355,389	4,442,772	4,285,579	4,439,300
Trust Fund	1,545,812	1,695,487	1,192,384	1,821,650	1,830,246	1,995,575
Interfund Transfers	(5,750,849)	(5,827,749)	(5,290,702)	(6,008,300)	(6,008,300)	(7,258,232)
Total Outflows	\$ 43,268,174	\$ 43,221,801	\$ 30,989,149	\$ 69,821,968	\$ 49,209,859	\$ 63,799,309

**VILLAGE OF GLEN ELLYN
EXPENDITURES BY CATEGORY
ALL FUNDS
FISCAL YEAR 2016 BUDGET**

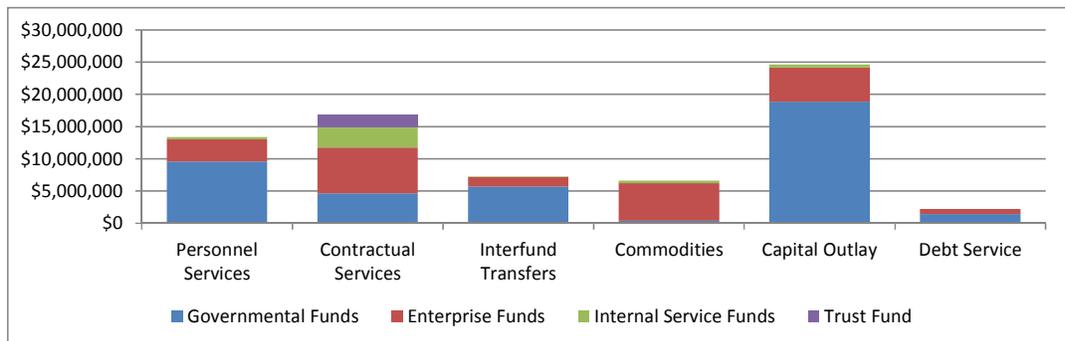


VILLAGE OF GLEN ELLYN

FISCAL YEAR 2016 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	\$ 16,460	\$ 51,125	\$ -	\$ 2,000	\$ -	\$ -	\$ 69,585
Village Manager's Office	608,606	124,840	22,200	4,000	-	-	759,646
Law	214,700	74,900	7,000	2,100	-	-	298,700
Senior Services	50,285	34,750	-	8,100	500	-	93,635
History Park	13,900	28,930	-	-	-	-	42,830
Facilities Maintenance	262,080	94,245	180,500	34,005	-	-	570,830
Information Technology	196,570	260,990	15,400	1,300	52,800	-	527,060
Finance	660,350	113,955	52,500	14,990	37,000	-	878,795
Public Works - Admin / Engineering	611,580	50,855	89,400	6,754	14,000	-	772,589
Public Works - Operations	838,330	749,385	755,600	46,700	14,550	-	2,404,565
Police	4,995,453	642,400	2,444,900	93,200	29,200	-	8,205,153
Fire Department	-	81,700	357,900	1,000	-	-	440,600
Emergency Medical Service	-	463,612	-	1,500	-	-	465,112
Planning & Development	1,033,800	165,500	122,400	9,500	15,000	-	1,346,200
Economic Development	55,900	298,500	42,300	400	-	-	397,100
TOTAL GENERAL FUND	9,558,014	3,235,687	4,090,100	225,549	163,050	-	17,272,400
CORPORATE RESERVE FUND	-	-	-	-	10,000	-	10,000
MOTOR FUEL TAX FUND	-	138,000	400,000	158,440	200,000	-	896,440
DEBT SERVICE FUND	-	-	-	-	-	1,467,210	1,467,210
FIRE SERVICES FUND	48,500	505,500	10,000	100	-	-	564,100
CBD TIF FUND	-	129,330	-	-	-	-	129,330
ROOSEVELT ROAD TIF FUND	-	2,000	-	-	-	-	2,000
CAPITAL PROJECTS FUND	-	614,500	1,176,832	-	18,272,571	-	20,063,903
FACILITIES MAINTENANCE RESERVE	-	30,000	-	-	256,950	-	286,950
WATER DIVISION	686,030	652,800	477,000	4,621,000	2,159,500	-	8,596,330
SANITARY SEWER DIVISION	553,770	4,034,393	507,100	13,150	2,684,700	108,000	7,901,113
PARKING FUND	-	87,500	160,000	4,500	210,000	-	462,000
RESIDENTIAL SOLID WASTE FUND	-	1,454,102	77,100	-	14,500	-	1,545,702
VILLAGE LINKS/RESERVE 22	2,220,750	882,839	270,200	1,228,429	176,000	646,970	5,425,188
INSURANCE FUND	-	2,988,400	-	-	-	-	2,988,400
EQUIPMENT SERVICES FUND	344,200	118,625	89,900	401,475	496,700	-	1,450,900
POLICE PENSION FUND	-	1,995,575	-	-	-	-	1,995,575
TOTAL, ALL FUNDS	\$ 13,411,264	\$ 16,869,251	\$ 7,258,232	\$ 6,652,643	\$ 24,643,971	\$ 2,222,180	\$ 71,057,541
						Less Interfund Transfers	(7,258,232)
						NET BUDGET	\$ 63,799,309

	<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	\$ 9,606,514	\$ 4,655,017	\$ 5,676,932	\$ 384,089	\$ 18,902,571	\$ 1,467,210	\$ 40,692,333
Enterprise Funds	3,460,550	7,111,634	1,491,400	5,867,079	5,244,700	754,970	23,930,333
Internal Service Funds	344,200	3,107,025	89,900	401,475	496,700	-	4,439,300
Trust Fund	-	1,995,575	-	-	-	-	1,995,575
Interfund Transfers	-	-	-	-	-	-	(7,258,232)
Total Outflows	\$ 13,411,264	\$ 16,869,251	\$ 7,258,232	\$ 6,652,643	\$ 24,643,971	\$ 2,222,180	\$ 63,799,309

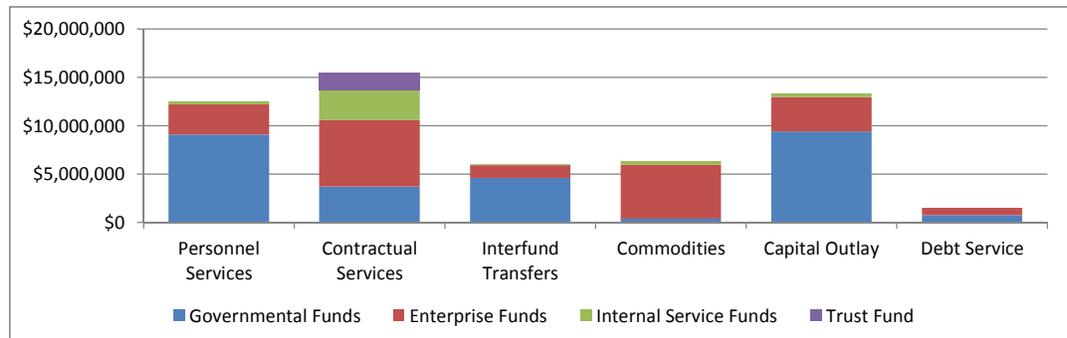


VILLAGE OF GLEN ELLYN

**CALENDAR YEAR 2015 (ESTIMATED 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	\$ 15,200	\$ 53,000	\$ -	\$ 1,900	\$ -	\$ -	\$ 70,100
Village Manager's Office	520,000	104,124	23,600	4,000	-	-	651,724
Law	206,500	81,900	5,600	50	-	-	294,050
Senior Services	49,250	31,300	-	7,750	250	-	88,550
History Park	9,075	23,700	-	-	-	-	32,775
Facilities Maintenance	212,500	100,500	189,500	32,650	-	-	535,150
Information Technology	183,950	220,128	14,000	1,900	84,380	-	504,358
Finance	638,800	98,514	49,300	13,088	-	-	799,702
Public Works - Admin / Engineering	573,400	52,000	91,600	6,500	25,000	-	748,500
Public Works - Operations	814,600	645,534	851,200	45,200	20,700	-	2,377,234
Police	4,778,400	589,052	2,276,900	92,850	-	-	7,737,202
Fire Department	-	69,000	297,200	3,221	-	-	369,421
Emergency Medical Service	-	425,750	-	1,500	-	-	427,250
Planning & Development	1,001,917	150,046	107,900	9,500	8,000	-	1,277,363
Economic Development	47,400	307,387	30,900	500	-	-	386,187
TOTAL GENERAL FUND	9,050,992	2,951,935	3,937,700	220,609	138,330	-	16,299,566
CORPORATE RESERVE FUND	-	-	-	-	28,400	-	28,400
MOTOR FUEL TAX FUND	-	132,000	400,000	150,000	100,000	-	782,000
DEBT SERVICE FUND	-	-	-	-	-	515,326	515,326
FIRE SERVICES FUND	19,079	488,200	10,000	100	1,000,000	-	1,517,379
CBD TIF FUND	-	1,830	-	-	-	-	1,830
ROOSEVELT ROAD TIF FUND	-	-	-	-	-	-	-
CAPITAL PROJECTS FUND	-	140,000	232,600	-	7,702,958	236,000	8,311,558
FACILITIES MAINTENANCE RESERVE	-	-	-	-	423,021	-	423,021
WATER DIVISION	652,900	606,250	415,700	4,331,900	1,932,550	-	7,939,300
SANITARY SEWER DIVISION	526,500	3,913,552	452,900	10,900	1,349,500	108,000	6,361,352
PARKING FUND	-	88,500	157,500	4,500	75,000	-	325,500
RESIDENTIAL SOLID WASTE FUND	-	1,418,108	77,100	-	41,650	-	1,536,858
VILLAGE LINKS/RESERVE 22	1,947,095	847,245	235,500	1,222,498	160,010	647,896	5,060,244
INSURANCE FUND	-	2,927,479	-	-	-	-	2,927,479
EQUIPMENT SERVICES FUND	322,800	155,300	89,300	396,700	394,000	-	1,358,100
POLICE PENSION FUND	-	1,830,246	-	-	-	-	1,830,246
TOTAL, ALL FUNDS	\$ 12,519,366	\$ 15,500,645	\$ 6,008,300	\$ 6,337,207	\$ 13,345,419	\$ 1,507,222	\$ 55,218,159
						Less Interfund Transfers	(6,008,300)
						NET BUDGET	\$ 49,209,859

	<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	\$ 9,070,071	\$ 3,713,965	\$ 4,580,300	\$ 370,709	\$ 9,392,709	\$ 751,326	\$ 27,879,080
Enterprise Funds	3,126,495	6,873,655	1,338,700	5,569,798	3,558,710	755,896	21,223,254
Internal Service Funds	322,800	3,082,779	89,300	396,700	394,000	-	4,285,579
Trust Fund	-	1,830,246	-	-	-	-	1,830,246
Interfund Transfers							(6,008,300)
Total Outflows	\$ 12,519,366	\$ 15,500,645	\$ 6,008,300	\$ 6,337,207	\$ 13,345,419	\$ 1,507,222	\$ 49,209,859

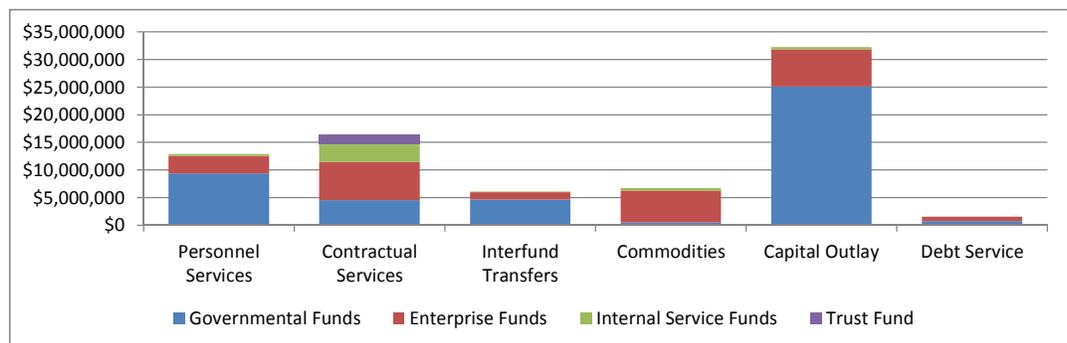


VILLAGE OF GLEN ELLYN

CALENDAR YEAR 2015 (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	\$ 16,500	\$ 53,175	\$ -	\$ 1,000	\$ -	\$ -	\$ 70,675
Village Manager's Office	585,000	137,160	38,300	5,250	-	-	765,710
Law	199,000	80,240	5,200	100	-	-	284,540
Senior Services	49,500	34,800	-	6,300	500	-	91,100
History Park	14,150	30,650	-	-	-	-	44,800
Facilities Maintenance	225,200	86,870	190,000	32,500	-	-	534,570
Information Technology	221,000	220,128	13,300	1,000	84,805	-	540,233
Finance	653,000	106,475	47,700	12,200	-	-	819,375
Public Works - Admin / Engineering	591,700	54,220	124,700	8,000	25,000	-	803,620
Public Works - Operations	822,400	835,565	855,800	44,700	20,700	-	2,579,165
Police	4,859,110	615,100	2,271,100	95,200	51,688	-	7,892,198
Fire Department	-	79,500	297,200	-	-	-	376,700
Emergency Medical Service	-	431,250	-	10,000	-	-	441,250
Planning & Development	1,002,600	176,000	93,600	9,500	10,000	-	1,291,700
Economic Development	54,600	398,976	81,500	500	-	-	535,576
TOTAL GENERAL FUND	9,293,760	3,340,109	4,018,400	226,250	192,693	-	17,071,212
CORPORATE RESERVE FUND	-	-	-	-	16,000	-	16,000
MOTOR FUEL TAX FUND	-	132,000	400,000	295,645	650,000	-	1,477,645
DEBT SERVICE FUND	-	-	-	-	-	515,326	515,326
FIRE SERVICES FUND	48,800	490,000	10,000	-	1,101,809	-	1,650,609
CBD TIF FUND	-	31,200	-	-	-	-	31,200
ROOSEVELT ROAD TIF FUND	-	-	-	-	-	-	-
CAPITAL PROJECTS FUND	-	520,454	232,600	-	22,404,802	236,000	23,393,856
FACILITIES MAINTENANCE RESERVE	-	-	-	-	767,304	-	767,304
WATER DIVISION	705,500	690,216	397,000	4,631,700	3,450,326	-	9,874,742
SANITARY SEWER DIVISION	594,400	4,019,671	446,300	14,000	2,876,199	108,000	8,058,570
PARKING FUND	-	98,494	157,500	4,500	167,384	-	427,878
RESIDENTIAL SOLID WASTE FUND	-	1,345,125	77,100	-	64,750	-	1,486,975
VILLAGE LINKS/RESERVE 22	1,897,133	787,600	229,400	1,073,200	159,302	647,896	4,794,531
INSURANCE FUND	-	2,974,570	-	-	-	-	2,974,570
EQUIPMENT SERVICES FUND	328,200	156,800	98,400	455,500	429,302	-	1,468,202
POLICE PENSION FUND	-	1,821,650	-	-	-	-	1,821,650
TOTAL, ALL FUNDS	\$ 12,867,793	\$ 16,407,889	\$ 6,066,700	\$ 6,700,795	\$ 32,279,871	\$ 1,507,222	\$ 75,830,270
					Less Interfund Transfers		(6,066,700)
					NET BUDGET		\$ 69,763,570

	<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	\$ 9,342,560	\$ 4,513,763	\$ 4,661,000	\$ 521,895	\$ 25,132,608	\$ 751,326	\$ 44,923,152
Enterprise Funds	3,197,033	6,941,106	1,307,300	5,723,400	6,717,961	755,896	24,642,696
Internal Service Funds	328,200	3,131,370	98,400	455,500	429,302	-	4,442,772
Trust Fund	-	1,821,650	-	-	-	-	1,821,650
Interfund Transfers							(6,066,700)
Total Outflows	\$ 12,867,793	\$ 16,407,889	\$ 6,066,700	\$ 6,700,795	\$ 32,279,871	\$ 1,507,222	\$ 69,763,570

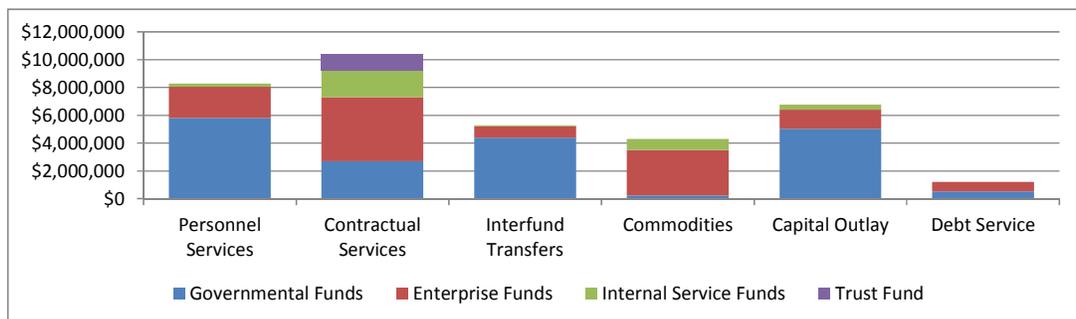


VILLAGE OF GLEN ELLYN

SHORT YEAR 2014 ACTUAL SUMMARY OF EXPENDITURES/EXPENSES AND OTHER FINANCING USES BY FUNCTION

	PERSONNEL SERVICES	CONTRACTUAL SERVICES	INTERFUND TRANSFERS	COMMODITIES	CAPITAL OUTLAY	DEBT SERVICE	TOTAL
GENERAL FUND							
Board and Clerk	\$ (7,658)	\$ 49,476	\$ -	\$ 684	\$ 1,850	\$ -	\$ 44,352
Village Manager's Office	491,931	121,709	37,653	2,399	309	-	654,001
Law	-	-	-	-	-	-	-
Senior Services	33,377	20,783	-	3,689	674	-	58,523
History Park	4,588	12,129	-	-	-	-	16,717
Facilities Maintenance	153,703	78,487	111,552	25,588	-	-	369,330
Information Technology	89,210	88,830	10,180	1,099	32,182	-	221,501
Finance	424,393	129,333	27,943	7,068	-	-	588,737
Public Works - Admin / Engineering	326,010	63,041	62,762	2,582	-	-	454,395
Public Works - Operations	484,567	370,980	570,745	41,397	16,939	-	1,484,628
Police	3,157,207	479,842	1,755,521	63,406	96,144	-	5,552,120
Fire	-	81,764	162,800	-	-	-	244,564
Emergency Medical Service	-	301,155	148,000	6,642	-	-	455,797
Planning & Development	629,751	135,546	69,940	6,877	2,950	-	845,064
Economic Development	30,938	195,454	1,178	172	-	-	227,742
TOTAL GENERAL FUND	5,818,017	2,128,529	2,958,274	161,603	151,048	-	11,217,471
CORPORATE RESERVE FUND	-	-	1,021,938	-	-	-	1,021,938
MOTOR FUEL TAX FUND	-	83,006	255,000	76,286	11,082	-	425,374
DEBT SERVICE FUND	-	-	-	-	-	518,978	518,978
FIRE SERVICES FUND	-	368,460	6,000	-	-	-	374,460
CBD TIF FUND	-	-	-	-	-	-	-
ROOSEVELT ROAD TIF FUND	-	-	-	-	-	-	-
CAPITAL PROJECTS FUND	-	106,514	154,000	-	4,856,907	-	5,117,421
FACILITIES MAINTENANCE RESERVE	-	15,250	-	-	22,247	-	37,497
WATER DIVISION	420,077	334,682	271,717	2,509,328	9,593	-	3,545,397
SANITARY SEWER DIVISION	364,627	2,568,460	300,700	5,101	1,055,341	53,973	4,348,202
PARKING FUND	-	35,470	105,500	3,058	113,898	-	257,926
RESIDENTIAL SOLID WASTE FUND	-	1,051,999	-	-	96,680	-	1,148,679
VILLAGE LINKS/RESERVE 22	1,456,836	616,270	152,857	750,449	94,378	647,946	3,718,736
INSURANCE FUND	-	1,867,482	-	-	-	-	1,867,482
EQUIPMENT SERVICES FUND	218,404	50,332	64,716	798,288	359,167	-	1,490,907
POLICE PENSION FUND	-	1,192,384	-	-	-	-	1,192,384
TOTAL, ALL FUNDS	\$ 8,277,961	\$ 10,418,838	\$ 5,290,702	\$ 4,304,113	\$ 6,770,341	\$ 1,220,897	\$ 36,282,851
						Less Interfund Transfers	(5,290,702)
						NET BUDGET	\$ 30,992,149

	<u>Personnel</u> Services	<u>Contractual</u> Services	<u>Interfund</u> Transfers	<u>Commodities</u>	<u>Capital Outlay</u>	<u>Debt Service</u>	<u>TOTAL</u>
Governmental Funds	\$ 5,818,017	\$ 2,701,759	\$ 4,395,212	\$ 237,889	\$ 5,041,284	\$ 518,978	\$ 18,713,139
Enterprise Funds	2,241,540	4,606,881	830,774	3,267,936	1,369,890	701,919	13,018,940
Internal Service Funds	218,404	1,917,814	64,716	798,288	359,167	-	3,358,389
Trust Fund	-	1,192,384	-	-	-	-	1,192,384
Interfund Transfers	-	-	-	-	-	-	(5,290,702)
Total Outflows	\$ 8,277,961	\$ 10,418,838	\$ 5,290,702	\$ 4,304,113	\$ 6,770,341	\$ 1,220,897	\$ 30,992,149



Note: Short Fiscal Year 2014 refers to an 8-month fiscal year from May 1, 2014 to December 31, 2014 which transitioned the Village to a calendar fiscal year.

**Village of Glen Ellyn
Fiscal Year 2016 Budget
Summary of Budgeted Capital Investment**

	<u>Fund</u> ³	<u>Estimated Budget</u>
General Public Infrastructure¹		
Street Reconstruction/Resurfacing	CPF	\$ 6,070,571
Sidewalk Program	CPF	402,000
Special Purpose Public Infrastructure² (user fee based)		
Water Distribution System		
Water Main - Repair/Replacement/Additions	W&S	2,159,500
Sanitary Sewer Collection System		
Sanitary Sewer Main - Repair/Replacement/Additions	W&S	2,684,700
Parking	Parking	210,000
Village Links/Reserve 22	Recreation	176,000
Municipal Capital Facilities / Equipment		
Municipal Vehicle / Equipment Replacement	Equip. Serv. FACM -	496,700
Municipal Buildings	Res./CPF	12,056,950
All Other	various	<u>387,550</u>
Total		<u>\$ 24,643,971</u>

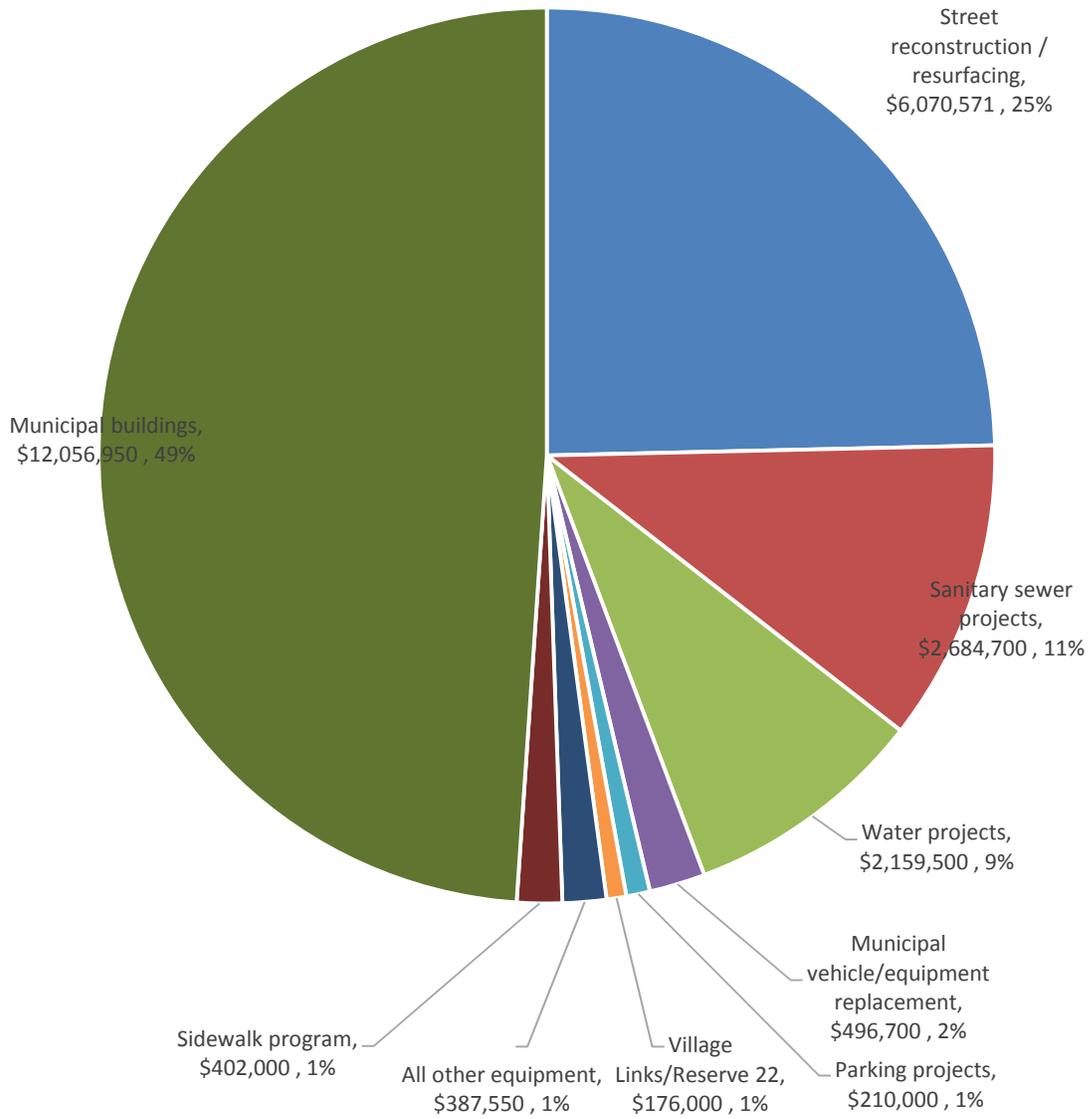
¹ Funding for these improvements is obtained from general tax revenues and other sources such as voter-approved capital improvement bonds and related property taxes, real estate transfer taxes, and utility taxes.

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.

Fiscal Year 2016 Budgeted Capital Investment



General Fund Summary

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

	Calendar Year 2013 <u>Actual</u>	Calendar Year 2014 <u>Actual</u>	Calendar Year 2015 <u>Revised Budget</u>	Calendar Year 2015 <u>Est. Actual</u>	Calendar Year 2016 <u>Budget</u>
REVENUES					
Sales Tax	\$ 3,095	\$ 3,248	\$ 3,300	\$ 3,300	\$ 3,399
1% Home Rule Sales Tax	1,768	1,879	1,905	1,905	1,980
Property Tax	3,107	3,244	3,250	3,221	3,328
Economic Development SSA	151	143	144	136	136
Fire SSA	182	1	-	-	-
State Income Tax	2,615	2,628	2,684	2,800	2,748
Service Charges	1,518	1,265	1,566	1,558	1,572
Ambulance Billings	755	230	5	12	3
Building Permits	647	686	669	667	672
Licenses (Liquor/Business/Vehicle)	555	1,127	1,122	1,099	1,100
Police Tickets/Court Fines	495	536	540	507	525
Interest Income	23	(175)	25	14	25
All Other	2,533	1,924	1,681	1,819	1,787
Total Revenues	<u>\$ 17,443</u>	<u>\$ 16,738</u>	<u>\$ 16,891</u>	<u>\$ 17,039</u>	<u>\$ 17,275</u>
EXPENDITURES					
Personnel Expenditures					
Salaries	\$ 7,687	\$ 7,834	\$ 8,490	\$ 8,288	\$ 8,746
FICA/Medicare Taxes	340	349	413	388	409
IMRF Retirement	389	381	391	374	403
Police Pension	980	981	1,153	1,153	1,292
Health Benefits Plan	908	945	925	896	963
Total Personnel Expenditures	<u>10,305</u>	<u>10,491</u>	<u>11,372</u>	<u>11,100</u>	<u>11,813</u>
All Other Expenditures					
Contractual Services	1,704	2,009	2,354	1,981	2,207
Legal	218	142	96	87	84
Police/Fire Dispatch (DuComm)	617	518	572	569	602
Ambulance Service	1,145	624	319	317	346
Commodities	180	231	226	221	226
Equipment Services Transfer	1,100	1,264	1,268	1,268	1,188
Liability Insurance Transfer	490	400	441	441	461
Facilities Reserve Transfer	89	113	150	150	145
Corporate Reserve Transfer	115	80	80	29	40
Manor Woods Transfer	10	10	-	-	-
Capital Outlay	229	156	193	138	163
Total All Other Expenditures	<u>5,896</u>	<u>5,547</u>	<u>5,699</u>	<u>5,201</u>	<u>5,460</u>
Total Expenditures	<u>\$ 16,201</u>	<u>\$ 16,038</u>	<u>\$ 17,071</u>	<u>\$ 16,301</u>	<u>\$ 17,272</u>
Net Increase / (Decrease)	<u>\$ 1,242</u>	<u>\$ 700</u>	<u>\$ (180)</u>	<u>\$ 738</u>	<u>\$ 2</u>

Note: There may be differences due to rounding.

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

	Calendar Year 2013 <u>Actual</u>	Calendar Year 2014 <u>Actual</u>	Calendar Year 2015 <u>Revised Budget</u>	Calendar Year 2015 <u>Est. Actual</u>	Calendar Year 2016 <u>Budget</u>
REVENUES					
Sales Tax	\$ 3,095	\$ 3,248	\$ 3,300	\$ 3,300	\$ 3,399
1% Home Rule Sales Tax	1,768	1,879	1,905	1,905	1,980
Property Tax	3,107	3,244	3,250	3,221	3,328
Economic Development SSA	151	143	144	136	136
Fire SSA	182	1	-	-	-
State Income Tax	2,615	2,628	2,684	2,800	2,748
Service Charges	1,518	1,265	1,566	1,558	1,572
Ambulance Billings	755	230	5	12	3
Building Permits	647	686	669	667	672
Licenses (Liquor/Business/Vehicle)	555	1,127	1,122	1,099	1,100
Police Tickets/Court Fines	495	536	540	507	525
Interest Income	23	(175)	25	14	25
All Other	2,533	1,924	1,681	1,819	1,787
Total Revenues	\$ 17,443	\$ 16,738	\$ 16,891	\$ 17,039	\$ 17,275
EXPENDITURES					
Board and Clerk	65	45	71	70	70
Village Manager's Office	998	909	766	652	760
Law Department***	-	8	285	294	299
Senior Services	98	83	91	89	94
History Park	45	30	45	33	43
Facilities Maintenance	495	537	535	535	571
Information Technology*	245	282	540	504	527
<i>Finance Admin and Ops**</i>	-	397	517	502	568
<i>Finance Cashiers**</i>	-	192	302	298	311
Finance* Total	882	851	819	800	879
Public Works - Admin / Engineering	713	659	804	749	773
<i>Public Works - Streets**</i>	-	812	1,416	1,403	1,268
<i>Public Works - Forestry**</i>	-	673	1,163	974	1,137
Public Works - Operations Total	2,007	2,291	2,579	2,377	2,405
<i>Police Admin**</i>	-	1,012	1,459	1,410	1,383
<i>Police Operations**</i>	-	3,799	5,461	5,262	5,738
<i>Police Investigations**</i>	-	740	972	1,065	1,084
Police Total	7,415	7,546	7,892	7,737	8,205
Fire Department**	-	245	377	369	441
Emergency Medical Service**	-	456	441	427	465
Volunteer Fire Company	1,746	619	-	-	-
<i>P&D Planning**</i>	-	342	501	469	506
<i>P&D Building**</i>	-	516	791	808	839
Planning & Development Total	1,156	1,227	1,292	1,277	1,344
Economic Development	337	250	536	386	397
Total Expenditures	\$16,201	\$16,038	\$17,071	\$16,301	\$17,272
Net Increase / (Decrease)	\$ 1,242	\$ 700	\$ (180)	\$ 738	\$ 2

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

**New Cost Center added May 2014 for SY14 Budget

***New Cost Center added for the FY2015 Budget

VILLAGE OF GLEN ELLYN
GENERAL FUND BUDGETED REVENUE

ACCT.	REVENUE SOURCE	Dedicated Revenue Source	Calendar Year 2013		Calendar Year 2014		Calendar Year 2015		Calendar Year 2016		
			Actual	\$	Actual	\$	Revised Budget	Est. Actual	Budget		
Taxes											
410100	Property Tax		3,107,354	\$	3,244,213	\$	3,250,000	\$	3,221,000	\$	3,327,646
410100	Property Tax for Capital	Capital	2,730,757		3,456,693		3,440,000		3,460,000		3,547,524
490850	Transfer out-Property Tax for Capital	Capital	(2,730,757)		(3,456,693)		(3,440,000)		(3,460,000)		(3,547,524)
410113-7	SSA 13-17 Tax (Econ Dev)	Econ. Dev.	151,442		142,909		144,000		136,200		136,400
410118/9	SSA 18 & 19 Tax (Fire)	Fire	181,682		900		-		-		-
410200	Road & Bridge Tax		439,895		451,865		440,000		440,000		440,000
410300	State PPRT		128,242		132,486		117,600		140,000		140,000
410400	Sales Tax		3,094,519		3,248,171		3,300,000		3,300,000		3,399,000
410405	1% Home Rule Sales tax		1,768,146		1,878,858		1,905,000		1,905,000		1,980,000
410410	State Use Tax		455,920		538,818		488,000		580,000		538,600
410412	State Auto Rental Tax		20,517		24,457		20,000		25,000		25,000
410420	State Income Tax		2,615,446		2,628,168		2,684,000		2,800,000		2,748,000
410700	Demolition Tax	Planning	13,510		19,875		15,000		14,000		14,000
410800	Hotel/Motel Tax	Econ. Dev.	156,460		159,235		160,000		160,000		160,000
	ST Taxes		12,133,133		12,469,955		12,523,600		12,721,200		12,908,646
Fees and Permits											
420100	Vehicle License Fees		377,398		401,750		380,000		380,000		380,000
420150	Dog License Fees		9,216		9,710		8,900		9,500		9,100
420200	Business Registrations		41,749		45,630		41,000		41,000		41,000
420300	Liquor Licenses		126,756		114,632		120,000		119,000		120,000
420400	Building Permits	Planning	593,331		636,752		615,000		610,000		615,000
420410	Contractor Registration Fees	Planning	38,260		34,290		39,000		39,000		39,000
420420	Stormwater Engineering Fee	Planning	73,314		144,445		120,000		70,000		75,000
420450	Elevator Inspections	Planning	15,150		15,300		15,300		17,850		17,850
	ST Fees and Permits		1,275,174		1,402,509		1,339,200		1,286,350		1,296,950

VILLAGE OF GLEN ELLYN
GENERAL FUND BUDGETED REVENUE

ACCT.	REVENUE SOURCE	Dedicated Revenue Source	Calendar Year 2013		Calendar Year 2014		Calendar Year 2015		Calendar Year 2016	
			Actual	Revised Budget	Actual	Revised Budget	Est. Actual	Budget		
Intergovernmental										
430100	Federal Grant Revenue		50,400	20,000	2,000	1,000	1,000	1,000		
430110	Federal Grant - Ride DuPage	Sr. Svcs.	12,272	6,501	7,000	10,000	10,000	10,000		
430200	State Grant Revenue		22,600	15,650	6,000	1,650	1,650	1,650		
	ST Intergovernmental		85,272	42,151	15,000	12,650	12,650	12,650		
Charges for Service										
440050	Ambulance Service Fees	EMS	754,523	230,345	5,000	12,000	12,000	3,000		
440060	Police and Fire False Alarm Fees	Police	-	-	-	-	-	-		
440065	Fingerprinting Fees	Police	22,467	23,230	22,000	22,000	22,000	22,000		
440070	Accident Reports	Police	2,744	2,883	2,700	2,900	2,900	2,700		
440100	Police Service Reimb.	Police	138,316	31,771	135,000	135,000	135,000	135,000		
440120	Accounting Services		128,566	130,733	127,700	127,700	127,700	129,572		
440170	Facility Rental Fees		14,636	12,340	10,000	12,000	12,000	12,000		
440221	Cable Franchise Fees		496,505	523,166	500,000	550,000	550,000	550,000		
	ST. Charges for Services		1,557,757	954,468	802,400	861,600	861,600	854,272		
Fines										
450100	Police Ordinance Fines	Police	171,268	191,177	190,000	220,000	220,000	200,000		
450200	Traffic Court Fines	Police	323,238	344,814	350,000	287,000	287,000	325,000		
	ST Fines		494,506	535,991	540,000	507,000	507,000	525,000		
Interest										
460100	Interest Income		22,868	(174,518)	25,000	14,000	14,000	25,000		

VILLAGE OF GLEN ELLYN
GENERAL FUND BUDGETED REVENUE

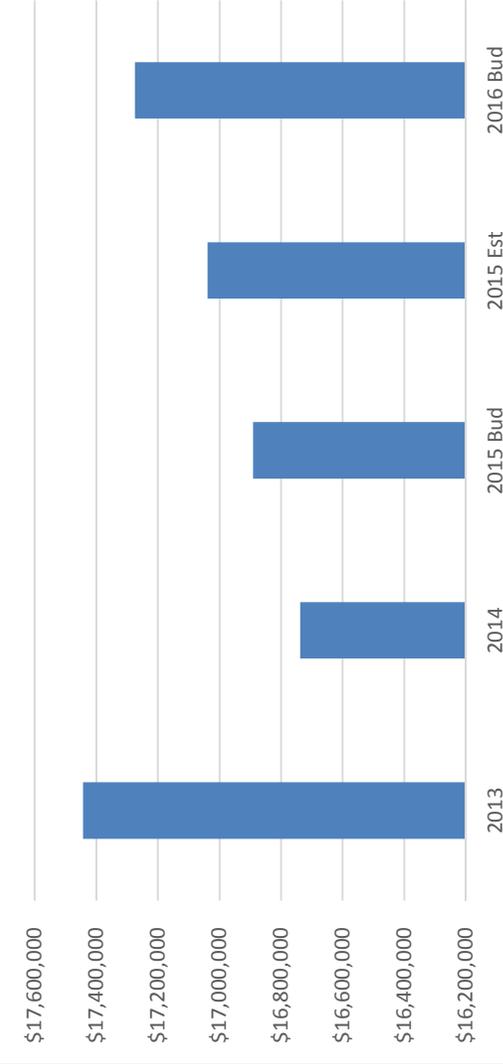
ACCT.	REVENUE SOURCE	Dedicated Revenue Source	Calendar Year 2013		Calendar Year 2014		Calendar Year 2015		Calendar Year 2016	
			Actual	Actual	Actual	Revised Budget	Est. Actual	Budget		
Miscellaneous Revenue										
480110	Police Training Reimb.	Police	3,204	1,287	1,500	1,500	1,500	1,500	1,500	1,500
480120	Police Seized Funds (Fed & State)	Police	294,625	120,750	98,000	98,000	98,000	98,000	110,000	110,000
480200	Parkway Reforestation	PW	10,130	13,694	12,000	12,000	12,000	12,000	12,000	12,000
480440	Rental Income		228,525	140,108	140,000	140,000	140,000	140,000	140,000	140,000
489000	Other Revenue		75,758	116,273	75,000	75,000	75,000	75,000	75,000	75,000
	ST Misc Revenue		612,242	392,112	326,500	326,500	326,500	326,500	338,500	338,500
Transfers										
490100	IFT / Motor Fuel Tax Fund	PW	400,000	255,000	400,000	400,000	400,000	400,000	400,000	400,000
490110	Admin Services / Other Funds		447,700	455,667	488,100	488,100	478,100	478,100	487,100	487,100
490120	Reimb for Staff Engineer	PW	151,800	204,333	232,600	232,600	232,600	232,600	220,300	220,300
490140	Public Works Service Charge	PW	181,867	118,467	118,100	118,100	118,100	118,100	119,300	119,300
490150	Facilities Maintenance Reimb.	FACM	30,001	30,100	30,000	30,000	30,000	30,000	44,400	44,400
490160	PW Operations Reimb.	PW	50,800	50,933	50,800	50,800	50,800	50,800	42,700	42,700
490850	Operating Transfers In/(out)		-	825	-	-	-	-	-	-
	ST Transfers		1,262,168	1,115,325	1,319,600	1,319,600	1,309,600	1,309,600	1,313,800	1,313,800
	TOTAL REVENUES		\$ 17,443,120	\$ 16,737,993	\$ 16,891,300	\$ 16,891,300	\$ 17,038,900	\$ 17,038,900	\$ 17,274,818	\$ 17,274,818

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

ACCT.	REVENUE SOURCE	Dedicated Revenue Source	Calendar Year	Calendar Year	Calendar Year	Calendar Year
			2013 Actual	2014 Actual	2015 Revised Budget	2015 Est. Actual

Available Cash Analysis (000's)						
Available, January 1, 2015		9,480				
Preliminary CY15 Inflow/(Outflow)		738				
Budgeted CY16 Inflow/(Outflow)		2				
Less Estimated Deposits		(1,100)				
Less estimated encumbrances		(180)				
Less estimated restricted Police forfeiture funds		(464)				
Projected Available, December 31, 2016		8,477				
Less 29% Minimum Cash Reserve Policy		5,056				
Estimated amount over/(under) policy		3,420				
<u>Minimum Reserve Policy (29% of operating budget)</u>						
CY2015 General Fund Expenditures		17,272				
Capital Expenditures		163				
Total Operating Expenditure Budget		17,435				

Total General Fund Revenues



*The cash reserve policy calls for reserves of 29% of the fund's operating budget, with a target cash reserve increasing by 1 percentage point per year until a maximum of 35% is reached

*General Fund
General Fund Revenues
Detail*

*Village of Glen Ellyn
Calendar Year 2016 Budget*

	QUANTITY	UNIT COST	2016 BUDGET
1000 GENERAL FUND REVENUES			
1000 410100 - PROPERTY TAX			6,875,170.00
GENERAL FUND OPERATING LEVY - CPI INCREASE OF 0% AND LAST YEAR'S NEW GROWTH	1.00	3,327,646.00	3,327,646.00
CAPITAL LEVY - CPI INCREASE OF 0% AND LAST YEAR'S NEW GROWTH. WILL BE TRANSFERRED TO CAPITAL FUND	1.00	3,547,524.00	3,547,524.00
1000 410113 - PROPERTY TAX - SSA # 13			40,000.00
ANTICIPATE NO INCREASE FROM PRIOR YEAR DUE TO EAV	1.00	40,000.00	40,000.00
1000 410114 - PROPERTY TAX - SSA # 14			90,000.00
ANTICIPATE NO CHANGE FROM PRIOR YEAR DUE TO EAV	1.00	90,000.00	90,000.00
1000 410115 - PROPERTY TAX - SSA # 15			4,000.00
ANTICIPATE NO CHANGE FROM 2015 DUE TO EAV	1.00	4,000.00	4,000.00
1000 410116 - PROPERTY TAX - SSA # 16			1,900.00
ANTICIPATE NO CHANGE FROM 2015 DUE TO EAV	1.00	1,900.00	1,900.00
1000 410117 - PROPERTY TAX - SSA # 17			500.00
ANTICIPATE NO CHANGE FROM 2015 DUE TO EAV	1.00	500.00	500.00
1000 410200 - ROAD AND BRIDGE TAX			440,000.00
1000 410300 - PPRT			140,000.00
NO INCREASE ANTICIPATED PER ILLINOIS MUNICIPAL LEAGUE PROJECTIONS	1.00	140,000.00	140,000.00
1000 410400 - SALES TAX			3,399,000.00
3% INCREASE PROJECTED FOR SALES TAX REVENUE	1.00	3,399,000.00	3,399,000.00

*General Fund
General Fund Revenues
Detail*

*Village of Glen Ellyn
Calendar Year 2016 Budget*

	QUANTITY	UNIT COST	2016 BUDGET
1000 410405 - 1% HOME RULE SALES TAX			1,980,000.00
PROJECT 4% INCREASE BASED OFF OF LAST TWO YEARS PERFORMANCE	1.00	1,980,000.00	1,980,000.00
1000 410410 - STATE USE TAX			538,600.00
BASED OFF IML ESTIMATE OF \$19.40 PER CAPITA	1.00	538,600.00	538,600.00
1000 410412 - AUTO RENTAL TAX			25,000.00
ESTIMATE BASED OFF OF 2015 ESTIMATED ACTUAL	1.00	25,000.00	25,000.00
1000 410420 - STATE INCOME TAX			2,748,000.00
BASED OF IML ESTIMATE OF \$99.00 PER CAPITA	1.00	2,748,000.00	2,748,000.00
1000 410700 - DEMOLITION TAX			14,000.00
BASED OFF OF CURRENT YEAR ESTIMATED ACTUAL	1.00	14,000.00	14,000.00
1000 410800 - HOTEL TAX			160,000.00
BASED ON ESTIMATED ACTUAL FOR 2015	1.00	160,000.00	160,000.00
1000 420100 - VEHICLE LICENSES			380,000.00
BASED OFF 2015 ESTIMATED ACTUAL	1.00	380,000.00	380,000.00
1000 420150 - ANIMAL LICENSES			9,100.00
BASED OFF 2015 ESTIMATED ACTUAL	1.00	9,100.00	9,100.00
1000 420200 - BUSINESS REGISTRATION LICENSES			41,000.00
BASED OF 2015 ESTIMATED ACTUAL	1.00	41,000.00	41,000.00
1000 420300 - LIQUOR LICENSES			120,000.00
BASED OFF HISTORICAL RESULTS	1.00	120,000.00	120,000.00
1000 420400 - BUILDING PERMITS			615,000.00
BASED OFF ESTIMATED ACTUAL FOR 2015	1.00	615,000.00	615,000.00
1000 420410 - CONTRACTOR REGISTRATION			39,000.00
BASED OFF HISTORICAL RESULTS	1.00	39,000.00	39,000.00

*General Fund
General Fund Revenues
Detail*

*Village of Glen Ellyn
Calendar Year 2016 Budget*

	QUANTITY	UNIT COST	2016 BUDGET
1000 420420 - STORMWATER ENGINEERING FEE			75,000.00
BASED OFF HISTORICAL RESULTS	1.00	75,000.00	75,000.00
1000 420450 - ELEVATOR INSPECTIONS			17,850.00
BASED OF 2015 ESTIMATED ACTUAL	1.00	17,850.00	17,850.00
1000 430100 - FEDERAL GRANT REVENUE			1,000.00
BULLET PROOF VEST GRANT	1.00	1,000.00	1,000.00
1000 430110 - FEDERAL GRANT-RIDE DUPAGE			10,000.00
BASED OF HISTORICAL RESULTS	1.00	10,000.00	10,000.00
1000 430200 - STATE GRANT REVENUE			1,650.00
TOBACCO GRANT	1.00	1,650.00	1,650.00
1000 440050 - AMBULANCE SERVICE FEES			3,000.00
REVENUES FROM PRIOR CONTRACT; SMALL AMOUNT ANTICIPATED IN 2016	1.00	3,000.00	3,000.00
1000 440065 - POLICE FINGERPRINTING FEES			22,000.00
BASED OF HISTORICAL RESULTS	1.00	22,000.00	22,000.00
1000 440070 - POLICE ACCIDENT REPORTS			2,700.00
BASED OFF HISTORICAL RESULTS	1.00	2,700.00	2,700.00
1000 440100 - POLICE SERVICE REIMBURSEMENTS			135,000.00
	1.00	135,000.00	135,000.00
1000 440120 - REIMBURSEMENT - OTHER AGENCIES			129,572.00
REIMBURSEMENT FROM LIBRARY FOR ACCOUNTING SERVICE	1.00	1,200.00	1,200.00
REIMBURSEMENT FROM GWA FOR ACCOUNTING SERVICE	1.00	128,372.00	128,372.00
1000 440170 - FACILITY RENTALS			12,000.00
ROOM RENTAL FEES AT CIVIC CENTER	1.00	12,000.00	12,000.00

*General Fund
General Fund Revenues
Detail*

*Village of Glen Ellyn
Calendar Year 2016 Budget*

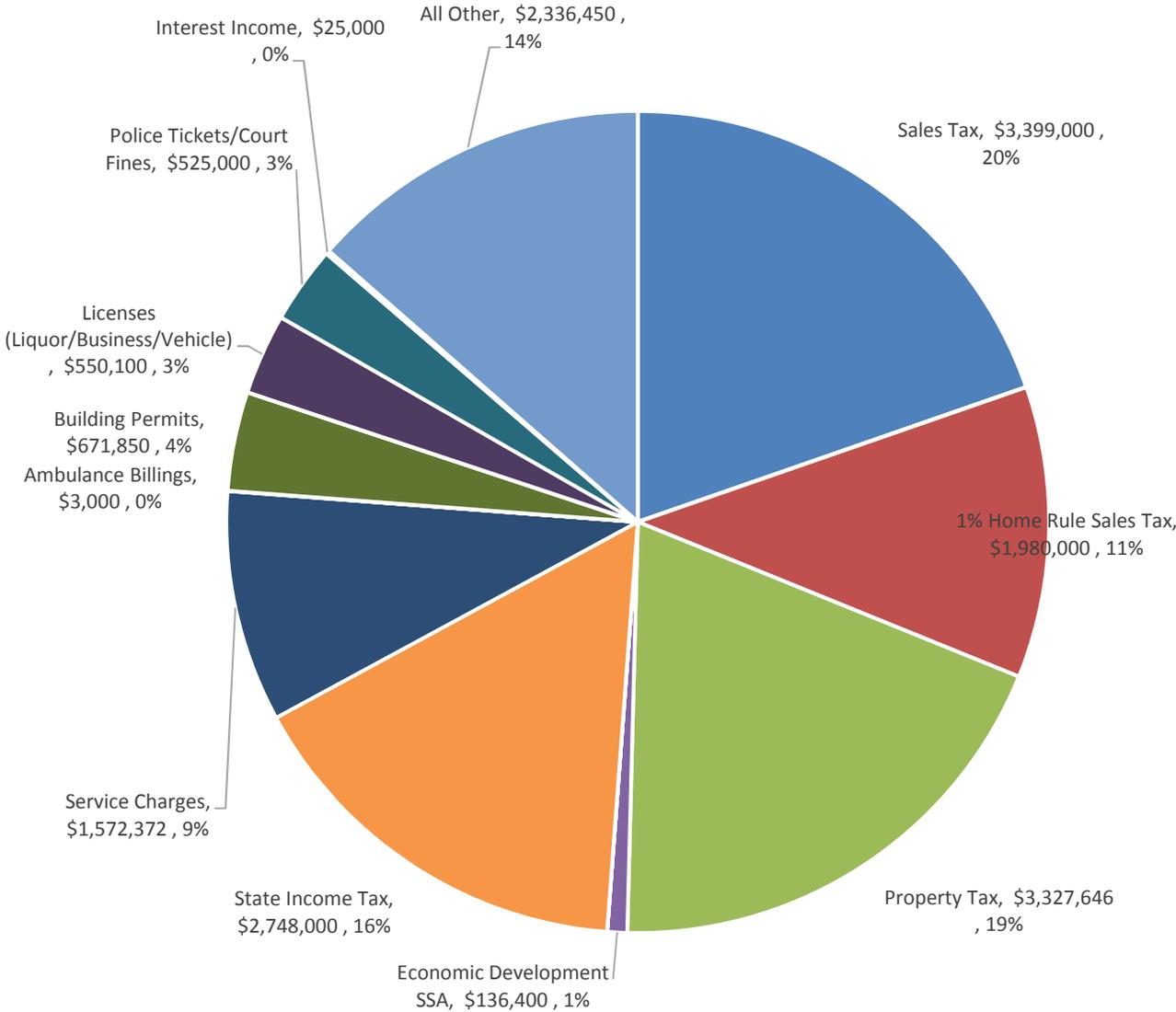
	QUANTITY	UNIT COST	2016 BUDGET
1000 440221 - CABLE FRANCHISE FEES			550,000.00
QUARTERLY FRANCHISE FEES ARE RECEIVED FROM CABLE TELEVISION PROVIDERS	1.00	550,000.00	550,000.00
1000 450100 - POLICE ORDINANCE FINES			200,000.00
POLICE ORDINANCE FINES BASED ON HISTORICAL RESULTS	1.00	200,000.00	200,000.00
1000 450200 - TRAFFIC COURT FINES			325,000.00
TRAFFIC COURT FINES BASED OFF HISTORICAL ACTIVITY	1.00	325,000.00	325,000.00
1000 460100 - INVESTMENT INCOME			25,000.00
1000 480110 - POLICE TRAINING REIMBURSE			1,500.00
1000 480125 - FED DRUG FORFEITURE PROCEEDS			110,000.00
FEDERAL FORFEITURE FUNDS EXPENDITURES REIMBURSEMENT	1.00	110,000.00	110,000.00
1000 480200 - PARKWAY REFORESTATION			12,000.00
1000 480440 - CELL TOWER RENTAL INCOME			140,000.00
RENTAL REVENUE FOR CELL TOWERS LOCATED ON VILLAGE PROPERTY	1.00	140,000.00	140,000.00
1000 489000 - MISCELLANEOUS REVENUE			75,000.00
1000 490100 - REIMB - MFT LABOR / EQUIP			400,000.00
TRANSFER FROM MFT FUND	1.00	400,000.00	400,000.00
1000 490110 - REIMB - ACCOUNTING SERVICES			487,100.00
REIMBURSEMENT FOR ACCOUNTING SERVICES FROM OTHER FUNDS/ENTITIES	1.00	487,100.00	487,100.00
1000 490120 - REIMB - STAFF ENGINEER			220,300.00
REIMBURSEMENT FROM CAPITAL PROJECTS FUND FOR VILLAGE ENGINEER PERSONNEL COSTS	1.00	220,300.00	220,300.00

*General Fund
General Fund Revenues
Detail*

*Village of Glen Ellyn
Calendar Year 2016 Budget*

	QUANTITY	UNIT COST	2016 BUDGET
1000 490140 - REIMB - PW SERVICE CHARGE			119,300.00
PARKING FUND REIMBURSEMENT TO GENERAL FUND FOR MAINTENANCE AND PERSONNEL COSTS	1.00	119,300.00	119,300.00
1000 490150 - REIMB - FACILITIES MAINTENANCE			44,400.00
TRANSFER FROM OTHER FUNDS FOR THEIR SHARE OF FACILITIES MAINTENANCE COSTS	1.00	44,400.00	44,400.00
1000 490160 - REIMB - PW OPERATIONS			42,700.00
TRANSFER FROM PARKING FUND TO REIMBURSE FOR PUBLIC WORKS COSTS	1.00	42,700.00	42,700.00
1000 490850 - OPERATING XFER-PROPERTY TAX			(3,547,524.00)
TRANSFER OF CAPITAL PORTION OF PROPERTY TAX LEVY TO CAPITAL PROJECTS FUND	1.00	(3,547,524.00)	(3,547,524.00)
TOTAL GENERAL FUND REVENUES			17,274,818.00

VILLAGE OF GLEN ELLYN
 REVENUE BY CATEGORY
 GENERAL FUND
 FISCAL YEAR 2016 BUDGET



Key Revenue Analysis

General Fund

Property Tax

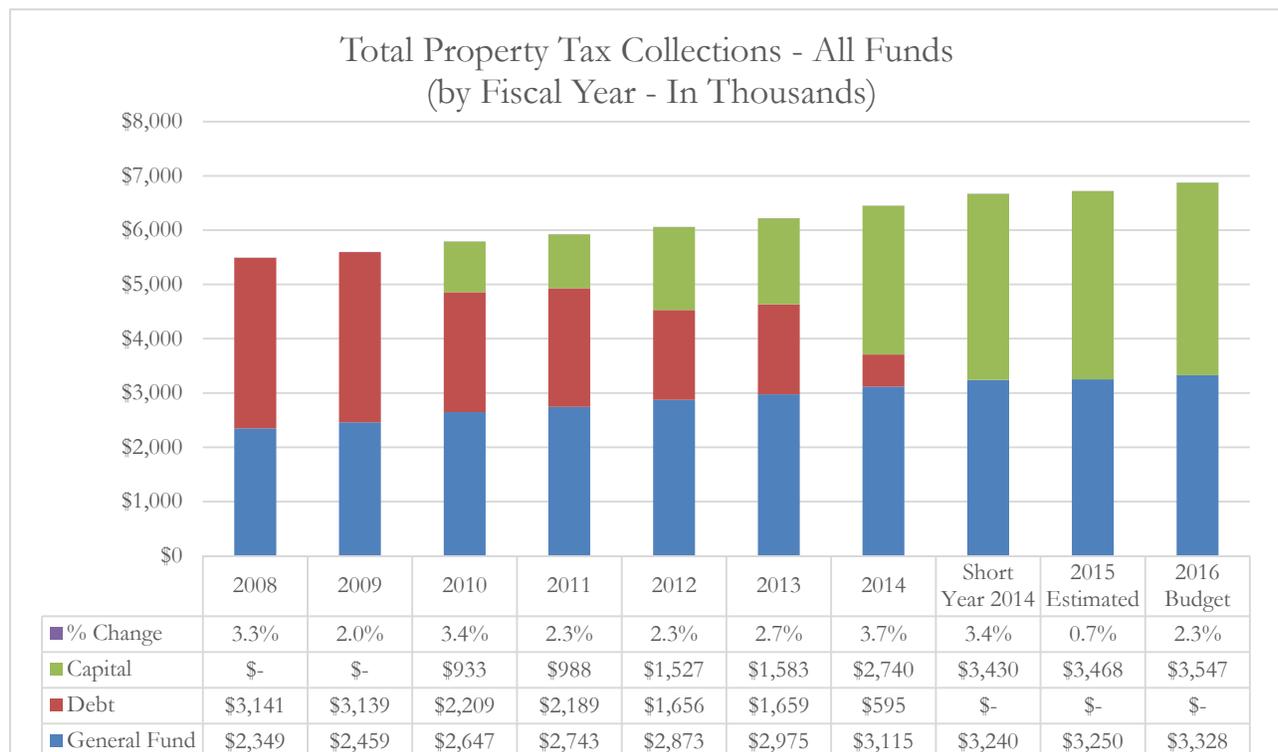
Description

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. The assessor values properties on a quadrennial basis. Property taxes for the 2015 levy will be collected in fiscal year 2016.

The Village levies for a general purpose levy and for a capital levy. The general purpose levy supports the General Fund and the capital levy supports the Capital Projects Fund. For Fiscal Year 2014 and prior, the Village also levied for Debt Service. As the bonds associated with the debt service levy were repaid, the property tax dollars were reallocated to the Capital Projects Fund to fund capital/street improvements on a pay-as-you-go basis.

Analysis and Trends

Historically, the Village has subjected itself to the tax cap philosophy. This means applying the CPI designated by the county and accounting for new growth. For the 2014 levy, the Village Board departed from this philosophy and did not increase the levy for either new growth or CPI. For the 2015 levy, the Village Board did not increase the levy for CPI, but did increase the levy for new growth due to annexation and for last year's new construction value.



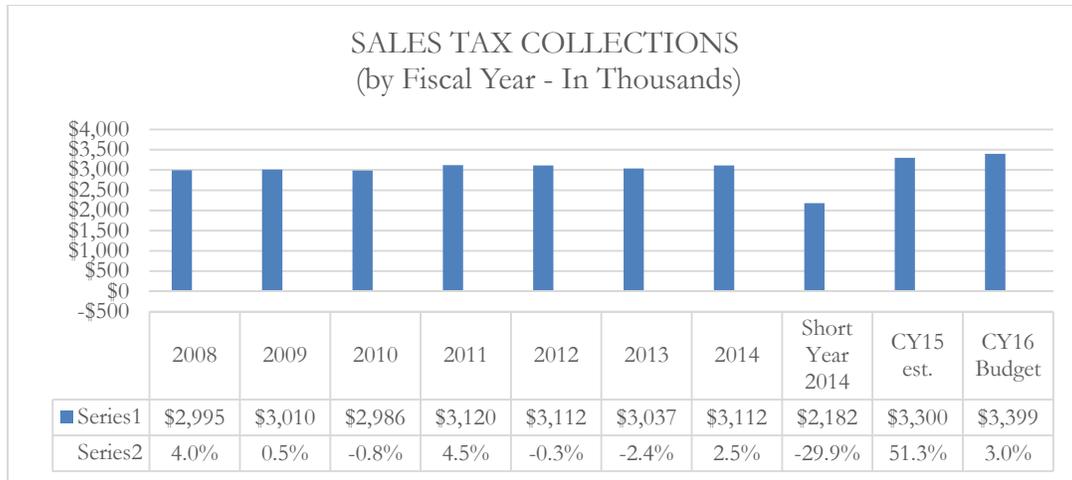
Sales Tax

Description

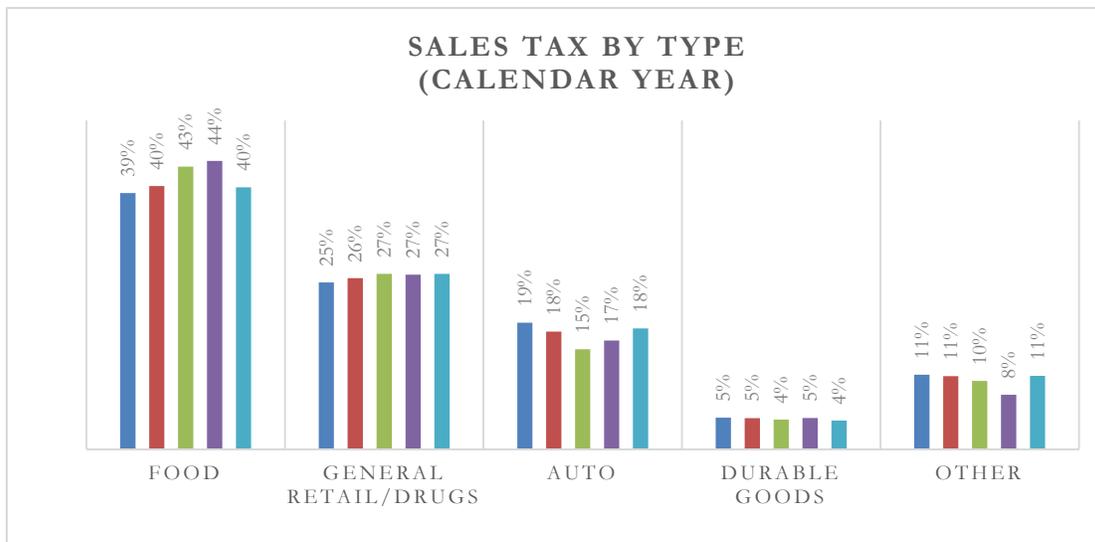
The Village receives 16% of the 6.25% state sales tax on general merchandise (or 1% of gross sales) from the State of Illinois. Sales tax is the largest revenue in the General Fund, comprising 20% of General Fund revenue.

Analysis and Trends

Subsequent to the economic downturn experienced in 2008-2010, the Village has seen a steady increase in sales tax revenue. The graph below depicts the changes in sales tax collections over the past 10 fiscal periods. The Short Year 2014 was an 8-month fiscal year which transitioned the Village from an April 30 fiscal year end to a calendar year fiscal year end and only includes 8 months of revenue rather than twelve. Calendar Year 2015 sales tax collections are anticipated to exceed calendar year 2014 by 3.1%.



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 and 2014.



Home Rule Sales Tax:

Description

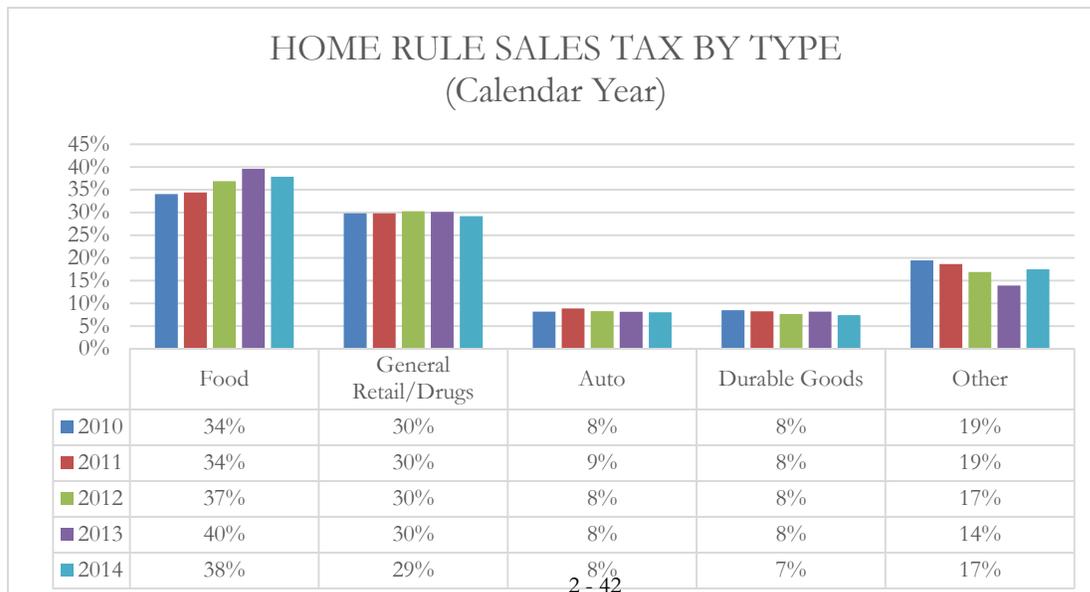
On July 1, 2009, the Village implemented an additional 1% home rule sales tax to compensate for wide-spread revenue losses stemming from significant downturns in the national and local economy as well as to prepare for future funding problems looming on the horizon, primarily relating to mandatory pension contributions. This tax is applicable to all sales except for food for human consumption that is to be consumed off of the premises where it is sold, prescription and non-prescription medicines, and titled vehicles.

Analysis and Trends

The Village's home rule sales tax was implemented during fiscal year 2010. The Short Year (SY) 2014 represents an 8-month fiscal year which transitioned the Village from an April 30 fiscal year end to a calendar year fiscal year. Calendar Year 2015 home rule sales tax increased 4% from Calendar Year 2014. The Calendar Year 2016 budget projects a 3.1% increase from Calendar Year 2015.



Much of Glen Ellyn's retail sales base includes groceries and other everyday needs, which resulted in less volatility during the recent recession. The balance of home rule sales tax among the various categories has remained consistent over the past 5 calendar years.



Income Tax:

Description

State income taxes are distributed to municipalities on a per capita basis from the State of Illinois.

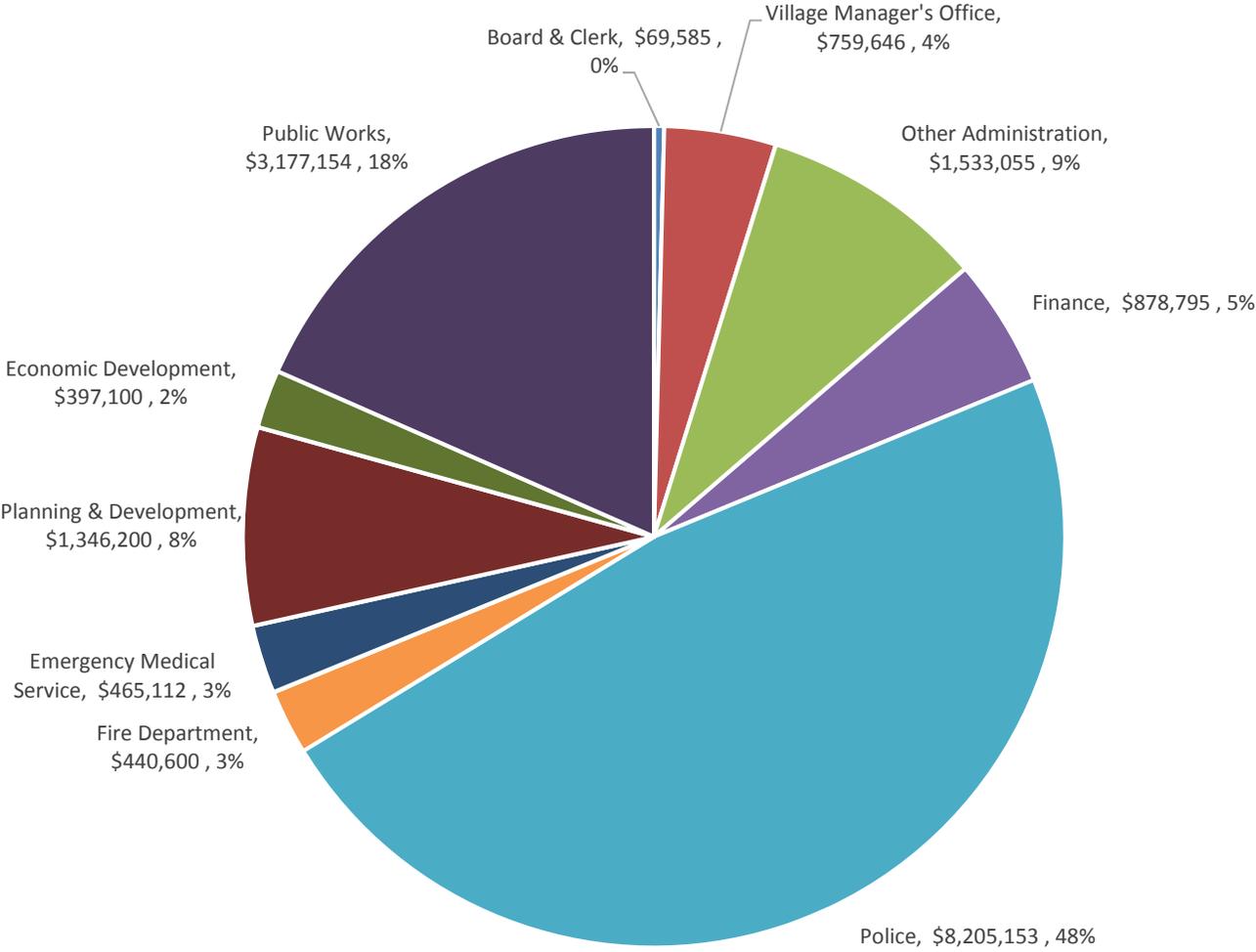
Analysis and Trends

Collections of State income taxes began a precipitous decline late in FY08/09 which continued through fiscal year 2011. Short Year (SY) 2014 represents an 8-month fiscal year from May 1, 2014 to December 31, 2015 which transitioned the Village from an April 30 fiscal year end to a calendar fiscal year. Collections have recovered with a record year for 2015. Income tax increased 11.4% from calendar year 2014 to calendar year 2015. At the end of 2014, the Village annexed approximately 150 homes into the Village and went through the process in 2015 of updating census data to increase the per capita number. This will increase the amount of income tax revenue that the Village receives.

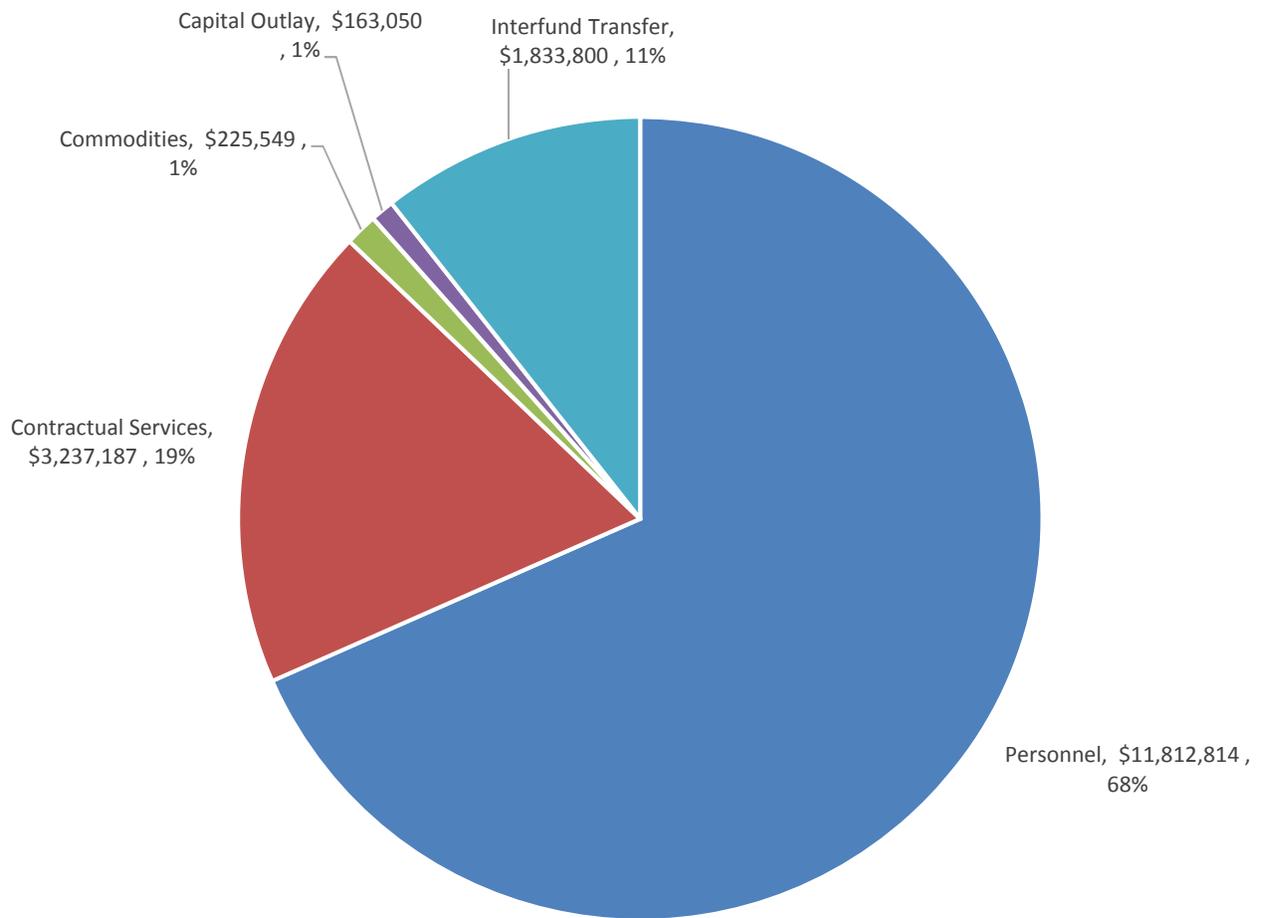
The State of Illinois has been at an impasse with its fiscal 2015/2016 budget. Proposals have been brought forth by the Governor which would decrease the Village's income tax revenue by up to 50%. No formal action has been taken to put this reduction into effect. The Village is monitoring legislation in Springfield to determine any impact on the Village's income tax revenue.



VILLAGE OF GLEN ELLYN
EXPENDITURES BY DEPARTMENT
GENERAL FUND
FISCAL YEAR 2016 BUDGET



VILLAGE OF GLEN ELLYN
EXPENDITURES BY CATEGORY
GENERAL FUND
FISCAL YEAR 2016 BUDGET



VILLAGE OF GLEN ELLYN
 EXPENDITURES BY CATEGORY
 WITH PERSONNEL DETAIL
 GENERAL FUND
 FISCAL YEAR 2016 BUDGET

