

Village of Glen Ellyn
Summary of FY2011/12 Activity, by Fund Type
For the Quarter Ended April 30, 2012

This report illustrates the revenues and expenditures (expenses) by fund type. Transfers within fund types have been removed. To see fund details, see respective pages later in this report.

Fund	Revenues				Expenditures				Net
	Taxes	User fees	Other	Total Revenues	Operating	Capital Outlay	Debt	Expenditures	
Governmental	Major Governmental Funds								
General	\$ 11,450,162	\$ 2,750,411	\$ 1,469,961	\$ 15,670,534	\$ 15,612,668	\$ 96,458	\$ -	\$ 15,709,126	\$ (38,592)
Debt Service	1,656,095	-	1,457	1,657,552	-	-	1,650,344	1,650,344	7,208
Capital Projects	4,399,841	-	426,299	4,826,140	-	3,974,012	-	3,974,012	852,128
ST Major Governmental Funds	17,506,098	2,750,411	1,897,717	22,154,226	15,612,668	4,070,470	1,650,344	21,333,482	820,744
	Non Major Governmental Funds - Special Revenue								
Corporate Reserve	-	-	116,180	116,180	181,682	-	-	181,682	(65,502)
Motor Fuel Tax	678,347	-	131,736	810,083	256,641	-	-	256,641	553,442
Special Programs	-	-	-	-	-	-	-	-	-
Central Business District TIF	-	-	-	-	40,782	-	-	40,782	(40,782)
	Non Major Governmental Funds - Capital Projects								
Facilities Maintenance Reserve	-	-	2,570	2,570	-	37,439	-	37,439	(34,869)
ST Nonmajor Governmental Funds	678,347	-	250,486	928,833	479,105	37,439	-	516,544	412,289
TOTAL GOVERNMENTAL FUNDS	\$ 18,184,445	\$ 2,750,411	\$ 2,148,203	\$ 23,083,059	\$ 16,091,773	\$ 4,107,909	\$ 1,650,344	\$ 21,850,026	\$ 1,233,033
Enterprise	Major Enterprise Funds								
Water and Sanitary Sewer Fund	\$ 96,656	\$ 9,848,038	\$ 1,508,248	\$ 11,452,942	\$ 8,020,538	\$ 1,330,376	\$ 107,945	\$ 9,458,859	\$ 1,994,083
Recreation	-	3,148,384	191,313	3,339,697	2,746,600	4,509	335,050	3,086,159	253,538
ST Major Enterprise Funds	96,656	12,996,422	1,699,561	14,792,639	10,767,138	1,334,885	442,995	12,545,018	2,247,621
	Non Major Enterprise Funds								
Parking	-	345,975	2,547	348,522	200,919	-	-	200,919	147,603
Residential Solid Waste	-	1,275,648	186,687	1,462,335	1,376,476	7,987	-	1,384,463	77,872
ST Nonmajor enterprise funds	-	1,621,623	189,234	1,810,857	1,577,395	7,987	-	1,585,382	225,475
TOTAL ENTERPRISE FUNDS	\$ 96,656	\$ 14,618,045	\$ 1,888,795	\$ 16,603,496	\$ 12,344,533	\$ 1,342,872	\$ 442,995	\$ 14,130,400	\$ 2,473,096
VILLAGE OPERATIONS TOTAL	\$ 18,281,101	\$ 17,368,456	\$ 4,036,998	\$ 39,686,555	\$ 28,436,306	\$ 5,450,781	\$ 2,093,339	\$ 35,980,426	\$ 3,706,129
Other	Internal Service Funds								
Insurance	\$ -	\$ -	\$ 2,952,323	\$ 2,952,323	\$ 2,735,355	\$ -	\$ -	\$ 2,735,355	\$ 216,968
Equipment Services	-	92,618	1,631,545	1,724,163	877,078	232,524	-	1,109,602	614,561
ST Internal Service Funds	\$ -	\$ 92,618	\$ 4,583,868	\$ 4,676,486	\$ 3,612,433	\$ 232,524	\$ -	\$ 3,844,957	\$ 831,529
	Trust Fund								
Police Pension	\$ -	\$ -	\$ 1,391,208	\$ 1,391,208	\$ 1,437,155	\$ -	\$ -	\$ 1,437,155	\$ (45,947)

**Note: Transfers within each fund type (Governmental, Enterprise, etc.) have been removed. This schedule is reported on a budgetary basis. Year-end accruals and audit adjustments have not been completed.

Village of Glen Ellyn
Budget to Actual Summary Report
For the Quarter Ended April 30, 2012

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	% change from Prior Year	
Revenues							
State Sales Tax	\$ 3,119,624	\$ 3,190,000	\$ 3,111,540	98%	\$ (8,084)	0%	1
1% Home Rule Sales Tax	1,713,720	1,720,000	1,763,251	103%	49,531	3%	2
Property Tax	2,743,316	2,888,000	2,873,175	99%	129,859	5%	3
State Income Tax	2,105,022	2,160,000	2,231,988	103%	126,966	6%	4
Road & Bridge Tax	412,039	420,000	423,622	101%	11,583	3%	5
State Use Tax	371,995	330,000	402,940	122%	30,945	8%	6
PPRT	129,847	125,000	121,851	97%	(7,996)	-6%	7
Auto Rental Tax	21,968	20,000	18,872	94%	(3,096)	-14%	
Fire Service SSAs	190,308	197,000	199,030	101%	8,722	5%	8
Vehicle Stickers	435,050	380,000	390,743	103%	(44,307)	-10%	9
Ambulance Service Fees	666,418	675,000	632,269	94%	(34,149)	-5%	10
Building Permits	675,787	550,000	467,278	85%	(208,509)	-31%	11
Other Fees & Licenses	262,543	256,000	249,873	98%	(12,670)	-5%	12
Police Fines	449,397	500,000	510,236	102%	60,839	14%	
Reimbursements from							
Other Funds/Agencies	1,671,180	1,650,000	1,675,744	102%	4,564	0%	13
Federal and State Grants	27,027	4,000	60,384	1510%	33,357	123%	14
Interest Income	14,315	20,000	14,873	74%	558	4%	15
Miscellaneous Income	261,520	225,000	229,745	102%	(31,775)	-12%	
Subtotal Revenues (Non SPF)	\$ 15,271,076	\$ 15,310,000	\$ 15,377,414	100%	\$ 106,338	1%	16
Hotel Tax	108,393	105,000	124,446	119%	16,053	15%	17
Economic Development SSAs	182,913	184,000	166,867	91%	(16,046)	-9%	18
Cable Franchise Fees	470,253	460,000	500,012	109%	29,759	6%	19
Demolition Tax	9,900	11,000	12,580	114%	2,680	27%	
Federal and State Grants	15,275	39,000	19,172	49%	3,897	26%	
Reimbursements & Other Income	6,063	-	4,043	0%	(2,020)	-33%	
Subtotal Revenues (SPF)	\$ 792,797	\$ 799,000	\$ 827,120	104%	\$ 34,323	4%	20
Total Revenues	\$ 16,063,873	\$ 16,109,000	\$ 16,204,534	101%	\$ 140,661	1%	
Expenditures							
Village Board/Clerk	\$ 47,458	\$ 54,500	\$ 49,735	91%	\$ 2,277	5%	
Village Manager	948,618	887,786	1,043,526	118%	94,908	10%	21
Facilities Maintenance	366,032	402,700	349,969	87%	(16,063)	-4%	
Finance	964,076	1,088,733	1,006,028	92%	41,952	4%	
Public Works - Admin	782,232	855,775	772,777	90%	(9,455)	-1%	
Public Works - Operations	1,933,078	2,280,312	1,941,287	85%	8,209	0%	
Police	6,796,263	7,250,286	7,104,828	98%	308,565	5%	22
Volunteer Fire Company	1,644,919	1,729,430	1,716,377	99%	71,458	4%	
Planning & Development	1,136,076	1,176,600	1,158,436	98%	22,360	2%	
Subtotal Expenditures (Non SPF)	\$ 14,618,752	\$ 15,726,122	\$ 15,142,963	96%	\$ 524,211	4%	23
Village Manager	114,868	142,700	112,301	79%	(2,567)	-2%	
Police	25,000	25,000	25,000	100%	-	0%	
Senior Services	79,469	118,200	83,644	71%	4,175	5%	
History Park	74,448	64,051	53,894	84%	(20,554)	-28%	24
Economic Development	442,843	427,841	351,324	82%	(91,519)	-21%	25
Subtotal Expenditures (SPF)	\$ 736,628	\$ 777,792	\$ 626,163	81%	\$ (110,465)	-15%	26
Total Expenditures	\$ 15,355,380	\$ 16,503,914	\$ 15,769,126	96%	\$ 413,746	3%	

Village of Glen Ellyn
Budget to Actual Summary Report
For the Quarter Ended April 30, 2012

100 - General Fund

Budgeted Gain/(Loss)		<u>\$ (394,914)</u>		
Net Income (Loss)	\$ 708,493		\$ 435,408	
Outstanding Encumbrances	<u>(394,914)</u>		<u>(98,959)</u>	
Net Income (Loss) after Encumbrances	<u>\$ 313,579</u>		<u>\$ 336,449</u>	

	<u>4/30/2011</u>		<u>4/30/2012</u>	
Cash Reserves (in \$1,000's)	\$ 3,799	\$	4,374	
25% Minimum Reserve Policy	<u>(3,763)</u>		<u>(4,008)</u>	
Unobligated Cash Reserves	<u>\$ 36</u>	\$	<u>366</u>	

27

FOOTNOTES

1. **State Sales Tax:** Sales tax receipts are essentially flat compared to the same quarter last fiscal year. See page 9 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 10 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 6% compared to FY11. Our budget is based on early IML projections of a 2.86% increase in FY12. See page 11 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 was 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 through a contracted paramedic vendor and collects fees from users. Collections to date in FY12 are about 5% below FY11.

11. **Building Permits:** Building permit revenue is down 30% compared to last year. There was a spike in revenues in April 2011 for the new Nicor facility of approximately \$180,500. Without this payment, building permit fees in FY 10/11 would have been \$505,287. Building permits are actually up in number from 1226 permits in FY 10/11 to 1262 permits in FY 11/12.

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.

Village of Glen Ellyn
Budget to Actual Summary Report
For the Quarter Ended April 30, 2012

100 - General Fund

- 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 in FY 12 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 1% from FY11.
- 17. Hotel Tax:** The newer Crowne Plaza hotel continues to have a positive impact on the Village's hotel tax receipts.
- 18. Economic Development SSA's:** The tax revenues from an SSA is directly correlated to changes in Equalized Assessed Value (EAV). Due to decreases in the EAV, these revenues have decreased in FY 12.
- 19. Cable Franchise Fees:** Increases in franchise fees are tied to increases in cable charges.
- 20. Former Special Programs Fund Revenues:** These revenues were formerly 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.
- 21. Village Manager:** Expenditures include four months of payouts to the previous Village Manager as well as payment to an interim Village Manager, recruitment costs for the new Village Manager, and legal fees, which have exceeded original budgets.
- 22. Police:** Increase from the prior year includes greater overall personnel costs, including regular salaries and pension contributions.
- 23. 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 3.6% from FY11.
- 24. History Park:** The fourth phase of the architectural study was not expended in FY 2012.
- 25. Economic Development:** Expenditures associated with the TIF District of \$58,782 were moved to the TIF Fund. Also, no major additional costs were incurred for the parking/traffic study in FY 12.
- 26. Former Special Programs Fund Expenditures:** 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. 2011 amounts include transfers to the General Fund of \$38,900.
- 27. Cash Reserves:** General Fund cash reserves have recovered 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.

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

Month Received by Village											\$ Change	% Change
	FY02/03	FY03/04	FY04/05	FY05/06	FY06/07	FY07/08	FY08/09	FY09/10	FY10/11	FY11/12	From Prior Year Gain/(Loss)	From Prior Year Gain/(Loss)
May	\$ 245,669	\$ 210,214	\$ 210,135	\$ 237,117	\$ 223,492	\$ 219,626	\$ 227,039	\$ 199,934	\$ 230,931	\$ 233,740	\$ 2,809	1.2%
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%
Nov	222,642	187,987	237,293	238,140	250,565	270,617	277,470	268,810	274,209	290,178	15,969	5.8%
Dec	244,317	254,070	248,645	249,229	221,387	249,109	242,329	243,398	250,668	248,509	(2,159)	(0.9%)
Jan	199,369	199,880	218,535	205,120	222,929	246,659	237,604	249,003	248,628	243,006	(5,622)	(2.3%)
Feb	222,486	224,960	242,384	223,168	252,740	238,984	270,094	245,921	278,833	248,669	(30,164)	(10.8%)
Mar	251,252	282,412	263,665	298,263	280,122	283,239	281,229	289,304	298,781	320,782	22,001	7.4%
Apr	228,888	229,510	260,778	272,110	250,552	267,846	257,380	272,753	252,047	257,288	5,241	2.1%
Total	\$ 2,813,312	\$ 2,735,617	\$ 2,833,024	\$ 2,915,239	\$ 2,880,194	\$ 2,995,371	\$ 3,009,976	\$ 2,986,175	\$ 3,119,624	\$ 3,111,540	\$ (8,084)	(0.3%)
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%	98%		
% Increase/ (Decrease) from Prior Year	97.1%	(2.8%)	3.6%	2.9%	(1.2%)	4.0%	0.5%	(0.8%)	4.5%	(0.3%)		

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
 Home Rule Sales Tax - Three Year History

Month Received by Village				% 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%
Nov	156,497	161,725	173,486	59.79%	11,761	7.3%
Dec	141,476	143,851	141,314	56.86%	(2,537)	(1.8%)
Jan	140,395	135,813	139,324	57.33%	3,511	2.6%
Feb	133,821	147,976	140,563	56.53%	(7,413)	(5.0%)
Mar	167,827	173,882	184,853	57.63%	10,971	6.3%
Apr	151,258	148,985	150,794	58.61%	1,809	1.2%
Total	\$ 1,013,460	\$ 1,713,720	\$ 1,763,251	56.67%	\$ 49,531	2.9%
Budget	\$ 875,000	\$ 1,750,000	\$ 1,720,000			
% of Budget	116%	98%	103%			
% Increase/ (Decrease) from Prior Year	NA	69.1%	2.9%			

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

Month Received by Village											\$ Change From Prior Year Gain/(Loss)	% Change From Prior Year Gain/(Loss)
	FY02/03	FY03/04	FY04/05	FY05/06	FY06/07	FY07/08	FY08/09	FY09/10	FY10/11	FY11/12		
May	\$ 232,259	\$ 224,357	\$ 221,346	\$ 274,837	\$ 300,200	\$ 353,307	\$ 411,166	\$ 328,839	\$ 266,823	\$ 251,173	\$ (15,650)	(5.9%)
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%
Nov	115,412	93,208	120,763	131,787	138,242	150,446	151,515	144,264	147,046	142,185	(4,861)	(3.3%)
Dec	109,021	120,723	116,957	119,468	135,568	137,102	118,018	113,400	162,625	133,873	(28,752)	(17.7%)
Jan	165,526	151,341	163,585	180,245	181,769	202,289	199,292	199,333	185,404	198,900	13,496	7.3%
Feb	124,069	166,092	199,174	222,181	252,099	298,927	250,579	211,259	229,119	229,320	201	0.1%
Mar	176,366	109,384	129,901	125,763	133,586	159,593	135,806	130,720	114,275	152,994	38,719	33.9%
Apr	145,201	142,942	189,068	201,808	227,518	230,351	209,659	203,935	196,593	237,550	40,957	20.8%
Total	\$ 1,764,116	\$ 1,631,710	\$ 1,827,823	\$ 2,063,051	\$ 2,275,569	\$ 2,485,888	\$ 2,460,009	\$ 2,144,363	\$ 2,105,022	\$ 2,231,988	\$ 126,966	6.0%
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%	103%		
% Increase/ (Decrease) from Prior Year	104.4%	(7.5%)	12.0%	12.9%	10.3%	9.2%	(1.0%)	(12.8%)	(1.8%)	6.0%		

Village of Glen Ellyn
Budget to Actual Summary Report
For the Quarter Ended April 30, 2012

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
Revenues					
DMMC Loan Repayment	\$ 3,923	\$ 4,000	\$ 7,777	194%	\$ 3,854 1
GE Park Dist Loan Repayment	100,000	100,000	100,000	100%	- 2
GEHS - 820 N Main	430,000	-	-	0%	(430,000) 3
Rent - GEHS Properties	21,449	12,600	6,057	48%	(15,392) 4
Interest Income	2,751	3,500	2,346	67%	(405)
General Fund Reimbursement	46,000	60,000	60,000	100%	14,000 5
Total Revenues	<u>\$ 604,123</u>	<u>\$ 180,100</u>	<u>\$ 176,180</u>	98%	<u>\$ (427,943)</u>
Expenditures					
Real Estate Purchases	\$ 591,928	\$ -	\$ 150,000	0%	\$ (441,928) 6
Contractual Services	-	38,250	31,682	83%	31,682
Total Expenditures	<u>\$ 591,928</u>	<u>\$ 38,250</u>	<u>\$ 181,682</u>	475%	<u>\$ (410,246)</u>
Budgeted Gain/(Loss)		<u>\$ 141,850</u>			
Net Income (Loss)	<u>\$ 12,195</u>		<u>\$ (5,502)</u>		
Outstanding Encumbrances	18,250		-		
Net Income (Loss) after Encumbrances	<u>\$ 30,445</u>		<u>\$ (5,502)</u>		

		<u>4/30/2011</u>	<u>4/30/2012</u>		
Cash Reserves (in \$1,000's)		\$ 904	\$ 897		
100% Reserve For Capital		(904)	(897)		
Unobligated Cash Reserves		<u>\$ -</u>	<u>\$ -</u>		

FOOTNOTES

1. **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.
2. **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.
3. **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.
4. **Rent - GEHS Properties:** Tenants vacated the property during FY 12 so that the new tenant, the Glen Ellyn Chamber of Commerce, could begin build out to eventually occupy the property.
5. **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.
6. **Real Estate Purchases:** In FY11, the Village purchased the property at 825 N. Main. In FY 12, the Village made a loan to the Village Manager to purchase a residence in Glen Ellyn, in accordance with the Manager's employment contract. The loan will be forgiven in increments, dependent upon the future length of the Manager's tenure at the Village.

Village of Glen Ellyn
Budget to Actual Summary Report
For the Quarter Ended April 30, 2012

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
Revenues					
State Allotments	\$ 685,868	\$ 693,000	\$ 678,347	98%	\$ (7,521)
Interest Income	253	500	194	39%	(59)
Miscellaneous Income	134,102	13,000	131,542	0%	(2,560) 1
Total Revenues	<u>\$ 820,223</u>	<u>\$ 706,500</u>	<u>\$ 810,083</u>	115%	<u>\$ (10,140)</u>
Expenditures					
Street Maintenance	\$ 400,000	\$ 400,000	\$ 400,000	100%	\$ -
Street Lighting	154,551	156,000	127,654	82%	(26,897) 2
Road Salt	194,220	200,000	128,987	64%	(65,233) 3
Total Expenditures	<u>\$ 748,771</u>	<u>\$ 756,000</u>	<u>\$ 656,641</u>	87%	<u>\$ (92,130)</u>
Budgeted Gain/(Loss)		<u>\$ (49,500)</u>			
Net Income (Loss)	<u>\$ 71,452</u>		<u>\$ 153,442</u>		
Outstanding Encumbrances	-		-		
Net Income (Loss) after Encumbrances	<u>\$ 71,452</u>		<u>\$ 153,442</u>		

	<u>4/30/2011</u>	<u>4/30/2012</u>
Cash Reserves (in \$1,000's)	\$ 195	\$ 348
100% Reserve Policy	<u>(195)</u>	<u>(348)</u>
Unobligated Cash Reserves	<u>\$ -</u>	<u>\$ -</u>

FOOTNOTES

1. **Miscellaneous Income:** Includes a supplemental disbursement of MFT dollars.
2. **Street Lighting:** Street lighting costs decreased 17% from the prior year. This is due to favorable decreases in electricity rates.
3. **Road Salt:** A mild winter with fewer snow events decreased salt expenditures in fiscal 2012.

Village of Glen Ellyn
Budget to Actual Summary Report
For the Quarter Ended April 30, 2012

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
Revenues					
Property Taxes (SSAs)	\$ 182,913	\$ -	\$ -	-	\$ (182,913)
Cable Franchise Fees	470,253	-	-	-	(470,253)
Hotel / Motel Tax	108,393	-	-	-	(108,393)
Interest Income	823	-	-	-	(823)
Demolition Tax	9,900	-	-	-	(9,900)
Grants	15,275	-	-	-	(15,275)
Miscellaneous Income	5,240	-	-	-	(5,240)
Total Revenues	<u>\$ 792,797</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ (792,797)</u> 1
Expenditures					
Public Information	\$ 103,258	\$ -	\$ -	-	\$ (103,258)
Historic Preservation	74,447	-	-	-	(74,447)
Senior Services	79,468	-	-	-	(79,468)
Economic Development	442,844	-	-	-	(442,844)
Other Activities	36,610	-	-	-	(36,610)
Total Expenditures	<u>\$ 736,627</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ (736,627)</u> 1
Budgeted Gain/(Loss)		<u>\$ -</u>			
Net Income (Loss)	\$ 56,170		\$ -		
Outstanding Encumbrances	<u>(48,992)</u>				
Net Income (Loss) after Encumbrances	<u>\$ 7,178</u>		<u>\$ -</u>		

	<u>4/30/2011</u>	<u>4/30/2012</u>
Cash Reserves (in \$1,000's)	\$ 184	\$ -
25% Minimum Reserve Policy	<u>(189)</u>	-
Unobligated Cash Reserves	<u>\$ (5)</u>	\$ -

2

FOOTNOTES

Village of Glen Ellyn
Budget to Actual Summary Report
For the Quarter Ended April 30, 2012

220 - Special Programs Fund

1. **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.

2. **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 April 30, 2012

250 - Central Business District (CBD) TIF Fund

	Prior FY 10/11 YTD	FY 11/12 Revised Budget	Current FY 11/12 Actual	% of Budget	Greater (Less) Than FY10/11
Expenditures					
Contractual Services	\$ -	\$ -	\$ 40,782	-	\$ 40,782
General Fund Reimbursement	-	-	18,000	-	18,000
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 58,782</u>	-	<u>\$ 58,782</u>
Budgeted Gain/(Loss)		<u>\$ -</u>			
Net Income (Loss)	<u>\$ -</u>		<u>\$ (58,782)</u>		
Outstanding Encumbrances	-		-		
Net Income (Loss) after Encumbrances	<u>\$ -</u>		<u>\$ (58,782)</u>		

1

	<u>4/30/2011</u>	<u>4/30/2012</u>
Cash Reserves (in \$1,000's)	\$ -	\$ -
100% Minimum Reserve Policy	-	-
Unobligated Cash Reserves	<u>\$ -</u>	<u>\$ -</u>

FOOTNOTES

- TIF Fund Expenditures:** The TIF Fund was created in FY 2012 to begin tracking start up costs incurred for the Central Business District (CBD) TIF District that was created in FY 2012. Expenditures included a reimbursement to the General Fund for prior year costs incurred by the General Fund. Revenues received from TIF increments in the future will reimburse these expenditures.

Village of Glen Ellyn
 Budget to Actual Summary Report
 For the Quarter Ended April 30, 2012

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
Revenues					
Property Taxes	\$ 2,188,673	\$ 1,660,000	\$ 1,656,095	100%	\$ (532,578)
Interest Income	2,558	2,000	1,457	73%	(1,101)
Total Revenues	\$ 2,191,231	\$ 1,662,000	\$ 1,657,552	100%	\$ (533,679)
Expenditures					
Bond Principal Payments	\$ 1,965,000	\$ 1,550,000	\$ 1,550,000	100%	\$ (415,000)
Bond Interest Payments	203,649	99,600	99,516	100%	(104,133)
Other Debt Costs	800	2,500	828	33%	28
Total Expenditures	\$ 2,169,449	\$ 1,652,100	\$ 1,650,344	100%	\$ (519,105)
Budgeted Gain/(Loss)		\$ 9,900			
Net Income (Loss)	\$ 21,782		\$ 7,208		
Outstanding Encumbrances	-		-		
Net Income (Loss) after Encumbrances	\$ 21,782		\$ 7,208		

	<u>4/30/2011</u>	<u>4/30/2012</u>
Cash Reserves (in \$1,000's)	\$ 24	\$ 30
100% Reserve Policy	(24)	(30)
Unobligated Cash Reserves	\$ -	\$ -

Village of Glen Ellyn
Budget to Actual Summary Report
For the Quarter Ended April 30, 2012

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	
Revenues						
Property Tax	\$ 988,119	\$ 1,530,000	\$ 1,526,939	100%	\$ 538,820	1
Telecommunications Tax	1,232,654	1,200,000	1,195,521	100%	(37,133)	2
Electricity Use Tax	1,043,234	975,000	1,018,743	104%	(24,491)	
Natural Gas Use Tax	358,429	300,000	291,609	97%	(66,820)	3
Real Estate Transfer Tax	432,843	400,000	367,029	92%	(65,814)	4
Community Development Grant	11,452	300,000	235,709	79%	224,257	5
Interest Income	7,123	5,000	7,305	146%	182	
Miscellaneous Income	237,962	27,000	183,285	679%	(54,677)	6
Total Revenues	\$ 4,311,816	\$ 4,737,000	\$ 4,826,140	102%	\$ 514,324	
Expenditures						
Infrastructure Improvements	\$ 4,587,296	\$ 6,801,478	\$ 3,969,411	58%	\$ (617,885)	7
General Fund Engineering	112,500	116,000	116,000	100%	3,500	
Miscellaneous	6,946	15,000	4,601	31%	(2,345)	
Total Expenditures	\$ 4,706,742	\$ 6,932,478	\$ 4,090,012	59%	\$ (616,730)	
Budgeted Gain/(Loss)		\$ (2,195,478)				
Net Income (Loss)	\$ (394,926)		\$ 736,128			
Outstanding Encumbrances	(1,127,478)		(1,616,285)			
Net Income (Loss) after Encumbrances	\$ (1,522,404)		\$ (880,157)			

	<u>4/30/2011</u>	<u>4/30/2012</u>
Cash Reserves (in \$1,000's)	\$ 2,292	\$ 1,483
100% Reserve Policy	(2,292)	(1,483)
Unobligated Cash Reserves	\$ -	\$ -

See footnotes on the following page.

Village of Glen Ellyn
 Budget to Actual Summary Report
 For the Quarter Ended April 30, 2012

400 - Capital Projects Fund

FOOTNOTES

1. **Property Tax:** Beginning in Fiscal 2010, 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. **Natural Gas Use Tax:** This tax is based upon usage. Due to the mild winter, usage, and therefore revenue, is less than budgeted.
4. **Real Estate Transfer Tax:** The continued housing market slump has adversely affected transfer tax revenue.
5. **Community Development Block Grant:** For fiscal 2012, the Village has received grant dollars for the Braeside lighting improvement project.
6. **Miscellaneous:** Includes \$178,000 in reimbursements from DuPage County for Crescent Avenue jurisdiction transfer and Riford Road improvements.
7. **Infrastructure Improvements:** Expenditures in this category to date for fiscal 2012 include payments on the following projects and include construction and/or engineering expenses:

Braeside Lighting	\$	525,144
Braeside Drainage Improvements		39,494
Miscellaneous		15,532
Sidewalk Improvements		38,949
Lambert / Roosevelt Road		101,225
Crescent Corridor Study		4,846
Riford Road		8,591
Bryant/Thain		2,785
South Park/Lambert Road LAPP		7,709
Hawthorne Corridor		190,671
Lake Ellyn Hydrologic Study		48,016
Hill Avenue Bridge		14,071
Sunset/Turner		1,619,010
Essex Court Drainage		1,353,368
		1,353,368
	\$	3,969,411

Village of Glen Ellyn
 Budget to Actual Summary Report
 For the Quarter Ended April 30, 2012

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
Revenues					
Interest Income	\$ 2,816	\$ 2,500	\$ 2,570	103%	\$ (246)
Total Revenues	\$ 2,816	\$ 2,500	\$ 2,570	103%	\$ (246)
Expenditures					
Facility Repairs / Renovations	\$ 7,490	\$ 30,000	\$ 37,439	125%	\$ 29,949
	\$ 7,490	\$ 30,000	\$ 37,439	125%	\$ 29,949
Budgeted Gain/(Loss)		\$ (27,500)			
Net Income (Loss)	\$ (4,674)		\$ (34,869)		
Outstanding Encumbrances	-		(26,339)		
Net Income (Loss) after Encumbrances	\$ (4,674)		\$ (61,208)		

1

	<u>4/30/2011</u>	<u>4/30/2012</u>
Cash Reserves (in \$1,000's)	\$ 1,045	\$ 980
100% Reserve Policy	(1,045)	(980)
Unobligated Cash Reserves	\$ -	\$ -

FOOTNOTES

1. Facility Repairs/Renovations: \$26,000 was budgeted to replace the generator in Fire Station #1. This replacement did not occur in FY 12/13. Instead, the Village began making improvements to the phone system, with costs to date of \$31,089.

Village of Glen Ellyn
Budget to Actual Summary Report
For the Quarter Ended April 30, 2012

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	
Water Division						
Revenues						
Metered Revenue	\$ 5,069,313	\$ 5,283,000	\$ 5,344,581	101%	\$ 275,268	1
Interest Income	3,674	3,500	4,263	122%	589	
Federal Grant Income	98	-	-	0%	(98)	
Other Revenue	139,061	100,000	120,734	121%	(18,327)	2
Total Revenues	\$ 5,212,146	\$ 5,386,500	\$ 5,469,578	102%	\$ 257,432	
Expenditures						
Personnel Services	\$ 545,023	\$ 560,900	\$ 544,942	97%	\$ (81)	
Contractual Services	964,335	1,066,294	1,046,531	98%	82,196	3
Commodities	1,852,917	2,072,700	2,109,990	102%	257,073	4
Capital Outlay	1,413,477	1,489,947	767,172	51%	(646,305)	5
Total Expenditures	\$ 4,775,752	\$ 5,189,841	\$ 4,468,635	86%	\$ (307,117)	
Budgeted Gain/(Loss)		\$ 196,659				
Net Income (Loss)	\$ 436,394		\$ 1,000,943			
Outstanding Encumbrances	(488,142)		(489,768)			
Net Income (Loss) after Encumbrances	\$ (51,748)		\$ 511,175			
Sanitary Sewer Division						
Revenues						
Metered Revenue	\$ 3,850,459	\$ 4,085,000	\$ 4,503,457	110%	\$ 652,998	6
Property Tax - Lambert Farms	96,784	97,000	96,656	100%	(128)	
Interest Income	3,674	3,500	4,263	122%	589	
Federal Grant Income	24,116	-	-	0%	(24,116)	
Other Revenue	1,170,676	1,288,000	1,378,988	107%	208,312	7
Total Revenues	\$ 5,145,709	\$ 5,473,500	\$ 5,983,364	109%	\$ 837,655	
Expenditures						
Personnel Services	\$ 519,247	\$ 531,300	\$ 518,720	98%	\$ (527)	
Contractual Services	3,704,228	3,932,795	3,789,359	96%	85,131	8
Commodities	8,919	15,100	10,996	73%	2,077	
Debt Service	107,945	108,000	107,945	100%	-	
Capital Outlay	1,542,983	1,809,028	563,204	31%	(979,779)	5
Total Expenditures	\$ 5,883,322	\$ 6,396,223	\$ 4,990,224	78%	\$ (893,098)	
Budgeted Gain/(Loss)		\$ (922,723)				
Net Income (Loss)	\$ (737,613)		\$ 993,140			
Outstanding Encumbrances	(486,524)		(933,596)			
Net Income (Loss) after Encumbrances	\$ (1,224,136)		\$ 59,544			

		4/30/2011	4/30/2012			
Cash Reserves (in \$1,000's)		\$ 1,453	\$ 2,946			
\$2M Reserve policy		(1,999)	(2,000)			

Village of Glen Ellyn
Budget to Actual Summary Report
For the Quarter Ended April 30, 2012

500 - Water & Sanitary Sewer Fund

Unobligated Cash Reserves	\$	(546)	\$	946
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See footnotes on the following page.

9

Village of Glen Ellyn
 Budget to Actual Summary Report
 For the Quarter Ended April 30, 2012

500 - Water & Sanitary Sewer Fund

FOOTNOTES

1. **Metered Water Revenue:** Water rates were increased 5% in May 2011 from \$6.04 to \$6.34 per 1,000 gallons.
2. **Other Revenue:** Includes connection fees and inspections. The decrease from the prior year is due to decreases in connection fees of approximately \$20,000.
3. **Contractual Services:** Includes approximately \$113,000 for maintenance on Well #6.
4. **Commodities:** This item primarily represents the cost of water purchased from the DuPage Water Commission which increased its rates by 10% this year.
5. **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	\$ 262,235	\$ 58,967	\$ 321,202
Sunset/Turner	437,460	437,008	874,468
Roslyn and Scott Extension	-	6,316	6,316
Hawthorne Corridor	27,000	45,500	72,500
Hill Avenue	1,140	1,711	2,851
Riford Road	-	3,400	3,400
Miscellaneous	39,337	10,302	49,639
	\$ 767,172	\$ 563,204	\$ 1,330,376

6. **Metered Sewer Revenue:** Sewer rates were increased 10% in May 2011 from \$4.90 to \$5.39 per 1,000 gallons.
7. **Other Revenue:** Sewer fees collected from DuPage county are up 50% from this period last year.
8. **Contractual Services:** Includes payments to the Glenbard Wastewater Authority for sewage treatment which increased about 3.5% this year.
9. **Cash Reserves:** Rate increases implemented in fiscal 2012 were meant to restore the cash reserves to their required threshold.

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

Month Collected by Village											\$ Change From Prior Year	% Change From Prior Year
	FY02/03	FY03/04	FY04/05	FY05/06	FY06/07	FY07/08	FY08/09	FY09/10	FY10/11	FY11/12		
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%
Nov	526,812	532,903	653,500	703,014	578,071	626,348	624,462	620,836	777,946	761,036	(16,910)	-2.2%
Dec	513,143	507,704	599,372	564,710	638,902	656,690	618,494	617,748	695,979	746,626	50,647	7.3%
Jan	472,135	602,265	638,247	601,908	565,871	599,244	681,105	670,931	678,203	818,878	140,675	20.7%
Feb	550,400	569,288	595,301	616,354	586,925	592,578	666,574	610,443	824,362	734,019	(90,343)	-11.0%
Mar	508,432	554,519	576,347	604,298	598,016	617,558	547,239	565,124	541,975	738,248	196,273	36.2%
Apr	441,794	548,284	556,710	489,785	531,574	540,771	535,180	570,506	657,818	784,819	127,001	19.3%
Total	\$ 6,706,935	\$ 7,432,156	\$ 7,877,242	\$ 8,531,723	\$ 7,788,040	\$ 8,068,149	\$ 7,985,525	\$ 8,020,661	\$ 8,919,772	\$ 9,848,038		
Budget	\$ 7,065,000	\$ 6,950,000	\$ 8,450,000	\$ 8,450,000	\$ 8,260,000	\$ 8,175,000	\$ 8,175,000	\$ 8,740,000	\$ 9,465,000	\$ 9,368,000		
% of Budget	95%	107%	93%	101%	94%	99%	98%	92%	94%	105%		
% Change from Prior Year	-1.5%	10.8%	6.0%	8.3%	-8.7%	3.6%	-1.0%	0.4%	11.2%	10.4%		
Water Rate*		eff 7-1-03 \$ 4.72	eff 5-1-04 \$ 4.92			eff 7-1-07 \$ 4.92	eff 6-1-08 \$ 5.10	eff 7-1-09 \$ 5.49	eff 6-1-10 \$ 6.04	eff 5-1-11 \$ 6.34	eff 1-1-12 \$ 6.42	
Sewer Rate*		<u>3.49</u>	<u>3.91</u>			<u>4.30</u>	<u>4.45</u>	<u>4.45</u>	<u>4.90</u>	<u>5.39</u>	<u>6.42</u>	
		\$ 8.21	\$ 8.83			\$ 9.22	\$ 9.55	\$ 9.94	\$ 10.94	\$ 11.73	\$ 12.84	

* Per 1,000 gallons of water metered.

Village of Glen Ellyn
Budget to Actual Summary Report
For the Quarter Ended April 30, 2012

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
Revenues					
Parking Income	\$ 333,775	\$ 332,000	\$ 345,975	104%	\$ 12,200
Interest Income	2,506	2,400	2,547	106%	41
Total Revenues	\$ 336,281	\$ 334,400	\$ 348,522	104%	\$ 12,241
Expenditures					
Contractual Services	\$ 280,949	\$ 381,885	\$ 197,175	52%	\$ (83,774) 1
Commodities	3,193	4,500	3,744	83%	551
Capital Outlay	56,331	-	-	0%	(56,331)
Total Expenditures	\$ 340,473	\$ 386,385	\$ 200,919	52%	\$ (139,554)
Budgeted Gain/(Loss)		\$ (51,985)			
Net Income (Loss)	\$ (4,192)		\$ 147,603		
Outstanding Encumbrances	(2,585)		-		
Net Income (Loss) after Encumbrances	\$ (6,777)		\$ 147,603		

	<u>4/30/2011</u>	<u>4/30/2012</u>
Cash Reserves (in \$1,000's)	\$ 983	\$ 1,133
25% Minimum Reserve Policy	(90)	(96)
Unobligated Cash Reserves	\$ 893	\$ 1,037

FOOTNOTES

1. **Contractual Services:** The fiscal 2011 amount included resurfacing of the Glenwood-Crescent lot.

Village of Glen Ellyn
Budget to Actual Summary Report
For the Quarter Ended April 30, 2012

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
Revenues					
Billings to Customers	\$ 1,258,704	\$ 1,320,000	\$ 1,275,648	97%	\$ 16,944
Interest Income	1,094	1,000	1,249	125%	155
Miscellaneous Income	103,317	50,000	185,438	371%	82,121 1
Total Revenues	<u>\$ 1,363,115</u>	<u>\$ 1,371,000</u>	<u>\$ 1,462,335</u>	107%	<u>\$ 99,220</u>
Expenditures					
Weekly Pick-Up Service	\$ 1,110,112	\$ 1,042,000	\$ 1,042,393	100%	\$ (67,719)
Brush Pick-Up Service	132,000	150,000	201,079	134%	69,079 2
Capital Outlay	7,520	10,000	7,987	80%	467
Miscellaneous	131,256	152,000	133,004	88%	1,748
Total Expenditures	<u>\$ 1,380,888</u>	<u>\$ 1,354,000</u>	<u>\$ 1,384,463</u>	102%	<u>\$ 3,575</u>
Budgeted Gain/(Loss)		<u><u>\$ 17,000</u></u>			
Net Income (Loss)	\$ (17,773)		\$ 77,872		
Outstanding Encumbrances	-		-		
Net Income (Loss) after Encumbrances	<u><u>\$ (17,773)</u></u>		<u><u>\$ 77,872</u></u>		

	<u>4/30/2011</u>	<u>4/30/2012</u>
Cash Reserves (in \$1,000's)	\$ 417	\$ 590
25% Minimum Reserve Policy	<u>(346)</u>	<u>(336)</u>
Unobligated Cash Reserves	<u><u>\$ 71</u></u>	<u><u>\$ 254</u></u>

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 April 30, 2012

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	
Revenues						
Green Fees	\$ 1,647,694	\$ 1,900,000	\$ 1,754,468	92%	\$ 106,774	1
Range, Pro-Shop, Carts, Food	1,207,014	1,370,000	1,393,916	102%	186,902	1
Interest Income	6,459	8,000	5,764	72%	(695)	
Miscellaneous Income	153,475	162,800	185,549	114%	32,074	
Total Revenues	<u>\$ 3,014,642</u>	<u>\$ 3,440,800</u>	<u>\$ 3,339,697</u>	97%	<u>\$ 325,055</u>	
Expenditures						
Administration	\$ 832,280	\$ 1,043,400	\$ 847,556	81%	\$ 15,276	2
Golf Course Maintenance	929,212	933,300	782,928	84%	(146,284)	3
Golf Service	644,641	683,200	624,127	91%	(20,514)	
Food Services	558,796	575,400	566,294	98%	7,498	
Parks Maintenance	19,312	15,500	22,194	143%	2,882	4
Pro Shop	185,254	163,900	193,930	118%	8,676	
Motor Carts	43,140	45,600	49,130	108%	5,990	
Total Expenditures	<u>\$ 3,212,635</u>	<u>\$ 3,460,300</u>	<u>\$ 3,086,159</u>	89%	<u>\$ (126,476)</u>	
Budgeted Gain/(Loss)		<u>\$ (19,500)</u>				
Net Income (Loss)	\$ (197,993)		\$ 253,538			
Outstanding Encumbrances	-		(274,017)			
Net Income (Loss) after Encumbrances	<u>\$ (197,993)</u>		<u>\$ (20,479)</u>			

	<u>4/30/2011</u>	<u>4/30/2012</u>
Cash Reserves (in \$1,000's)	\$ 1,996	\$ 1,999
25% Minimum Reserve Policy	(830)	(807)
Unobligated Cash Reserves	<u>\$ 1,166</u>	<u>\$ 1,192</u>

See footnotes on the following page.

Village of Glen Ellyn
 Budget to Actual Summary Report
 For the Quarter Ended April 30, 2012

550 - Recreation Fund

FOOTNOTES

1. **Recreation Fund Revenue:** Excluding interest and miscellaneous income, Recreation Fund revenue has increased 10% compared to last year. An early warm Spring contributed to positive results.

Green Fee Rounds

	FY 08/09	FY 09/10	FY 10/11	FY 11/12	% Change From Prior Year
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%
November	1,634	2,383	2,409	2,319	(3.7%)
December	22	108	15	345	2200.0%
January	7	3	12	405	3275.0%
February	86	-	43	231	437.2%
March	1,816	1,832	1,209	4,283	254.3%
April	4,207	6,728	4,301	6,621	53.9%
Total	6,109	8,560	5,553	11,135	100.5%

2. **Administration Budget:** The Administration budget includes all capital expenses, insurance, and bond payments for the Recreation Fund.
3. **Golf Course Maintenance:** Decrease from fiscal 2011 is caused by reductions in seasonal staffing and lower utility bills.
4. **Parks Maintenance:** Variance from budget is caused by higher than anticipated temporary staff costs.

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

Month Received by Village											\$ Change From Prior Year	% Change From Prior Year
	FY02/03	FY03/04 ¹	FY04/05	FY05/06	FY06/07	FY07/08	FY08/09	FY09/10	FY10/11	FY11/12	Gain/(Loss)	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%
Nov	23,582	11,441	36,671	46,920	37,379	30,205	27,710	41,340	42,227	45,127	2,900	6.9%
Dec	505	2,400	1,952	111	1,281	176	39,099	39,487	40,020	56,563	16,543	41.3%
Jan	301	687	69	1,445	919	464	31	14	56	1,799	1,743	3112.5%
Feb	473	1,437	718	994	10	-	389	-	192	1,007	815	424.5%
Mar	6,835	11,959	13,340	16,531	19,049	3,214	32,319	27,827	13,173	70,503	57,330	435.2%
Apr	41,577	50,152	155,979	162,056	117,819	113,035	105,193	163,584	108,315	157,699	49,384	45.6%
Total	\$ 1,645,331	\$ 552,322	\$ 1,686,053	\$ 1,933,495	\$ 1,749,749	\$ 1,918,451	\$ 1,879,756	\$ 1,812,414	\$ 1,647,694	\$ 1,754,468		
% Change From Prior Year	-11.4%	-66.4%	205.3%	14.7%	-9.5%	9.6%	-2.0%	-3.6%	-9.1%	6.5%		
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%	92%		

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 April 30, 2012

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												
Revenues																	
Transfers from Departments	\$ 1,882,314	\$ 1,944,800	\$ 1,944,800	100%	\$ 62,486												
Payments by Other Agencies	423,886	438,700	438,700	100%	14,814												
Participant Contributions	488,840	551,000	565,643	103%	76,803												
Interest Income	2,773	3,000	3,180	106%	407												
Miscellaneous Income	7,145	-	-	0%	(7,145)												
Total Revenues	<u>\$ 2,804,958</u>	<u>\$ 2,937,500</u>	<u>\$ 2,952,323</u>	101%	<u>\$ 147,365</u>												
Expenditures																	
Health Benefits Plan	\$ 1,990,380	\$ 2,186,000	\$ 2,198,265	101%	\$ 207,885 1												
Liability Insurance	608,555	730,000	530,419	73%	(78,136) 2												
Miscellaneous	7,132	17,000	6,671	39%	(461)												
	<u>\$ 2,606,067</u>	<u>\$ 2,933,000</u>	<u>\$ 2,735,355</u>	93%	<u>\$ 129,288</u>												
Budgeted Gain/(Loss)		<u>\$ 4,500</u>															
Net Income (Loss)	\$ 198,891		\$ 216,968														
Outstanding Encumbrances	-		-														
Net Income (Loss) after Encumbrances	<u>\$ 198,891</u>		<u>\$ 216,968</u>														
<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;"></th> <th style="text-align: right; border-bottom: 1px solid black;"><u>4/30/2011</u></th> <th style="text-align: right; border-bottom: 1px solid black;"><u>4/30/2012</u></th> </tr> </thead> <tbody> <tr> <td>Cash Reserves (in \$1,000's)</td> <td style="text-align: right;">\$ 1,400</td> <td style="text-align: right;">\$ 1,614</td> </tr> <tr> <td>100% Reserve Policy</td> <td style="text-align: right;">(1,400)</td> <td style="text-align: right;">(1,614)</td> </tr> <tr> <td>Unobligated Cash Reserves</td> <td style="text-align: right;"><u>\$ -</u></td> <td style="text-align: right;"><u>\$ -</u></td> </tr> </tbody> </table>							<u>4/30/2011</u>	<u>4/30/2012</u>	Cash Reserves (in \$1,000's)	\$ 1,400	\$ 1,614	100% Reserve Policy	(1,400)	(1,614)	Unobligated Cash Reserves	<u>\$ -</u>	<u>\$ -</u>
	<u>4/30/2011</u>	<u>4/30/2012</u>															
Cash Reserves (in \$1,000's)	\$ 1,400	\$ 1,614															
100% Reserve Policy	(1,400)	(1,614)															
Unobligated Cash Reserves	<u>\$ -</u>	<u>\$ -</u>															

FOOTNOTES

1. **Health Benefits Plan:** There was a premium increase in July 2011, which was the first increase since 2009.
2. **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 April 30, 2012

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
Revenues					
Transfers from Departments	\$ 1,494,000	\$ 1,589,700	\$ 1,589,700	100%	\$ 95,700
Payments by Other Agencies	75,818	80,500	92,618	115%	16,800
Interest Income	6,246	5,000	6,917	138%	671
Miscellaneous Income	53,638	20,000	34,928	175%	(18,710) 1
Total Revenues	<u>\$ 1,629,702</u>	<u>\$ 1,695,200</u>	<u>\$ 1,724,163</u>	102%	<u>\$ 94,461</u>
Expenditures					
Personnel Services	\$ 303,033	\$ 319,200	\$ 306,961	96%	\$ 3,928
Contractual Services	171,123	124,300	118,552	95%	(52,571)
Commodities	105,558	108,200	104,754	97%	(804)
Vehicle Operating	319,976	374,000	346,811	93%	26,835
Vehicles and Equipment	611,480	293,600	232,524	79%	(378,956) 2
Total Expenditures	<u>\$ 1,511,170</u>	<u>\$ 1,219,300</u>	<u>\$ 1,109,602</u>	91%	<u>\$ (401,568)</u>
Budgeted Gain/(Loss)		<u>\$ 475,900</u>			
Net Income (Loss)	<u>\$ 118,532</u>		<u>\$ 614,561</u>		
Outstanding Encumbrances	-		-		
Net Income (Loss) after Encumbrances	<u>\$ 118,532</u>		<u>\$ 614,561</u>		

	<u>4/30/2011</u>	<u>4/30/2012</u>
Cash Reserves (in \$1,000's)	\$ 2,428	\$ 3,042
100% Reserve Policy	(2,428)	(3,042)
Unobligated Cash Reserves	<u>\$ -</u>	<u>\$ -</u>

1. **Miscellaneous Income:** Includes the auction revenue from the sale of 6 vehicles.
2. **Vehicles and Equipment:** Lower amount budgeted for vehicle/equipment replacement in FY2011/12. Some purchases of vehicles schedule for FY 11/12 were deferred until FY 12/13.

Village of Glen Ellyn
Budget to Actual Summary Report
For the Quarter Ended April 30, 2012

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
Revenues					
Employee Contributions	\$ 294,768	\$ 300,000	\$ 305,047	102%	\$ 10,279
Village Contribution	943,000	1,036,000	1,036,000	100%	93,000
Investment Income	605,410	500,000	50,161	10%	(555,249) 1
Total Revenues	<u>\$ 1,843,178</u>	<u>\$ 1,836,000</u>	<u>\$ 1,391,208</u>	76%	<u>\$ (451,970)</u>
Expenditures					
Pensions	\$ 1,389,672	\$ 1,394,500	\$ 1,385,450	99%	\$ (4,222)
Administrative Costs	57,402	60,300	51,705	86%	(5,697)
	<u>\$ 1,447,074</u>	<u>\$ 1,454,800</u>	<u>\$ 1,437,155</u>	99%	<u>\$ (9,919)</u>
Budgeted Gain/(Loss)		<u>\$ 381,200</u>			
Net Income (Loss)	\$ 396,104		\$ (45,947)		
Outstanding Encumbrances	-		-		
Net Income (Loss) after Encumbrances	<u>\$ 396,104</u>		<u>\$ (45,947)</u>		
		<u>4/30/2011</u>	<u>4/30/2012</u>		
Cash Reserves (in \$1,000's)		\$ 20,354	\$ 21,679		
100% Reserve Policy		(20,354)	(21,679)		
Unobligated Cash Reserves		<u>\$ -</u>	<u>\$ -</u>		

- Investment Income:** Realized losses on investment sales netted with positive unrealized returns have caused investment income to trend below budget and prior year.

Village of Glen Ellyn
Schedule of Cash and Investment Balances
For the Quarter Ended April 30, 2012

	Cash/ Checking	Illinois Funds	IMET	Investments	Total	Investment Income Fiscal Year-to-Date			
						FY10/11	FY11/12	\$ Change	% Change
General Fund	\$ (407,410)	\$ 500,508	\$ 5,128,563	\$ -	\$ 5,221,661	\$ 14,315	\$ 14,873	\$ 558	3.9%
Corporate Reserve Fund*	2,238	29,806	864,602	-	896,646	2,751	2,346	(405)	-14.7%
Motor Fuel Tax Fund	-	348,100	-	-	348,100	253	194	(59)	-23.3%
Special Programs Fund	-	-	-	-	-	823	-	(823)	-100.0%
CBD TIF Fund	-	-	-	-	-	-	-	-	#DIV/0!
Debt Service Fund	1,254	17,421	11,433	-	30,108	2,558	1,457	(1,101)	-43.0%
Capital Projects Fund	106,734	413,404	2,580,535	-	3,100,673	7,123	7,305	182	2.6%
Facilities Maint Reserve Fund	46,403	110,864	849,125	-	1,006,392	2,816	2,570	(246)	-8.7%
Water and Sanitary Sewer Fund	622,390	21,338	3,971,344	-	4,615,072	7,348	8,526	1,178	16.0%
Parking Fund	253,416	93,576	785,860	-	1,132,852	2,506	2,547	41	1.6%
Residential Solid Waste Fund	97,025	40,897	451,812	-	589,734	1,094	1,249	155	14.2%
Recreation Fund	119,613	74,613	2,079,046	-	2,273,272	6,459	5,764	(695)	-10.8%
Insurance Fund	137,576	181,394	1,295,459	-	1,614,429	2,773	3,180	407	14.7%
Equipment Services Fund	358,521	26,133	2,657,659	-	3,042,313	6,246	6,917	671	10.7%
	\$ 1,337,760	\$ 1,858,054	\$ 20,675,438	\$ -	\$ 23,871,252	\$ 57,065	\$ 56,928	\$ (137)	-0.2%
Police Pension Fund	\$ -	\$ 516,475	\$ -	\$ 21,162,813	\$ 21,679,288	\$ 605,410	\$ 50,161	\$ (555,249)	-91.7%
Average Yields FY2011/12 YTD	0.00%	0.06%	0.29%						
Average Yields FY2010/11 YTD	0.24%	0.16%	0.30%						

Village of Glen Ellyn
 Analysis of Available Cash Reserves
 For the Quarter Ended April 30, 2012
 (in thousands)

Fund	Last Year	Current Year	(a)	Less	Balance	(b)	Less	Available
	Cash & Investment Balances	Cash & Investment Balances	Less Encumbrances	Deposits/ Other	Subject to Reserve Policy	Reserve Policy	Minimum Reserve Policy	
1 General	\$ 5,029	\$ 5,222	\$ (99)	\$ (749)	\$ 4,374	25%	\$ (4,008)	\$ 366
2 Corporate Reserve	942	897	-	-	897	100%	(897)	-
3 Motor Fuel Tax	195	348	-	-	348	100%	(348)	-
4 Special Programs	233	-	-	-	-	25%	-	-
5 CBD TIF Fund	-	-	-	-	-	100%	-	-
6 Debt Service	24	30	-	-	30	100%	(30)	-
7 Capital Projects	2,363	3,101	(1,616)	(1)	1,483	100%	(1,483)	-
8 Facilities Maint Reserve	1,041	1,006	(26)	-	980	100%	(980)	-
9 Water and Sanitary Sewer Fund	2,671	4,615	(1,423)	(246)	2,946	\$2M	(2,000)	946
10 Parking	985	1,133	-	-	1,133	25%	(96)	1,037
11 Residential Solid Waste	417	590	-	-	590	25%	(336)	254
12 Recreation	1,996	2,273	(274)	-	1,999	25%	(807)	1,192
13 Insurance	1,400	1,614	-	-	1,614	100%	(1,614)	-
14 Equipment Services	2,428	3,042	-	-	3,042	100%	(3,042)	-
	<u>\$ 19,724</u>	<u>\$ 23,871</u>	<u>\$ (3,439)</u>	<u>\$ (996)</u>	<u>\$ 19,436</u>		<u>\$ (15,642)</u>	<u>\$ 3,794</u>
15 Police Pension	20,354	21,679	-	-	21,679	100%	(21,679)	-

(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 ($\$16,030,000 \times 25\% = \$4,008,000$).
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. **Central Business District (CBD) TIF Fund** - This fund was created in FY 11/12 to begin accounting for start up costs of the TIF. Tax Increment Revenues to be received in the future will be restricted by law to be used within the TIF District.
6. **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.
7. **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.
8. **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.
9. **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. FY2011/2012 is the first year of this policy. The cash reserve policy had previously been calculated as a percent of operating expenses.
10. **Parking Fund** - Amount subject to reserve is 25% of budget minus capital expenditures ($\$384,000 \times 25\% = \$96,000$).
11. **Residential Solid Waste Fund** - Amount subject to reserve is 25% of budget minus capital expenditures ($\$1,344,000 \times 25\% = \$336,000$).
12. **Recreation Fund** - Amount subject to reserve is 25% of budget minus capital expenditures ($\$3,229,300 \times 25\% = \$807,000$).
13. **Insurance Fund** - All funds transferred to the Insurance Fund are budgeted to pay premiums and associated costs and are not available for reallocation.
14. **Equipment Services Fund** - This reserve is established for the scheduled replacement of Village vehicles and is not available for reallocation.

15. 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 April 30, 2012
(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	Balance Subject to Reserve Policy	Reserve Policy	Less Minimum Reserve Policy	Available Cash
Major Governmental Funds											
General	\$ 16,205	\$ 15,769	\$ 435	\$ 99	\$ 336	\$ 5,222	\$ (749)	\$ 4,374	25%	\$ (4,008)	\$ 366
Debt Service	1,658	1,650	7	-	7	30	-	30	100%	(30)	-
Capital Projects	4,826	4,090	736	1,616	(880)	3,101	(1)	1,483	100%	(1,483)	-
ST Major Governmental Funds	\$ 22,688	\$ 21,509	\$ 1,179	\$ 1,715	\$ (537)	\$ 8,352	\$ (750)	\$ 5,887		\$ (5,521)	\$ 366
Non Major Governmental Funds - Special Revenue											
Corporate Reserve	\$ 176	\$ 182	\$ (6)	\$ -	\$ (6)	\$ 897	\$ -	\$ 897	100%	\$ (897)	\$ -
Motor Fuel Tax	810	657	153	-	153	348	-	348	100%	(348)	-
Central Business District (CBD) TIF	-	59	(59)	-	(59)	-	-	-	100%	-	-
Special Programs	-	-	-	-	-	-	-	-	25%	-	-
Non Major Governmental Funds - Capital Projects											
Facilities Maint Reserve	3	37	(35)	26	(61)	1,006	-	980	100%	(980)	-
ST Nonmajor Governmental Funds	\$ 989	\$ 935	\$ 54	\$ 26	\$ 28	\$ 2,251	\$ -	\$ 2,225		\$ (2,225)	\$ -
TOTAL GOVERNMENTAL FUNDS	\$ 23,677	\$ 22,444	\$ 1,233	\$ 1,742	\$ (509)	\$ 10,604	\$ (750)	\$ 8,112		\$ (7,746)	\$ 366
Major Enterprise Funds											
Water and Sanitary Sewer Fund	\$ 11,453	\$ 9,459	\$ 1,994	\$ 1,423	\$ 571	\$ 4,615	\$ (246)	\$ 2,946	\$2M	\$ (2,000)	\$ 946
Recreation	3,340	3,086	254	274	(20)	2,273	-	1,999	25%	(807)	1,192
ST Major Enterprise Funds	\$ 14,793	\$ 12,545	\$ 2,248	\$ 1,697	\$ 550	\$ 6,888	\$ (246)	\$ 4,945		\$ (2,807)	\$ 2,138
Non Major Enterprise Funds											
Parking	\$ 349	\$ 201	\$ 148	\$ -	\$ 148	\$ 1,133	\$ -	\$ 1,133	25%	\$ (96)	\$ 1,037
Residential Solid Waste	1,462	1,384	78	-	78	590	-	590	25%	(336)	254
ST nonmajor enterprise funds	\$ 1,811	\$ 1,585	\$ 225	\$ -	\$ 225	\$ 1,723	\$ -	\$ 1,723		\$ (432)	\$ 1,291
TOTAL ENTERPRISE FUNDS	\$ 16,603	\$ 14,130	\$ 2,473	\$ 1,697	\$ 776	\$ 8,611	\$ (246)	\$ 6,668		\$ (3,239)	\$ 3,429
VILLAGE OPERATIONS TOTAL	\$ 40,281	\$ 36,574	\$ 3,706	\$ 3,439	\$ 267	\$ 19,215	\$ (996)	\$ 14,780		\$ (10,985)	\$ 3,794
Internal Service Funds											
Insurance	\$ 2,952	\$ 2,735	\$ 217	\$ -	\$ 217	\$ 1,614	\$ -	\$ 1,614	100%	\$ (1,614)	\$ -
Equipment Services	1,724	1,110	615	-	615	3,042	-	3,042	100%	(3,042)	-
ST Internal Service Funds	\$ 4,676	\$ 3,845	\$ 832	\$ -	\$ 832	\$ 4,657	\$ -	\$ 4,657		\$ (4,657)	\$ -
Trust Fund											
Police Pension	\$ 1,391	\$ 1,437	\$ (46)	\$ -	\$ (46)	\$ 21,679	\$ -	\$ 21,679	100%	\$ (21,679)	\$ -
VILLAGE TOTAL	\$ 46,348	\$ 41,857	\$ 4,492	\$ 3,439	\$ 1,053	\$ 45,551	\$ (996)	\$ 41,116		\$ (37,321)	\$ 3,794

Village of Glen Ellyn
Comparison of FY2010/11 and FY2011/12 Activity, by Fund Type
For the Quarter Ended April 30, 2012
(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
Major Governmental Funds									
General (1)	\$ 16,064	\$ 16,205	\$ 141	\$ 15,355	\$ 15,769	\$ 414	\$ 708	\$ 435	\$ (273)
Debt Service (2)	2,191	1,658	(534)	2,169	1,650	(519)	22	7	(15)
Capital Projects (2)	4,312	4,826	514	4,707	4,090	(617)	(395)	736	1,131
ST Major Governmental Funds	\$ 22,567	\$ 22,688	\$ 121	\$ 22,232	\$ 21,509	\$ (722)	\$ 335	\$ 1,179	\$ 843
Non Major Governmental Funds - Special Revenue									
Corporate Reserve	\$ 604	\$ 176	\$ (428)	\$ 592	\$ 182	\$ (410)	\$ 12	\$ (6)	\$ (18)
Motor Fuel Tax	820	810	(10)	749	657	(92)	71	153	82
Central Business District (CBD) TIF	-	-	-	-	59	59	-	(59)	(59)
Non Major Governmental Funds - Capital Projects									
Facilities Maint Reserve	3	3	0	30	37	7	(28)	(35)	(7)
ST Nonmajor Governmental Funds	\$ 1,427	\$ 989	\$ (438)	\$ 1,371	\$ 935	\$ (436)	\$ 56	\$ 54	\$ (2)
TOTAL GOVERNMENTAL FUNDS	\$ 23,994	\$ 23,677	\$ (317)	\$ 23,602	\$ 22,444	\$ (1,158)	\$ 391	\$ 1,233	\$ 842
Major Enterprise Funds									
Water and Sanitary Sewer Fund	\$ 10,358	\$ 11,453	\$ 1,095	\$ 10,659	\$ 9,459	\$ (1,200)	(301)	1,994	\$ 2,295
Recreation	3,015	3,340	325	3,213	3,086	(126)	(198)	254	452
ST Major Enterprise Funds	\$ 13,372	\$ 14,793	\$ 1,420	\$ 13,872	\$ 12,545	\$ (1,327)	\$ (499)	\$ 2,248	\$ 2,747
Non Major Enterprise Funds									
Parking	\$ 336	\$ 349	\$ 12	\$ 340	\$ 201	\$ (140)	\$ (4)	\$ 148	\$ 152
Residential Solid Waste	1,363	1,462	99	1,381	1,384	4	(18)	78	96
ST nonmajor enterprise funds	\$ 1,699	\$ 1,811	\$ 111	\$ 1,721	\$ 1,585	\$ (136)	\$ (22)	\$ 225	\$ 247
TOTAL ENTERPRISE FUNDS	\$ 15,072	\$ 16,603	\$ 1,532	\$ 15,593	\$ 14,130	\$ (1,463)	\$ (521)	\$ 2,473	\$ 2,994
VILLAGE OPERATIONS TOTAL	\$ 39,066	\$ 40,281	\$ 1,215	\$ 39,195	\$ 36,574	\$ (2,621)	\$ (130)	\$ 3,706	\$ 3,836
Internal Service Funds									
Insurance	2,938	2,952	15	2,933	2,735	(198)	\$ 5	\$ 217	212
Equipment Services	1,630	1,724	94	1,511	1,110	(402)	\$ 119	\$ 615	496
ST Internal Service Funds	\$ 4,567	\$ 4,676	\$ 109	\$ 4,444	\$ 3,845	\$ (599)	\$ 123	\$ 832	\$ 708
Trust Fund									
Police Pension	\$ 1,836	\$ 1,391	\$ (445)	\$ 1,455	\$ 1,437	\$ (18)	\$ 381	\$ (46)	\$ (427)
VILLAGE TOTAL	\$ 45,469	\$ 46,348	\$ 879	\$ 45,094	\$ 41,857	\$ (3,238)	\$ 375	\$ 4,492	\$ 4,117

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.