



## Fiscal Year 2011/12 Second Quarter Budget Report

This report highlights the financial performance and position of the Village for the period starting May 1, 2011 and ending October 31, 2011 with a focus on actual revenues and expenditures compared to our fiscal year 2011/12 approved budget as well as actual revenues and expenditures compared to the previous fiscal year. More detailed information on the fiscal year to date performance of each of the Village's 13 funds may be found immediately following this summary.

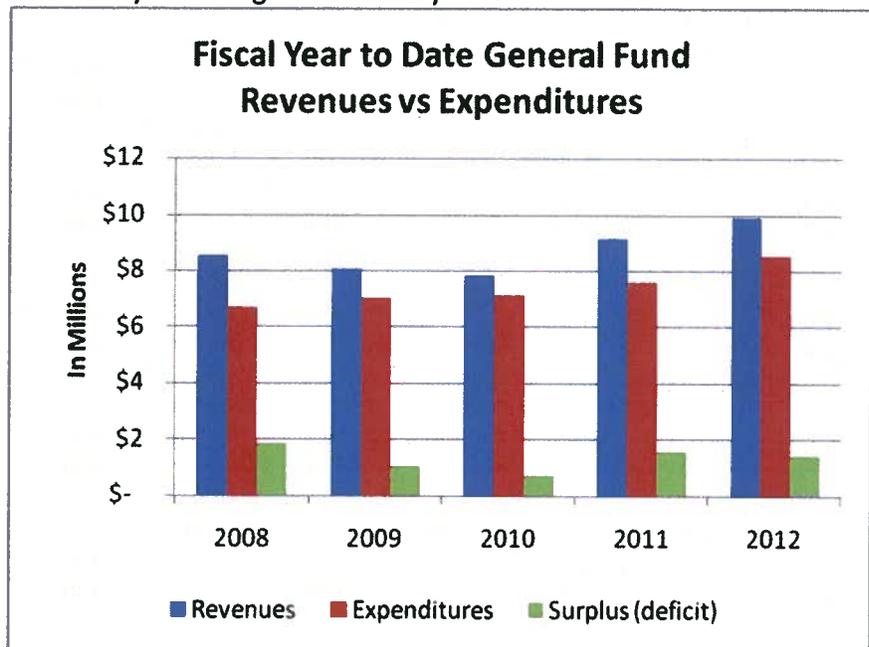
### GENERAL FUND

The Village concluded the second quarter of our 2011/12 fiscal year with General Fund revenues in excess of expenditures by \$1,400,000. We expect to see a significant surplus in the second quarter as we have received nearly 100% of our property taxes by now.

### ***Special Programs Fund Merge***

In 2010, the Village Board asked the Finance Commission to examine the Special Programs Fund (SPF). Following their review, the Finance Commission made the recommendation that the Village merge the SPF into the General Fund and that the process of funding community groups be reconfigured for efficiency and transparency.

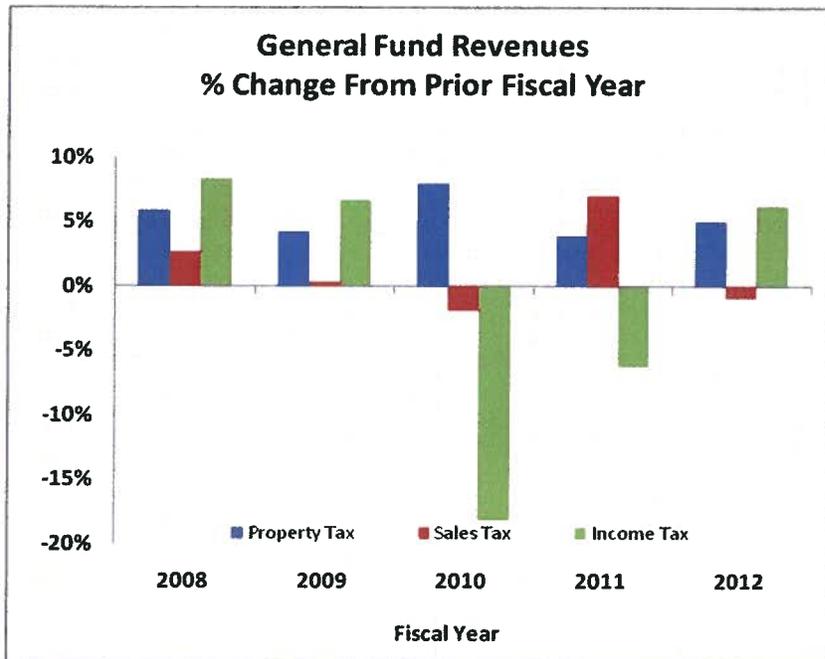
As a result of that recommendation and Village Board concurrence, the SPF has been closed as part of the FY12 budget and the approximately \$800,000 in revenues and expenditures formerly allocated within the SPF have been moved to the General Fund.



**General Fund Revenues**

Second quarter General Fund revenues were up by \$776,000, or about 8.5%, compared to the same period last year. About half of the increase is entirely due to revenue that that was formally allocated to the Special Programs Fund. Without these new revenues, income would be up about 3.2% from last year.

State Sales tax, the General Fund’s single largest revenue source, was essentially flat through the second quarter and slightly below budgeted projections. (See page 8 for detailed history).



Our 1% home rule sales tax went in to effect July 1, 2009. Second quarter receipts are up about 4% from last year, but slightly below budget through the end of the quarter. (See page 9 for detailed history)

State income tax has rebounded a bit since the second quarter of FY11. Second quarter receipts are up by over \$67,000 or 6% compared to the prior year. Our FY12 budget projection for income tax was based on IML estimates of a 2.8% increase over last year. Since then, the IML modified its projection to about a 6% decrease. In addition, the municipal share of this revenue has been under repeated threats of cuts from the State. (See page 10 for detailed history).

Building permit revenue has dropped significantly with receipts down about 29% compared to last year.

Interest earnings are unchanged from last year and are unfortunately no longer a significant source of revenue for the General Fund as interest rates have dropped to essentially zero. During the mid 2000s, interest revenue was one of the General Fund’s largest revenues, amounting to nearly \$750,000 in FY07.

### **General Fund Expenditures**

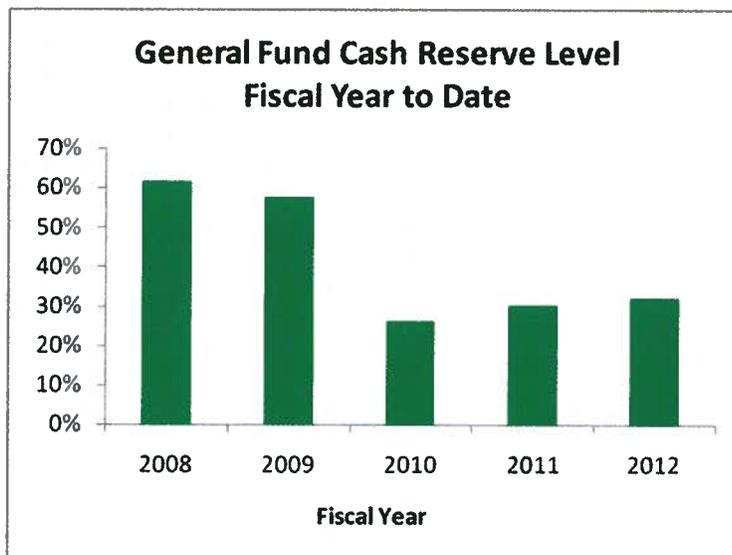
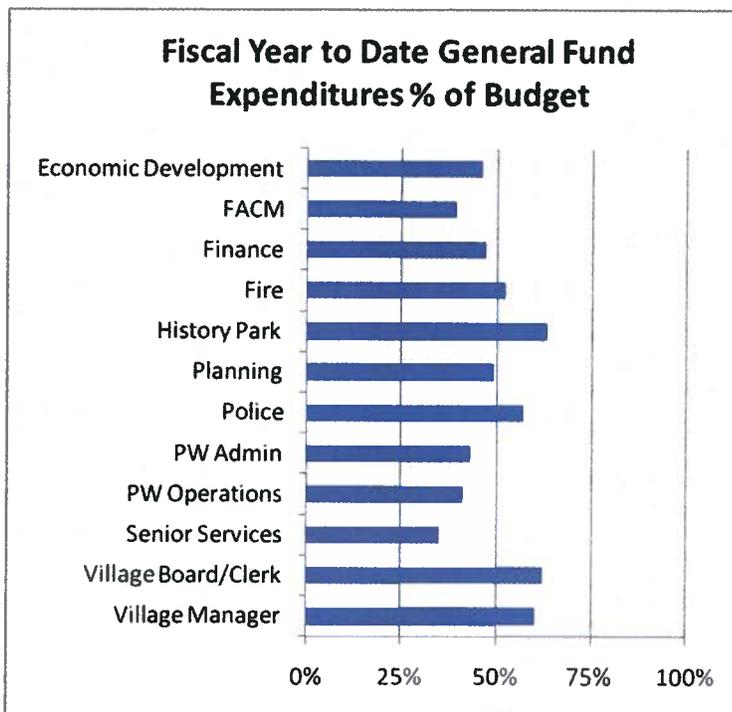
General Fund expenditures ended the second quarter \$916,000 or 12% above last year, and within budget at 52%. As with revenues, a portion of the increase is a result of the merge with the Special Programs Fund (SPF). Without the SPF merge, General Fund expenditures would be up 8.4%.

### **Cash Reserves**

As of October 31, 2011, our General Fund cash reserves of \$5.13 million are equivalent to 31% of current annual budgeted operating expenses of \$16.50 million, which is above our 25% cash reserve policy.

### **CAPITAL PROJECTS FUND**

Capital Projects Fund revenues are up about \$580,000 due primarily to an infusion of property tax revenue. The property tax revenue comes from tax dollars previously dedicated to debt payments on voter approved infrastructure improvement bonds. In 2008, the Village Board approved a plan endorsed by the Capital Improvements Commission to reallocate the bond payment tax dollars to an ongoing revenue source for street maintenance. This puts the Village on a pay as you go street repair program and avoids future borrowing. Utility taxes were lower than last year and real estate transfer taxes dropped significantly following a rebound in FY11.



On the expense side, the Sunset/Turner reconstruction project was the major expenditure infrastructure improvement expenditure during the first half of the year. Cash reserves in the Capital Projects Fund have been reduced significantly in recent years due to our aggressive street program. We are monitoring this fund closely to ensure sufficient cash flow is maintained.

### **WATER AND SEWER FUND**

Beginning May 1, the Village's cost of purchasing water from the DuPage Water Commission increased by 10%. The Village raised water rates by 5% and sewer rates by 10% in May and metered water and sewer revenue is on budget at the end of the second quarter. Cash reserves are higher than last year, but still below our 25% minimum policy level.

## **RESIDENTIAL SOLID WASTE FUND**

Revenue in the Solid Waste Fund is up about 17% due to recycling rebates. Recycling rebates reached \$200,000 in FY08, but ended in late FY09 after a collapse in the recycling market. There has been a recovery in the market and we began receiving rebates again in late FY10. The increase in recycling revenue has allowed us to keep the rates charged to residents unchanged this year while the actual cost of the service has increased by 2% in August.

## **RECREATION FUND**

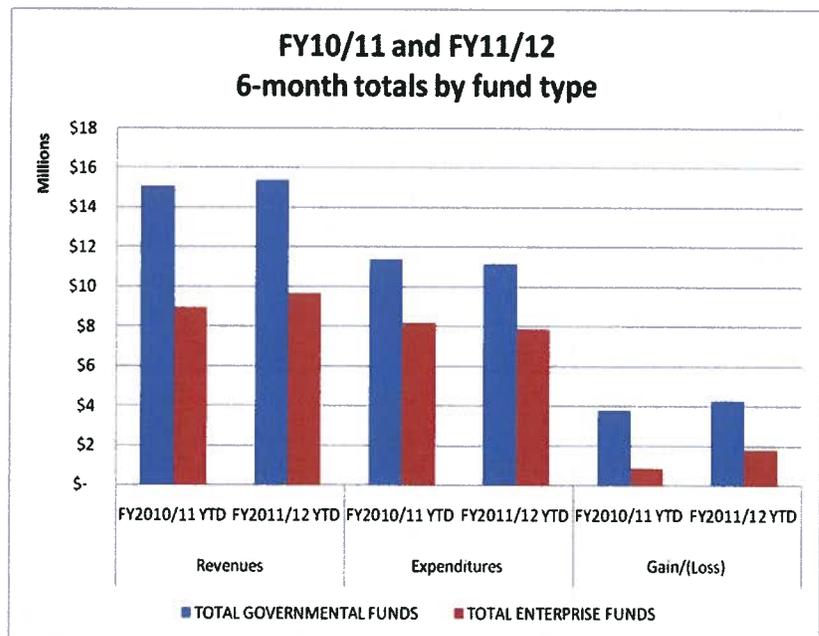
The Village Links experienced a 6.5% decrease in the number of green fee rounds played from May through the end of October. Revenue is slightly higher, and expenses are slightly lower than the prior fiscal year. The rest of the fiscal year will see much less revenue, but expenses will continue to be incurred.

## **PENSION FUND**

As of October 31, 2011, the Police Pension Fund cash and investment balances were \$22.3 million, up approximately \$1.6 million since this time last year. The increase includes \$1,036,000 from the Village General Fund for the FY12 required annual pension contribution.

## **Summary of by fund type**

The Village maintains different fund types, primarily governmental (typically tax supported and intended to provide customary government services, such as public safety and roads) and enterprise funds (for business type activities, such as water and sewer utilities and the Village Links.) Two new reports totals all the revenue and expenditures (expenses) for all governmental funds and enterprise funds for the first 6 months of the fiscal year. Both major categories have taken in more than they have spent this year, and are ahead of last year.



This information, while helpful, is not the total picture of financial health. The funds in each category may have different revenue sources, restrictions on expenditures, and other financial pressures. However, this snapshot is provided as an additional benchmark to evaluate

Village of Glen Ellyn  
Budget to Actual Summary Report  
For the Quarter Ended Oct 31, 2011

**100 - General Fund**

	Prior FY 10/11 YTD	FY 11/12 Revised Budget	Current FY 11/12 Actual	% of Budget	\$ Greater (Less) Than FY10/11	
<b>Revenues</b>						
State Sales Tax	\$ 1,516,457	\$ 3,190,000	\$ 1,503,108	47%	\$ (13,349)	1
1% Home Rule Sales Tax	801,488	1,720,000	832,917	48%	31,429	2
Property Tax	2,653,425	2,888,000	2,787,255	97%	133,830	3
State Income Tax	1,069,960	2,160,000	1,137,166	53%	67,206	4
Road & Bridge Tax	398,628	420,000	411,074	98%	12,446	5
State Use Tax	167,399	330,000	196,450	60%	29,051	6
PPRT	63,382	125,000	67,473	54%	4,091	7
Auto Rental Tax	11,370	20,000	9,799	49%	(1,571)	
Fire Service SSAs	182,745	197,000	193,787	98%	11,042	8
Vehicle Stickers	85,692	380,000	92,335	24%	6,643	9
Ambulance Service Fees	332,403	675,000	295,037	44%	(37,366)	10
Building Permits	338,493	550,000	239,013	43%	(99,480)	11
Other Fees & Licenses	206,543	256,000	207,875	81%	1,332	12
Police Fines	218,865	500,000	260,840	52%	41,975	
<b>Reimbursements from</b>						
Other Funds/Agencies	968,758	1,650,000	988,847	60%	20,089	13
Federal and State Grants	5,527	4,000	62,027	1551%	56,500	14
Interest Income	7,035	20,000	7,540	38%	505	15
Miscellaneous Income	76,969	225,000	106,806	47%	29,837	
<b>Subtotal Revenues (Non SPF)</b>	<b>\$ 9,105,139</b>	<b>\$ 15,310,000</b>	<b>\$ 9,399,349</b>	<b>61%</b>	<b>\$ 294,210</b>	<b>16</b>
<b>Revenues (SPF)</b>						
Hotel Tax	-	105,000	73,973	70%	73,973	
Economic Development SSAs	-	184,000	163,555	89%	163,555	
Cable Franchise Fees	-	460,000	248,061	54%	248,061	
Demolition Tax	-	11,000	7,870	72%	7,870	
Federal and State Grants	-	39,000	7,616	20%	7,616	
Reimbursements	19,450	-	-	0%	(19,450)	
<b>Subtotal Revenues (SPF)</b>	<b>\$ 19,450</b>	<b>\$ 799,000</b>	<b>\$ 501,075</b>	<b>63%</b>	<b>\$ 481,625</b>	<b>17</b>
<b>Total Revenues</b>	<b>\$ 9,124,589</b>	<b>\$ 16,109,000</b>	<b>\$ 9,900,424</b>	<b>61%</b>	<b>\$ 775,835</b>	
<b>Expenditures</b>						
Village Board/Clerk	\$ 31,634	\$ 54,500	\$ 33,830	62%	\$ 2,196	18
Village Manager	434,295	886,786	617,898	70%	183,603	19
Facilities Maintenance	171,591	402,700	155,289	39%	(16,302)	
Finance	554,622	1,088,733	514,358	47%	(40,264)	
Public Works - Admin	390,419	855,775	369,963	43%	(20,456)	
Public Works - Operations	882,774	2,280,312	936,759	41%	53,985	
Police	3,774,680	7,250,286	4,115,991	57%	341,311	
Volunteer Fire Company	782,798	1,729,430	899,678	52%	116,880	
Planning & Development	561,085	1,176,600	579,309	49%	18,224	
<b>Subtotal Expenditures (Non SPF)</b>	<b>\$ 7,583,898</b>	<b>\$ 15,725,122</b>	<b>\$ 8,223,075</b>	<b>52%</b>	<b>\$ 639,177</b>	<b>20</b>
<b>Expenditures (SPF)</b>						
Village Manager	-	143,700	-	0%	-	
Police	-	25,000	-	0%	-	
Senior Services	-	118,200	41,442	35%	41,442	
History Park	-	64,051	40,364	63%	40,364	
Economic Development	-	427,841	195,357	46%	195,357	
<b>Subtotal Expenditures (SPF)</b>	<b>\$ -</b>	<b>\$ 778,792</b>	<b>\$ 277,163</b>	<b>36%</b>	<b>\$ 277,163</b>	<b>21</b>

Village of Glen Ellyn  
Budget to Actual Summary Report  
For the Quarter Ended Oct 31, 2011

**100 - General Fund**

<b>Total Expenditures</b>	<u>\$ 7,583,898</u>	<u>\$ 16,503,914</u>	<u>\$ 8,500,238</u>	52%	<u>\$ 916,340</u>
Budgeted Gain/(Loss)		<u>\$ (394,914)</u>			
<b>Net Income (Loss)</b>	<b>\$ 1,540,691</b>		<b>\$ 1,400,186</b>		
Outstanding Encumbrances	<u>(355,828)</u>		<u>(459,726)</u>		
<b>Net Income (Loss) after Encumbrances</b>	<b><u>\$ 1,184,863</u></b>		<b><u>\$ 940,460</u></b>		

	<u>10/31/2010</u>	<u>10/31/2011</u>
Cash Reserves (in \$1,000's)	\$ 4,546	\$ 5,134
25% Minimum Reserve Policy	<u>(3,763)</u>	<u>(4,008)</u>
Unobligated Cash Reserves	<u>\$ 783</u>	<u>\$ 1,126</u>

22

**FOOTNOTES**

1. **State Sales Tax:** Sales tax receipts are essentially flat compared to the same quarter last fiscal year. See page 8 for a 10 year history.
2. **1% Home Rule Sales Tax:** The home rule sales tax began in July 2009 and does not include food or autos. See page 9 for detailed history.
3. **Property Tax:** The Village receives about 50% of its extended property taxes in June of each year and the remaining 50% in September.
4. **State Income Tax:** Income tax revenue is up 1.7% compared to FY11. Our budget is based on early IML projections of a 2.86% increase in FY12. See page 10 for a 10 year history.
5. **Road & Bridge Tax:** Revenue dedicated to road maintenance which is collected by Milton Township. By State law the township must share half of the collections with the Village.
6. **State Use Tax:** Village share of state tax imposed on out of state retail purchases.
7. **Personal Property Replacement Tax:** Replacement taxes are revenues collected by the state of Illinois and paid to local governments to replace money that was lost by local governments when their powers to impose personal property taxes on corporations, partnerships, and other business entities were taken away with the 1979 Constitution.
8. **Fire Special Service Areas:** This special property tax in unincorporated Glen Ellyn helps support fire and emergency services.
9. **Vehicle Stickers:** The majority of vehicle sticker revenue is collected in the last quarter of the fiscal year as stickers must be renewed by April 30 of each year.
10. **Ambulance Service Fees:** The Village provides ambulance services thru a contracted paramedic vendor and collects fees from users. Collections to date in FY12 are about 10% below FY11.
11. **Building Permits:** Building permits are down 30% compared to last year.

Village of Glen Ellyn  
Budget to Actual Summary Report  
For the Quarter Ended Oct 31, 2011

**100 - General Fund**

- 12. Other Fees & Licenses:** Includes liquor licenses, business and contractor registration and miscellaneous police service fees. The majority of liquor license revenue is collected early in the fiscal year.
- 13. Reimbursements:** The General Fund is reimbursed for services provided to other agencies, including the Public Library and the Glenbard Wastewater Authority as well as by other Village enterprise funds such as the Recreation Fund and Water & Sewer Fund.
- 14. Federal and State Grants:** The Village received a large reimbursement from FEMA for costs incurred during the February, 2011, major snow event.
- 15. Interest Income:** Interest income, once a major revenue source for the General Fund, has been essentially eliminated due to historically low interest rates.
- 16. General Fund Revenues:** With the merge of the Special Programs Fund into the General Fund in FY12, nearly \$800,000 in revenue has been added to the General Fund. This "new" revenue is offset by expenditures which were formally included in the Special Programs Fund. The reallocated revenues are shown separately in order to facilitate an "apples to apples" comparison of FY12 General Fund revenues with FY11. Excluding the Special Programs Fund revenues, General Fund revenue is up 3.2% from FY11.
- 17. Former Special Programs Fund Revenues:** These revenues were formally in the Special Programs Fund which was merged with the General Fund in FY12. These revenues are shown separately in order to facilitate an "apples to apples" comparison of FY12 General Fund revenues with FY11.
- 18. Village Board & Clerk:** This Department is over 60% of budget in the second quarter due to payment of dues to various organizations including the DuPage Mayors and Managers Conference.
- 19. Village Manager:** Expenditures include four months of payouts to previous Village Manager as well as payment to interim Village Manager, recruitment costs for new Village Manager, and legal fees, which have exceeded original budgets.
- 20. General Fund Expenditures:** With the merge of the Special Programs Fund into the General Fund in FY12, nearly \$800,000 in expenditures were added to the General Fund. These "new" expenditures are offset by corresponding revenue which was formally included in the Special Programs Fund. The reallocated expenditures are shown separately in order to facilitate an "apples to apples" comparison of FY12 General Fund expenditures with FY11. Excluding the Special Programs Fund reallocation, General Fund expenditures are up 8.4% from FY11.
- 21. Former Special Programs Fund Revenues:** These expenditures were formally in the Special Programs Fund which was merged with the General Fund in FY12. These expenditures are shown separately in order to facilitate an "apples to apples" comparison of FY12 General Fund expenditures with FY11.
- 22. Cash Reserves:** General Fund cash reserves have recordered in the last year and are above the Village's 25% minimum reserve policy by a healthy margin. The recovery is due in part to a general strengthening in revenues in FY12. We do expect a significant surplus at this point in the year as we have already received most of our property taxes.

Village of Glen Ellyn  
General Fund  
Sales Tax - Ten Year History

Month Received by Village	FY02/03	FY03/04	FY04/05	FY05/06	FY06/07	FY07/08	FY08/09	FY09/10	FY10/11	FY11/12	\$ Change From Prior Year Gain/(Loss)	% Change From Prior Year Gain/(Loss)
	May	245,669	210,214	210,135	237,117	223,492	219,626	227,039	199,934	230,931		
Jun	207,070	220,704	226,302	254,043	222,303	243,546	225,651	238,645	231,267	253,579	22,312	9.6%
Jul	252,075	246,270	229,772	237,826	247,526	223,624	240,130	242,671	272,791	245,067	(27,724)	(10.2%)
Aug	247,313	218,852	231,022	219,122	245,798	259,975	246,141	251,180	263,827	249,021	(14,806)	(5.6%)
Sep	253,987	237,037	236,483	255,413	234,778	251,937	255,210	250,496	273,893	267,190	(6,703)	(2.4%)
Oct	238,244	223,721	228,010	225,688	228,002	240,209	249,699	234,060	243,749	254,511	10,762	4.4%
<b>2nd Q. Total</b>	<b>1,444,358</b>	<b>1,356,798</b>	<b>1,361,724</b>	<b>1,429,209</b>	<b>1,401,899</b>	<b>1,438,917</b>	<b>1,443,870</b>	<b>1,416,986</b>	<b>1,516,458</b>	<b>1,503,108</b>	<b>(2,603)</b>	<b>(0.9%)</b>

Nov	222,642	187,987	237,293	238,140	250,565	270,617	277,470	268,810	274,209			
Dec	244,317	254,070	248,645	249,229	221,387	249,109	242,329	243,398	250,668			
Jan	199,369	199,880	218,535	205,120	222,929	246,659	237,604	249,003	248,628			
Feb	222,486	224,960	242,384	223,168	252,740	238,984	270,094	245,921	278,833			
Mar	251,252	282,412	263,665	298,263	280,122	283,239	281,229	289,304	298,781			
Apr	228,888	229,510	260,778	272,110	250,552	267,846	257,380	272,753	252,047			
<b>Total</b>	<b>2,813,312</b>	<b>2,735,617</b>	<b>2,833,024</b>	<b>2,915,239</b>	<b>2,880,194</b>	<b>2,995,371</b>	<b>3,009,976</b>	<b>2,986,175</b>	<b>3,119,624</b>	<b>1,503,108</b>		

Budget	2,730,000	2,790,000	2,735,000	2,925,000	2,900,000	3,000,000	3,136,000	3,000,000	3,000,000	3,190,000		
% of Budget	103%	98%	104%	100%	99%	100%	96%	100%	104%	47%		
% Increase/ (Decrease) from Prior Year	35.0%	(2.8%)	3.6%	2.9%	(1.2%)	4.0%	0.5%	(0.8%)	4.5%			

**Note:** There is a three month lag between the month retailers collect sales taxes and when the Village receives payment from the Illinois Department of Revenue. For example, the Village receives taxes which were collected in January in April.

Village of Glen Ellyn  
General Fund  
HR Sales Tax - Three Year History

Month Received by Village	FY			% of State Sales Tax	\$ Change From Prior Year Gain/(Loss)	% Change From Prior Year Gain/(Loss)
	FY09/10	FY10/11	FY11/12			
May	-	109,541	119,921	51.31%	10,380	9.5%
Jun	-	137,957	134,909	53.20%	(3,048)	(2.2%)
Jul	-	133,493	133,295	54.39%	(198)	(0.1%)
Aug	-	141,563	148,605	59.68%	7,042	5.0%
Sep	42	146,323	152,970	57.25%	6,647	4.5%
Oct	122,144	132,611	143,217	56.27%	10,606	8.0%
<b>2nd Q. Total</b>	<b>122,186</b>	<b>801,488</b>	<b>832,917</b>	<b>55.41%</b>	<b>31,429</b>	<b>3.9%</b>
Nov	156,497	161,725	-			
Dec	141,476	143,851	-			
Jan	140,395	135,813	-			
Feb	133,821	147,976	-			
Mar	167,827	173,882	-			
Apr	151,258	148,985	-			
<b>Total</b>	<b>1,013,460</b>	<b>1,713,720</b>	<b>832,917</b>			
Budget	875,000	1,750,000	1,720,000			
% of Budget	116%	98%	48%			
% Increase/ (Decrease) from Prior Year	NA	69.1%				

Village of Glen Ellyn  
General Fund  
State Income Tax - Ten Year History

Month Received by Village	FY02/03	FY03/04	FY04/05	FY05/06	FY06/07	FY07/08	FY08/09	FY09/10	FY10/11	FY11/12	\$ Change From Prior Year Gain/(Loss)	% Change From Prior Year Gain/(Loss)
	May	232,259	224,357	221,346	274,837	300,200	353,307	411,166	328,839	266,823		
Jun	138,656	142,797	121,480	170,637	214,514	225,351	219,791	175,582	142,274	163,860	21,586	15.2%
Jul	165,280	147,431	161,156	190,719	203,511	223,133	243,312	191,171	199,951	212,272	12,321	6.2%
Aug	112,875	96,853	107,316	118,897	126,311	133,935	141,873	130,133	131,089	146,036	14,947	11.4%
Sep	114,110	97,273	123,321	125,576	133,651	137,387	136,400	124,255	134,436	140,565	6,129	4.6%
Oct	165,341	139,309	173,756	201,133	228,600	234,067	242,598	191,473	195,387	223,260	27,873	14.3%
<b>2nd Q. Total</b>	<b>928,521</b>	<b>848,020</b>	<b>908,375</b>	<b>1,081,799</b>	<b>1,206,787</b>	<b>1,307,180</b>	<b>1,395,140</b>	<b>1,141,452</b>	<b>1,069,960</b>	<b>1,137,166</b>	<b>18,257</b>	<b>1.7%</b>

Nov	115,412	93,208	120,763	131,787	138,242	150,446	151,515	144,264	147,046			
Dec	109,021	120,723	116,957	119,468	135,568	137,102	118,018	113,400	162,625			
Jan	165,526	151,341	163,585	180,245	181,769	202,289	199,292	199,333	185,404			
Feb	124,069	166,092	199,174	222,181	252,099	298,927	250,579	211,259	229,119			
Mar	176,366	109,384	129,901	125,763	133,586	159,593	135,806	130,720	114,275			
Apr	145,201	142,942	189,068	201,808	227,518	230,351	209,659	203,935	196,592			
<b>Total</b>	<b>1,764,116</b>	<b>1,631,710</b>	<b>1,827,823</b>	<b>2,063,051</b>	<b>2,275,569</b>	<b>2,485,888</b>	<b>2,460,009</b>	<b>2,144,363</b>	<b>2,105,021</b>	<b>1,137,166</b>		

Budget	2,000,000	1,725,000	1,740,000	1,850,000	2,140,000	2,349,000	2,503,000	2,440,000	2,100,000	2,160,000		
% of Budget	88%	95%	105%	112%	106%	106%	98%	88%	100%	53%		
% Increase/ (Decrease) from Prior Year	16.7%	(7.5%)	12.0%	12.9%	10.3%	9.2%	(1.0%)	(12.8%)	(1.8%)			

Village of Glen Ellyn  
 Budget to Actual Summary Report  
 For the Quarter Ended Oct 31, 2011  
**200 - Corporate Reserve Fund**

	Prior FY 10/11 YTD	FY 11/12 Revised Budget	Current FY 11/12 Actual	% of Budget	Greater (Less) Than FY10/11	
<b>Revenues</b>						
DMMC Loan Repayment	\$ 3,923	\$ 4,000	\$ 7,777	194%	\$ 3,854	1
GE Park Dist Loan Repayment	100,000	100,000	-	0%	(100,000)	2
GEHS - 820 N Main	430,000	-	-	0%	(430,000)	3
Rent - GEHS Properties	10,554	12,600	5,307	42%	(5,247)	
Interest Income	1,490	3,500	1,151	33%	(339)	
General Fund Reimbursement	23,000	60,000	30,000	50%	7,000	4
<b>Total Revenues</b>	<b>\$ 568,967</b>	<b>\$ 180,100</b>	<b>\$ 44,235</b>	<b>25%</b>	<b>\$ (524,732)</b>	
<b>Expenditures</b>						
Real Estate Purchases	\$ 591,928	\$ -	\$ -	0%	\$ (591,928)	5
Contractual Services	-	38,250	30,629	80%	30,629	
<b>Total Expenditures</b>	<b>\$ 591,928</b>	<b>\$ 38,250</b>	<b>\$ 30,629</b>	<b>80%</b>	<b>\$ (561,299)</b>	
Budgeted Gain/(Loss)		<b>\$ 141,850</b>				
<b>Net Income (Loss)</b>	<b>\$ (22,961)</b>		<b>\$ 13,606</b>			
Outstanding Encumbrances	-		(3,000)			
<b>Net Income (Loss) after Encumbrances</b>	<b>\$ (22,961)</b>		<b>\$ 10,606</b>			

	<u>10/31/2010</u>	<u>10/31/2011</u>
Cash Reserves (in \$1,000's)	\$ 887	\$ 913
100% Reserve Policy	(887)	(913)
<b>Unobligated Cash Reserves</b>	<b>\$ -</b>	<b>\$ -</b>

**FOOTNOTES**

- DMMC Loan Repayment:** Payment on a \$125,000, 20-year loan the Village made in FY01 to assist in the acquisition and renovation of their facility in Oak Brook. A supplemental payment has been received as a result of a member paying off their portion of the loan.
- GE Park District Loan Repayment:** The Village made a \$1,000,000 interest free loan to the Park District to assist with the demolition of the Maryknoll Seminary in 2000. Payment is due in December of each year.
- GEHS Loan - 820 N Main:** The Village purchased the property at 820 N Main in 2008 at a final cost of \$463,100 for use by the Historical Society. The Historical Society was scheduled to begin reimbursing the Village in FY10. The Village received \$230,000 from the Historical Society in July 2010 after the Village Board agreed to eliminate the remaining debt following an anonymous donation of \$200,000.
- Fire Company Reimbursement:** In FY09 The Village made a one time transfer of cash reserves from the Corporate Reserve Fund to purchase two new ambulances. The General Fund Fire Division is reimbursing the cost of this purchase over five years.
- Real Estate Purchases:** In FY11, the Village purchased the property at 825 N. Main.

Village of Glen Ellyn  
Budget to Actual Summary Report  
For the Quarter Ended Oct 31, 2011

**210 - Motor Fuel Tax Fund**

	Prior FY 10/11 YTD	FY 11/12 Revised Budget	Current FY 11/12 Actual	% of Budget	Greater (Less) Than FY10/11
<b>Revenues</b>					
State Allotments	\$ 348,288	\$ 693,000	\$ 332,906	48%	\$ (15,382)
Interest Income	140	500	51	10%	(89)
Miscellaneous Income	130,431	13,000	117,248	0%	(13,183) <span style="border: 1px solid black; padding: 0 2px;">1</span>
<b>Total Revenues</b>	<b>\$ 478,859</b>	<b>\$ 706,500</b>	<b>\$ 450,205</b>	<b>64%</b>	<b>\$ (28,654)</b>
<b>Expenditures</b>					
Street Maintenance	\$ 300,000	\$ 400,000	\$ 300,000	75%	\$ - <span style="border: 1px solid black; padding: 0 2px;">2</span>
Street Lighting	73,787	156,000	65,620	42%	(8,167)
Road Salt	-	200,000	-	0%	-
<b>Total Expenditures</b>	<b>\$ 373,787</b>	<b>\$ 756,000</b>	<b>\$ 365,620</b>	<b>48%</b>	<b>\$ (8,167)</b>
Budgeted Gain/(Loss)		<b>\$ (49,500)</b>			
<b>Net Income (Loss)</b>	<b>\$ 105,072</b>		<b>\$ 84,585</b>		
Outstanding Encumbrances			(222,558)		
<b>Net Income (Loss) after Encumbrances</b>	<b>\$ 105,072</b>		<b>\$ (137,973)</b>		

	<u>10/31/2010</u>	<u>10/31/2011</u>
Cash Reserves (in \$1,000's)	\$ 228	\$ 57
100% Reserve Policy	(228)	(57)
Unobligated Cash Reserves	\$ -	\$ -

**FOOTNOTES**

1. **Miscellaneous Income:** Includes a supplemental disbursement of MFT dollars.
2. **Street Maintenance:** This amount represents transfers to the General Fund (\$400,000) to reimburse labor and equipment costs associated with street maintenance activities.
3. **Cash Reserves:** MFT cash reserves are lower due to front loaded transfers to the General Fund for street maintenance. These transfers are front loaded so the can be completed within a calendar year to simplify MFT reporting to IDOT.

Village of Glen Ellyn  
Budget to Actual Summary Report  
For the Quarter Ended Oct 31, 2011

**220 - Special Programs Fund**

	Prior FY 10/11 YTD	FY 11/12 Revised Budget	Current FY 11/12 Actual	% of Budget	Greater (Less) Than FY10/11
<b>Revenues</b>					
Property Taxes (SSAs)	\$ 177,451	\$ -	\$ -	-	\$ (177,451)
Cable Franchise Fees	297,207	-	-	-	(297,207)
Hotel / Motel Tax	59,698	-	-	-	(59,698)
Interest Income	329	-	-	-	(329)
Demolition Tax	4,950	-	-	-	(4,950)
Grants	-	-	-	-	-
Miscellaneous Income	629	-	-	-	(629)
<b>Total Revenues</b>	<b>\$ 540,264</b>	<b>\$ -</b>	<b>\$ -</b>	-	<b>\$ (540,264)</b> <span style="border: 1px solid black; padding: 0 2px;">1</span>
<b>Expenditures</b>					
Public Information	\$ 45,433	\$ -	\$ -	-	\$ (45,433)
Historic Preservation	38,486	-	-	-	(38,486)
Senior Services	34,336	-	-	-	(34,336)
Economic Development	235,078	-	-	-	(235,078)
Other Activities	20,920	-	-	-	(20,920)
<b>Total Expenditures</b>	<b>\$ 374,253</b>	<b>\$ -</b>	<b>\$ -</b>	-	<b>\$ (374,253)</b> <span style="border: 1px solid black; padding: 0 2px;">1</span>
Budgeted Gain/(Loss)		<u>\$ -</u>			
<b>Net Income (Loss)</b>	<b>\$ 166,011</b>		<b>\$ -</b>		
Outstanding Encumbrances	<u>(81,421)</u>				
<b>Net Income (Loss) after Encumbrances</b>	<b>\$ 84,590</b>		<b>\$ -</b>		

	<u>10/31/2010</u>	<u>10/31/2011</u>
Cash Reserves (in \$1,000's)	\$ 261	\$ -
25% Minimum Reserve Policy	<u>(189)</u>	-
Unobligated Cash Reserves	<u>\$ 72</u>	<u>\$ -</u>

2

**FOOTNOTES**

- Special Programs Fund Merge:** In 2010, the Village Board asked the Finance Commission to examine the Special Programs Fund. Following their review, the Finance Commission made the recommendation that the Village merge the Special Programs Fund into the General Fund and that the process of funding community groups be reconfigured for efficiency and transparency.

As a result of that recommendation and Village Board concurrence, the Special Program Fund has been closed as part of the FY11/12 budget and the revenues and expenditures formerly allocated within this fund have been moved to the General Fund.

- Cash Reserves:** All Special Program Fund cash reserves were transferred to the General Fund as part of the fund merge in FY12.

Village of Glen Ellyn  
 Budget to Actual Summary Report  
 For the Quarter Ended Oct 31, 2011

**300 - Debt Service Fund**

	Prior FY 10/11 YTD	FY 11/12 Revised Budget	Current FY 11/12 Actual	% of Budget	Greater (Less) Than FY10/11
<b>Revenues</b>					
Property Taxes	\$ 2,116,955	\$ 1,660,000	\$ 1,606,571	97%	\$ (510,384)
Interest Income	1,107	2,000	806	40%	(301)
<b>Total Revenues</b>	<b>\$ 2,118,062</b>	<b>\$ 1,662,000</b>	<b>\$ 1,607,377</b>	<b>97%</b>	<b>\$ (510,685)</b>
<b>Expenditures</b>					
Bond Principal Payments	\$ -	\$ 1,550,000	\$ -	0%	\$ - <span style="border: 1px solid black; padding: 0 2px;">1</span>
Bond Interest Payments	101,825	99,600	51,536	52%	(50,289)
Other Debt Costs	399	2,500	200	8%	(199)
<b>Total Expenditures</b>	<b>\$ 102,224</b>	<b>\$ 1,652,100</b>	<b>\$ 51,736</b>	<b>3%</b>	<b>\$ (50,488)</b>
Budgeted Gain/(Loss)		<b>\$ 9,900</b>			
<b>Net Income (Loss)</b>	<b>\$ 2,015,838</b>		<b>\$ 1,555,641</b>		
Outstanding Encumbrances	-		-		
<b>Net Income (Loss) after Encumbrances</b>	<b>\$ 2,015,838</b>		<b>\$ 1,555,641</b>		

	<u>10/31/2010</u>	<u>10/31/2011</u>
Cash Reserves (in \$1,000's)	\$ 2,018	\$ 1,579
100% Reserve Policy	(2,018)	(1,579)
Unobligated Cash Reserves	<u>\$ -</u>	<u>\$ -</u>

- Bond Principal Payments:** Principal payments are due in the third quarter.

Village of Glen Ellyn  
 Budget to Actual Summary Report  
 For the Quarter Ended Oct 31, 2011

**400 - Capital Projects Fund**

	Prior FY 10/11 YTD	FY 11/12 Revised Budget	Current FY 11/12 Actual	% of Budget	Greater (Less) Than FY10/11
<b>Revenues</b>					
Property Tax	\$ 955,740	\$ 1,530,000	\$ 1,481,277	97%	\$ 525,537 <span style="border: 1px solid black; padding: 0 2px;">1</span>
Telecommunications Tax	647,383	1,200,000	604,572	50%	(42,811) <span style="border: 1px solid black; padding: 0 2px;">2</span>
Electricity Use Tax	551,029	975,000	532,378	55%	(18,651)
Natural Gas Use Tax	108,938	300,000	79,520	27%	(29,418)
Real Estate Transfer Tax	242,988	400,000	225,414	56%	(17,574)
Community Develop Grant	11,452	300,000	217,832	73%	206,380 <span style="border: 1px solid black; padding: 0 2px;">3</span>
Interest Income	4,002	5,000	3,704	74%	(298)
Miscellaneous Income	222,305	27,000	180,113	667%	(42,192) <span style="border: 1px solid black; padding: 0 2px;">4</span>
<b>Total Revenues</b>	<u>\$ 2,743,837</u>	<u>\$ 4,737,000</u>	<u>\$ 3,324,810</u>	70%	<u>\$ 580,973</u>
<b>Expenditures</b>					
Infrastructure Improvements	\$ 2,578,054	\$ 6,801,478	\$ 2,089,639	31%	\$ (488,415) <span style="border: 1px solid black; padding: 0 2px;">4</span>
General Fund Engineering	56,250	116,000	58,000	50%	1,750
Miscellaneous	5,806	15,000	646	4%	(5,160)
<b>Total Expenditures</b>	<u>\$ 2,640,110</u>	<u>\$ 6,932,478</u>	<u>\$ 2,148,285</u>	31%	<u>\$ (491,825)</u>
Budgeted Gain/(Loss)		<u>\$ (2,195,478)</u>			
<b>Net Income (Loss)</b>	<b>\$ 103,727</b>		<b>\$ 1,176,525</b>		
Outstanding Encumbrances	(3,171,491)		(3,270,583)		
<b>Net Income (Loss) after Encumbrances</b>	<b><u>\$ (3,067,764)</u></b>		<b><u>\$ (2,094,058)</u></b>		

	<u>10/31/2010</u>	<u>10/31/2011</u>
Cash Reserves (in \$1,000's)	\$ (530)	\$ 269
100% Reserve Policy	530	(269)
Unobligated Cash Reserves	<u>\$ -</u>	<u>\$ -</u>

See footnotes on the following page.

Village of Glen Ellyn  
 Budget to Actual Summary Report  
 For the Quarter Ended Oct 31, 2011  
**400 - Capital Projects Fund**

**FOOTNOTES**

1. **Property Tax:** Beginning in FY10, a portion of the Village's property tax levy previously dedicated to debt service was reallocated towards maintaining the 20 year street program.
2. **Telecommunications Tax:** Our 6% telecommunications tax continues a long term decline. Some of the decline is likely due to changes in telecommunications, such as greater use of internet based communications.
3. **Community Development Block Grant:** For FY2011/12, we have received grant dollars for the Braeside lighting improvement project.
4. **Miscellaneous:** Includes \$178,000 in reimbursements from DuPage County for Crescent Ave jurisdiction transfer and Riford Road improvements.
5. **Infrastructure Improvements:** Expenditures in this category to date for FY11 include payments on the following projects and include construction and/or engineering expenses:

Braeside Lighting	\$	477,859
Sidewalk improvements		4,822
Miscellaneous		16,254
Lambert / Roosevelt Road		1,960
Crescent Corridor Study		4,846
Hawthorne Corridor Improvements		43,421
Riford Road		1,730
Sunset/Turner		1,173,344
Essex Court Drainage		365,403
	<u>\$</u>	<u>2,089,639</u>

Village of Glen Ellyn  
 Budget to Actual Summary Report  
 For the Quarter Ended Oct 31, 2011

**450 - Facilities Maintenance Reserve Fund**

	Prior FY 10/11 YTD	FY 11/12 Revised Budget	Current FY 11/12 Actual	% of Budget	Greater (Less) Than FY10/11
<b>Revenues</b>					
Transfers from Departments	\$ -	\$ -	\$ -	0%	\$ - <span style="border: 1px solid black; padding: 0 2px;">1</span>
Interest Income	1,397	2,500	1,310	52%	(87)
<b>Total Revenues</b>	<u>\$ 1,397</u>	<u>\$ 2,500</u>	<u>\$ 1,310</u>	52%	<u>\$ (87)</u>
<b>Expenditures</b>					
Facility Repairs / Renovations	\$ 7,490	\$ 30,000	\$ 7,605	25%	\$ 115
	<u>\$ 7,490</u>	<u>\$ 30,000</u>	<u>\$ 7,605</u>	25%	<u>\$ 115</u>
Budgeted Gain/(Loss)		<u>\$ (27,500)</u>			
<b>Net Income (Loss)</b>	<b>\$ (6,093)</b>		<b>\$ (6,295)</b>		
Outstanding Encumbrances	(1,076)		(8,689)		
<b>Net Income (Loss) after Encumbrances</b>	<u><b>\$ (7,169)</b></u>		<u><b>\$ (14,984)</b></u>		

	<u>10/31/2010</u>	<u>10/31/2011</u>
Cash Reserves (in \$1,000's)	\$ 1,039	\$ 1,026
100% Reserve Policy	<u>(1,039)</u>	<u>(1,026)</u>
Unobligated Cash Reserves	<u>\$ -</u>	<u>\$ -</u>

**FOOTNOTES**

- 1. Transfers From Departments:** Due to budget constraints, no transfers from other funds were budgeted for the past three fiscal years.

Village of Glen Ellyn  
Budget to Actual Summary Report  
For the Quarter Ended Oct 31, 2011

**500 - Water & Sanitary Sewer Fund**

	Prior FY 10/11 YTD	FY 11/12 Revised Budget	Current FY 11/12 Actual	% of Budget	Greater (Less) Than FY10/11
<b>Water Division</b>					
<b>Revenues</b>					
Metered Revenue	\$ 2,707,576	\$ 5,283,000	\$ 2,960,918	56%	\$ 253,342 <b>1</b>
Interest Income	1,833	3,500	1,810	52%	(23)
Federal Grant Income	98	-	-	0%	(98)
Other Revenue	96,366	100,000	69,574	70%	(26,792) <b>2</b>
<b>Total Revenues</b>	<b>\$ 2,805,873</b>	<b>\$ 5,386,500</b>	<b>\$ 3,032,302</b>	<b>56%</b>	<b>\$ 226,429</b>
<b>Expenditures</b>					
Personnel Services	\$ 270,346	\$ 560,900	\$ 282,325	50%	\$ 11,979
Contractual Services	407,178	1,066,294	496,957	47%	89,779
Commodities	956,323	2,072,700	1,064,546	51%	108,223 <b>3</b>
Capital Outlay	823,054	1,489,947	601,532	40%	(221,522) <b>4</b>
<b>Total Expenditures</b>	<b>\$ 2,456,901</b>	<b>\$ 5,189,841</b>	<b>\$ 2,445,360</b>	<b>47%</b>	<b>\$ (11,541)</b>
Budgeted Gain/(Loss)		<b>\$ 196,659</b>			
<b>Net Income (Loss)</b>	<b>\$ 348,972</b>		<b>\$ 586,942</b>		
Outstanding Encumbrances	(1,219,696)		(807,938)		
<b>Net Income (Loss) after Encumbrances</b>	<b>\$ (870,724)</b>		<b>\$ (220,996)</b>		

<b>Sanitary Sewer Division</b>					
<b>Revenues</b>					
Metered Revenue	\$ 2,035,913	\$ 4,085,000	\$ 2,303,493	56%	\$ 267,580 <b>5</b>
Property Tax - Lambert Farms	95,176	97,000	94,632	98%	(544)
Interest Income	1,833	3,500	1,810	52%	(23)
Federal Grant Income	24,116	-	-	0%	(24,116)
Other Revenue	653,730	1,287,999	718,231	56%	64,501
<b>Total Revenues</b>	<b>\$ 2,810,768</b>	<b>\$ 5,473,499</b>	<b>\$ 3,118,166</b>	<b>57%</b>	<b>\$ 307,398</b>
<b>Expenditures</b>					
Personnel Services	\$ 258,477	\$ 531,300	\$ 268,829	51%	\$ 10,352
Contractual Services	1,818,675	3,932,795	1,881,529	48%	62,854 <b>6</b>
Commodities	4,591	15,100	5,741	38%	1,150
Debt Service	53,973	108,000	53,972	50%	(1)
Capital Outlay	879,100	1,809,028	442,752	24%	(436,348) <b>4</b>
<b>Total Expenditures</b>	<b>\$ 3,014,816</b>	<b>\$ 6,396,223</b>	<b>\$ 2,652,823</b>	<b>41%</b>	<b>\$ (361,993)</b>
Budgeted Gain/(Loss)		<b>\$ (922,724)</b>			
<b>Net Income (Loss)</b>	<b>\$ (204,048)</b>		<b>\$ 465,343</b>		
Outstanding Encumbrances	(1,221,364)		(733,174)		
<b>Net Income (Loss) after Encumbrances</b>	<b>\$ (1,425,412)</b>		<b>\$ (267,831)</b>		

	<u>10/31/2010</u>	<u>10/31/2011</u>
Cash Reserves (in \$1,000's)	\$ 239	\$ 1,706
\$2M Reserve policy	(1,999)	(2,000)
Unobligated Cash Reserves	<b>\$ (1,760)</b>	<b>\$ (294)</b>

See footnotes on the following page.

**7**

Village of Glen Ellyn  
 Budget to Actual Summary Report  
 For the Quarter Ended Oct 31, 2011

**500 - Water & Sanitary Sewer Fund**

**FOOTNOTES**

1. **Metered Water Revenue:** Water rates were increased 5% in May from \$6.04 to \$6.34 per 1,000 gallons.
2. **Other Revenue:** Includes connection fees and inspections.
3. **Commodities:** This item primarily represents the cost of water purchased from the DuPage Water Commission which increased its rates by 10% this year.

4. **Capital Outlay Water and Sanitary Sewer Divisions:** Capital outlays to date were for system improvements related to the following projects:

	Water	Sanitary Sewer	Total
ESSEX COURT	\$ 183,329	30,881	214,209
SUNSET/TURNER	\$ 409,527	\$ 391,391	800,918
ROSLYN AND SCOTT SEWER EXTENSION	-	6,316	6,316
HAWTHORNE CORRIDOR	6,000	10,000	16,000
Miscellaneous	2,677	4,164	6,841
	\$ 601,532	\$ 442,752	\$ 1,044,284

5. **Metered Sewer Revenue:** Sewer rates were increased 10% in May from \$4.90 to \$5.39 per 1,000 gallons.
6. **Contractual Services:** Includes payments to the Glenbard Wastewater Authority for sewage treatment which increased about 3.5% this year.
7. **Cash Reserves:** Cash reserves have rebounded since FY11 but are still well below our 25% minimum policy after deducting encumbrances and utility deposits. The rate increases implemented in FY12 were intended to partially restore adequate cash reserves.

Village of Glen Ellyn  
Water/Sanitary Sewer Fund  
Water/Sanitary Sewer Metered Revenue - Ten Year History

Month Collected by Village	FY02/03	FY03/04	FY04/05	FY05/06	FY06/07	FY07/08	FY08/09	FY09/10	FY10/11	FY11/12	\$ Change From Prior Year	% Change From Prior Year
May	482,489	512,738	651,286	617,293	580,979	522,440	588,152	632,740	680,593	744,243	63,650	9.4%
Jun	564,656	594,414	654,287	680,998	658,088	732,857	697,835	637,766	775,487	745,296	(30,191)	-3.9%
Jul	577,425	712,693	639,330	885,620	803,451	828,735	644,209	756,612	741,780	839,212	97,432	13.1%
Aug	799,154	810,485	790,522	1,016,107	812,768	843,911	796,373	771,195	852,176	1,050,431	198,255	23.3%
Sep	676,417	807,468	774,946	930,300	797,200	774,309	889,729	794,394	915,070	986,546	71,476	7.8%
Oct	594,079	679,395	747,394	821,336	636,195	732,709	696,173	772,366	778,383	898,684	120,301	15.5%
<b>2nd Q. Totals</b>	<b>3,694,220</b>	<b>4,117,193</b>	<b>4,257,765</b>	<b>4,951,654</b>	<b>4,288,681</b>	<b>4,434,960</b>	<b>4,312,471</b>	<b>4,365,073</b>	<b>4,743,489</b>	<b>5,264,411</b>		
% of Budget	52%	59%	50%	59%	52%	54%	53%	50%	50%	56%		
% of Actual	55%	55%	54%	58%	55%	55%	54%	54%	53%	53%		
% from Previous Year	-1.4%	11.4%	3.4%	16.3%	-13.4%	3.4%	0.6%	-1.6%	8.7%	11.0%		

Nov	526,812	532,903	653,500	703,014	578,071	626,348	624,462	620,836	777,946			
Dec	513,143	507,704	599,372	564,710	638,902	656,690	618,494	617,748	695,979			
Jan	472,135	602,265	638,247	601,908	565,871	599,244	681,105	670,931	678,203			
Feb	550,400	569,288	595,301	616,354	586,925	592,578	666,574	610,443	824,362			
Mar	508,432	554,519	576,347	604,298	598,016	617,558	547,239	565,124	541,975			
Apr	441,794	548,284	556,710	489,785	531,574	540,771	535,180	570,506	657,818			
<b>Total</b>	<b>6,706,935</b>	<b>7,432,156</b>	<b>7,877,242</b>	<b>8,531,723</b>	<b>7,788,040</b>	<b>8,068,149</b>	<b>7,985,525</b>	<b>8,020,661</b>	<b>8,919,772</b>	<b>5,264,411</b>		
<b>Budget</b>	<b>7,065,000</b>	<b>6,950,000</b>	<b>8,450,000</b>	<b>8,450,000</b>	<b>8,260,000</b>	<b>8,175,000</b>	<b>8,175,000</b>	<b>8,740,000</b>	<b>9,465,000</b>	<b>9,368,000</b>		
% of Budget	95%	107%	93%	101%	94%	99%	98%	92%	94%	56%		
% Change from Prior Year	-1.5%	10.8%	6.0%	8.3%	-8.7%	3.6%	-1.0%	0.4%	11.2%			

Water Rate*	eff 7-1-03	eff 5-1-04	eff 7-1-07	eff 6-1-08	eff 7-1-09	eff 6-1-10	eff 5-1-11
	\$ 4.72	\$ 4.92	\$ 4.92	\$ 5.10	\$ 5.49	\$ 6.04	\$ 6.34
Sewer Rate*	3.49	3.91	4.30	4.45	4.45	4.90	5.39
	\$ 8.21	\$ 8.83	\$ 9.22	\$ 9.55	\$ 9.94	\$ 10.94	\$ 11.73

\* Per 1,000 gallons of water metered.

Village of Glen Ellyn  
Budget to Actual Summary Report  
For the Quarter Ended Oct 31, 2011

**530 - Parking Fund**

	Prior FY 10/11 YTD	FY 11/12 Revised Budget	Current FY 11/12 Actual	% of Budget	Greater (Less) Than FY10/11
<b>Revenues</b>					
Parking Income	\$ 72,971	\$ 332,000	\$ 73,151	22%	\$ 180 <span style="border: 1px solid black; padding: 0 2px;">1</span>
Interest Income	1,199	2,400	1,218	51%	19
<b>Total Revenues</b>	<b>\$ 74,170</b>	<b>\$ 334,400</b>	<b>\$ 74,369</b>	22%	<b>\$ 199</b>
<b>Expenditures</b>					
Contractual Services	\$ 115,884	\$ 381,885	\$ 101,776	27%	\$ (14,108) <span style="border: 1px solid black; padding: 0 2px;">2</span>
Commodities	83	4,500	3,729	83%	3,646
Capital Outlay	78,301	-	-	0%	(78,301)
<b>Total Expenditures</b>	<b>\$ 194,268</b>	<b>\$ 386,385</b>	<b>\$ 105,505</b>	27%	<b>\$ (88,763)</b>
Budgeted Gain/(Loss)		<b>\$ (51,985)</b>			
<b>Net Income (Loss)</b>	<b>\$ (120,098)</b>		<b>\$ (31,136)</b>		
Outstanding Encumbrances	(7,551)		(14,927)		
<b>Net Income (Loss) after Encumbrances</b>	<b>\$ (127,649)</b>		<b>\$ (46,063)</b>		

	<u>10/31/2010</u>	<u>10/31/2011</u>
Cash Reserves (in \$1,000's)	\$ 862	\$ 939
25% Minimum Reserve Policy	(90)	(96)
Unobligated Cash Reserves	<b>\$ 772</b>	<b>\$ 843</b>

**FOOTNOTES**

- Parking Income:** Parking revenues for the second quarter are at 22% of budget. This situation is typical because parking spaces which are leased on an annual basis are renewed in the month of December each year. As a result, revenues are expected to "pick-up" during the third quarter.
- Contractual Services:** The FY11 amount included resurfacing of the Glenwood-Crescent lot.

Village of Glen Ellyn  
Budget to Actual Summary Report  
For the Quarter Ended Oct 31, 2011

**540 - Residential Solid Waste Fund**

	Prior FY 10/11 YTD	FY 11/12 Revised Budget	Current FY 11/12 Actual	% of Budget	Greater (Less) Than FY10/11
<b>Revenues</b>					
Billings to Customers	\$ 624,113	\$ 1,320,000	\$ 637,325	48%	\$ 13,212
Interest Income	538	1,000	634	63%	96
Miscellaneous Income	28,449	50,000	123,320	247%	94,871 <span style="border: 1px solid black; padding: 0 2px;">1</span>
<b>Total Revenues</b>	<b>\$ 653,100</b>	<b>\$ 1,371,000</b>	<b>\$ 761,279</b>	<b>56%</b>	<b>\$ 108,179</b>
<b>Expenditures</b>					
Weekly Pick-Up Service	\$ 510,077	\$ 1,042,000	\$ 603,186	58%	\$ 93,109
Brush Pick-Up Service	110,000	150,000	201,000	134%	91,000 <span style="border: 1px solid black; padding: 0 2px;">2</span>
Capital Outlay	-	10,000	7,987	80%	7,987
Miscellaneous	57,663	152,000	63,589	42%	5,926
<b>Total Expenditures</b>	<b>\$ 677,740</b>	<b>\$ 1,354,000</b>	<b>\$ 875,762</b>	<b>65%</b>	<b>\$ 198,022</b>
Budgeted Gain/(Loss)		<b>\$ 17,000</b>			
<b>Net Income (Loss)</b>	<b>\$ (24,640)</b>		<b>\$ (114,483)</b>		
Outstanding Encumbrances	-		-		
<b>Net Income (Loss) after Encumbrances</b>	<b>\$ (24,640)</b>		<b>\$ (114,483)</b>		

17%

	<u>10/31/2010</u>	<u>10/31/2011</u>
Cash Reserves (in \$1,000's)	\$ 410	\$ 383
25% Minimum Reserve Policy	(346)	(336)
Unobligated Cash Reserves	\$ 64	\$ 47

**FOOTNOTES**

- Miscellaneous Revenue:** Late in FY09, the recycling market collapsed and we were notified by Allied Waste that recycling rebates would end indefinitely. Rebates resumed in late FY10 and have since come in on a monthly basis. FY12 amounts have returned to pre-FY09 levels.
- Brush Pickup:** Includes costs of \$59,790 a special pickup from the July 29, 2011 storms in addition to regular service.

Village of Glen Ellyn  
Budget to Actual Summary Report  
For the Quarter Ended Oct 31, 2011

**550 - Recreation Fund**

	Prior FY 10/11 YTD	FY 11/12 Revised Budget	Current FY 11/12 Actual	% of Budget	Greater (Less) Than FY10/11
<b>Revenues</b>					
Green Fees	\$ 1,443,711	\$ 1,900,000	\$ 1,421,771	75%	\$ (21,940) <span style="border: 1px solid black; padding: 0 2px;">1</span>
Range, Pro-Shop, Carts, Food	1,026,219	1,370,000	1,087,693	79%	61,474 <span style="border: 1px solid black; padding: 0 2px;">1</span>
Interest Income	3,318	8,000	2,874	36%	(444)
Miscellaneous Income	113,440	162,800	115,876	71%	2,436
<b>Total Revenues</b>	<b>\$ 2,586,688</b>	<b>\$ 3,440,800</b>	<b>\$ 2,628,214</b>	<b>76%</b>	<b>\$ 41,526</b>
<b>Expenditures</b>					
Administration	\$ 326,736	\$ 1,043,400	\$ 309,308	30%	\$ (17,428) <span style="border: 1px solid black; padding: 0 2px;">2</span>
Golf Course Maintenance	560,981	933,300	504,182	54%	(56,799)
Golf Service	378,003	683,200	411,309	60%	33,306
Food Services	383,781	575,400	410,516	71%	26,735
Parks Maintenance	17,795	15,500	12,340	80%	(5,455) <span style="border: 1px solid black; padding: 0 2px;">3</span>
Pro Shop	79,840	163,900	84,627	52%	4,787
Motor Carts	34,901	45,600	37,032	81%	2,131
<b>Total Expenditures</b>	<b>\$ 1,782,037</b>	<b>\$ 3,460,300</b>	<b>\$ 1,769,314</b>	<b>51%</b>	<b>\$ (12,723)</b>
Budgeted Gain/(Loss)		<b>\$ (19,500)</b>			
<b>Net Income (Loss)</b>	<b>\$ 804,651</b>		<b>\$ 858,900</b>		
Outstanding Encumbrances	-		(18,500)		
<b>Net Income (Loss) after Encumbrances</b>	<b>\$ 804,651</b>		<b>\$ 840,400</b>		

	<u>10/31/2010</u>	<u>10/31/2011</u>
Cash Reserves (in \$1,000's)	\$ 2,830	\$ 2,741
25% Minimum Reserve Policy	(830)	(807)
Unobligated Cash Reserves	<u>\$ 2,000</u>	<u>\$ 1,934</u>

See footnotes on the following page.

Village of Glen Ellyn  
 Budget to Actual Summary Report  
 For the Quarter Ended Oct 31, 2011

**550 - Recreation Fund**

**FOOTNOTES**

1. **Recreation Fund Revenue:** Excluding interest and miscellaneous income, Recreation Fund revenue has increased 1.6% compared to last year.

	<u>Green Fee Rounds</u>				% Change From Prior Year
	FY 08/09	FY 09/10	FY 10/11	FY 11/12	
May	10,074	10,122	9,412	8,387	-10.9%
June	12,851	10,827	10,571	10,856	2.7%
July	14,012	13,398	11,169	11,648	4.3%
August	13,431	11,622	11,883	12,420	4.5%
September	9,033	10,489	9,589	8,865	-7.6%
October	5,460	3,588	5,877	2,497	-57.5%
<b>2nd Q. Totals</b>	<b>64,861</b>	<b>60,046</b>	<b>58,501</b>	<b>54,673</b>	<b>-6.5%</b>
November	1,634	2,383	2,409		
December	22	108	15		
January	7	3	12		
February	86	-	43		
March	1,816	1,832	1,209		
April	4,207	6,728	4,301		
<b>Total</b>	<b>72,633</b>	<b>71,100</b>	<b>66,490</b>	<b>54,673</b>	

2. **Administration Budget:** The Administration budget includes all capital expenses, insurance, and bond payments for the Recreation Fund.
3. **Parks Maintenance:** FY11 includes storm water engineering for Lambert Lake.

Village of Glen Ellyn  
Recreation Fund  
Greens Fee Revenue - Ten Year History

Month Received by Village	FY02/03	FY03/04 <sup>1</sup>	FY04/05	FY05/06	FY06/07	FY07/08	FY08/09	FY09/10	FY10/11	FY11/12	\$ Change From Prior Year Gain/(Loss)	% Change From Prior Year Gain/(Loss)
May	219,075	70,406	73,297	259,385	236,888	295,117	269,068	270,981	250,437	204,372	(46,065)	-18.4%
Jun	307,448	95,192	161,599	320,663	312,763	345,137	318,730	281,641	250,384	276,636	26,252	10.5%
Jul	342,082	100,516	401,690	365,632	335,203	375,857	364,228	346,388	284,613	302,684	18,071	6.3%
Aug	342,098	101,398	358,577	322,785	336,839	299,099	352,602	299,210	295,170	286,660	(8,510)	-2.9%
Sep	246,658	64,742	311,656	263,730	231,667	308,175	235,115	264,164	226,227	216,810	(9,417)	-4.2%
Oct	114,697	41,992	170,505	173,243	119,932	147,973	135,272	77,778	136,880	134,608	(2,272)	-1.7%
<b>2nd Q. Total</b>	<b>1,572,058</b>	<b>474,246</b>	<b>1,477,324</b>	<b>1,705,438</b>	<b>1,573,292</b>	<b>1,771,357</b>	<b>1,675,015</b>	<b>1,540,162</b>	<b>1,443,711</b>	<b>1,421,770</b>		
% of Budget	83%	73%	87%	76%	79%	91%	85%	81%	75%	75%		
% of Actual	96%	86%	88%	88%	90%	92%	89%	85%	88%	88%		
% from Previous Year	-5.6%	-69.8%	211.5%	15.4%	-7.7%	12.6%	-5.4%	-13.1%	-6.3%	-1.5%		

Nov	23,582	11,441	36,671	46,920	37,379	30,205	27,710	41,340	42,227			
Dec	505	2,400	1,952	111	1,281	176	39,099	39,487	40,020			
Jan	301	687	69	1,445	919	464	31	14	56			
Feb	473	1,437	718	994	10	-	389	-	192			
Mar	6,835	11,959	13,340	16,531	19,049	3,214	32,319	27,827	13,173			
Apr	41,577	50,152	155,979	162,056	117,819	113,035	105,193	163,584	108,315			
<b>Total</b>	<b>1,645,331</b>	<b>552,322</b>	<b>1,686,053</b>	<b>1,933,495</b>	<b>1,749,749</b>	<b>1,918,451</b>	<b>1,879,756</b>	<b>1,812,414</b>	<b>1,647,694</b>	<b>1,421,770</b>		

% Change From Prior Year	-11.4%	-66.4%	205.3%	14.7%	-9.5%	9.6%	-2.0%	-3.6%	-9.1%			
Budget	1,885,000	650,000	1,700,000	2,250,000	1,990,000	1,950,000	1,980,000	1,900,000	1,930,000	1,900,000		
% of Budget	87%	85%	99%	86%	88%	98%	95%	95%	85%	75%		
												-1.6%

1. The 18 hole course at the Village Links was closed for renovation in November, 2002. The course reopened in late-June 2004.

Village of Glen Ellyn  
Budget to Actual Summary Report  
For the Quarter Ended Oct 31, 2011

**600 - Insurance Fund**

	Prior FY 10/11 YTD	FY 11/12 Revised Budget	Current FY 11/12 Actual	% of Budget	Greater (Less) Than FY10/11
<b>Revenues</b>					
Transfers from Departments	\$ 940,100	\$ 1,944,800	\$ 972,400	50%	\$ 32,300
Payments by Other Agencies	213,000	438,700	219,350	50%	6,350
Participant Contributions	239,205	551,000	278,404	51%	39,199
Interest Income	1,162	3,000	1,434	48%	272
Miscellaneous Income	4,341	-	-	0%	(4,341)
<b>Total Revenues</b>	<b>\$ 1,397,808</b>	<b>\$ 2,937,500</b>	<b>\$ 1,471,588</b>	<b>50%</b>	<b>\$ 73,780</b>
<b>Expenditures</b>					
Health Benefits Plan	\$ 985,773	\$ 2,186,000	\$ 1,078,726	49%	\$ 92,953
Liability Insurance	601,239	730,000	518,497	71%	(82,742) <sup>1</sup>
Miscellaneous	3,787	17,000	2,883	17%	(904)
	<b>\$ 1,590,799</b>	<b>\$ 2,933,000</b>	<b>\$ 1,600,106</b>	<b>55%</b>	<b>\$ 9,307</b>
Budgeted Gain/(Loss)		<b>\$ 4,500</b>			
<b>Net Income (Loss)</b>	<b>\$ (192,991)</b>		<b>\$ (128,518)</b>		
Outstanding Encumbrances	-		-		
<b>Net Income (Loss) after Encumbrances</b>	<b>\$ (192,991)</b>		<b>\$ (128,518)</b>		

	<u>10/31/2010</u>	<u>10/31/2011</u>
Cash Reserves (in \$1,000's)	\$ 1,006	\$ 1,269
100% Reserve Policy	(1,006)	(1,269)
Unobligated Cash Reserves	\$ -	\$ -

**FOOTNOTES**

- Liability Insurance:** The premium for the MICA insurance pool for property, liability, and workers compensation is paid early in the fiscal year. This year's premium decreased due to favorable claims experience.

Village of Glen Ellyn  
 Budget to Actual Summary Report  
 For the Quarter Ended Oct 31, 2011

**650 - Equipment Services Fund**

	Prior FY 10/11 YTD	FY 11/12 Revised Budget	Current FY 11/12 Actual	% of Budget	Greater (Less) Than FY10/11
<b>Revenues</b>					
Transfers from Departments	\$ 747,000	\$ 1,589,700	\$ 794,850	50%	\$ 47,850
Payments by Other Agencies	31,929	80,500	50,277	62%	18,348
Interest Income	2,926	5,000	3,295	66%	369
Miscellaneous Income	52,818	20,000	34,121	171%	(18,697) <span style="border: 1px solid black; padding: 0 2px;">1</span>
<b>Total Revenues</b>	<b>\$ 834,673</b>	<b>\$ 1,695,200</b>	<b>\$ 882,543</b>	<b>52%</b>	<b>\$ 47,870</b>
<b>Expenditures</b>					
Personnel Services	\$ 146,247	\$ 319,200	\$ 150,457	47%	\$ 4,210
Contractual Services	58,854	124,300	57,974	47%	(880)
Commodities	43,564	32,200	42,605	132%	(959)
Vehicle Operating	139,727	450,000	161,146	36%	21,419
Vehicles and Equipment	422,889	293,600	89,435	30%	(333,454) <span style="border: 1px solid black; padding: 0 2px;">2</span>
<b>Total Expenditures</b>	<b>\$ 811,281</b>	<b>\$ 1,219,300</b>	<b>\$ 501,617</b>	<b>41%</b>	<b>\$ (309,664)</b>
Budgeted Gain/(Loss)		<b>\$ 475,900</b>			
<b>Net Income (Loss)</b>	<b>\$ 23,392</b>		<b>\$ 380,926</b>		
Outstanding Encumbrances	(179,582)		(19,789)		
<b>Net Income (Loss) after Encumbrances</b>	<b>\$ (156,190)</b>		<b>\$ 361,137</b>		

	<u>10/31/2010</u>	<u>10/31/2011</u>
Cash Reserves (in \$1,000's)	\$ 2,153	\$ 2,781
100% Reserve Policy	(2,153)	(2,781)
<b>Unobligated Cash Reserves</b>	<b>\$ -</b>	<b>\$ -</b>

Village of Glen Ellyn  
Budget to Actual Summary Report  
For the Quarter Ended Oct 31, 2011

**900 - Police Pension Fund**

	Prior FY 10/11 YTD	FY 11/12 Revised Budget	Current FY 11/12 Actual	% of Budget	Greater (Less) Than FY10/11
<b>Revenues</b>					
Employee Contributions	\$ 146,799	\$ 300,000	\$ 149,675	50%	\$ 2,876
Village Contribution	943,000	1,036,000	1,036,000	100%	93,000 <span style="border: 1px solid black; padding: 0 2px;">1</span>
Investment Income	259,831	500,000	111,058	22%	(148,773)
<b>Total Revenues</b>	<b>\$ 1,349,630</b>	<b>\$ 1,836,000</b>	<b>\$ 1,296,733</b>	71%	<b>\$ (52,897)</b>
<b>Expenditures</b>					
Pensions	\$ 675,680	\$ 1,394,500	\$ 683,418	49%	\$ 7,738
Administrative Costs	31,504	60,300	33,776	56%	2,272
	<u>\$ 707,184</u>	<u>\$ 1,454,800</u>	<u>\$ 717,194</u>	49%	<u>\$ 10,010</u>
Budgeted Gain/(Loss)		<u>\$ 381,200</u>			
<b>Net Income (Loss)</b>	<b>\$ 642,446</b>		<b>\$ 579,539</b>		
Outstanding Encumbrances	-		-		
<b>Net Income (Loss) after Encumbrances</b>	<b>\$ 642,446</b>		<b>\$ 579,539</b>		

	<u>10/31/2010</u>	<u>10/31/2011</u>
Cash Reserves (in \$1,000's)	\$ 20,715	\$ 22,305
100% Reserve Policy	(20,715)	(22,305)
Unobligated Cash Reserves	<u>\$ -</u>	<u>\$ -</u>

- Village Contribution:** Village makes 50% of its contribution in June and September, consistent with the property tax installment schedule.

Village of Glen Ellyn  
 Schedule of Cash and Investment Balances  
 For the Quarter Ended Oct 31, 2011

	Cash/ Checking	Illinois Funds	IMET	Investments	Total	Investment Income			
						FY10/11	FY11/12	\$ Change	% Change
General Fund	\$ (209,917)	\$ 400,739	\$ 6,191,464	\$ -	\$ 6,382,286	\$ 7,035	\$ 7,540	505	7.2%
Corporate Reserve Fund*	98,515	114,778	703,437	-	916,730	1,490	1,151	-339	-22.8%
Motor Fuel Tax Fund	-	279,245	-	-	279,245	140	51	-89	-63.6%
Special Programs Fund	-	-	-	-	-	329	-	-329	-100.0%
Debt Service Fund	3,881	873,854	700,806	-	1,578,541	1,107	806	-301	-27.2%
Capital Projects Fund	223,705	750,335	2,567,030	-	3,541,070	4,002	3,704	-298	-7.4%
Facilities Maint Reserve Fund	76,235	110,834	847,896	-	1,034,965	1,397	1,310	-87	-6.2%
Water and Sanitary Sewer Fund	175,005	32,656	3,286,556	-	3,494,217	3,666	3,620	-46	-1.3%
Parking Fund	703	168,545	784,563	-	953,811	1,199	1,218	19	1.6%
Residential Solid Waste Fund	1,135	40,882	341,212	-	383,229	538	634	96	17.8%
Recreation Fund	215,805	357,600	2,186,230	-	2,759,635	3,318	2,874	-444	-13.4%
Insurance Fund	59,724	585,463	623,756	-	1,268,943	1,162	1,434	272	23.4%
Equipment Services Fund	265,718	120,798	2,414,126	-	2,800,642	2,926	3,295	369	12.6%
	<b>\$ 910,509</b>	<b>\$ 3,835,729</b>	<b>\$ 20,647,076</b>	<b>\$ -</b>	<b>\$ 25,393,314</b>	<b>\$ 28,309</b>	<b>\$ 27,637</b>	<b>\$ (672)</b>	<b>-2.4%</b>
Police Pension Fund	-	473,110	-	21,831,664	22,304,774	259,831	111,058	-148,773	-57.3%

Average Yields FY2011/12 YTD 0.00%  
 Average Yields FY2010/11 YTD 0.29%

Village of Glen Ellyn  
 Analysis of Available Cash Reserves  
 For the Quarter Ended Oct 31, 2011  
 (in thousands)

Fund	Last Year Cash & Investment Balances	Current Year Cash & Investment Balances	(a)		Less Deposits/ Other	Balance		Reserve Policy	(b) Reserve Policy	Less		Available Cash
			Encumbrances	Less		Subject to Reserve Policy	Minimum Reserve Policy					
1 General	\$ 5,776	\$ 6,382	\$ (460)	\$ (789)	\$ 5,134	\$ (4,008)	\$ 1,126					
2 Corporate Reserve	910	917	(3)	(1)	913	(913)	-					
3 Motor Fuel Tax	228	279	(223)	-	57	(57)	-					
4 Special Programs	343	-	-	-	-	-	-					
5 Debt Service	2,018	1,579	-	-	1,579	(1,579)	-					
6 Capital Projects	2,642	3,541	(3,271)	(1)	269	(269)	-					
7 Facilities Maint Reserve	1,040	1,035	(9)	-	1,026	(1,026)	-					
8 Water and Sanitary Sewer Fund	2,926	3,494	(1,541)	(247)	1,706	(2,000)	(294)					
9 Parking	869	954	(15)	-	939	(96)	843					
10 Residential Solid Waste	410	383	-	-	383	(336)	47					
11 Recreation	2,830	2,760	(19)	-	2,741	(807)	1,934					
12 Insurance	1,006	1,269	-	-	1,269	(1,269)	-					
13 Equipment Services	2,333	2,801	(20)	-	2,781	(2,781)	-					
	<u>\$ 23,331</u>	<u>\$ 25,393</u>	<u>\$ (5,559)</u>	<u>\$ (1,038)</u>	<u>\$ 18,796</u>	<u>\$ (15,141)</u>	<u>\$ 3,656</u>					
14 Police Pension	20,715	22,305	-	-	22,305	(22,305)	-					

(a) Encumbrances represent the unexpended portion of approved contracts for goods and services as of the end of the quarter. While encumbrances are not expenditures, they do represent a reduction in the level of available spendable cash at the close of the quarter.

(b) Operating funds are subject to the Village's 25% minimum cash reserve policy. This policy requires that at least 25% of the operating budget (excluding capital outlay and debt service) be retained as reserves. Other funds are 100% reserved for specific programs or functions. These are explained in the footnotes on the next page.

See footnotes on the following page.

The following footnotes correspond to the numbers on the left of the schedule on the previous page.

1. **General Fund** - Amount subject to reserve is 25% of budget minus capital expenditures (\$16,030,000 x 25% = \$4,008,000).
2. **Corporate Reserve Fund** - All Corporate Reserve Fund cash is reserved for emergency needs or for assisting other Village funds via loans.
3. **Motor Fuel Fund** - All Motor Fuel Tax revenue from the State is reserved by law for street maintenance.
4. **Special Programs Fund** - This fund was closed at the end of FY2010/11 and the remaining cash reserves were transferred into the General Fund.
5. **Debt Service Fund** - The cash in the Debt Service Fund represents funds accumulated from various sources to pay for principal and interest costs on the Village's outstanding debt obligations. These dollars are not available for reallocation.
6. **Capital Projects Fund** - Essentially all of the Capital Projects Fund cash is reserved. Real estate transfer taxes and utility tax revenues are reserved for street and storm sewer capital projects as part of our 20-year street and storm sewer improvement plan.
7. **Facilities Maintenance Reserve Fund** - This reserve is established for future replacement of major Village building components in the Civic Center, Reno Public Works Building, Fire Stations 1 and 2, Stacy Tavern Museum and the History Center. These funds are not available for reallocation.
8. **Water and Sanitary Sewer Fund** - Amount subject to reserve is \$2,000,000, which will be adjusted annually by CPI-U or 3%, whichever is less. FY2011 is the first year of this policy.
9. **Parking Fund** - Amount subject to reserve is 25% of budget minus capital expenditures (\$384,000 x 25% = \$96,000).
10. **Residential Solid Waste Fund** - Amount subject to reserve is 25% of budget minus capital expenditures (\$1,344,000 x 25% = \$336,000).
11. **Recreation Fund** - Amount subject to reserve is 25% of budget minus capital expenditures (\$3,229,300 x 25% = \$807,000).
12. **Insurance Fund** - All funds transferred to the Insurance Fund are budgeted to pay premiums and associated costs and are not available for reallocation.
13. **Equipment Services Fund** - This reserve is established for the scheduled replacement of Village vehicles and is not available for reallocation.
14. **Police Pension Fund** - All Police Pension funds are reserved for paying pensions of retired police officers.

Village of Glen Ellyn  
 Summary of FY2011/12 Activity, by Fund Type  
 For the Quarter Ended Oct 31, 2011  
 (in thousands)

Fund	Current Year Activity				Cash/Fund Balance Analysis					
	Year to date Revenues	Year to date Expenditures (Expenses)	Net Income (Loss)	Encumbrances	Remaining Budget (net income less encumbrances)	Cash & Investment Balances	Less Deposits/ Other	Subject to Reserve Policy	Less Minimum Reserve Policy	Available Cash
<b>Major Governmental Funds</b>										
General	\$ 9,900	\$ 8,500	\$ 1,400	\$ 460	\$ 940	\$ 6,382	\$ (789)	\$ 5,134	\$ (4,008)	\$ 1,126
Debt Service	1,607	52	1,556	-	1,556	1,579	-	1,579	(1,579)	-
Capital Projects	3,325	2,148	1,177	3,271	(2,094)	3,541	(1)	269	(269)	-
<b>ST Major Governmental Funds</b>	<b>\$ 14,833</b>	<b>\$ 10,700</b>	<b>\$ 4,132</b>	<b>\$ 3,730</b>	<b>\$ 402</b>	<b>\$ 11,502</b>	<b>\$ (790)</b>	<b>\$ 6,982</b>	<b>\$ (5,856)</b>	<b>\$ 1,126</b>
<b>Non Major Governmental Funds - Special Revenue</b>										
Corporate Reserve	\$ 44	\$ 31	\$ 14	\$ 3	\$ 11	\$ 917	\$ (1)	\$ 913	\$ (913)	\$ -
Motor Fuel Tax	450	366	85	223	(138)	279	-	57	(57)	-
Special Programs	-	-	-	-	-	-	-	-	-	-
<b>Non Major Governmental Funds - Capital Projects</b>										
Facilities Maint Reserve	1	8	(6)	9	(15)	1,035	-	1,026	(1,026)	-
<b>ST Nonmajor Governmental Funds</b>	<b>\$ 496</b>	<b>\$ 404</b>	<b>\$ 92</b>	<b>\$ 234</b>	<b>\$ (142)</b>	<b>\$ 2,231</b>	<b>\$ (1)</b>	<b>\$ 1,996</b>	<b>\$ (1,996)</b>	<b>\$ -</b>
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>\$ 15,328</b>	<b>\$ 11,104</b>	<b>\$ 4,224</b>	<b>\$ 3,965</b>	<b>\$ 260</b>	<b>\$ 13,733</b>	<b>\$ (791)</b>	<b>\$ 8,977</b>	<b>\$ (7,852)</b>	<b>\$ 1,126</b>
<b>Major Enterprise Funds</b>										
Water and Sanitary Sewer Fund	\$ 6,150	\$ 5,098	\$ 1,052	\$ 1,541	\$ (489)	\$ 3,494	\$ (247)	\$ 1,706	\$ (2,000)	\$ (294)
Recreation	2,628	1,769	859	19	840	2,760	-	2,741	(807)	1,934
<b>ST Major Enterprise Funds</b>	<b>\$ 8,779</b>	<b>\$ 6,867</b>	<b>\$ 1,911</b>	<b>\$ 1,560</b>	<b>\$ 352</b>	<b>\$ 6,254</b>	<b>\$ (247)</b>	<b>\$ 4,447</b>	<b>\$ (2,807)</b>	<b>\$ 1,640</b>
<b>Non Major Enterprise Funds</b>										
Parking	\$ 74	\$ 106	\$ (31)	\$ 15	\$ (46)	\$ 954	\$ -	\$ 939	\$ (96)	\$ 843
Residential Solid Waste	761	876	(114)	-	(114)	383	-	383	(336)	47
<b>ST nonmajor enterprise funds</b>	<b>\$ 836</b>	<b>\$ 981</b>	<b>\$ (146)</b>	<b>\$ 15</b>	<b>\$ (161)</b>	<b>\$ 1,337</b>	<b>\$ -</b>	<b>\$ 1,322</b>	<b>\$ (432)</b>	<b>\$ 890</b>
<b>TOTAL ENTERPRISE FUNDS</b>	<b>\$ 9,614</b>	<b>\$ 7,849</b>	<b>\$ 1,766</b>	<b>\$ 1,575</b>	<b>\$ 191</b>	<b>\$ 7,591</b>	<b>\$ (247)</b>	<b>\$ 5,769</b>	<b>\$ (3,239)</b>	<b>\$ 2,530</b>
<b>VILLAGE OPERATIONS TOTAL</b>	<b>\$ 24,943</b>	<b>\$ 18,953</b>	<b>\$ 5,990</b>	<b>\$ 5,539</b>	<b>\$ 451</b>	<b>\$ 21,324</b>	<b>\$ (1,038)</b>	<b>\$ 14,747</b>	<b>\$ (11,091)</b>	<b>\$ 3,656</b>
<b>Internal Service Funds</b>										
Insurance	1,472	1,600	(129)	-	(129)	1,269	-	1,269	(1,269)	-
Equipment Services	883	502	381	20	361	2,801	-	2,781	(2,781)	-
<b>ST Internal Service Funds</b>	<b>\$ 2,354</b>	<b>\$ 2,102</b>	<b>\$ 252</b>	<b>\$ 20</b>	<b>\$ 233</b>	<b>\$ 4,070</b>	<b>\$ -</b>	<b>\$ 4,050</b>	<b>\$ (4,050)</b>	<b>\$ -</b>
<b>Trust Fund</b>										
Police Pension	\$ 1,297	\$ 717	\$ 580	\$ -	\$ 580	\$ 22,305	\$ -	\$ 22,305	\$ (22,305)	\$ -

Village of Glen Ellyn  
 Comparison of FY2010/11 and FY2011/12 Activity, by Fund Type  
 For the Quarter Ended Oct 31, 2011  
 (in thousands)

Fund	Prior ytd revenues	Year to date Revenues	Change	prior ytd Expenditures (Expenses)	Year to date Expenditures (Expenses)	Change	prior ytd Net Income (Loss)	Net Income (Loss)	Change
<b>Major Governmental Funds</b>									
General (1)	\$ 9,125	\$ 9,900	\$ 776	\$ 7,584	\$ 8,500	\$ 916	\$ 1,541	\$ 1,400	\$ (141)
Debt Service (2)	2,118	1,607	(511)	102	52	(50)	2,016	1,556	(460)
Capital Projects (2)	2,744	3,325	581	2,640	2,148	(492)	104	1,177	1,073
<b>ST Major Governmental Funds</b>	<b>\$ 13,986</b>	<b>\$ 14,833</b>	<b>\$ 846</b>	<b>\$ 10,326</b>	<b>\$ 10,700</b>	<b>\$ 374</b>	<b>\$ 3,660</b>	<b>\$ 4,132</b>	<b>\$ 472</b>
<b>Non Major Governmental Funds - Special Revenue</b>									
Corporate Reserve	\$ 569	\$ 44	\$ (525)	\$ 592	\$ 31	\$ (561)	\$ (23)	\$ 14	\$ 37
Motor Fuel Tax	479	450	(29)	374	366	(8)	105	85	(20)
Special Programs (1)	540	-	(540)	374	-	(374)	166	-	(166)
<b>Non Major Governmental Funds - Capital Projects</b>									
Facilities Maint Reserve	3	1	(1)	30	8	(22)	(28)	(6)	21
<b>ST Nonmajor Governmental Funds</b>	<b>\$ 1,591</b>	<b>\$ 496</b>	<b>\$ (1,095)</b>	<b>\$ 1,370</b>	<b>\$ 404</b>	<b>\$ (966)</b>	<b>\$ 221</b>	<b>\$ 92</b>	<b>\$ (129)</b>
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>\$ 15,577</b>	<b>\$ 15,328</b>	<b>\$ (249)</b>	<b>\$ 11,696</b>	<b>\$ 11,104</b>	<b>\$ (592)</b>	<b>\$ 3,881</b>	<b>\$ 4,224</b>	<b>\$ 343</b>
<b>Major Enterprise Funds</b>									
Water and Sanitary Sewer Fund	\$ 5,617	\$ 6,150	\$ 534	\$ 5,472	\$ 5,098	\$ (374)	145	1,052	907
Recreation	2,587	2,628	42	1,782	1,769	(13)	805	859	54
<b>ST Major Enterprise Funds</b>	<b>\$ 8,203</b>	<b>\$ 8,779</b>	<b>\$ 575</b>	<b>\$ 7,254</b>	<b>\$ 6,867</b>	<b>\$ (386)</b>	<b>\$ 950</b>	<b>\$ 1,911</b>	<b>\$ 962</b>
<b>Non Major Enterprise Funds</b>									
Parking	\$ 74	\$ 74	\$ 0	\$ 194	\$ 106	\$ (89)	\$ (120)	\$ (31)	\$ 89
Residential Solid Waste	653	761	108	678	876	198	(25)	(114)	(90)
<b>ST nonmajor enterprise funds</b>	<b>\$ 727</b>	<b>\$ 836</b>	<b>\$ 108</b>	<b>\$ 872</b>	<b>\$ 981</b>	<b>\$ 109</b>	<b>\$ (145)</b>	<b>\$ (146)</b>	<b>\$ (1)</b>
<b>TOTAL ENTERPRISE FUNDS</b>	<b>\$ 8,931</b>	<b>\$ 9,614</b>	<b>\$ 684</b>	<b>\$ 8,126</b>	<b>\$ 7,849</b>	<b>\$ (277)</b>	<b>\$ 805</b>	<b>\$ 1,766</b>	<b>\$ 961</b>
<b>VILLAGE OPERATIONS TOTAL</b>	<b>\$ 24,508</b>	<b>\$ 24,943</b>	<b>\$ 435</b>	<b>\$ 19,822</b>	<b>\$ 18,953</b>	<b>\$ (869)</b>	<b>\$ 4,686</b>	<b>\$ 5,990</b>	<b>\$ 1,304</b>
<b>Internal Service Funds</b>									
Insurance	2,938	1,472	(1,466)	2,933	1,600	(1,333)	5	(129)	(133)
Equipment Services	835	883	48	811	502	(310)	23	381	358
<b>ST Internal Service Funds</b>	<b>\$ 3,772</b>	<b>\$ 2,354</b>	<b>\$ (1,418)</b>	<b>\$ 3,744</b>	<b>\$ 2,102</b>	<b>\$ (1,643)</b>	<b>\$ 28</b>	<b>\$ 252</b>	<b>\$ 225</b>
<b>Trust Fund</b>									
Police Pension	\$ 1,836	\$ 1,297	\$ (539)	\$ 1,455	\$ 717	\$ (738)	\$ 381	\$ 580	\$ 198

Notes:

(1) As of FY2011/12, the Special Programs Fund revenues and expenditures are now included in the General Fund.

(2) As of FY2011/12, a portion of the tax revenue that had been used to make debt payments is now used in the Capital Projects Fund.