

Table of Contents

XI. APPENDIX

Community Information	11-2
Budget Process	
Budget Process	11-6
Budget Calendar	11-8
Five Year Forecast	11-9
Property Assessment Information	11-29
Personnel Tables	
Five Year History of Job Classifications (with ranges)	11-30
Salary Tables.....	11-33
Full-Time Budgeted Personnel History.....	11-34
Summary of Village Employer Retirement Contributions	11-35
Interfund Transfer Recap	11-36
Historical Water, Sewer, and Refuse Rates	11-37
Glossary of Terms	11-38
Acronym Glossary	11-44



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), Cadence 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.

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.

The budget team, which consists of the Finance Director, Village Manager, Village Attorney, Assistant 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 October. 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 done at a Village Board meeting following a public hearing to allow additional input opportunity.

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 significantly unbudgeted or unforeseen expenditures/expenses that took place during the year.

VILLAGE OF GLEN ELLYN 2016 BUDGET PREPARATION CALENDAR

<u>Item</u>	<u>Timeline</u>
Salary Schedules, Insurance Schedules	July 2015
Five Year Forecast	August 2015
Training on MUNIS Budget input - departments able to enter their budgets	8/3/15-8/4/15
Mid-Year Financial Report	August 17, 2015
Preliminary revenue projections to Village Manager (General Fund)	September 1, 2015
Departmental budget requests due to Finance (with support and footnotes)	September 2, 2015
Departmental / Manager budget review meetings	9/7/15-9/11/15
Departmental narratives due	September 18, 2015
Additional Departmental meetings as needed	9/14/15-9/18/15
Budget Kick off Meeting - Five Year Forecast	September 28, 2015
Distribution of draft budget	October 5, 2015
Village Board Workshop	October 15, 2015
Village Board Workshop	October 19, 2015
Village Board Workshop	October 22, 2015
Village Board Workshop (if needed)	October 26, 2015
Village Board Meeting - Public hearing on proposed CY2015 Budget followed by first reading of Budget ordinance*	November 9, 2015
Second reading/ adoption of the budget ordinance	November 23, 2015
Next fiscal year begins	January 1, 2016

*The meeting for November 9, 2015 was cancelled and rescheduled for November 16, 2015.

August						
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					

September						
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			

October						
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

November						
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					

Five Year Forecast

August 2015

Goals of Five Year Forecast

- ∞ Understand long-term financial trends in revenues and expenditures/expenses.
- ∞ Identify future imbalances (deficits).
- ∞ Identify potential areas where programs can be implemented now to avoid future deficits.
- ∞ Understand how this forecast aligns with past forecasts.
- ∞ Compare past forecasts with actual results.

Facts on the Five Year Forecast

- ∞ Developed annually as a tool for the budget process.
- ∞ Forecast is a model to project future activity and is not a prediction of what will happen.
- ∞ Each year's experience will vary.
 - ~ *The goal is that annual budgets will be balanced.*
 - ~ *Each year's actual results will vary.*
- ∞ Historical results includes FY2011, FY2012, FY2013, FY2014, and Budget 2015. The Short Fiscal Year (May 1, 2014-December 31, 2014) is excluded as it was an 8-month period.

1. General Fund
2. Water & Sewer Fund
3. Capital Projects Fund
4. Long Term Liabilities

Content of Five Year Forecast

The Five Year Forecast is divided into four main areas. The first two areas are the largest operating funds of the Village, the General Fund and the Water & Sewer Fund. The last two areas focus on the Village's infrastructure and long term liabilities, including debt and pension liabilities.

GENERAL FUND

Building the General Fund Forecast: Key Assumptions - Revenues

	FY15 Budget (thousands)	Average Historical Growth (2011-2015)	Projected Annual Growth (2016-2020)
Property Taxes	\$6,834	6%	2.5% ¹
Sales Tax	\$3,300	1%	3.0% ²
Home Rule Sales Tax	\$1,905	3%	3.0% ³
Income Tax	\$2,684	6%	3.0% ⁴
Other Revenues (combined)	\$13,492	3%	2.0% ⁵

Footnotes:

1. Assumes 1.5% growth in CPI and 1% growth in new construction/annexations. Historical growth rates do not include property taxes for Fire Service Areas as those were moved to the Fire Services Fund in SY2014.
2. Sales tax increased 4% in 2014 and 5% in 2015 as the economy rebounds. 3% is a conservative estimate for future performance.
3. Home Rule Sales Tax increased 3% in 2014 and 6% in 2015 as the economy rebounds. 3% is a conservative estimate.
4. Income tax lists 3% as the projected growth rate as a conservative figure.
5. Other revenues includes all other revenues of the general fund. Ambulance fees have been excluded in the historical growth rate as a change in contract model makes historical growth rates incomparable to projected future growth.

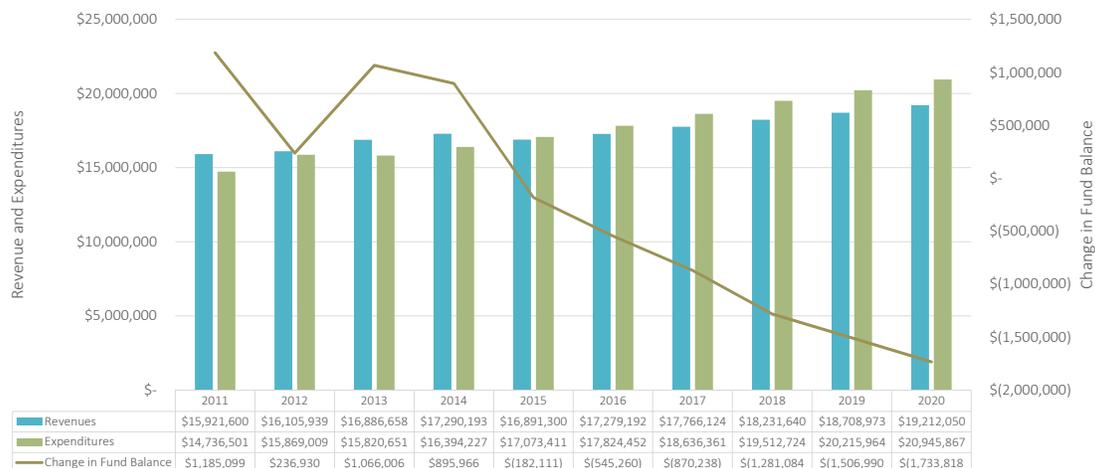
Building the General Fund Forecast: Key Assumptions - Expenditures

	FY15 Budget (thousands)	Average Historical Growth (2011-2014)	Projected Annual Growth (2016-2020)
Salaries – public safety	\$3,561	5%	4.5% ¹
Salaries – all other	\$4,456	6%	3.0% ²
Pension – public safety	\$1,153	4%	12.8% ³
Pension – all other	\$391	4%	2.0% ⁴
Health Insurance	\$925	2%	4.0% ⁵
Contractual Services	\$3,343	2%	3.0% ²
Commodities	\$226	6%	3.0% ²
Capital Outlay	\$193	19%	5.0% ²
Transfers	\$1,940	2%	3.0% ²

Footnotes:

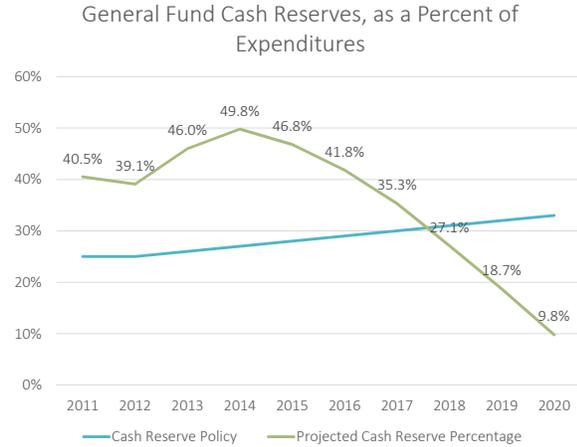
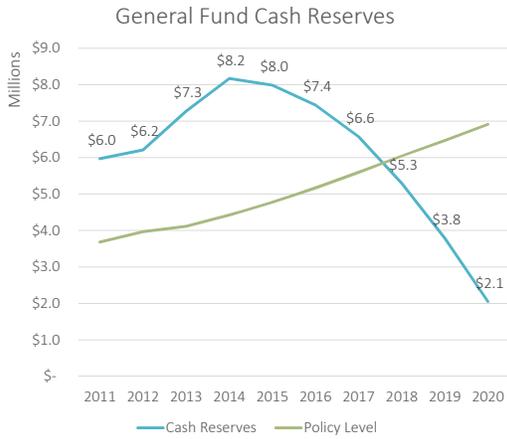
1. Based upon current contract structure.
2. Average increase has ranged from 2-3% over the last several years. Transfers are closely tied to changes in personnel expenses as other funds reimburse the general fund.
3. Projects continued movement downward of investment return assumption.
4. IMRF pension costs are stabilizing and are expected to trend closely to salary increases in the future.
5. The Village's insurance pool has helped to beat the market increases for health insurance.
6. Commodities and Contractual Services are anticipated to increase at a conservative 3%.
7. Capital replacement was deferred during the economic downturn; recent purchases have been meeting deferred needs.

Annual General Fund Forecast



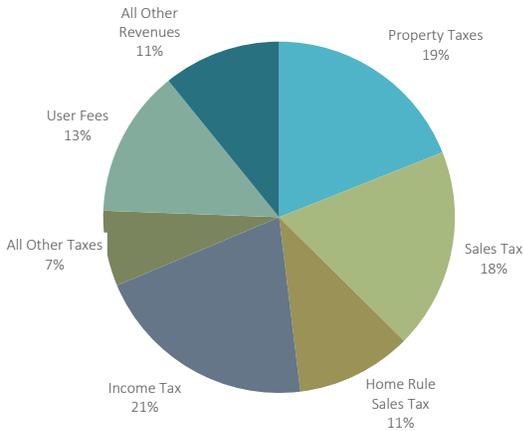
Revenues are forecast to grow at approximately 2% per year while expenditures grow at 3.5%, which would decrease the General Fund's fund balance by \$5.9 million over the next 5 years.

General Fund Balance Projections

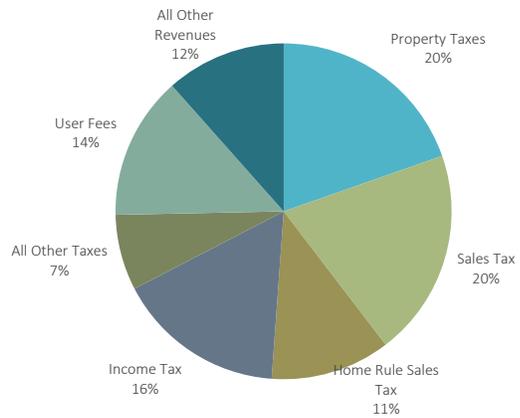


Composition of General Fund Revenues

2015 BUDGET



2020 PROJECTION



Challenges in Revenue Streams

Several challenges and decision points are on the horizon regarding General Fund Revenues:

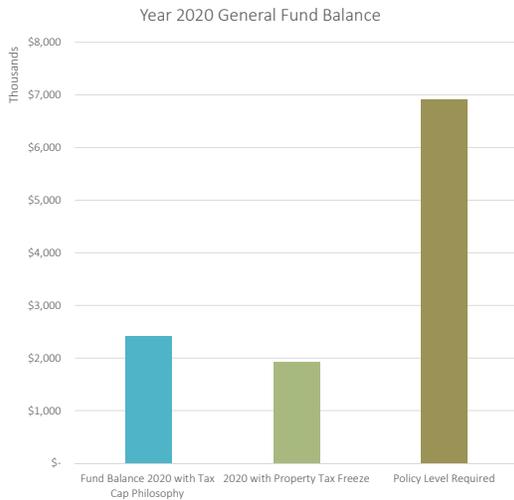
- ∞ The Village relies heavily upon performance of sales tax, home rule sales tax, and income tax to provide for known increases in costs. The Village has little direct control over these revenues that are highly influenced by the economy.
- ∞ Legislation in Springfield may limit the Village's ability to increase the property tax levy.
- ∞ The Governor also proposed an up to 50% reduction in the income tax given to municipalities; although the concept has not gained traction in Springfield.
- ∞ An analysis of user fees has not been done in several years and those revenue streams have remained flat and are not projected to increase in the next 5 years.

What would a property tax freeze cost the Village over 5 years?



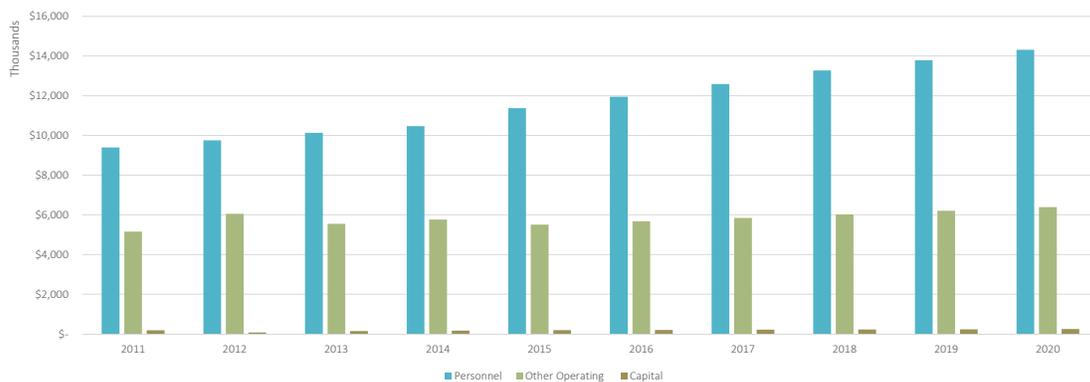
- ∞ The Village is a home rule community that is not legally bound by tax caps.
- ∞ However, the Village traditionally holds itself to the tax cap philosophy, which means the Village increases its levy for new growth and CPI only. This philosophy favors gradual increases over time rather than creating spikes in property tax rates.
- ∞ The Village levies one general operating levy for the General Fund.
- ∞ Legislation in Springfield may limit the Village's ability to increase the levy.
- ∞ This slide shows the yearly and cumulative impact if the Village could not increase its tax levy.
- ∞ Over 5 years, the Village would forego \$480,000 of revenue in the General Fund that would have to be made up from other revenue sources or through reductions in service.

Comparison of 2020 General Fund Balance with Property Tax Freeze



- ∞ This slide shows the cumulative impact in the year 2020 if the Village could not increase its tax levy.
- ∞ Fund Balance Levels would nowhere approach the reserve policy set by the Village Board.

General Fund Expenditures by Type



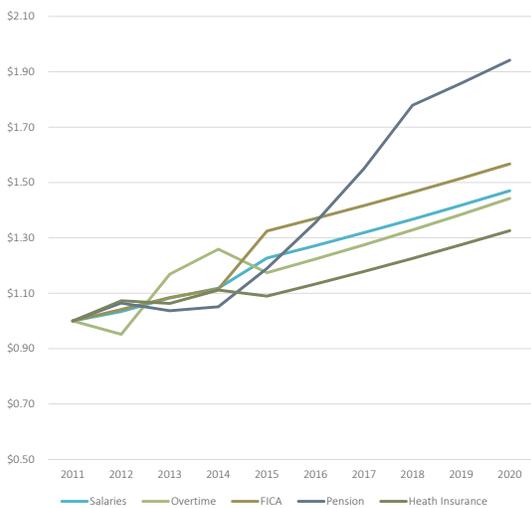
- ∞ Personnel expenditures comprise approximately 67% of General Fund expenditures.
- ∞ The Village functions accounted for in the General Fund are highly service oriented, therefore it is expected that personnel expenditures would be the main expenditure type.
- ∞ Personnel expenditures grow at a faster rate than capital or other operating costs.

Personnel Expenditures by Category



- ∞ Public safety personnel costs are projected to grow at a faster rate (4.5%) than general government (3%).
- ∞ Police contract ends in 2016; future trends depend on what the renegotiated terms are.
- ∞ Police pension costs are also forecast to grow at a higher rate (18% in next three years then 5% thereafter) than municipal pension costs (2%).
- ∞ 18% growth in police pension costs assumes continued revision downward of the investment rate return assumption.

Personnel Expenditures by Type – Relative Growth



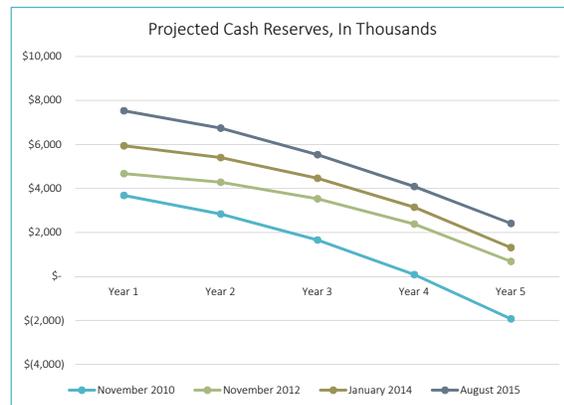
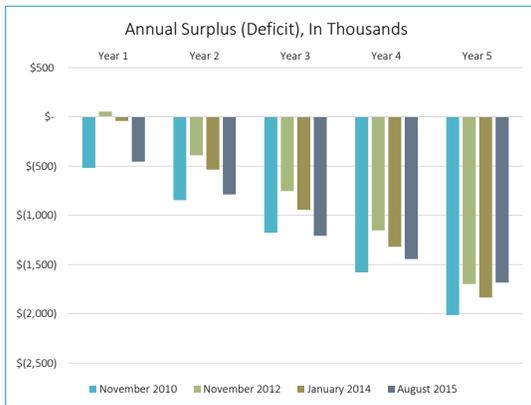
- ∞ Chart at left portrays the growth rate of personnel expenditures.
- ∞ Pension costs grow at the highest rate.
- ∞ The Village has been fortunate through its health insurance pool to mitigate health insurance cost increases seen in the marketplace. The next hurdle is to avoid Cadillac taxes in 2018.

Health Insurance

- ∞ The Village is a member of a health insurance risk-sharing pool.
- ∞ Rates have increased by an average of 2% over the past 5 years, beating the market place trend.
- ∞ Our pool administrators project 4% annual increases, assuming avoidance of the Cadillac Tax.
- ∞ The chart at right evaluates the difference in cost between a 4% trend and a 10% trend. As can be seen, it is important to our financial future to control our healthcare costs to the best of our abilities.

	4% Growth Rate	10% Growth Rate	Difference
2015 Cost	\$925,000	\$925,000	\$0
2020 Cost	\$1,125,404	\$1,489,722	\$364,318
Cumulative Cost over 5 Year Forecast	\$5,210,502	\$6,211,939	\$1,001,437

How does this General Fund Forecast Compare?



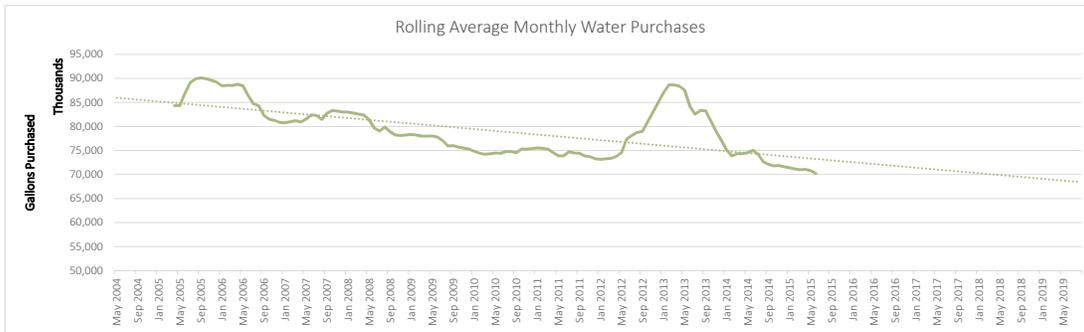
- ∞ Similar challenges in the later years of deficit fund balances.
- ∞ Better starting cash position has improved the 5 year outlook.
- ∞ The Cash Reserves graph demonstrates that each year the Village has been successful at meeting some of the challenges identified in the Five Year Forecast.

Highlights of General Fund 5-Year Forecast

- ∞ Personnel costs comprise 67% of General Fund expenditures. It will be necessary for the Village to be focused on controlling and meeting the challenges health care and pension costs.
- ∞ The proposed property tax freeze legislation in Springfield could negatively impact the financial health of the General Fund.
- ∞ The Village has little direct control over three revenue sources (sales tax, home rule sales tax, and income tax) which are directly impacted by the economy.
- ∞ The Village has made very few changes to user fee scales in the past several years.
- ∞ The Village's AAA bond rating that it received recently cited strong reserve balances as a key reason for the rating. It is important to maintain the healthy reserve levels to maintain the AAA rating.

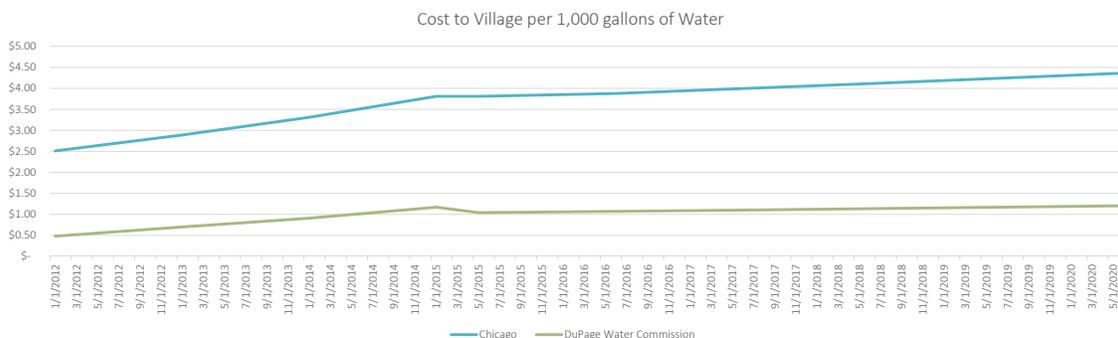
WATER & SEWER FUND

Historical Water Usage



- Graph depicts a 12 month rolling average water usage
- Linear dotted line highlights projected continued trend in water usage
- Due to conservation through energy efficiency efforts as well as improvements to the water infrastructure, gallons purchased has decreased over the past 10 years.
- The spike in 2013 was due to a summer drought
- Water usage is projected to decrease, on average, by 2% annually.

Historical and Projected Water Costs



- Sharp increases in rates were experienced from 2012 to 2015 as the City of Chicago raised the rates it charged for water.
- DuPage Water Commission announced a decrease in its cost for delivering water as of May 1, 2015
- City of Chicago projects rates shall be increased effective June 1, 2016 and every year thereafter by CPI (max of 5%). Future years are projected to increase each June 1 by 3% for both City of Chicago rates and DuPage Water Commission rates.

Building the Water & Sewer Fund Forecast: Key Assumptions - Revenues

	FY15 Budget (thousands)	Average Historical Growth (2011-2014)	Projected Annual Growth (2016-2020)
Metered Water & Sewer Revenue	\$14,095	12%	0.00% ¹
Intergovernmental Sewer Fees	\$1,148	10%	3.3% ²
Connection Fees	\$80	3%	2.0% ³
Sewer Repair Fee	\$285	0%	0.0% ⁴
Inspections & Permits	\$98	13%	4.1% ⁵
Other Revenues (combined)	\$90	5%	1.0% ⁶

Footnotes:

1. Assumes a decrease of 5% for 2016 (due to DuPage Water Commission decrease) and then rates remaining flat thereafter. Rates were kept flat in this analysis to understand what constraints that would place on the fund. Future rate increases are unknown.
2. Intergovernmental fees are effected by Village rates as well as projected GWA budget.
3. Connection fees occur from new development or annexation agreements. A conservative 2% is projected.
4. This fee is a flat fee added to the Village Services Bill and is not anticipated to increase.
5. Inspections & Permit performance is tied to the performance of the housing market and building permits.
6. Includes SSA taxes, interest income, and other miscellaneous revenue. A conservative projection of 1.0% is used as these revenues tend to be incidental in nature. SSA taxes will remain flat.

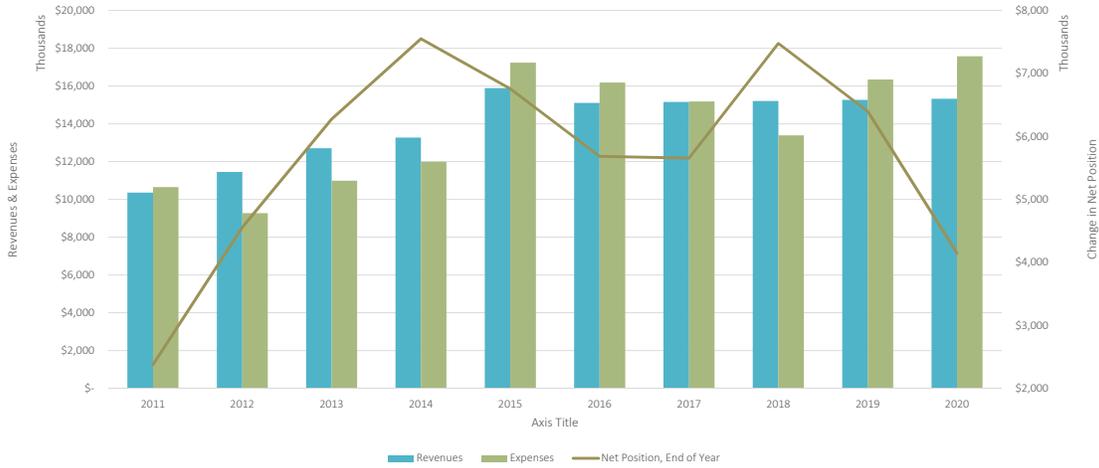
Building the Water & Sewer Fund Forecast: Key Assumptions - Expenditures

	FY15 Budget (thousands)	Average Historical Growth (2011-2014)	Projected Annual Growth (2016-2020)
Salaries, Overtime and FICA	\$651	8.1%	3.0% ¹
Pension	\$55	2.8%	2.0% ²
Health Insurance	\$56	-1.6%	4.0% ³
Water Purchases	\$4,608	26.4%	-2.1% ⁴
Glenbard Wastewater	\$3,526	8.5%	6.4% ⁵
Contractual Services	\$1,184	17.1%	3.0% ⁶
Commodities	\$38	13.9%	3.0% ⁷
Capital Outlay	\$5,632	38.0%	15.6% ⁸
Transfers	\$732	-6.1%	3.0% ¹

Footnotes:

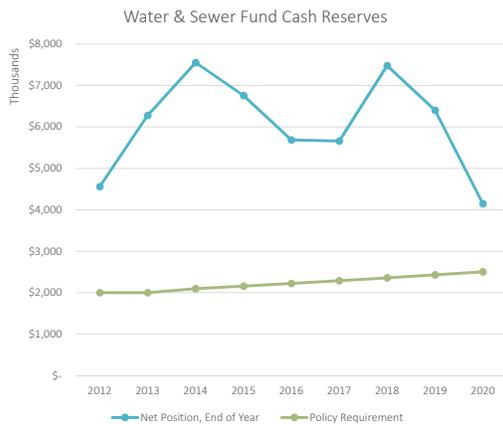
1. A public works reorganization in FY14 resulted in allocating additional personnel costs to the Water & Sewer Fund. Average salary increase has ranged from 2-3% over the last several years. Transfers are closely tied to changes in personnel expenses as other funds reimburse the general fund.
2. IMRF pension costs are stabilizing and are expected to trend closely to salary increases in the future.
3. The Village's insurance pool has helped to beat the market increases for health insurance.
4. In this model, a decrease is shown in year 1, small increases thereafter.
5. Based upon a 3% operating increase and capital increases according to GWA capital plan.
6. Historical increases based upon adding GIS capabilities and upgrades to software systems.
7. Assumed escalator of 3.0%
8. Large spike in 2015 budget affects historical growth due to several large capital projects including Roosevelt Road Water Main. Capital Projects are varied in cost year to year. Anticipate to spend 15.6% more in 2016-2020 than in 2011-2015.

Annual Water & Sewer Fund Forecast



The Forecast assumes no increase to Water & Sewer rates. Great volatility is experienced due to the timing of capital projects throughout the lifetime of the forecast.

Water & Sewer Cash Reserve Projections



- ∞ Cash reserve policy grows by CPI each year.
- ∞ Cash reserve policy does not take into account the savings needed to fund capital improvements. There may be years the cash reserves need to be above policy in order to meet future capital needs.
- ∞ A drought in 2013 increased the cash reserves.

Next Steps for Water & Sewer Fund

- ∞ The Village Engineers are revising the 10 year capital forecast which will be needed to perform a rate analysis.
- ∞ In advance of the rate change for 2016, financial models will be developed to determine how to maintain the financial health of the fund while minimizing the impact on rates.
- ∞ Anticipated completion in Fall 2015.

CAPITAL PROJECTS FUND

Building the Capital Projects Fund Forecast: Key Assumptions - Revenues

	FY15 Budget (thousands)	Average Historical Growth (2006-2014)	Projected Annual Growth (2016-2020)
Property Taxes	\$3,468	2.4%	3.4% ¹
Telecommunications Tax	\$1,000	-1.7%	-1.7% ²
Electricity Use Tax	\$1,000	0.25%	0.25% ³
Natural Gas Use Tax	\$325	3.16%	3.0% ³
Real Estate Transfer Tax	\$625	0.52%	5.0% ⁴
Interest Income	\$10	-17.79%	1.0% ⁵
Other Revenues	\$13,696	N/A	N/A ⁶

Footnotes:

1. Assumes 2.4% growth in CPI and 1% growth in new construction/annexations.
2. Telecommunication taxes have decreased due to a decline in the number of land lines. We anticipate this revenue will continue to decrease.
3. Electricity and Natural Gas Use Taxes are anticipated to grow at their historical rates.
4. Real Estate transfer tax is \$3 per \$1,000 of the sales price of the house. This revenue stream is affected by increases in housing prices and increased sales volume. The assumption is based upon a 3% increase in housing values and 2% increase in sales volume. Zillow indicates the median house value has gone up 9% over the past year and predicts a 0.5% increase in the coming year. There was a 23% increase in number of stamps issued from 2013 to 2014.
5. Only a very minor increase in interest income is anticipated as interest rates are anticipated to rise very gradually.
6. Other revenues include bond proceeds, grant revenue and miscellaneous revenue, which can not be predicted in future years. Therefore, we have not assumed this income will be generated in future years.

Capital Projects Fund – Expenditures

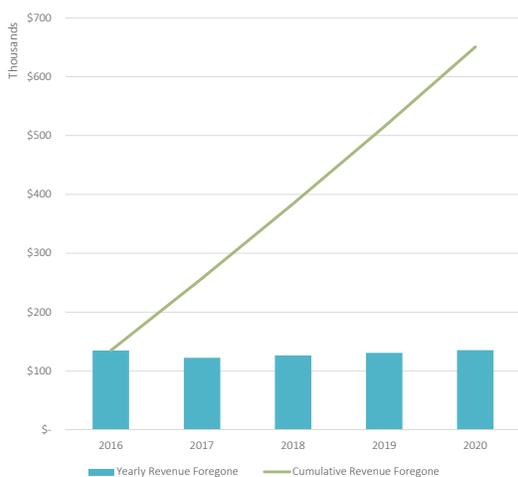
Expenditure Type	2015 Budget	2016	2017	2018	2019	2020
Ancillary expenditures	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Pavement Preservation	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000
Non-Roadway Construction Projects	\$3,110,000	\$1,485,000	\$550,000	\$375,000	\$375,000	\$375,000
Police Station	\$200,000	\$11,400,000	\$400,000	\$0	\$0	\$0
Roadway Program	\$5,925,000	\$4,405,000	\$5,485,000	\$3,780,000	\$6,715,000	\$4,382,000
Engineering	\$232,600	\$237,000	\$242,000	\$247,000	\$252,000	\$257,000
Debt Service	\$0	\$956,533	\$954,044	\$953,544	\$952,844	\$956,494
Total	\$9,872,600	\$18,888,533	\$8,036,044	\$5,760,544	\$8,699,851	\$6,375,502

Capital Projects Fund Forecast



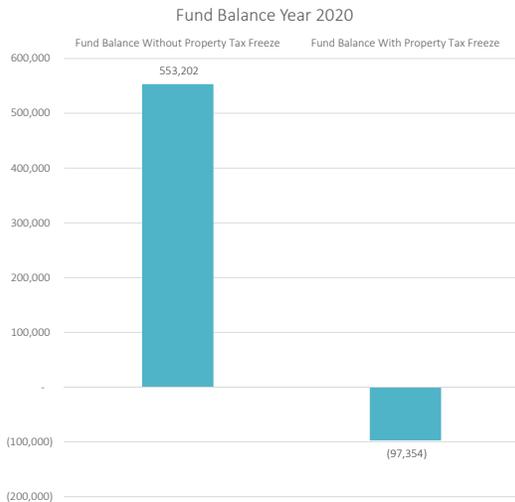
- ∞ In the Capital Projects Fund, expenditures vary year-to-year dependent upon the types of projects that are undertaken.
- ∞ 2019 is projected to have a negative fund balance. Projects will need to be adjusted or deferred to eliminate this negative balance.

What would a property tax freeze cost the Village over 5 years in the Capital Projects Fund?



- ∞ The Village is a home rule community that is not legally bound by tax caps.
- ∞ However, the Village traditionally holds itself to the tax cap philosophy, which means the Village increases its levy for new growth and CPI only. This philosophy favors gradual increases over time rather than creating spikes in property tax rates.
- ∞ Legislation in Springfield may limit the Village's ability to increase the levy.
- ∞ Over 5 years, the Village would forego \$650,000 of revenue that would have to be made up from other revenue sources or through reductions to our capital plan.

Comparison of Ending Fund Balance with Property Tax Freeze



- ∞ This slide shows the yearly and cumulative impact in the year 2020 if the Village could not increase its tax levy.
- ∞ Fund Balance in the Year 2020 would be projected to be \$(97,354) if property taxes were frozen versus \$553,202.

Unscheduled/Unfunded Projects

- ∞ Several projects remain unscheduled and unfunded, namely those projects in the chart at right.
- ∞ Future planning will need to address how to fund these needs.

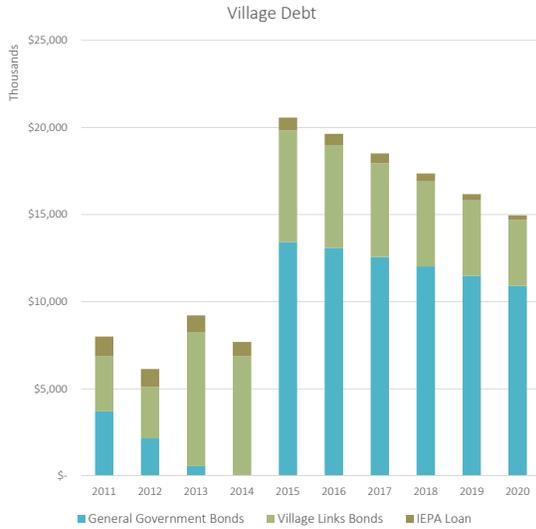
Project	Estimated Cost	Notes
CBD Pedestrian Tunnel	\$7,000,000	Unscheduled/Unfunded
Viaduct/Underpass	\$26,000,000	Unscheduled/Unfunded
CBD Parking Structure	\$4,000,000	Village portion of mixed use private development
Fire Station	??	Unscheduled/Unfunded
Train Station	??	Unscheduled/Unfunded

Next Steps for Capital Project Fund

- ∞ The Five Year Capital Plan will be updated as part of the budget cycle.
- ∞ The Village must await decisions in Springfield on any property tax freeze that is passed and must respond accordingly to update its Capital Projects Fund forecast and methodology.
- ∞ In preparation for the 2015 property tax levy, the Village Board must decide if it will continue to employ the tax cap philosophy.
- ∞ The Village Board must provide direction on unscheduled/unfunded projects and how to proceed forward.

LONG TERM LIABILITIES

Village Debt



- ∞ Issuance of General Government Bonds for police station project in 2015.
- ∞ Gradual debt repayment over the five year forecast.

Village Pensions



- ∞ Village has two pensions, the Police Pension Fund and the Illinois Municipal Retirement Fund (IMRF).
- ∞ The increase in police pension is due to a duty disability and due to decreases in the investment rate return assumption in 2014 (and projected for 2015 and 2016).
- ∞ Beginning in 2016, the unfunded liabilities decrease assuming the actuarial assumptions are met.

Annual Village Pension Contributions

- ∞ Police Pension annual contributions grow are projected to grow at approximately 12.8% per year due to revision of actuarial assumptions.
- ∞ IMRF contributions are anticipated to increase minimally. The anticipated rate change from 2015 to 2015 is from 10.81% of covered payroll to 10.82%

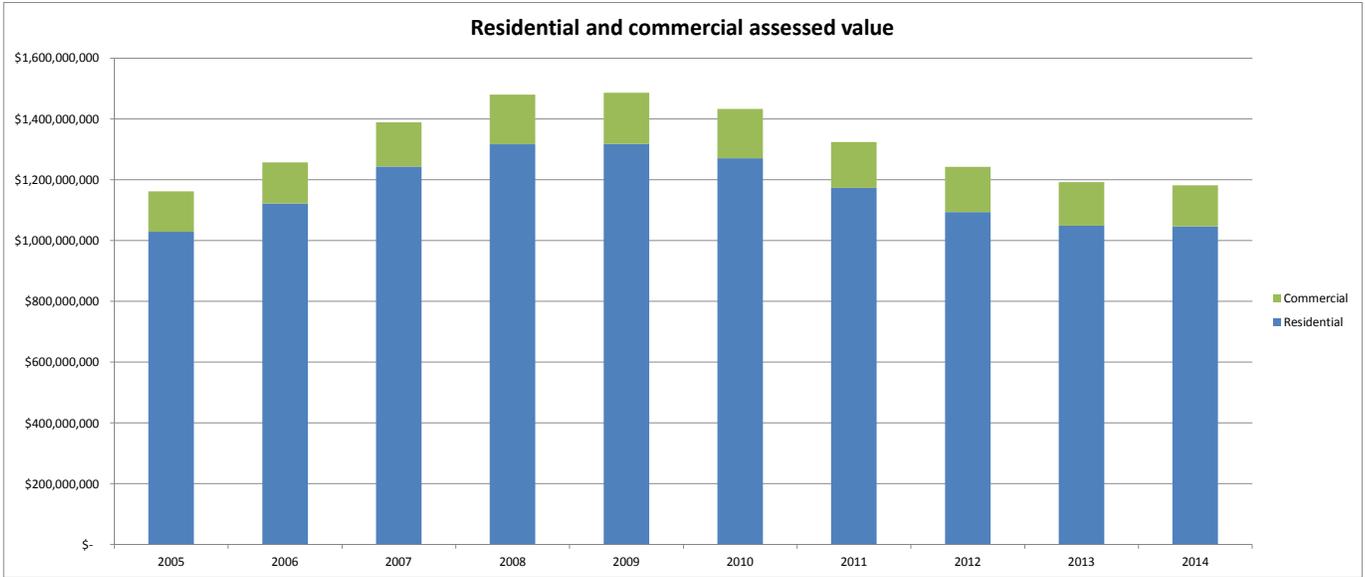


Next Steps for Long Term Liabilities

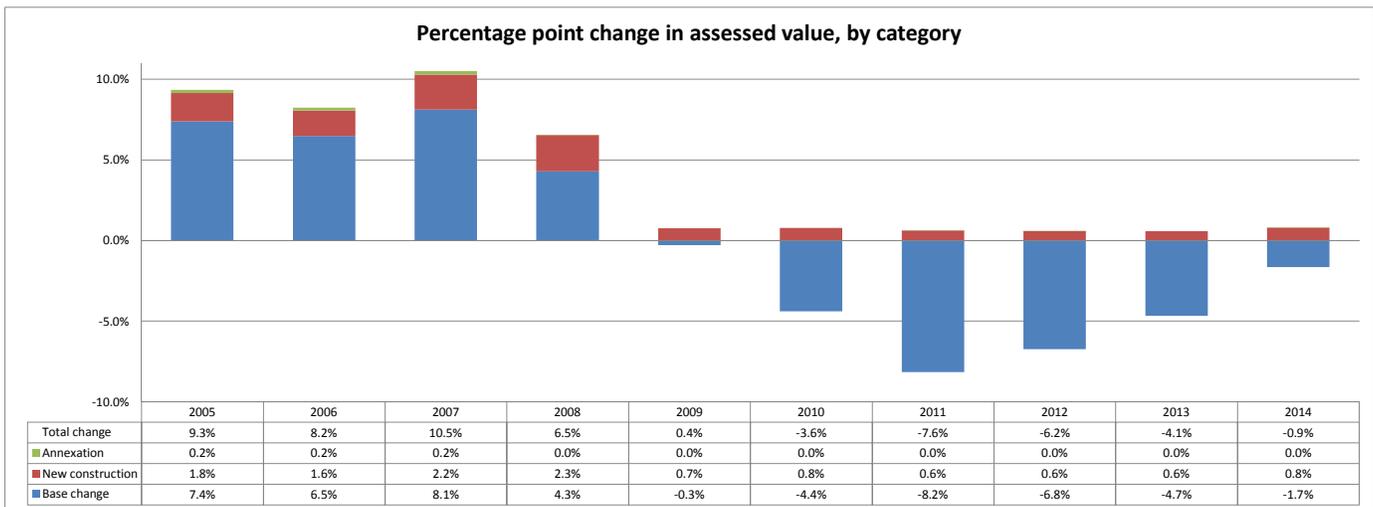
- ∞ The Village will need to revisit the actuarial assumptions for the Police Pension this fall in preparation for the tax levy discussion.
- ∞ The Village will need to be mindful of the negative impact that the increasing pension contributions will have on the General Fund.

Village of Glen Ellyn Property Assessment Information

Assessed values for incorporated properties										
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Residential	\$ 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	\$ 1,046,817,824
Commercial	\$ 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	\$ 134,592,061
Total assessed value	\$ 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	\$ 1,181,409,885



Annual change in assessed value, by category										
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Base change	\$ 78,387,019	\$ 75,257,139	\$ 101,955,002	\$ 59,464,119	\$ (4,402,198)	\$ (65,453,539)	\$ (117,057,039)	\$ (89,416,616)	\$ (58,217,027)	\$ (19,819,149)
New construction	\$ 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	\$ 9,487,040
Annexation	\$ 2,117,528	\$ 2,014,620	\$ 2,646,280	\$ 151,760	\$ -	\$ -	\$ 97,898	\$ 408,540	\$ -	\$ 86,530
Total change	\$ 99,117,317	\$ 95,481,859	\$ 131,905,872	\$ 90,966,639	\$ 6,576,522	\$ (53,895,669)	\$ (108,346,699)	\$ (81,542,636)	\$ (51,007,007)	\$ (10,245,579)



Note: 2015 Data is not yet available.

**VILLAGE OF GLEN ELLYN
FISCAL YEAR 2016 ANNUAL BUDGET
PERSONNEL SCHEDULE**

<u>Classification</u>	<u>Status</u>	<u>Salary Range¹</u>	<u>FY12/13 Budgeted Employees</u>	<u>FY13/14 Budgeted Employees</u>	<u>SY 14 Budgeted Employees</u>	<u>FY 15 Budgeted Employees</u>	<u>FY 16 Budgeted Employees</u>
Village Manager's Office							
Village Manager	FT	Z	1.00	1.00	1.00	1.00	1.00
Assistant Village Manager	FT	S	-	1.00	1.00	1.00	1.00
Assistant to the Village Manager - ADM	FT	P	1.00	1.00	1.00	-	-
Assistant to the Village Manager - HR	FT	P	1.00	-	-	-	-
Communications Coordinator	PT	K	-	-	-	-	0.70
Economic Development Coord.	PT	J	0.75	0.75	0.75	0.75	0.75
Administrative Services Coord.	PT	G	0.75	0.75	0.75	0.75	-
Executive Assistant/Deputy Clerk	PT	H	0.75	0.75	0.75	0.75	0.75
Administrative Clerk II	PT	B	1.00	1.00	1.00	1.00	1.00
Administrative/Legal Assistant	PT	F	-	-	-	-	0.45
Administrative Intern	PT	N/A	0.50	0.50	0.50	0.50	0.50
ST Village Manager's Office			6.75	6.75	6.75	5.75	6.15
Information Technology							
Information Technology Manager	FT	S	-	1.00	1.00	1.00	1.00
Multimedia Specialist	PT	J	-	-	-	0.70	0.70
Multi-Media Intern	PT	N/A	-	-	-	-	0.40
I.T. Help Desk Technician	PT	A-3	-	-	-	0.50	-
Information Technology			-	1.00	1.00	2.20	2.10
Law Department							
Village Attorney	FT	Z	-	-	-	1.00	1.00
Executive Assistant/Deputy Clerk	PT	H	-	-	-	0.25	0.25
ST Law Department			-	-	-	1.25	1.25
Senior Services							
Senior Services Coordinator	PT	H	0.60	0.60	0.60	0.60	0.60
ST Senior Services			0.60	0.60	0.60	0.60	0.60
Facilities Maintenance							
Facilities Manager	FT	L	-	-	-	-	1.00
Facilities Supervisor	FT	I	1.00	1.00	1.00	1.00	-
Maintenance Worker II	PT	F	1.00	1.00	1.00	1.00	1.00
Custodian	PT	A	3.00	3.00	3.00	2.15	2.15
ST Facilities Maintenance			5.00	5.00	5.00	4.15	4.15
Finance							
Finance Director	FT	U	1.00	1.00	1.00	1.00	1.00
Assistant Finance Director	FT	P	1.00	1.00	1.00	1.00	1.00
Information Technology Manager	FT	S	1.00	-	-	-	-
Accounting Specialist	FT	I	1.00	1.00	1.00	1.00	1.00
Accounts Manager	FT	J	1.00	1.00	1.00	1.00	1.00
Accounts Payable Coordinator	PT	E	0.60	0.60	0.60	0.60	0.60
Business Office Coordinator	PT	F	-	-	-	0.45	0.45
Accounts Receivable Specialist ⁴	PT	D	-	-	-	-	1.80
Billing Specialist ⁴	PT	D	-	-	-	-	1.80
Fiscal Clerk ⁴	PT	D	3.60	3.60	3.60	3.60	-
Water Meter Readers	PT	N/A	1.00	1.00	1.00	1.00	1.00
ST Finance			10.20	9.20	9.20	9.65	9.65

**VILLAGE OF GLEN ELLYN
FISCAL YEAR 2016 ANNUAL BUDGET
PERSONNEL SCHEDULE**

<u>Classification</u>	<u>Status</u>	<u>Salary Range¹</u>	<u>FY12/13 Budgeted Employees</u>	<u>FY13/14 Budgeted Employees</u>	<u>SY 14 Budgeted Employees</u>	<u>FY 15 Budgeted Employees</u>	<u>FY 16 Budgeted Employees</u>
Planning & Development							
Planning & Development Director	FT	U	1.00	1.00	1.00	1.00	1.00
Building & Zoning Official	FT	P	1.00	1.00	1.00	1.00	1.00
Planner with AICP Cert	FT	K	1.00	1.00	1.00	1.00	1.00
Stormwater Engineer	PT	K	0.75	0.75	0.75	0.75	0.75
Plan Examiner	FT	J	1.00	1.00	1.00	1.00	1.00
Building Inspector	FT	J	2.00	2.00	2.00	2.00	2.00
Administrative Assistant II	FT	F	1.00	1.00	1.00	1.00	1.00
Administrative Assistant I	PT	D	-	-	0.70	0.70	0.70
Permit Clerk	PT	D	2.00	2.00	2.00	2.00	2.00
Property Site Inspector	PT	B	0.50	0.50	0.50	0.50	0.50
Administrative Clerk II	PT	B	0.50	0.50	-	-	-
Planning Intern	PT	N/A	1.00	1.00	1.00	1.00	1.00
ST Planning & Development			11.75	11.75	11.95	11.95	11.95
Police							
Police Chief	FT	V	1.00	1.00	1.00	1.00	1.00
Assistant Chief	FT	T	-	-	-	-	1.00
Deputy Chief	FT	T	2.00	2.00	2.00	2.00	2.00
Police Sergeant	FT	O	7.00	7.00	7.00	7.00	7.00
Police Officer /2	FT	Contract	33.00	30.00	30.00	30.00	30.00
Records Supervisor/Tech	FT	L	1.00	1.00	1.00	1.00	1.00
Property Officer	FT	G	1.00	1.00	1.00	1.00	1.00
Administrative Assistant II	PT	F	0.50	0.50	0.60	0.60	0.60
Community Service Officer	FT	E	2.00	2.00	2.00	2.00	2.00
Community Service Officer	PT	E	1.20	1.20	0.90	0.90	0.90
Investigative Aide	FT	G	-	-	-	0.60	0.60
Records Clerk	FT	D	4.00	4.00	4.00	4.00	4.00
Records Clerk	PT	D	2.75	2.75	2.75	2.75	2.75
ST Police			55.45	52.45	52.25	52.85	52.85
Fire/EMS							
Administrative Clerk II /3	PT	B	-	-	-	1.00	1.00
ST Fire/EMS			-	-	-	1.00	1.00
Public Works							
Administration & Engineering Division							
Public Works Director	FT	V	1.00	1.00	1.00	1.00	1.00
Assistant Public Works Director	FT	S	1.00	1.00	1.00	1.00	1.00
Registered Professional Engineer	FT	T	1.00	1.00	1.00	1.00	1.00
Civil Engineer	FT	O	1.00	1.00	1.00	1.00	1.00
Senior Civil Engineer, P.E.	FT	Q	-	-	-	1.00	1.00
Utilities Inspector	FT	J	1.00	1.00	1.00	1.00	1.00
Engineering Intern	PT	N/A	0.42	0.42	0.21	0.21	0.21
Administrative Assistant II	FT/PT	F	-	1.50	1.50	1.50	1.50
Administrative Assistant I	FT/PT	D	1.50	-	-	-	-
ST Administration & Engineering			6.92	6.92	6.71	7.71	7.71

**VILLAGE OF GLEN ELLYN
FISCAL YEAR 2016 ANNUAL BUDGET
PERSONNEL SCHEDULE**

Classification	Status	Salary Range ¹	FY12/13	FY13/14	SY 14	FY 15	FY 16
			Budgeted Employees	Budgeted Employees	Budgeted Employees	Budgeted Employees	Budgeted Employees
Operations Division							
Street Superintendent	FT	N	-	1.00	1.00	1.00	1.00
Utilities Superintendent	FT	N	-	1.00	1.00	1.00	1.00
Senior Plant Operator	FT	L	1.00	1.00	1.00	1.00	1.00
Forestry Intern	PT	N/A	-	-	0.19	0.19	-
Customer Service Worker	FT	G	1.00	1.00	1.00	1.00	1.00
Crew Leader II	FT	J	-	1.00	1.00	-	1.00
Crew Leader I	FT	I	3.00	3.00	3.00	4.00	3.00
Water Plant Operator I	FT	I	-	1.00	1.00	1.00	1.00
Maintenance Worker III	FT	G	-	-	-	-	1.00
Maintenance Worker II	FT	F	9.30	5.40	5.40	5.00	4.00
Maintenance Worker I	FT/PT	E	4.00	6.00	6.00	6.40	6.40
Seasonal Staff	PT	N/A	3.57	3.57	3.57	3.57	3.57
ST Operations Division			23.47	23.97	24.16	24.16	23.97
Equipment Services Division							
Equipment Services Superintendent	FT	N	1.00	1.00	1.00	1.00	1.00
Equipment Mechanic II	FT	J	2.00	2.00	2.00	2.00	2.00
Fleet Assistant	PT	E	0.40	0.40	0.40	0.40	0.40
ST Equipment Services Division			3.40	3.40	3.40	3.40	3.40
Village Links/Reserve 22							
General Manager	FT	U	1.0	1.0	1.0	1.0	1.0
Golf Course Superintendent	FT	O	1.0	1.0	1.0	1.0	1.0
Assistant Golf Course Superintendent	FT	I	1.0	1.0	1.0	1.0	1.0
Grounds Worker I	FT	A-3	-	-	3.0	3.0	3.0
Assistant Recreation Director/Dir of Golf	FT	P	1.0	1.0	1.0	-	-
Director of Golf	FT	K	-	-	-	-	1.0
Head Golf Professional	FT	H	1.0	1.0	1.0	1.0	1.0
First Assistant Golf Professional	FT	H	1.0	1.0	1.0	1.0	-
Food & Beverage Manager	FT	H	1.0	1.0	1.0	-	-
Executive Chef/Dir of F & B	FT	L	-	1.0	1.0	1.0	1.0
Assistant Restaurant Manager	FT	A-2	-	-	-	2.0	2.0
Sous Chef	FT	TBD	-	-	-	-	1.0
Floor Supervisors	PT	A-1	-	-	-	2.0	2.0
Seasonal Staff	PT	N/A	29.0	36.5	38.5	36.5	36.5
ST Village Links/Reserve 22			35.98	44.48	49.50	49.50	50.50
Total Full-Time Equivalent Positions			159.52	165.52	170.52	174.17	175.28

- 1 Positions without a noted Salary Range have been vacant since recent changes to salary range schedules.
- 2 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 in the CY15 budget.
- 3 Two part-time (0.5 FTE/position) positions are assigned to support the Glen Ellyn Volunteer Fire Company.
- 4 In FY16, the Fiscal Clerk job titles were changed to Accounts Receivable Specialist and Billing Specialist.

Village of Glen Ellyn
Salary Tables - January 1, 2016 through December 31, 2016

CY 16 Salary Schedule Adjustment = 0.00%

Range	Annualized			Hourly		
	Min	Mid	Max	Min	Mid	Max
A-1	\$ 29,494	\$ 37,294	\$ 44,678	\$ 14.18	\$ 17.93	\$ 21.48
A-2	\$ 31,200	\$ 39,250	\$ 47,278	\$ 15.00	\$ 18.87	\$ 22.73
A-3	\$ 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
J	\$ 54,808	\$ 69,077	\$ 83,346	\$ 26.35	\$ 33.21	\$ 40.07
PO *	\$ 55,198	\$ 69,106	\$ 86,382	\$ 26.54	\$ 33.22	\$ 41.53
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, 2014 to October 31, 2015.*

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

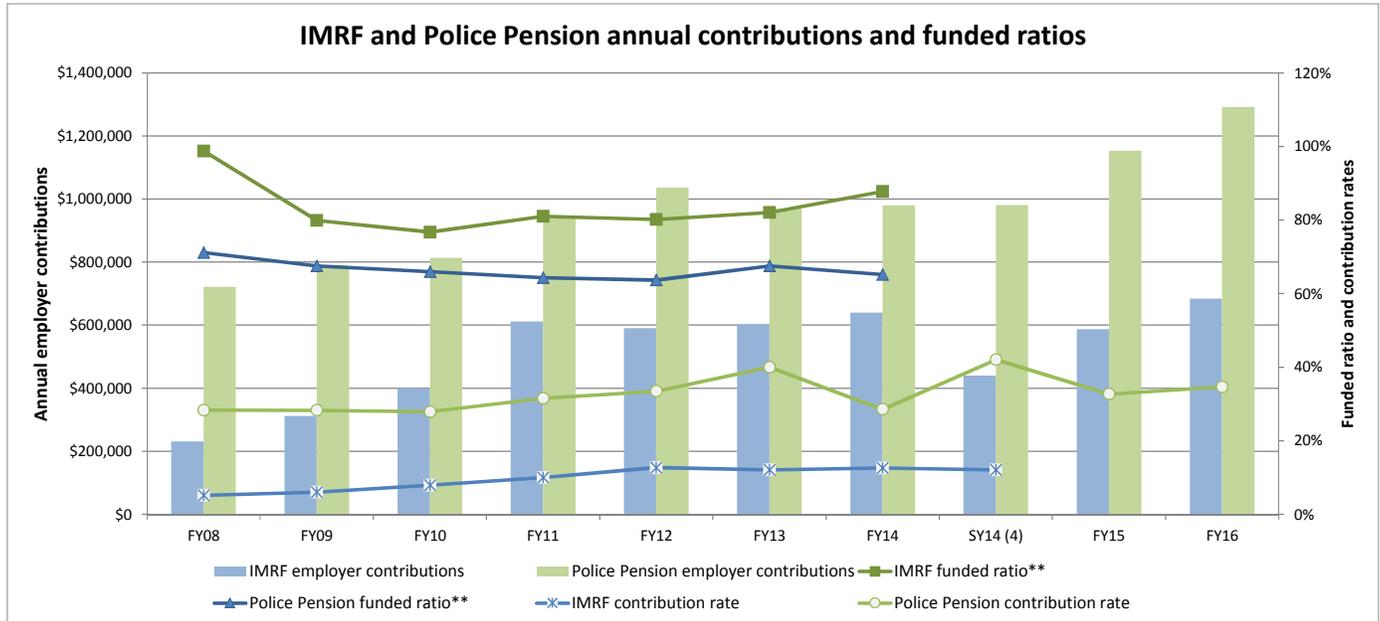
	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	SY 14	FY 15	FY 16
ADMINISTRATION													
Administration	3	3	3	3	5	5	3	3	3	3	3	3	3
Facilities Maintenance	2	2	2	2	2	1	1	1	1	1	1	1	1
Law	-	-	-	-	-	-	-	-	-	-	-	-	1
Information Technology	-	-	-	-	-	-	-	-	-	1	1	1	1
TOTAL	5	5	5	5	7	6	4	4	4	5	5	6	6
FINANCE													
Administration/Operations	6	5	5	5	4	4	4	4	4	3	3	3	3
Cashier's Office	1	1	1	1	1	1	1	1	1	1	1	1	1
TOTAL	7	6	6	6	5	5	5	5	5	4	4	4	4
PLANNING & DEVELOPMENT													
Planning	3	3	3	3	4	3	3	3	3	3	3	3	3
Zoning / Inspection	3	3	3	4	4	4	4	4	4	4	4	4	4
TOTAL	6	6	6	7	8	7	7	7	7	7	7	7	7
VILLAGE LINKS/RESERVE 22													
Administration	2	2	2	1	1	1	1	1	1	1	1	1	1
Golf	3	3	3	3	3	3	3	3	3	3	3	2	2
Grounds	8	8	8	5	4	4	3	3	2	2	5	5	5
Food Service	1	1	1	1	1	1	1	1	1	2	2	3	4
TOTAL	14	14	14	10	9	9	8	8	7	8	11	11	12
POLICE													
Sworn Officers*	39	39	40	43	43	43	43	43	43	40	40	40	40
Service Officers	3	3	3	3	3	2	2	2	2	2	2	2	2
Other Civilians	5	5	5	6	6	6	6	6	6	6	6	6	6
TOTAL	47	47	48	52	52	51	51	51	51	48	48	48	48
PUBLIC WORKS													
Administration./Engineering	8	7	7	5	7	6	6	6	6	6	6	7	7
Equipment Services	3	3	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	9	9
Utilities	12	12	-	-	-	-	-	-	-	11	11	11	11
TOTAL	33	32	29	29	29	28	28	28	28	29	29	30	30
TOTAL	112	110	108	109	110	106	103	103	102	101	104	106	107

*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

	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Actual	SY14 (4) Actual	FY15 Estimated	FY16 Budget
FICA (Social Security and Medicare)										
General Fund	\$ 310,176	\$ 338,444	312,789	311,319	\$ 318,241	\$ 331,869	\$ 342,991	\$ 234,252	\$ 388,375	\$ 408,675
Special Programs	5,922	5,830	6,096	6,760	-	-	-	-	-	-
Fire Services Fund	-	-	-	-	-	-	-	-	1,400	3,800
Water	31,571	32,798	32,649	33,994	34,064	38,191	37,542	25,150	40,000	45,000
Sewer	29,846	30,869	30,819	32,165	32,201	29,540	35,223	20,658	32,000	36,000
Village Links/Reserve 22	103,342	104,122	104,470	100,167	96,698	91,101	121,499	111,543	140,599	166,370
Equipment Services	16,114	17,918	18,580	18,714	18,950	19,577	20,094	13,277	21,000	22,500
Total FICA Expense - All Funds	496,971	529,981	505,403	503,119	500,154	510,278	557,349	404,880	623,374	682,345
% Change from Prior Year	0.8%	6.6%	-4.6%	-0.5%	-0.6%	2.0%	9.2%	-27.4%	54.0%	68.5%
Illinois Municipal Retirement Fund (IMRF)										
General Fund	144,467	198,262	234,216	352,167	347,583	372,134	384,894	255,773	374,200	402,950
Special Programs	1,783	2,653	3,503	5,563	-	-	-	-	-	-
Water	21,045	26,131	32,632	51,882	50,509	54,278	54,087	35,973	51,000	55,000
Sewer	21,037	26,132	32,620	51,860	50,510	43,664	54,060	44,395	43,000	48,000
Village Links/Reserve 22	32,639	44,680	77,707	120,190	113,018	101,325	114,157	83,652	92,599	148,680
Equipment Services	10,550	14,439	19,050	29,714	28,856	30,835	32,202	20,283	26,900	29,000
Total IMRF Expense - All Funds	231,521	312,297	399,728	611,376	590,476	602,236	639,400	440,076	587,699	683,630
% Change from Prior Year	20.9%	34.9%	28.0%	52.9%	-3.4%	2.0%	6.2%	-31.2%	33.5%	55.3%
Police Pension Fund (1)										
	721,000	789,000	813,000	943,000	1,036,000	969,000	980,000	981,000	1,153,000	1,292,000
% Change from Prior Year	11.3%	9.4%	3.0%	16.0%	9.9%	-6.5%	1.1%	0.1%	17.7%	31.7%
Total Retirement Costs	\$ 1,449,492	\$ 1,631,278	\$ 1,718,131	\$ 2,057,495	\$ 2,126,630	\$ 2,081,514	\$ 2,176,749	\$ 1,825,956	\$ 2,364,073	\$ 2,657,975
% Change from Prior Year	8.8%	12.5%	5.3%	19.8%	3.4%	-2.1%	4.6%	-16.1%	29.5%	45.6%
IMRF Early Retirement Program (2)		\$ 657,280								
IMRF Contribution Rate* (3)	5.19%	6.09%	7.95%	10.00%	12.73%	12.09%	12.65%	12.14%	10.81%	10.82%
IMRF, Funded ratio**	98.8%	79.9%	76.7%	81.1%	80.2%	82.1%	87.8%	84.9%	n/a	n/a
Police Pension Fund Rate (calculated)*	28.39%	28.32%	27.92%	31.60%	33.51%	40.03%	28.58%	42.07%	32.74%	34.68%
Police Pension Fund, Funded ratio**	71.17%	67.57%	65.97%	64.31%	63.69%	67.51%	65.24%	64.02%	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 end is the same as the Village year end. There is a lag between actuarial valuation to calculate funded ratio and determining the contribution rate for a given year.

- Notes:
- Starting with the FY13 contribution, changes in state law allowed for a longer amortization period for the unfunded liability. For FY14, the Village moderated actuarial assumptions for investment returns and salary increases. For FY15, the Village decreased the investment return assumption which increased the contribution.
 - In FY09 the Village made a one time payment to the IMRF for the unfunded portion of the 2006 Early Retirement Program. \$392,520 was paid from the Corporate Reserve Fund, \$121,960 from the Water & Sewer Fund and \$142,800 from the Recreation Fund.
 - IMRF rates adjust on a calendar year basis. Rates shown for FY14 are applicable for calendar year 2013. SY14 rates for applicable to calendar year 2014.
 - All fiscal periods have 12 months, excepting SY14 which was an 8 month short year.

INTERFUND TRANSFER RECAP

TRANSFERS FOR FY16 BUDGET

DEPT/DIV	TO FUND												TOTAL		
	ADMIN SERVICE CHGS	PW SERVICE CHGS	INSURANCE GENERAL	INSURANCE HEALTH PLAN	EQUIP SERVICE O & M	EQUIP SERVICE REPL	FACIL MAINT	PW STREET SWEEPING	CAPITAL PROJECTS	DEBT SERVICE	POLICE PENSION	ENG GENERAL FUND		FACIL MAINT RESERVE	CORP RESERVE
Revenue	-	-	-	-	-	-	-	-	3,547,524	-	-	-	-	-	3,547,524
Administration	-	-	3,700	18,500	-	-	-	-	-	-	-	-	-	-	22,200
Law	-	-	1,000	6,000	-	-	-	-	-	-	-	-	-	-	7,000
Facilities Maint	-	-	6,600	6,100	15,500	7,300	-	-	-	-	-	145,000	-	-	180,500
Information Technology	-	-	2,200	13,200	-	-	-	-	-	-	-	-	-	-	15,400
Finance - Admin.	-	-	2,800	31,600	-	-	-	-	-	-	-	-	-	-	34,400
Finance - Cashier's	-	-	1,800	16,300	-	-	-	-	-	-	-	-	-	-	18,100
Planning & Dev - Planning	-	-	2,200	40,300	-	-	-	-	-	-	-	-	-	-	42,500
P&D - Building	-	-	8,600	61,400	5,500	4,400	-	-	-	-	-	-	-	-	79,900
Economic Development	-	-	1,500	-	-	-	-	-	-	-	-	-	-	40,000	41,500
Police - Admin	-	-	11,700	128,700	24,500	5,200	-	-	-	133,100.00	-	-	-	-	303,200
Police - Operations	-	-	96,900	428,200	162,100	123,500	-	-	-	961,200.00	-	-	-	-	1,771,900
Police - Investigations	-	-	18,300	72,900	58,900	22,000	-	-	-	197,700.00	-	-	-	-	369,800
PW - Admin	-	-	9,200	57,500	18,500	4,200	-	-	-	-	-	-	-	-	89,400
PW Ops - Forestry	-	-	37,800	42,200	100,900	110,000	-	-	-	-	-	-	-	-	290,900
PW Ops - Streets	-	-	52,400	39,100	198,300	174,900	-	-	-	-	-	-	-	-	464,700
Emergency Medical Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fire Department	-	-	205,300	-	146,000	6,600	-	-	-	-	-	-	-	-	357,900
GENERAL FUND	-	-	462,000	962,000	730,200	458,100	-	-	3,547,524	1,292,000	-	145,000	40,000	-	7,636,824
Corporate Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fire Service	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000
Parking	11,000	105,400	900	-	-	-	-	42,700	-	-	-	-	-	-	160,000
Water	150,000	-	60,800	77,600	59,100	61,800	17,700	-	-	-	-	50,000	-	-	477,000
Sanitary Sewer	150,000	-	50,000	64,400	80,700	94,300	17,700	-	-	-	-	50,000	-	-	507,100
Recreation	89,000	-	75,200	106,000	-	-	-	-	-	-	-	-	-	-	270,200
Equip Services	-	13,900	13,400	49,200	3,300	1,100	9,000	-	-	-	-	-	-	-	89,900
Solid Waste	77,100	-	-	-	-	-	-	-	-	-	-	-	-	-	77,100
MFT	-	-	-	-	-	-	-	-	-	-	400,000	-	-	-	400,000
Capital Projects	-	-	-	-	-	-	-	-	-	-	220,300	-	-	-	1,176,832
TOTAL	487,100	119,300	200,300	297,200	143,100	157,200	44,400	42,700	3,547,524	1,292,000	620,300	100,000	40,000	-	3,168,132
GR TOTAL	487,100	119,300	662,300	1,259,200	873,300	615,300	44,400	42,700	3,547,524	1,292,000	620,300	245,000	40,000	-	10,804,956

Glenbard Wastewater	128,372	195,000	40,000	363,372
Library	1,200	220,000	-	731,528
	<u>616,672</u>	<u>1,674,200</u>	<u>913,300</u>	<u>4,671,032</u>
				<u>510,328</u>
				<u>1,466,860</u>

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.

Appropriation: Dedication of resources or funds to a special purpose.

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.

Fiduciary Fund: A fund used to report assets held in a trustee or agency capacity for others and cannot be used to support the Village's own programs.

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 January 1st and ends December 31st.

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.

Internal Service Fund: A fund that is used to account for activity that provides goods or services to other funds, departments or agencies of the primary government, its component units, or to other governments, on a cost-reimbursement basis.

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.

Proprietary Fund: A fund which reports on operating income, changes in net position, financial position, and cash flows. The Village's proprietary funds can be classified as either enterprise funds or internal service funds.

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