

Third Quarter 2013/14 Budget Report



VILLAGE OF GLEN ELLYN

Fiscal Year 2013/14

Third Quarter Highlights

Overall, the Village saw a positive change in net position for its governmental activities of \$2.1 million. This is due to positive operating results as well as the timing of payments for street and other capital projects. The governmental activities are projected to end FY14 with a positive change in net position of \$179 thousand.

The General Fund, the main operating fund of the Village, finished the third quarter with a positive change in fund balance of \$960 thousand. This is below the prior year positive change of \$1.1 million, but is still the third highest third quarter in five years. The

General Fund is projected to end the fiscal year with a positive change in fund balance of \$580 thousand.

This year, the Capital Projects Fund budgeted a planned use cash reserves of \$803,000 as part of our long term capital plan. Currently, the Capital Fund has a positive change in net position of \$1.1 million as payments lag behind the actual construction work. The fund is projected to end the year with a positive change in fund balance of \$451 thousand.

Enterprise activities saw a decrease in the net position for the third quarter of FY 2014 of approximately

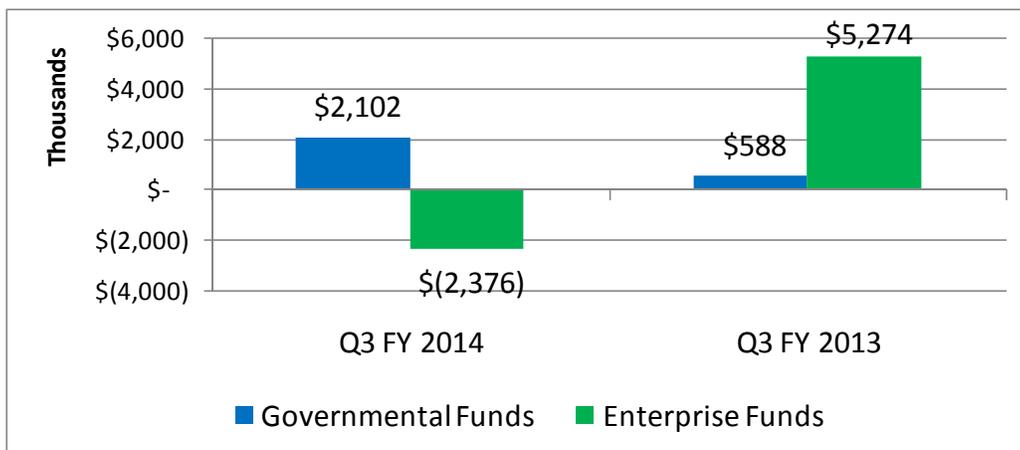
\$2.4 million. If the Village Links renovation project was excluded from the results, the enterprise activities yielded approximately a \$1.0 million positive change in net position as compared to \$1.6 million in the prior year. A more normal precipitation level in the summer months moderated results in the Water & Sewer fund from \$1.4 million in FY13 to \$1.0 million in FY14. Construction of a new commuter parking lot at Duane St. and Glenwood cost \$330 thousand in FY14.

Detailed projections of FY14 results can be found on page 5.

Special points of interest:

- UNFUNDED PENSION LIABILITY OF \$16 MILLION
- THE GENERAL FUND HAS A \$1.0 CHANGE IN FUND BALANCE.
- INCREASE IN NET POSITION OF GOVERNMENTAL FUNDS OF \$2.1 MILLION.
- ENTERPRISE FUNDS ARE REPORTING A DECREASE IN NET POSITION OF \$2.4 MILLION.

Change in Net Position, Governmental and Enterprise Funds



Inside this issue:

GENERAL FUND	2
CAPITAL PROJECTS FUND	3
LONG TERM OBLIGATIONS	3
VILLAGE LINKS	4
WINTER OPERATIONS	4
FISCAL YEAR PROJECTIONS	5
CASH RESERVES	6

Third Quarter 2013/14 Budget Report

Operating Results (General Fund)



The General Fund is the main operating fund of the Village and accounts for public safety (fire and police), administration, planning and development, senior services, facilities maintenance, street maintenance, and forestry.

The General Fund ended the third quarter of fiscal 13/14 with a positive change in fund balance of \$958,831. This is behind last year's positive change in fund balance of \$1,139,386.

General Fund revenues saw an increase of 3% from the prior year, or \$396,000. An early surge in income tax revenues in the first quarter has moderated as the fiscal year has elapsed. Income tax receipts are now 2% ahead of the prior year, but 10% ahead of budget. Other positive revenues in the General Fund include building permit revenues due to large fees for businesses on Roosevelt Road as well as more residential permit activity. Participation in the Federal Drug Forfeiture program has yielded approximately \$260,000 in revenue this fiscal year, compared with \$72,000 last year. Revenues are projected to end the fiscal year 3% above budget, with building permits and forfeiture funds driving the overall increase.

General Fund expenditures increased 5% or \$589,000 from the prior year. The three larg-

est departments (police, public works, and fire) account for 75% of General Fund expenditures.

The Police Department is the largest department in the General Fund and accounts for almost 50% of General Fund expenditures. Personnel costs increased approximately \$146,000 in the current year. Costs for the dispatch service DuComm also increased \$16,000 from the prior year. Also, police tasers were replaced in the current year, at a cost of \$51,000.

The second largest department in the General Fund is Public Works, comprising 17% of year-to-date expenditures. Overall, Public Works expenditures increased \$118,000 from last year. Of this increase, \$70,000 is due to increased personnel costs for

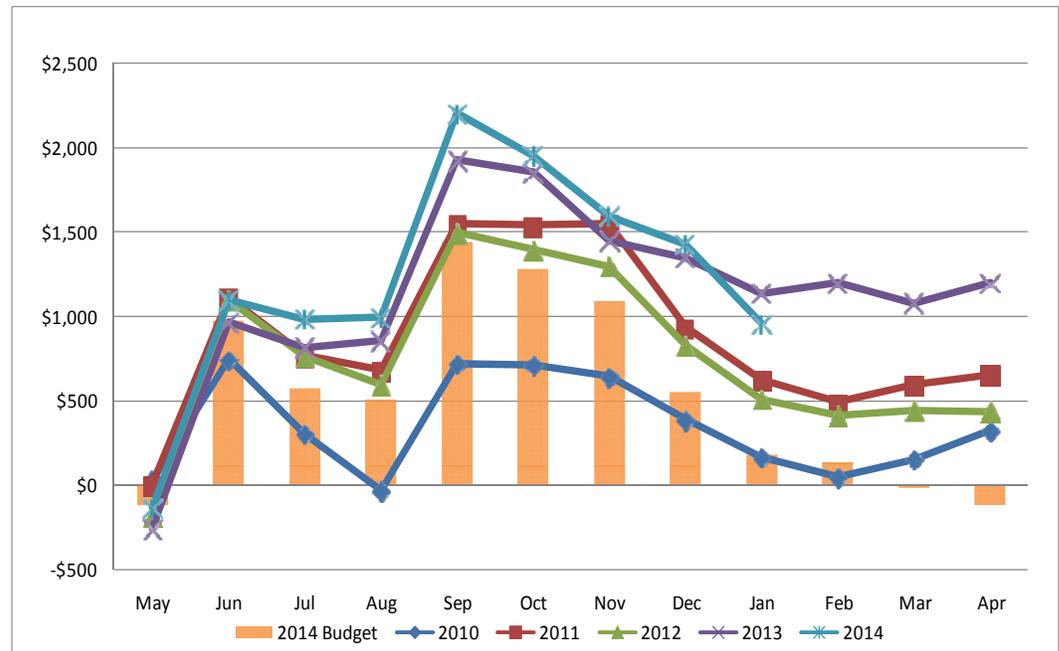
the cold, snowy winter. The Village also began participation in a GIS consortium which added approximately \$23,000 in expenditures year-to-date in FY14

Glen Ellyn benefits from a volunteer fire department. The Village does provide ambulance service, the cost of which increased \$60,000 from the prior year.

The General Fund is projected to end the fiscal year with positive results of \$580,000. Positive income trends mentioned earlier in this article combined with modest savings on expenditures contribute to this projection.

GENERAL FUND
CHANGE IN
FUND BALANCE
OF
APPROXIMATELY
\$1.0 MILLION AT
THE END OF THE
THIRD QUARTER

General Fund Cumulative Net Revenues Over Expenditures, in thousands



Fiscal Year 2013/14

Capital Projects Fund

The Capital Projects Fund is primarily used for the design, construction, and significant maintenance of streets, storm sewers, and sidewalks within the Village. The capital projects undertaken vary from year to year and are guided by the Village's long term capital plan.

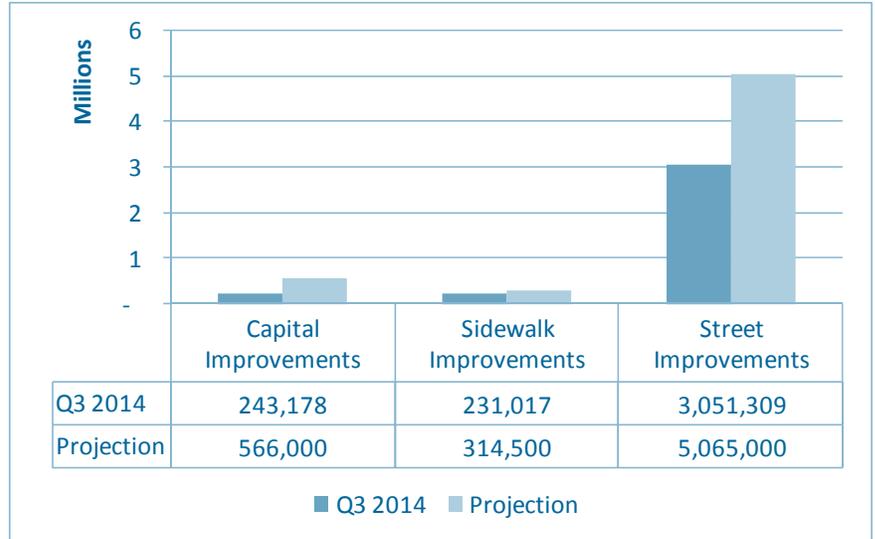
Most capital projects fall within one of three categories, street improvements, sidewalk improvements, or capital improvements (or all other improvements).

The major sidewalk improvement undertaken during FY14 is the Crescent Sidewalk Extension. This project

is projected to cost \$220,000 in the current fiscal year. Approximately \$200,000 was spent through the end of the third quarter.

Expenditures for major street improvements in FY14 include the Oak-Euclid-Forest-Alley project and the 2013 Street Improvements. The Oak-Euclid-Forest-Alley project is anticipated to cost \$1.8 million in FY14. The 2013 Street Improvements project included 4,000 feet of roadway including Country Club Lane, Brandon north of Hill, one block of Grandview, Cranston Court, and Miller Court and is anticipated to incur \$1.6

Capital Projects Expenditures

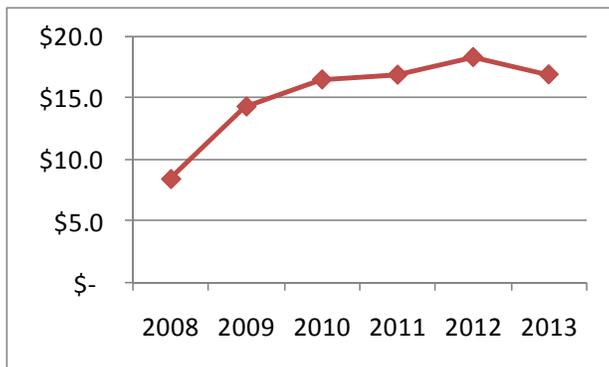


million in expenditures in FY14. Through the third quarter in FY14, expenditures for these projects are \$1.3 million, and \$1.4 million, respectively.

Capital Improvements include capital projects other than street and sidewalk improvements. Notable projects in FY14 are Lake Elyn flood mitigation projects and Braeside Drainage. These projects are estimated to have expenditures of \$173,500 and \$94,000, respectively. To date, expenditures are approximately \$96,000 and \$94,000.

Long Term Obligations— Pensions and Bonds

Unfunded Pension Liability, in millions



(combined). The total amount of liability as of April 30, 2013, was \$63 million, with \$47 million in assets, leaving \$16 million in unfunded liability. Investment return on the Pension Fund's assets was 7.33% for the 12 months ended December 31, 2013 and is 5.79% since inception in October 1993. The investment return assumption used in the actuarial studies is 7.25%. For IMRF, calendar year investment returns were 20.1%. This positive return will be reflected in the 2015 contribution rate.

The Village's long term obligations are sizeable. To date, the Village has made its annual required payments, using dedicated revenues. Without changes to pension programs, costs and liabilities are projected to grow. We are working with other communities to find long term affordable funding solutions without impacting Village services.

The Village's outstanding long term obligations include bonds (debt) and pension obligations. The Village has two outstanding general obligation (GO) bonds that funded the 2003 Village Links course renovation and the 2013 clubhouse and driving range improvements. The Village Links made principal and interest payments on its debt in December 2013 of \$643,000. There are approximately \$7.26 million in outstanding principal remaining on these bonds, to be paid off until 2022 and 2032 respectively using golf course profits and cash reserves, if needed. If golf course dollars are not available, GO bonds call for property taxes to be levied to pay the debt. More information on the Village Links can be found on page 4.

The Village also has long term pension obligations in two state defined pension programs, the Police Pension Fund and the Illinois Municipal Retirement Fund (IMRF). The Village's pension plans are 73.9% funded

Third Quarter 2013/14 Budget Report

Village Links

The major club house and driving range renovation is completed for the Village Links. Reserve 22 (the restaurant), banquet and bar facilities are open. The restaurant serves lunch and dinner seven days a week, plus Sunday brunch. For more

information on the offerings at Reserve 22, visit their web-page at www.villagelinksgolf.com.

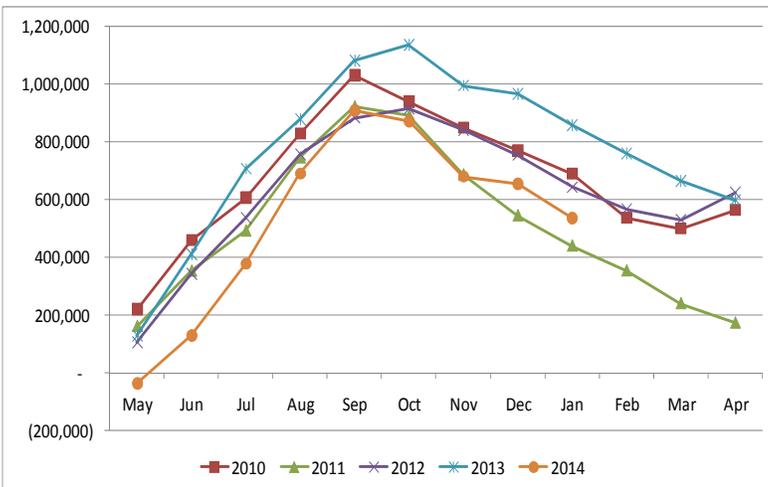
As of the end of January, the renovation project remained on budget, with final punch list and payouts remaining. Final

payout is anticipated in February 2014. From project inception to date, the general contractor has been paid \$5.1 million of the \$5.4 million contract. Capital expenses to date for FY13/14 total approximately \$3.3 million.

On an operating basis, excluding the cost of capital and debt expenses, the Village Links ended the nine months of the year with positive operating results of approximately \$535,000, behind of last year's results of \$859,000.

Green fee revenue is 7% lower than last year due to construction and weather. The number of green fee rounds decreased 12% from 63,222 to 55,844 rounds. Through the third quarter food service revenues have increased 72% over last year due to the expanded offerings while the Food Services department expenses have increased 96%. Off season food service and banquet activity are important to the financial success of the Village Links; however, increased golf rounds and revenue is still most important for the financial health of the Recreation Fund. The Village Board, Recreation Commission, and Finance Commission are closely monitoring the activity at the Village Links to ensure its financial success.

3rd Quarter Recreation Operating Surplus, by Fiscal Year



The Winter of 2013/14 has been one of the snowiest and coldest in recent memory. Snowfall totals have climbed above 50 inches, when a normal winter season yields between 30 and 40 inches. Snowfalls have been followed by intense cold temperatures which makes salting the roads ineffective. Our Public Works department has toiled day and night to keep the roads clear of snow and ice.

Increased demand for salt has inflated salt prices, from approximately \$50 per ton at the beginning of the winter to over \$200 per ton. At the end of January, \$161,000 has been spent on salt. The Village budgeted to spend \$100,000 this fiscal year and spent \$0 last year due to a drier winter season.

Personnel costs have also increased as employees spend greater time salting and clearing the roads. The Village has spent approximately \$70,000 more on wages directly related to snow removal than in the prior year and is nearing the amount budgeted for snow removal wages. In FY14, \$84,500 was budgeted and \$81,595 has been spent to date.

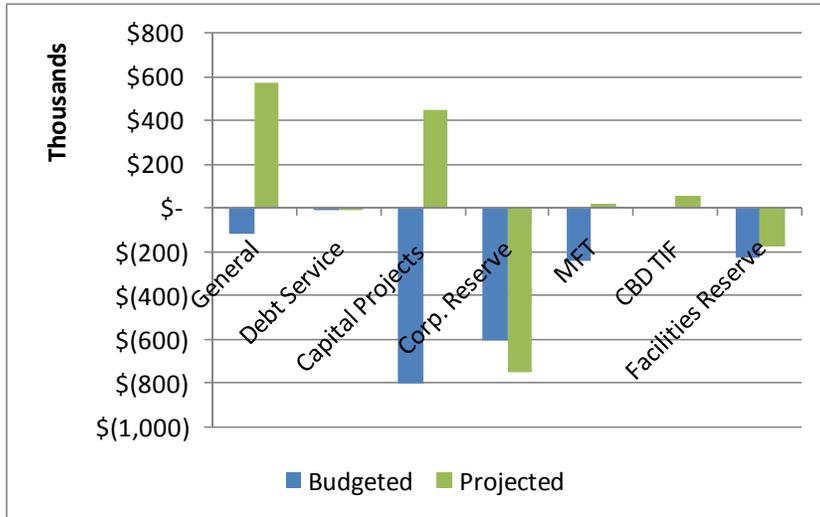
Winter Operations



Third Quarter 2013/14 Budget Report

Fiscal Year Projections

Change in Fund Balance, Governmental Funds



As part of the preparation process for the next year's budget, departments submit their estimated results for the current year (FY2014). All governmental funds had budgeted to end the year with a \$2.0 million decrease in net position, in aggregate. This deficit was not an operating deficit, but rather planned use of savings for capital projects. The current projections anticipate that the governmental funds will end the fiscal year with a \$180,000 surplus. The main funds

contributing to this change are the General Fund and the Capital Projects Fund.

The General Fund is anticipating revenues will perform 3% better than budgeted. This is due to higher than anticipated income tax receipts, building permits, and federal forfeiture funds. Income taxes benefited from a strong May receipt, caused by recognition of capital gains by Illinois residents. Building permits saw increased activity as well as a

few large permits for Fresh Market, Jewel, and a memory care facility. General Fund expenditures are anticipated to perform at 98% of budget, which is considered to be on target. The duration and frequency of additional winter snows may impact this projection.

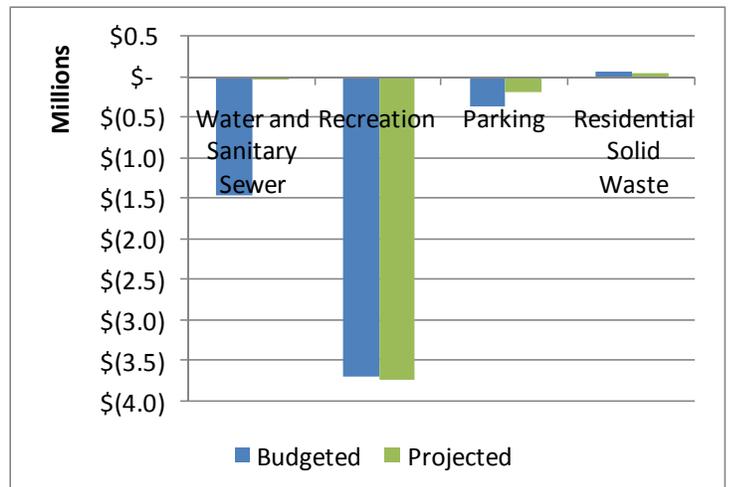
The Capital Projects Fund benefitted from increased real estate sales activity in FY14. Real Estate Transfer Tax revenues are anticipated to be near \$625,000, while the budget was \$550,000. A cold winter also increased revenues from the Natural Gas Use Tax. Estimated actual receipts are \$100,000 greater than the budget. Please see the Capital Projects Fund article on page 3 for further discussion of expenditure projections for FY14.

The Village's MFT fund was hit hard by the snowy winter, requiring the Village to purchase more salt at higher prices than anticipated. The MFT Fund had budgeted to spend \$100,000 on salt and as of the end of the third quarter had already spent \$160,000.

In October 2013, the Village purchased property at 59 S. Park Boulevard which was unbudgeted in the Corporate Reserve Fund. The property was purchased to further the Village's strategic plan for Panfish Park. The Village owns the neighboring property at 63 S. Park Blvd.

All other governmental funds are anticipated to perform at or near budget as of the end of the third quarter.

Change in Net Position, Enterprise Funds



With the exception of the Water and Sewer Fund, the Enterprise Funds are anticipated to perform near their budgeted projections for FY14. Water usage was not as high as anticipated and revenues for Water and Sewer metered revenue are anticipated to be \$1.4 million less than budgeted. This is offset by capital outlay projections that are \$2.0 million less than budgeted for both Water & Sewer capital. Several large projects are not anticipated to be completed in FY14 such as Roosevelt Road Water Main (\$710,000), Hill Avenue Water Main Extension (\$250,000), Memory Court Lift Station (\$550,000) and Hill Avenue Sanitary Sewer Extension (\$250,000).



535 Duane Street
Glen Ellyn, IL 60137

Phone: 630.469.5000
Fax: 630.547.5353
E-mail:
finance@glenellyninfo.org

Financial reports can be found on the web!

www.glenellyn.org/finance/financial_report.html

About this Quarterly Report

The quarterly report is prepared using a budget basis of accounting which is primarily based on when cash is received or paid. This report is also unaudited. Subsequent to fiscal year end (April 30), the Village prepares accrual basis financial statements which are then audited by an independent accounting firm. The audited financial statements are typically available in October. For over 20 years, the Village has received recognition for its financial statements in the form of a Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association.

This quarterly report typically discusses projections for the year, which are based departmental submissions of estimated actual line item detail. These projections are preliminary and based on 9 months of activity. Variations could occur due to events beyond the Village's control, changes in the regional or national economy, weather, crime activity, or any of a number of different factors. Also, changes in policy decisions can impact revenues and expenditures.

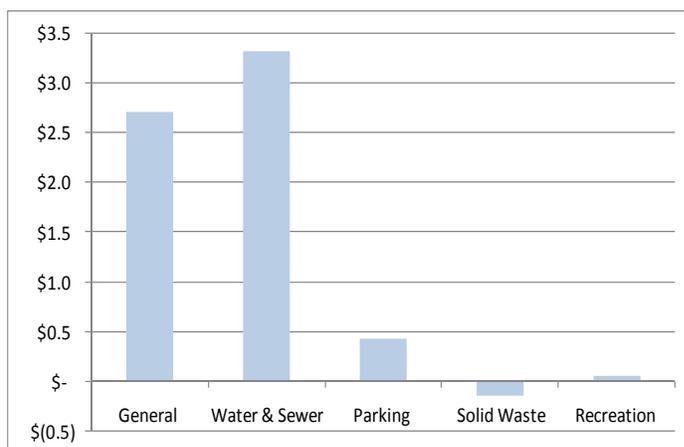
Cash Reserves

The Village's cash reserves function much like your personal savings account, setting aside money to be used in certain circumstances. The Village policy requires that 26% of the General Fund operating budget, excluding capital outlay and debt service, be retained in cash reserves, increasing by one percentage point each year until we achieve 35%. The General Fund exceeded this requirement as of January, 2014 by \$2.7 million.

The Water and Sewer Fund has a cash reserve policy of \$2,095,000, based on \$2,000,000 in FY11/12 and increasing by the CPI-U or 3%, whichever is less. The Water and Sewer Fund exceeded this policy by \$3.3 million, which represents both cash reserves for ongoing operations as well as savings for water and sewer capital projects.

The Parking and Recreation Funds exceeded their cash reserve policy of 26% of the operating budget (also increasing each year like the General Fund)

Cash Reserves over Policy, by Fund, in Millions



by \$433,000 and \$63,600 respectively. The Solid Waste Fund's policy was modified to a stable 25% of operating expenses due to consistent expenses and reliable revenues. The Solid Waste Fund fell \$141,000 below the policy due to unplanned expenses from the recent storms. This is an improvement from \$220,000 below policy at the end of the 2nd quarter. The Village's current rate structure will result in gradually

growing these reserves over the next few years.

Some programs are accounted for in other Village funds, such as the Police Pension Fund, Capital Projects Fund, and Motor Fuel Tax Fund, and are reserved at 100%. We cannot reallocate these funds for other purposes due to restrictions on the use of those dollars.

FINANCIAL SCHEDULES

Summary of FY2013/14 and Prior Year Activity, by Fund Type.....1
Summary of Revenues and Expenditures/Expenses by Category.....2
Revenue and Expenditure/Expense Projections by Fund.....3
General Fund Summary.....4
Water/Sanitary Sewer Metered Revenue – Ten Year History.....5
Recycling Revenue – Four Year History.....6
Greens Fee Revenue – Ten Year History.....7
Cash Available for General Use.....8-9

APPENDIX

Year to Date Budget Report, as of January 31, 2014.....1-24

Village of Glen Ellyn
Summary of FY2013/14 and Prior Year Activity, by Fund Type
For the Nine Months Ended January 31, 2014

Fund	Current Year Activity								Prior Year Activity				
	Revised Budget Revenues	Revised Budget (Expenses)	Revised Budget	Year to date Revenues	Year to date Expenditures (Expenses)	Net Income (Loss)	Encumbrances	Net Income Less Encumbrances	Year to date Revenues	Year to date Expenditures (Expenses)	Balance		
			Net Income (Loss)								Net Income (Loss)	Encumbrances	Net Income Less Encumbrances
Major Governmental Funds													
General	\$ 16,894,100	\$ 17,014,931	\$ (120,831)	\$ 13,929,924	\$ 12,971,093	\$ 958,831	\$ 236,510	\$ 722,321	\$ 13,521,951	\$ 12,382,565	\$ 1,139,386	\$ 133,722	\$ 1,005,664
Debt Service	1,107,528	1,107,228	300	1,111,275	1,107,026	4,249	-	4,249	1,659,454	1,661,778	(2,324)	-	(2,324)
Capital Projects	6,498,500	7,301,090	(802,590)	4,997,011	3,904,108	1,092,903	1,829,830	(736,927)	3,974,429	4,792,463	(818,034)	1,823,831	(2,641,865)
ST Major Governmental Funds	\$ 24,500,128	\$ 25,423,249	\$ (923,121)	\$ 20,038,210	\$ 17,982,227	\$ 2,055,983	\$ 2,066,340	\$ (10,357)	\$ 19,155,834	\$ 18,836,806	\$ 319,028	\$ 1,957,553	\$ (1,638,525)
Non Major Governmental Funds - Special Revenue													
Corporate Reserve	\$ 187,900	\$ 793,000	\$ (605,100)	\$ 148,309	\$ 143,484	\$ 4,825	\$ -	\$ 4,825	\$ 146,888	\$ -	\$ 146,888	\$ -	\$ 146,888
Motor Fuel Tax	665,500	906,000	(240,500)	632,083	646,060	(13,977)	147,317	(161,294)	631,291	492,300	138,991	112,110	26,881
Central Business District (CBD) TIF	1,000	1,000	-	74,676	4,178	70,498	-	70,498	-	979	(979)	-	(979)
Non Major Governmental Funds - Capital Projects													
Facilities Maint Reserve	102,500	331,175	(228,675)	77,163	92,291	(15,128)	-	(15,128)	40,551	56,802	(16,251)	170	-
ST Nonmajor Governmental Funds	\$ 956,900	\$ 2,031,175	\$ (1,074,275)	\$ 932,231	\$ 886,013	\$ 46,218	\$ 147,317	\$ (101,099)	\$ 818,730	\$ 550,081	\$ 268,649	\$ 112,280	\$ 172,790
TOTAL GOVERNMENTAL FUNDS	\$ 25,457,028	\$ 27,454,424	\$ (1,997,396)	\$ 20,970,441	\$ 18,868,240	\$ 2,102,201	\$ 2,213,657	\$ (111,456)	\$ 19,974,564	\$ 19,386,887	\$ 587,677	\$ 2,069,833	\$ (1,465,735)
Major Enterprise Funds													
Water and Sanitary Sewer	\$ 14,911,500	\$ 16,361,044	\$ (1,449,544)	\$ 10,155,804	\$ 9,191,306	\$ 964,498	\$ 1,494,574	\$ (530,076)	\$ 9,906,159	\$ 8,510,636	\$ 1,395,523	\$ 933,083	\$ 462,440
Recreation	4,440,000	8,120,477	(3,680,477)	3,409,441	6,567,991	(3,158,550)	388,545	(3,547,095)	8,044,964	3,922,428	4,122,536	4,540,763	(418,227)
ST Major Enterprise Funds	\$ 19,351,500	\$ 24,481,521	\$ (5,130,021)	\$ 13,565,245	\$ 15,759,297	\$ (2,194,052)	\$ 1,883,119	\$ (4,077,171)	\$ 17,951,123	\$ 12,433,064	\$ 5,518,059	\$ 5,473,846	\$ 44,213
Non Major Enterprise Funds													
Parking	\$ 681,400	\$ 1,046,436	\$ (365,036)	\$ 318,206	\$ 521,466	\$ (203,260)	\$ 446,218	\$ (649,478)	\$ 309,009	\$ 253,401	\$ 55,608	\$ 570,000	\$ (514,392)
Residential Solid Waste	1,507,100	1,428,100	79,000	1,131,965	1,111,034	20,931	-	20,931	1,043,020	1,342,365	(299,345)	20,681	(320,026)
ST Nonmajor Enterprise Funds	\$ 2,188,500	\$ 2,474,536	\$ (286,036)	\$ 1,450,171	\$ 1,632,500	\$ (182,329)	\$ 446,218	\$ (628,547)	\$ 1,352,029	\$ 1,595,766	\$ (243,737)	\$ 590,681	\$ (834,418)
TOTAL ENTERPRISE FUNDS	\$ 21,540,000	\$ 26,956,057	\$ (5,416,057)	\$ 15,015,416	\$ 17,391,797	\$ (2,376,381)	\$ 2,329,337	\$ (4,705,718)	\$ 19,303,152	\$ 14,028,830	\$ 5,274,322	\$ 6,064,527	\$ (790,205)
VILLAGE OPERATIONS TOTAL	\$ 46,997,028	\$ 54,410,481	\$ (7,413,453)	\$ 35,985,857	\$ 36,260,037	\$ (274,180)	\$ 4,542,994	\$ (4,817,174)	\$ 39,277,716	\$ 33,415,717	\$ 5,861,999	\$ 8,134,360	\$ (2,255,940)
Internal Service Funds													
Insurance	\$ 2,860,800	\$ 2,916,500	\$ (55,700)	\$ 2,131,305	\$ 2,209,371	\$ (78,066)	\$ -	\$ (78,066)	\$ 2,186,069	\$ 2,176,984	\$ 9,085	\$ -	\$ 9,085
Equipment Services	1,787,100	1,941,000	(153,900)	1,408,901	1,093,079	315,822	121,278	194,544	1,336,723	1,053,162	283,561	592,133	(308,572)
ST Internal Service Funds	\$ 4,647,900	\$ 4,857,500	\$ (209,600)	\$ 3,540,206	\$ 3,302,450	\$ 237,756	\$ 121,278	\$ 116,478	\$ 3,522,792	\$ 3,230,146	\$ 292,646	\$ 592,133	\$ (299,487)
Trust Fund													
Police Pension	\$ 1,875,000	\$ 1,666,300	\$ 208,700	\$ 2,118,866	\$ 1,231,680	\$ 887,186	\$ -	\$ 887,186	\$ 2,108,810	\$ 1,157,018	\$ 951,792	\$ -	\$ 951,792
VILLAGE TOTAL	\$ 53,519,928	\$ 60,934,281	\$ (7,414,353)	\$ 41,644,929	\$ 40,794,167	\$ 850,762	\$ 4,664,272	\$ (3,813,510)	\$ 44,909,318	\$ 37,802,881	\$ 7,106,437	\$ 8,726,493	\$ (1,603,635)

Village of Glen Ellyn
Summary of FY2013/14 Revenues and Expenditures/Expenses, by Category
For the Quarter Ended January 31, 2014

This report illustrates the revenues and expenditures (expenses) by fund types. Transfers between funds are highlighted. To see fund details, see respective pages later in this report.

Fund	Revenues					Expenditures/Expenses					Total Net Expenditures/Expenses	Net
	Taxes	User fees	Other	Less Transfers	Total Net Revenues	Operating	Capital Outlay	Debt	Less Transfers			
Governmental Funds												
General	\$ 10,073,248	\$ 2,319,504	\$ 1,537,172	\$ (998,498)	\$ 12,931,426	\$ 12,810,969	\$ 160,124	\$ -	\$ (3,138,010)	\$ 9,833,083	\$ 3,098,343	
Debt Service	599,189	-	512,086	-	1,111,275	978	-	1,106,048	-	1,107,026	4,249	
Capital Projects	4,985,676	-	11,335	-	4,997,011	-	3,904,108	-	(263,250)	3,640,858	1,356,153	
Corporate Reserve	-	-	148,309	(40,000)	108,309	-	143,484	-	-	143,484	(35,175)	
Motor Fuel Tax	514,173	-	117,910	-	632,083	637,740	8,320	-	(400,000)	246,060	386,023	
Central Business District TIF	74,676	-	-	-	74,676	4,178	-	-	-	4,178	70,498	
Facilities Maintenance Reserve	-	-	77,163	(75,000)	2,163	-	92,291	-	-	92,291	(90,128)	
ST Governmental Funds	\$ 16,246,962	\$ 2,319,504	\$ 2,403,975	\$ (1,113,498)	\$ 19,856,943	\$ 13,453,865	\$ 4,308,327	\$ 1,106,048	\$ (3,801,260)	\$ 15,066,980	\$ 4,789,963	
Enterprise Funds												
Water and Sanitary Sewer	\$ 96,966	\$ 10,016,000	\$ 42,838	\$ -	\$ 10,155,804	\$ 7,055,025	\$ 2,082,308	\$ 53,973	\$ (801,556)	\$ 8,389,750	\$ 1,766,054	
Recreation	-	3,044,978	364,463	(310,000)	3,099,441	2,574,678	3,350,243	643,070	(157,154)	6,410,837	(3,311,396)	
Parking	-	311,541	6,665	-	318,206	185,435	336,031	-	(117,975)	403,491	(85,285)	
Residential Solid Waste	-	1,111,881	20,084	-	1,131,965	1,109,005	2,029	-	(57,825)	1,053,209	78,756	
ST Enterprise Funds	\$ 96,966	\$ 14,484,400	\$ 434,050	\$ (310,000)	\$ 14,705,416	\$ 10,924,143	\$ 5,770,611	\$ 697,043	\$ (1,134,510)	\$ 16,257,287	\$ (1,551,871)	
Other Funds												
Insurance (Internal Service Fund)	\$ -	\$ -	\$ 2,131,305	\$ (1,346,056)	\$ 785,249	\$ 2,209,371	\$ -	\$ -	\$ -	\$ 2,209,371	\$ (1,424,122)	
Equipment Services (Internal Service Fund)	-	-	1,408,901	(1,258,950)	149,951	704,630	388,449	-	(72,734)	1,020,345	(870,394)	
Police Pension (Trust Fund)	-	-	2,118,866	(980,000)	1,138,866	1,231,680	-	-	-	1,231,680	(92,814)	
VILLAGE TOTAL	\$ 16,343,928	\$ 16,803,904	\$ 8,497,097	\$ (5,008,504)	\$ 36,636,425	\$ 28,523,689	\$ 10,467,387	\$ 1,803,091	\$ (5,008,504)	\$ 35,785,663	\$ 850,762	

Note: This schedule is reported on a budgetary basis.

Village of Glen Ellyn
Revenue and Expense Projections, by Fund
For the Quarter Ended January 31, 2014
(in thousands)

Fund	Revenues			Expenditures / Expenses			Income/(Loss)		
	Budgeted	Projected	Difference	Budgeted	Projected	Difference	Budgeted	Projected	Difference
Governmental Funds									
General	\$ 16,894,100	\$ 17,328,850	\$ 434,750	\$ 17,014,931	\$ 16,754,504	\$ (260,427)	\$ (120,831)	\$ 574,346	\$ 695,177
Debt Service	1,107,528	1,107,528	-	1,107,228	1,107,228	-	300	300	-
Capital Projects	6,498,500	6,706,000	207,500	7,301,090	6,255,500	(1,045,590)	(802,590)	450,500	1,253,090
Corporate Reserve	187,900	187,900	-	793,000	937,000	144,000	(605,100)	(749,100)	(144,000)
Motor Fuel Tax	665,500	782,100	116,600	906,000	760,000	(146,000)	(240,500)	22,100	262,600
Central Business District (CBD) TIF	1,000	75,000	74,000	1,000	15,000	14,000	-	60,000	60,000
Facilities Maint. Reserve	102,500	102,500	-	331,175	281,700	(49,475)	(228,675)	(179,200)	49,475
TOTAL GOVERNMENTAL FUNDS	\$ 25,457,028	\$ 26,289,878	\$ 832,850	\$ 27,454,424	\$ 26,110,932	\$ (1,343,492)	\$ (1,997,396)	\$ 178,946	\$ 2,176,342
Enterprise Funds									
Water and Sanitary Sewer	\$ 14,911,500	\$ 13,572,800	\$ (1,338,700)	\$ 16,361,044	\$ 13,587,800	\$ (2,773,244)	\$ (1,449,544)	\$ (15,000)	\$ 1,434,544
Recreation	4,440,000	4,110,500	(329,500)	8,120,477	7,830,700	(289,777)	(3,680,477)	(3,720,200)	(39,723)
Parking	681,400	776,100	94,700	1,046,436	963,800	(82,636)	(365,036)	(187,700)	177,336
Residential Solid Waste	1,507,100	1,500,557	(6,543)	1,428,100	1,447,040	18,940	79,000	53,517	(25,483)
TOTAL ENTERPRISE FUNDS	\$ 21,540,000	\$ 19,959,957	\$ (1,580,043)	\$ 26,956,057	\$ 23,829,340	\$ (3,126,717)	\$ (5,416,057)	\$ (3,869,383)	\$ 1,546,674
VILLAGE OPERATIONS TOTAL	\$ 46,997,028	\$ 46,249,835	\$ (747,193)	\$ 54,410,481	\$ 49,940,272	\$ (4,470,209)	\$ (7,413,453)	\$ (3,690,437)	\$ 3,723,016
Other Funds									
Insurance (Internal Service Fund)	\$ 2,860,800	\$ 2,762,546	\$ (98,254)	\$ 2,916,500	\$ 2,810,411	\$ (106,089)	\$ (55,700)	\$ (47,865)	\$ 7,835
Equipment Services (Internal Service Fund)	1,787,100	1,850,500	63,400	1,941,000	1,884,925	(56,075)	(153,900)	(34,425)	119,475
Police Pension (Trust Fund)	1,875,000	2,238,600	363,600	1,666,300	1,665,525	(775)	208,700	573,075	364,375
VILLAGE TOTAL	\$ 53,519,928	\$ 53,101,481	\$ (418,447)	\$ 60,934,281	\$ 56,301,133	\$ (4,633,148)	\$ (7,414,353)	\$ (3,199,652)	\$ 4,214,701

General Fund Budget Summary For the Nine Months Ended January 31, 2014

	YTD						Projections			
	Last Year	Current Budget	Current Year	Variance from LY		Variance YTD Budget		Annual Projection	Revised Budget	Percent of budget
				\$	%	\$	%			
REVENUES										
TAXES										
Property Tax	2,972,653	3,068,978	3,114,972	142,319	5%	45,994	1%	3,105,100	3,069,000	101%
Econ Dev SSA Tax	159,018	165,999	152,031	(6,987)	-4%	(13,968)	-9%	151,400	166,000	91%
Fire SSA Tax	178,126	180,999	182,571	4,445	2%	1,572	1%	181,000	181,000	100%
Sales Tax	2,242,013	2,284,830	2,301,388	59,375	3%	16,558	1%	3,135,400	3,115,000	101%
Home Rule Sales Tax	1,299,308	1,307,262	1,303,118	3,810	0%	(4,145)	0%	1,782,700	1,786,000	100%
State Income Tax	1,813,804	1,939,468	1,987,038	173,234	10%	47,571	2%	2,615,000	2,619,000	100%
Other Taxes	976,305	1,001,874	1,032,130	55,825	6%	30,256	3%	1,227,000	1,194,000	103%
Subtotal Taxes	9,641,227	9,949,409	10,073,248	432,021	4%	123,839	1%	12,197,600	12,130,000	101%
LICENSES & PERMITS										
Vehicle Licenses	99,984	105,690	107,942	7,958	8%	2,252	2%	390,000	390,000	100%
Business Registration	37,875	39,647	43,725	5,850	15%	4,078	9%	41,000	41,000	100%
Liquor Licenses	117,872	116,280	121,761	3,889	3%	5,481	5%	120,000	120,000	100%
Building Permits/Registrations/Fees	519,353	458,211	580,219	60,866	12%	122,008	21%	702,150	555,000	127%
Subtotal Licenses & Permits	775,084	719,828	853,647	78,563	10%	133,819	16%	1,253,150	1,106,000	113%
CHARGES & FEES										
Cable Franchise Fees	399,434	465,000	362,410	(37,024)	-9%	(102,590)	-28%	542,000	620,000	87%
Ambulance Service Fees	517,156	478,800	472,119	(45,037)	-9%	(6,681)	-1%	750,000	700,000	107%
Police Service Reimbursements	145,102	121,652	151,882	6,780	5%	30,230	20%	154,400	133,000	116%
Service Fees - GWA/Library	97,128	97,650	97,650	522	1%	-	0%	130,200	130,200	100%
Subtotal Charges & Fees	1,158,820	1,163,102	1,084,061	(74,759)	-6%	(79,041)	-7%	1,576,600	1,583,200	100%
OTHER										
Police/Court Fines	393,814	381,237	368,028	(25,786)	-7%	(13,209)	-4%	510,000	510,000	100%
Investment Income	14,809	15,000	18,126	3,317	22%	3,126	17%	20,000	20,000	100%
Miscellaneous Income	395,332	306,627	534,310	138,978	35%	227,683	43%	573,500	346,900	165%
Transfers from Other Funds	1,142,869	998,500	998,500	(144,369)	-13%	0	0%	1,198,000	1,198,000	100%
Subtotal Other	1,946,824	1,701,364	1,918,965	(27,859)	-1%	217,601	11%	2,301,500	2,074,900	111%
Revenue Totals	13,521,955	13,533,703	13,929,921	407,966	3%	396,218	3%	17,328,850	16,894,100	103%

							Q3 - Adjusted by preliminary budget			
Village Board & Clerk	46,329	69,975	58,984	12,655	27%	(10,991)	-16%	71,325	78,100	91%
Village Manager's Office	689,355	774,754	772,558	83,203	12%	(2,196)	0%	1,007,725	1,014,200	99%
Facilities Maintenance	302,857	371,575	392,405	89,548	30%	20,830	6%	505,500	513,500	98%
Senior Services	67,372	69,368	71,988	4,616	7%	2,621	4%	94,167	91,050	103%
History Park	20,033	34,765	35,016	14,983	75%	251	1%	50,800	45,600	111%
Information Technology*	-	260,338	260,038	included w/ Finance		(300)	0%	331,000	331,000	100%
Finance*	846,172	651,947	615,164	29,031	3%	(36,782)	-6%	812,707	828,900	98%
Planning & Development	899,912	942,478	851,947	(47,965)	-5%	(90,531)	-10%	1,227,200	1,248,075	98%
Economic Development	294,745	390,762	250,957	(43,788)	-15%	(139,804)	-36%	398,030	469,617	85%
Police	5,842,078	6,156,580	6,092,898	250,820	4%	(63,682)	-1%	7,584,200	7,612,800	100%
Fire	1,357,534	1,364,205	1,434,457	76,923	6%	70,252	5%	1,764,600	1,771,000	100%
Public Works - Admin & Engineering**	678,171	517,383	482,769	(195,402)	-29%	(34,615)	-7%	655,950	674,963	97%
Public Works - Operations**	1,338,005	1,747,269	1,651,914	313,909	23%	(95,355)	-5%	2,251,300	2,336,126	96%
Expenditure Totals	12,382,563	13,351,398	12,971,096	588,533	5%	(380,302)	-3%	16,754,504	17,014,931	98%
Net Surplus / (Deficit)	1,139,392	182,305	958,825	(180,567)		776,520		574,346	(120,831)	

Encumbrances

Surplus / (deficit) net of encumbrances 1,005,670 722,315

* Information Technology was included in the Finance Department for FY12/13. For variance from last year calculations, IT and Finance have been combined for comparability

** Public Works was reorganized to directly charge personnel costs to the benefitting fund. As a result, variance from last year calculations are less meaningful.

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

Month Collected by Village											\$ Change	% Change
	FY04/05	FY05/06	FY06/07	FY07/08	FY08/09	FY09/10	FY10/11	FY11/12	FY12/13	FY13/14	From Prior Year	From Prior Year
May	\$ 651,286	\$ 617,293	\$ 580,979	\$ 522,440	\$ 588,152	\$ 632,740	\$ 680,593	\$ 744,243	\$ 735,619	\$ 810,695	\$ 75,076	10.2%
Jun	654,287	680,998	658,088	732,857	697,835	637,766	775,487	745,296	936,024	892,069	(43,955)	-4.7%
Jul	639,330	885,620	803,451	828,735	644,209	756,612	741,780	839,212	1,360,491	962,291	(398,200)	-29.3%
Aug	790,522	1,016,107	812,768	843,911	796,373	771,195	852,176	1,050,431	1,271,862	1,084,999	(186,863)	-14.7%
Sep	774,946	930,300	797,200	774,309	889,729	794,394	915,070	986,546	1,118,364	1,171,963	53,599	4.8%
Oct	747,394	821,336	636,195	732,709	696,173	772,366	778,383	898,684	892,680	1,067,948	175,268	19.6%
Nov	653,500	703,014	578,071	626,348	624,462	620,836	777,946	761,036	824,872	892,456	67,584	8.2%
Dec	599,372	564,710	638,902	656,690	618,494	617,748	695,979	746,626	821,063	944,438	123,375	15.0%
Jan	638,247	601,908	565,871	599,244	681,105	670,931	678,203	818,878	857,510	962,371	104,861	12.2%
Feb	595,301	616,354	586,925	592,578	666,574	610,443	824,362	734,019	843,394			
Mar	576,347	604,298	598,016	617,558	547,239	565,124	541,975	738,248	797,312			
Apr	556,710	489,785	531,574	540,771	535,180	570,506	657,818	784,819	781,571			
Total	\$ 7,877,242	\$ 8,531,723	\$ 7,788,040	\$ 8,068,149	\$ 7,985,525	\$ 8,020,661	\$ 8,919,772	\$ 9,848,038	\$ 11,240,762	\$ 8,789,230		
Budget	\$ 8,450,000	\$ 8,450,000	\$ 8,260,000	\$ 8,175,000	\$ 8,175,000	\$ 8,740,000	\$ 9,465,000	\$ 9,368,000	\$ 10,654,000	\$ 13,229,000		
% of Budget	93%	101%	94%	99%	98%	92%	94%	105%	106%	66%		
YTD Total	\$ 6,148,884	\$ 6,821,286	\$ 6,071,525	\$ 6,317,242	\$ 6,236,532	\$ 6,274,588	\$ 6,895,617	\$ 7,590,952	\$ 8,818,485	\$ 8,789,230		
% Change from YTD Prior Year	6.8%	10.9%	-11.0%	4.0%	-1.3%	0.6%	9.9%	10.1%	16.2%	-0.3%		
	eff 5-1-04		eff 7-1-07	eff 6-1-08	eff 7-1-09	eff 6-1-10	eff 5-1-11	eff 1-1-12	eff 1-1-13	eff 1-1-14		
Water Rate*	\$ 4.92		\$ 4.92	\$ 5.10	\$ 5.49	\$ 6.04	\$ 6.34	\$ 6.42	\$ 7.41	\$ 8.50		
Sewer Rate*	<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>	<u>6.65</u>	<u>6.90</u>		
	\$ 8.83		\$ 9.22	\$ 9.55	\$ 9.94	\$ 10.94	\$ 11.73	\$ 12.84	\$ 14.06	\$ 15.40		

* Per 1,000 gallons of water metered.

Village of Glen Ellyn
Solid Waste Fund
Recycling Revenue

Month Received by Village					% Change From Prior Incr/(Decr)
	FY10/11	FY11/12	FY12/13	FY13/14	
May	\$ 8,850	\$ 16,986	\$ 11,564	\$ 4,337	(62.5%)
Jun	-	25,238	8,302	-	(100.0%)
Jul	12,067	17,739	5,438	4,271	(21.5%)
Aug	1,490	18,611	3,022	1,778	(41.2%)
Sep	2,239	23,984	-	435	(100.0%)
Oct	3,810	20,473	-	1,407	(100.0%)
Nov	5,647	21,400	-	2,106	(100.0%)
Dec	8,923	8,819	4,159	1,604	(61.4%)
Jan	7,659	74	3,973	947	(76.2%)
Feb	14,000	16,527	2,852		
Mar	15,652	7,349	2,124		
Apr	16,986	7,609	4,467		
Total	\$ 97,324	\$ 184,808	\$ 45,902	\$ 16,885	
Budget	\$ 20,000	\$ 50,000	\$ 30,000	\$ 30,000	
Year to date	\$ 50,686	\$ 153,323	\$ 36,459	\$ 16,885	
YTD as a percent of annual budget	253%	307%	122%	56%	
YTD % Change from prior YTD	NA	202%	-76%	-54%	

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

Green Fee Revenue

Month Received by Village	FY04/05 ¹	FY05/06	FY06/07	FY07/08	FY08/09	FY09/10	FY10/11	FY11/12	FY12/13	FY13/14	\$ Change From Prior Year Gain/(Loss)	% Change From Prior Year Gain/(Loss)
May	\$ 73,297	\$ 259,385	\$ 236,888	\$ 295,117	\$ 269,068	\$ 270,981	\$ 250,437	\$ 204,372	\$ 257,288	\$ 185,960	\$ (71,328)	-27.7%
June	161,599	320,663	312,763	345,137	318,730	281,641	250,384	276,636	318,841	252,324	(66,517)	-20.9%
July	401,690	365,632	335,203	375,857	364,228	346,388	284,613	302,684	289,643	290,661	1,018	0.4%
August	358,577	322,785	336,839	299,099	352,602	299,210	295,170	286,660	273,187	303,350	30,163	11.0%
September	311,656	263,730	231,667	308,175	235,115	264,164	226,227	216,810	241,225	234,590	(6,635)	-2.8%
October	170,505	173,243	119,932	147,973	135,272	77,778	136,880	134,608	92,528	94,224	1,696	1.8%
November	36,671	46,920	37,379	30,205	27,710	41,340	42,227	45,127	40,758	21,967	(18,791)	-46.1%
December	1,952	111	1,281	176	39,099	39,487	40,020	56,563	71,008	93,620	22,612	31.8%
January	69	1,445	919	464	31	14	56	1,799	424	4	(420)	-99.1%
February	718	994	10	-	389	-	192	1,007	111			
March	13,340	16,531	19,049	3,214	32,319	27,827	13,173	70,503	11,007			
April	155,979	162,056	117,819	113,035	105,193	163,584	108,315	157,699	81,569			
Total	\$ 1,686,053	\$ 1,933,495	\$ 1,749,749	\$ 1,918,451	\$ 1,879,756	\$ 1,812,414	\$ 1,647,694	\$ 1,754,468	\$ 1,677,590	\$ 1,476,700		
YTD Total	\$ 1,516,016	\$ 1,753,914	\$ 1,612,871	\$ 1,802,202	\$ 1,741,855	\$ 1,621,003	\$ 1,526,014	\$ 1,525,259	\$ 1,584,903	\$ 1,476,700		
% Change From YTD Prior Year	210%	16%	(8%)	12%	(3%)	(7%)	(6%)	(0%)	4%	(7%)		
Budget	\$ 1,700,000	\$ 2,250,000	\$ 1,990,000	\$ 1,950,000	\$ 1,980,000	\$ 1,900,000	\$ 1,930,000	\$ 1,900,000	\$ 1,700,000	\$ 1,800,000		
% of Budget	99%	86%	88%	98%	95%	95%	85%	92%	99%	82%		

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

Green Fee Rounds						
	FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 12/13	From Prior Year
May	10,122	9,412	8,387	10,272	7,442	-27.6%
June	10,827	10,571	10,856	12,359	9,856	-20.3%
July	13,398	11,169	11,648	10,896	11,338	4.1%
August	11,622	11,883	12,420	11,823	12,042	1.9%
September	10,489	9,589	8,865	9,747	9,291	-4.7%
October	3,588	5,877	2,497	5,202	4,778	-8.2%
November	2,383	2,409	2,319	1,850	1,081	-41.6%
December	108	15	345	979	15	-98.5%
January	3	12	405	94	1	-98.9%
February	-	43	231	25		
March	1,832	1,209	4,283	577		
April	6,728	4,301	6,621	3,681		
Total	71,100	66,490	68,877	67,505	55,844	(2.0%)

Village of Glen Ellyn
Cash Available for General Use
As of January 31, 2014

Fund	Last Year Cash & Investment Balances	Cash/ Checking	Illinois Funds	IMET	Investments	Current Year Cash & Investment Balances	(a) Less Encumbrances	Less Deposits/ Other	Balance	(b) Reserve Policy	Cash Reserved or Restricted From General Use	Amount over (under) Required Cash Reserves
1 General	\$ 6,987,366	\$ (495,739)	\$ 899,121	\$ 7,770,139	\$ -	\$ 8,173,521	\$ (236,510)	\$ (888,523)	\$ 7,048,488	26%	\$ (4,334,298)	\$ 2,714,191
2 Corporate Reserve	1,043,534	115,173	33,958	919,153	-	1,068,284	-	-	1,068,284	n/a	(1,068,284)	-
3 Motor Fuel Tax	358,314	-	516,295	-	-	516,295	(147,317)	-	368,978	n/a	(368,978)	-
4 CBD TIF Fund	-	114	10,625	-	-	10,739	-	-	10,739	n/a	-	10,739
5 Debt Service	27,783	19,448	9,416	13,663	-	42,527	-	-	42,527	n/a	(42,527)	-
6 Capital Projects	2,282,639	171,083	1,408,951	2,141,224	-	3,721,258	(1,829,830)	-	1,891,428	n/a	(1,891,428)	-
7 Facilities Maint Reserve	990,142	22,426	111,027	853,887	-	987,340	-	-	987,340	n/a	(987,340)	-
8 Water & Sewer	5,946,463	365,296	57,945	6,733,980	-	7,157,221	(1,494,574)	(242,152)	5,420,495	\$2M+	(2,095,000)	3,325,495
9 Parking	1,188,460	92,535	25,733	830,606	-	948,874	(446,218)	-	502,656	26%	(69,625)	433,031
10 Solid Waste	273,171	74,597	10,934	127,816	-	213,347	-	-	213,347	25%	(354,525)	(141,178)
11 Recreation	6,268,667	72,340	15,144	1,433,373	-	1,520,857	(388,545)	-	1,132,312	26%	(1,068,696)	63,616
12 Insurance	1,623,514	86,549	465,244	997,090	-	1,548,883	-	-	1,548,883	n/a	(1,548,883)	-
13 Equipment Services	3,325,207	92,253	134,696	3,037,397	-	3,264,346	(121,278)	-	3,143,068	n/a	(3,143,068)	-
	\$ 30,315,260	\$ 616,075	\$ 3,699,089	\$ 24,858,328	\$ -	\$ 29,173,492	\$ (4,664,272)	\$ (1,130,675)	\$ 23,378,545		\$ (16,972,652)	\$ 6,405,894
14 Police Pension	23,517,032	\$ -	\$ 442,649	\$ -	\$ 24,304,090	\$ 24,746,739	\$ -	\$ -	\$ 24,746,739	n/a	\$ (24,746,739)	\$ -
	Average Yields FY2013/14 YTD	0.00%	0.02%	0.34%								
	Average Yields FY2012/13 YTD	0.00%	0.10%	0.29%								

(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

(b) The cash reserves policy is discussed in the notes 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 26% of budget minus capital expenditures.
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. **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
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
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.
8. **Water and Sanitary Sewer Fund** - Amount subject to reserve is \$2,095,000, which will be adjusted annually by CPI-U or 3%, whichever is less. The cash reserve policy had previously been calculated as a percent of operating
9. **Parking Fund** - Amount subject to reserve is 26% of budget minus capital expenditures.
10. **Residential Solid Waste Fund** - Amount subject to reserve is 25% of budget minus capital expenditures.
11. **Recreation Fund** - Amount subject to reserve is 26% of budget minus capital expenditures.
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.



Year-to-Date Budget Report
As of January 31, 2014 - Fiscal Year 2013/2014

	2013/2014 Original Budget	2013/ 2014 Revised Budget	Month		Year to Date					
			MTD for January	LY Actual January	LY Actual thru January	YTD Thru January	Encumbered	YTD Total w/ Encumb	% of Revised Budget	
100 - GENERAL FUND										
1000 - GENERAL FUND REVENUES										
TAXES	14,852,000	14,852,000	742,681	681,335	9,641,227	12,812,749	0	12,812,749	86%	
LICENSES & PERMITS	1,114,900	1,114,900	46,058	70,863	777,281	855,834	0	855,834	77%	
INTERGOVERNMENTAL	15,000	15,000	0	16,092	52,535	28,827	0	28,827	192%	
CHARGES FOR SERVICES	1,597,200	1,597,200	56,894	98,243	1,170,216	1,095,643	0	1,095,643	69%	
FEES & FINES	510,000	510,000	33,929	44,304	393,811	368,027	0	368,027	72%	
INVESTMENT INCOME	20,000	20,000	2,297	2,111	14,810	18,128	0	18,128	91%	
MISC REVENUE	309,000	309,000	17,773	30,091	329,197	491,716	0	491,716	159%	
TRANSFERS IN (IFTS)	(1,524,000)	(1,524,000)	57,756	82,542	1,142,875	(1,741,000)	0	(1,741,000)	114%	
TOTAL - GENERAL FUND REVENUES	16,894,100	16,894,100	957,389	1,025,581	13,521,951	13,929,924	0	13,929,924	82%	
121100 - VILLAGE BOARD & CLERK										
PERSONNEL SERVICES	18,300	18,300	888	581	9,448	11,543	0	11,543	63%	
CONTRACTUAL SERVICES	45,200	45,200	1,744	2,154	33,932	38,096	0	38,096	84%	
COMMODITIES	1,500	1,500	42	38	1,470	1,024	0	1,024	68%	
CAPITAL IMPROVEMENTS	13,100	13,100	0	0	1,479	8,320	0	8,320	64%	
TOTAL - VILLAGE BOARD & CLERK	78,100	78,100	2,675	2,773	46,329	58,983	0	58,983	76%	
121200 - VILLAGE MANAGER'S OFFICE										
PERSONNEL SERVICES	628,500	628,500	45,566	43,392	460,655	480,754	0	480,754	76%	
CONTRACTUAL SERVICES	307,200	307,200	19,889	17,258	191,972	226,926	0	226,926	74%	
COMMODITIES	5,000	5,000	145	274	3,052	4,129	0	4,129	83%	
CAPITAL IMPROVEMENTS	18,000	18,000	0	0	0	19,988	0	19,988	111%	
TRANSFERS OUT (IFTS)	55,500	55,500	4,128	3,742	33,675	40,762	0	40,762	73%	



Year-to-Date Budget Report
As of January 31, 2014 - Fiscal Year 2013/2014

	2013/2014 Original Budget	2013/ 2014 Revised Budget	Month		Year to Date					
			MTD for January	LY Actual January	LY Actual thru January	YTD Thru January	Encumbered	YTD Total w/ Encumb	% of Revised Budget	
100 - GENERAL FUND										
TOTAL - VILLAGE MANAGER'S OFFICE	1,014,200	1,014,200	69,728	64,666	689,355	772,558	0	772,558	76%	
121300 - FACILITIES MAINTENANCE										
PERSONNEL SERVICES	240,600	240,600	19,584	17,499	174,420	185,595	0	185,595	77%	
CONTRACTUAL SERVICES	97,800	97,800	7,773	(554)	42,041	76,403	0	76,403	78%	
COMMODITIES	32,500	32,500	1,427	158	18,069	17,795	0	17,795	55%	
TRANSFERS OUT (IFTS)	142,600	142,600	11,842	7,592	68,325	112,610	0	112,610	79%	
TOTAL - FACILITIES MAINTENANCE	513,500	513,500	40,626	24,696	302,855	392,404	0	392,404	76%	
121400 - INFORMATION TECHNOLOGY										
PERSONNEL SERVICES	128,700	128,700	9,611	0	0	96,576	0	96,576	75%	
CONTRACTUAL SERVICES	133,100	133,100	4,135	0	0	110,005	0	110,005	83%	
COMMODITIES	1,000	1,000	8	0	0	276	0	276	28%	
CAPITAL OUTLAY	48,500	48,500	602	0	0	42,357	0	42,357	87%	
TRANSFERS OUT (IFTS)	19,700	19,700	1,099	0	0	10,825	0	10,825	55%	
TOTAL - INFORMATION TECHNOLOGY	331,000	331,000	15,455	0	0	260,039	0	260,039	79%	
121500 - SENIOR SERVICES										
PERSONNEL SERVICES	46,700	46,700	3,163	3,240	36,129	36,290	0	36,290	78%	
CONTRACTUAL SERVICES	39,350	39,350	3,700	7,974	27,785	33,481	0	33,481	85%	
COMMODITIES	5,000	5,000	1,226	473	3,460	2,216	0	2,216	44%	
TOTAL - SENIOR SERVICES	91,050	91,050	8,089	11,686	67,373	71,987	0	71,987	79%	
121600 - HISTORY PARK - ADMIN/FAC										



Year-to-Date Budget Report
As of January 31, 2014 - Fiscal Year 2013/2014

	2013/2014 Original Budget	2013/ 2014 Revised Budget	Month		Year to Date				
			MTD for January	LY Actual January	LY Actual thru January	YTD Thru January	Encumbered	YTD Total w/ Encumb	% of Revised Budget
100 - GENERAL FUND									
121600 - HISTORY PARK - ADMIN/FAC									
PERSONNEL SERVICES	4,100	4,100	0	316	2,782	296	0	296	7%
CONTRACTUAL SERVICES	22,900	22,900	1,645	2,713	12,614	15,272	0	15,272	67%
TOTAL - HISTORY PARK - ADMIN/FAC	27,000	27,000	1,645	3,029	15,396	15,568	0	15,568	58%
121610 - HISTORY PARK - PUBLIC WORKS									
PERSONNEL SERVICES	10,900	10,900	0	0	1,631	7,953	0	7,953	73%
CONTRACTUAL SERVICES	7,700	7,700	459	500	3,006	11,494	0	11,494	149%
TOTAL - HISTORY PARK - PUBLIC WORKS	18,600	18,600	459	500	4,637	19,447	0	19,447	105%
122000 - FINANCE DEPARTMENT									
PERSONNEL SERVICES	630,000	630,000	44,047	54,756	563,202	477,566	0	477,566	76%
CONTRACTUAL SERVICES	146,100	146,100	6,673	3,977	199,654	99,517	0	99,517	68%
COMMODITIES	12,300	12,300	808	213	12,283	7,463	0	7,463	61%
CAPITAL OUTLAY	600	600	932	4,943	26,412	241	0	241	40%
TRANSFERS OUT (IFTS)	39,900	39,900	3,088	4,958	44,625	30,377	0	30,377	76%
TOTAL - FINANCE DEPARTMENT	828,900	828,900	55,548	68,847	846,175	615,164	0	615,164	74%
126000 - PLANNING & DEVELOPMENT									
PERSONNEL SERVICES	937,800	937,800	60,801	66,884	663,673	656,540	0	656,540	70%
CONTRACTUAL SERVICES	182,000	182,575	19,443	19,902	134,558	113,339	0	113,339	62%
COMMODITIES	9,500	9,500	322	227	3,655	4,822	0	4,822	51%
CAPITAL OUTLAY	1,000	1,000	0	0	0	0	0	0	0%
CAPITAL IMPROVEMENTS	5,000	5,000	0	0	1,800	0	0	0	0%



Year-to-Date Budget Report
As of January 31, 2014 - Fiscal Year 2013/2014

	2013/2014 Original Budget	2013/ 2014 Revised Budget	Month		Year to Date					
			MTD for January	LY Actual January	LY Actual thru January	YTD Thru January	Encumbered	YTD Total w/ Encumb	% of Revised Budget	
100 - GENERAL FUND										
126000 - PLANNING & DEVELOPMENT										
TRANSFERS OUT (IFTS)	112,200	112,200	7,495	10,692	96,225	77,245	0	77,245	69%	
TOTAL - PLANNING & DEVELOPMENT	1,247,500	1,248,075	88,061	97,705	899,911	851,947	0	851,947	68%	
126500 - ECONOMIC DEVELOPMENT										
PERSONNEL SERVICES	59,000	59,000	3,388	1,850	27,708	23,206	0	23,206	39%	
CONTRACTUAL SERVICES	338,625	387,417	1,843	5,966	205,685	217,672	68,954	286,626	74%	
COMMODITIES	500	500	15	42	308	255	0	255	51%	
CAPITAL IMPROVEMENTS	0	0	0	20,000	60,970	9,000	0	9,000	100%	
TRANSFERS OUT (IFTS)	22,700	22,700	92	8	75	825	0	825	4%	
TOTAL - ECONOMIC DEVELOPMENT	420,825	469,617	5,337	27,866	294,746	250,958	68,954	319,912	68%	
134000 - POLICE DEPARTMENT										
PERSONNEL SERVICES	4,634,700	4,634,700	376,056	357,552	3,352,245	3,518,054	0	3,518,054	76%	
CONTRACTUAL SERVICES	650,000	650,000	115,047	117,957	609,108	614,934	439	615,373	95%	
COMMODITIES	86,000	86,000	8,162	6,371	76,938	55,009	0	55,009	64%	
CAPITAL IMPROVEMENTS	92,800	92,800	0	0	0	53,559	0	53,559	58%	
TRANSFERS OUT (IFTS)	2,149,300	2,149,300	93,043	92,754	1,803,786	1,851,343	0	1,851,343	86%	
TOTAL - POLICE DEPARTMENT	7,612,800	7,612,800	592,308	574,633	5,842,078	6,092,898	439	6,093,337	80%	
135000 - FIRE										
CONTRACTUAL SERVICES	1,253,700	1,253,700	216,877	130,668	938,817	1,063,639	439	1,064,079	85%	
COMMODITIES	25,000	25,000	1,483	1,331	14,618	6,593	0	6,593	26%	
TRANSFERS OUT (IFTS)	492,300	492,300	41,025	44,900	404,100	364,225	0	364,225	74%	



Year-to-Date Budget Report
As of January 31, 2014 - Fiscal Year 2013/2014

	2013/2014 Original Budget	2013/ 2014 Revised Budget	Month		Year to Date				
			MTD for January	LY Actual January	LY Actual thru January	YTD Thru January	Encumbered	YTD Total w/ Encumb	% of Revised Budget
100 - GENERAL FUND									
TOTAL - FIRE	1,771,000	1,771,000	259,385	176,900	1,357,534	1,434,457	439	1,434,897	81%
<hr/>									
143100 - PUBLIC WORKS - ADMIN									
PERSONNEL SERVICES	471,400	471,400	35,074	53,915	542,859	354,141	0	354,141	75%
CONTRACTUAL SERVICES	90,300	92,763	6,210	1,315	30,515	49,600	10,684	60,284	65%
COMMODITIES	8,300	8,300	679	937	3,695	3,789	0	3,789	46%
TRANSFERS OUT (IFTS)	102,500	102,500	7,922	11,233	101,100	75,238	0	75,238	73%
TOTAL - PUBLIC WORKS - ADMIN	672,500	674,963	49,886	67,401	678,169	482,768	10,684	493,453	73%
<hr/>									
143200 - PUBLIC WORKS - OPERATIONS									
PERSONNEL SERVICES	826,500	826,500	115,671	43,035	380,974	662,000	0	662,000	80%
CONTRACTUAL SERVICES	586,000	661,426	56,716	12,965	413,073	346,197	155,993	502,190	76%
COMMODITIES	44,900	44,900	3,048	2,957	32,218	36,915	0	36,915	82%
CAPITAL IMPROVEMENTS	38,300	38,300	0	0	5,190	26,659	0	26,659	70%
TRANSFERS OUT (IFTS)	765,000	765,000	64,418	56,283	506,550	580,144	0	580,144	76%
TOTAL - PUBLIC WORKS - OPERATIONS	2,260,700	2,336,126	239,852	115,240	1,338,005	1,651,914	155,993	1,807,907	77%
<hr/>									
Total 100 - GENERAL FUND									
TOTAL REVENUES	16,894,100	16,894,100	957,389	1,025,581	13,521,951	13,929,924	0	13,929,924	82%
TOTAL EXPENDITURES	16,887,675	17,014,931	1,429,051	1,235,941	12,382,565	12,971,093	236,510	13,207,603	78%
DIFFERENCE	6,425	(120,831)	(471,663)	(210,360)	1,139,387	958,831	236,510	722,321	



Year-to-Date Budget Report
As of January 31, 2014 - Fiscal Year 2013/2014

Page 6 of 24
% of Year elapsed: 75.0%



Year-to-Date Budget Report
As of January 31, 2014 - Fiscal Year 2013/2014

	2013/2014 Original Budget	2013/ 2014 Revised Budget	Month		Year to Date				
			MTD for January	LY Actual January	LY Actual thru January	YTD Thru January	Encumbered	YTD Total w/ Encumb	% of Revised Budget
200 - CORPORATE RESERVE FUND									
2000 - CORP RESERVE REVENUES									
INTERGOVERNMENTAL	104,000	104,000	1,489	100,000	100,000	106,168	0	106,168	102%
INVESTMENT INCOME	2,300	2,300	278	235	1,888	2,141	0	2,141	93%
TRANSFERS IN (IFTS)	81,600	81,600	5,000	5,000	45,000	40,000	0	40,000	49%
TOTAL - CORP RESERVE REVENUES	187,900	187,900	6,767	105,235	146,888	148,309	0	148,309	79%
20000 - CORP RESERVE EXPENDITURES									
PERSONNEL SERVICES	0	0	0	0		0	0	0	100%
CAPITAL IMPROVEMENTS	0	0	0	0	0	143,484	0	143,484	100%
TRANSFERS OUT (IFTS)	793,000	793,000	0	0	0	0	0	0	0%
TOTAL - CORP RESERVE EXPENDITURES	793,000	793,000	0	0	0	143,484	0	143,484	18%
Total 200 - CORPORATE RESERVE FUND									
TOTAL REVENUES	187,900	187,900	6,767	105,235	146,888	148,309	0	148,309	79%
TOTAL EXPENDITURES	793,000	793,000	0	0	0	143,484	0	143,484	18%
DIFFERENCE	(605,100)	(605,100)	6,767	105,235	146,888	4,825	0	4,825	



Year-to-Date Budget Report
As of January 31, 2014 - Fiscal Year 2013/2014

	2013/2014 Original Budget	2013/ 2014 Revised Budget	Month		Year to Date				
			MTD for January	LY Actual January	LY Actual thru January	YTD Thru January	Encumbered	YTD Total w/ Encumb	% of Revised Budget
210 - MOTOR FUEL TAX FUND									
2100 - MFT REVENUES									
INTERGOVERNMENTAL	645,000	645,000	68,690	56,822	502,274	514,173	0	514,173	80%
INVESTMENT INCOME	500	500	8	3	240	88	0	88	18%
MISC REVENUE	20,000	20,000	0	0	128,777	117,822	0	117,822	589%
TOTAL - MFT REVENUES	665,500	665,500	68,698	56,825	631,291	632,083	0	632,083	95%
21000 - MFT EXPENDITURES									
CONTRACTUAL SERVICES	156,000	156,000	11,099	13,807	92,300	76,577	0	76,577	49%
COMMODITIES	100,000	100,000	129,358	0	0	161,163	110,637	271,800	272%
CAPITAL IMPROVEMENTS	250,000	250,000	0	0	0	8,320	36,680	45,000	18%
TRANSFERS OUT (IFTS)	400,000	400,000	0	0	400,000	400,000	0	400,000	100%
TOTAL - MFT EXPENDITURES	906,000	906,000	140,457	13,807	492,300	646,060	147,317	793,378	88%
Total 210 - MOTOR FUEL TAX FUND									
TOTAL REVENUES	665,500	665,500	68,698	56,825	631,291	632,083	0	632,083	95%
TOTAL EXPENDITURES	906,000	906,000	140,457	13,807	492,300	646,060	147,317	793,378	88%
DIFFERENCE	(240,500)	(240,500)	(71,759)	43,018	138,991	(13,978)	147,317	(161,295)	



Year-to-Date Budget Report
As of January 31, 2014 - Fiscal Year 2013/2014

	2013/2014 Original Budget	2013/ 2014 Revised Budget	Month		Year to Date					
			MTD for January	LY Actual January	LY Actual thru January	YTD Thru January	Encumbered	YTD Total w/ Encumb	% of Revised Budget	
250 - CBD TIF FUND										
2500 - CBD TIF REVENUES										
TAXES	1,000	1,000	0	0	0	74,676	0	74,676	7,468%	
INVESTMENT INCOME	0	0	0	0	0	0	0	0	100%	
TOTAL - CBD TIF REVENUES	1,000	1,000	0	0	0	74,676	0	74,676	7,468%	
25000 - CBD TIF EXPENDITURES										
CONTRACTUAL SERVICES	1,000	1,000	550	0	979	4,178	0	4,178	418%	
TOTAL - CBD TIF EXPENDITURES	1,000	1,000	550	0	979	4,178	0	4,178	418%	
Total 250 - CBD TIF FUND										
TOTAL REVENUES	1,000	1,000	0	0	0	74,676	0	74,676	7,468%	
TOTAL EXPENDITURES	1,000	1,000	550	0	979	4,178	0	4,178	418%	
DIFFERENCE	0	0	(550)	0	(979)	70,499	0	70,499		



Year-to-Date Budget Report
As of January 31, 2014 - Fiscal Year 2013/2014

	2013/2014 Original Budget	2013/ 2014 Revised Budget	Month		Year to Date				
			MTD for January	LY Actual January	LY Actual thru January	YTD Thru January	Encumbered	YTD Total w/ Encumb	% of Revised Budget
300 - DEBT SERVICE FUND									
3000 - DEBT SERVICE REVENUES									
TAXES	594,550	594,550	1,912	0	1,657,682	599,189	0	599,189	101%
INTERGOVERNMENTAL	511,478	511,478	0	0	0	511,498	0	511,498	100%
INVESTMENT INCOME	1,500	1,500	6	7	1,772	588	0	588	39%
TOTAL - DEBT SERVICE REVENUES	1,107,528	1,107,528	1,919	7	1,659,454	1,111,275	0	1,111,275	100%
30000 - DEBT SERVICE EXPENDITURES									
CONTRACTUAL SERVICES	1,200	1,200	0	200	828	978	0	978	82%
DEBT SERVICE	1,106,028	1,106,028	0	0	1,660,950	1,106,048	0	1,106,048	100%
TOTAL - DEBT SERVICE EXPENDITURES	1,107,228	1,107,228	0	200	1,661,778	1,107,026	0	1,107,026	100%
Total 300 - DEBT SERVICE FUND									
TOTAL REVENUES	1,107,528	1,107,528	1,919	7	1,659,454	1,111,275	0	1,111,275	100%
TOTAL EXPENDITURES	1,107,228	1,107,228	0	200	1,661,778	1,107,026	0	1,107,026	100%
DIFFERENCE	300	300	1,919	(193)	(2,324)	4,249	0	4,249	



Year-to-Date Budget Report
As of January 31, 2014 - Fiscal Year 2013/2014

	2013/2014 Original Budget	2013/ 2014 Revised Budget	Month		Year to Date					
			MTD for January	LY Actual January	LY Actual thru January	YTD Thru January	Encumbered	YTD Total w/ Encumb	% of Revised Budget	
400 - CAPITAL PROJECTS FUND										
4000 - CAPITAL PROJECTS REVENUES										
TAXES	5,622,000	5,622,000	262,739	247,886	3,932,483	4,985,676	0	4,985,676	89%	
INTERGOVERNMENTAL	70,000	70,000	0	0	0	0	0	0	0%	
INVESTMENT INCOME	7,500	7,500	979	591	5,912	8,649	0	8,649	115%	
MISC REVENUE	6,000	6,000	0	14,300	36,034	2,686	0	2,686	45%	
TRANSFERS IN (IFTS)	793,000	793,000	0	0	0	0	0	0	0%	
TOTAL - CAPITAL PROJECTS REVENUES	6,498,500	6,498,500	263,718	262,777	3,974,429	4,997,011	0	4,997,011	77%	
40000 - CAPITAL PROJECTS EXPENDITURES										
CONTRACTUAL SERVICES	267,500	285,032	68,643	50,669	207,347	115,354	88,954	204,309	72%	
CAPITAL IMPROVEMENTS	2,128,000	2,292,946	405,123	189,837	4,498,116	3,525,504	1,740,875	5,266,379	78%	
TRANSFERS OUT (IFTS)	301,000	301,000	12,583	9,667	87,000	263,250	0	263,250	87%	
TOTAL - CAPITAL PROJECTS EXPENDITURES	6,006,500	7,301,090	486,349	250,173	4,792,463	3,904,108	1,829,830	5,733,938	79%	
Total 400 - CAPITAL PROJECTS FUND										
TOTAL REVENUES	6,498,500	6,498,500	263,718	262,777	3,974,429	4,997,011	0	4,997,011	77%	
TOTAL EXPENDITURES	6,006,500	7,301,090	486,349	250,173	4,792,463	3,904,108	1,829,830	5,733,938	79%	
DIFFERENCE	492,000	(802,590)	(222,631)	12,604	(818,034)	1,092,903	1,829,830	(736,927)		



Year-to-Date Budget Report
As of January 31, 2014 - Fiscal Year 2013/2014

	2013/2014 Original Budget	2013/ 2014 Revised Budget	Month		Year to Date				
			MTD for January	LY Actual January	LY Actual thru January	YTD Thru January	Encumbered	YTD Total w/ Encumb	% of Revised Budget
450 - FACILITIES MAINTENANCE RESERVE									
4500 - FACILITIES RES REVENUES									
INVESTMENT INCOME	2,500	2,500	281	252	2,051	2,163	0	2,163	87%
MISC REVENUE	0	0	0	0	1,000	0	0	0	100%
TRANSFERS IN (IFTS)	100,000	100,000	8,333	4,167	37,500	75,000	0	75,000	75%
TOTAL - FACILITIES RES REVENUES	102,500	102,500	8,615	4,419	40,551	77,163	0	77,163	75%
45000 - FACILITIES RES EXPENDITURES									
CONTRACTUAL SERVICES	0	0	4,875	0	5,733	11,125	0	11,125	100%
CAPITAL OUTLAY	281,700	331,175	4,500	0	51,069	81,166	0	81,166	25%
TOTAL - FACILITIES RES EXPENDITURES	281,700	331,175	9,375	0	56,802	92,291	0	92,291	28%
Total 450 - FACILITIES MAINTENANCE RESERVE									
TOTAL REVENUES	102,500	102,500	8,615	4,419	40,551	77,163	0	77,163	75%
TOTAL EXPENDITURES	281,700	331,175	9,375	0	56,802	92,291	0	92,291	28%
DIFFERENCE	(179,200)	(228,675)	(760)	4,419	(16,250)	(15,128)	0	(15,128)	



Year-to-Date Budget Report
As of January 31, 2014 - Fiscal Year 2013/2014

	2013/2014 Original Budget	2013/ 2014 Revised Budget	Month		Year to Date				
			MTD for January	LY Actual January	LY Actual thru January	YTD Thru January	Encumbered	YTD Total w/ Encumb	% of Revised Budget
500 - WATER AND SEWER FUND									
5010 - WATER REVENUE									
CHARGES FOR SERVICES	7,292,000	7,292,000	559,285	467,622	4,720,663	4,982,684	0	4,982,684	68%
INVESTMENT INCOME	5,000	5,000	987	664	5,063	7,138	0	7,138	143%
MISC REVENUE	20,000	20,000	2,160	1,227	22,439	25,187	0	25,187	126%
TOTAL - WATER REVENUE	7,317,000	7,317,000	562,432	469,514	4,748,166	5,015,009	0	5,015,009	69%
50100 - WATER DIVISION EXPENDITURES									
PERSONNEL SERVICES	642,200	642,200	51,417	48,564	471,118	469,950	0	469,950	73%
CONTRACTUAL SERVICES	631,500	637,403	46,780	28,833	290,547	288,266	61,016	349,283	54%
COMMODITIES	3,959,000	3,959,000	226,390	258,436	2,364,643	2,459,921	0	2,459,921	62%
OTHER EXPENSES	0	0	0	0	0	0	0	0	100%
CAPITAL IMPROVEMENTS	649,000	689,845	78,360	14,938	742,301	1,303,897	611,437	1,915,335	67%
TRANSFERS OUT (IFTS)	477,800	477,800	32,799	41,533	373,800	383,578	0	383,578	80%
TOTAL - WATER DIVISION EXPENDITURES	8,179,500	8,563,378	435,746	392,304	4,242,409	4,905,613	672,453	5,578,066	65%
5020 - SEWER REVENUE									
TAXES	97,000	97,000	0	0	96,967	96,966	0	96,966	100%
CHARGES FOR SERVICES	7,487,000	7,487,000	488,107	564,204	5,053,451	5,033,316	0	5,033,316	67%
INVESTMENT INCOME	5,500	5,500	987	664	5,063	7,138	0	7,138	130%
MISC REVENUE	5,000	5,000	240	180	2,512	3,375	0	3,375	67%
TOTAL - SEWER REVENUE	7,594,500	7,594,500	489,334	565,048	5,157,993	5,140,795	0	5,140,795	68%
50200 - SEWER DIVISION EXPENDITURES									
PERSONNEL SERVICES	606,700	606,700	43,120	37,533	368,664	441,045	0	441,045	73%



Year-to-Date Budget Report
As of January 31, 2014 - Fiscal Year 2013/2014

	2013/2014 Original Budget	2013/ 2014 Revised Budget	Month		Year to Date					
			MTD for January	LY Actual January	LY Actual thru January	YTD Thru January	Encumbered	YTD Total w/ Encumb	% of Revised Budget	
500 - WATER AND SEWER FUND										
50200 - SEWER DIVISION EXPENDITURES										
CONTRACTUAL SERVICES	3,547,700	3,577,002	284,225	286,185	2,433,628	2,584,198	70,709	2,654,907	74%	
COMMODITIES	14,500	14,500	568	958	10,354	10,090	0	10,090	70%	
DEBT SERVICE	108,000	108,000	0	0	53,973	53,973	0	53,973	50%	
CAPITAL IMPROVEMENTS	2,108,000	2,166,343	52,861	10,327	981,759	778,411	751,411	1,529,822	52%	
TRANSFERS OUT (IFTS)	523,700	523,700	36,624	46,650	419,850	417,978	0	417,978	80%	
TOTAL - SEWER DIVISION EXPENDITURES	7,373,600	7,797,666	417,398	381,654	4,268,227	4,285,694	822,120	5,107,814	66%	

Total 500 - WATER AND SEWER FUND

TOTAL REVENUES	14,911,500	14,911,500	1,051,766	1,034,562	9,906,159	10,155,804	0	10,155,804	68%
TOTAL EXPENDITURES	15,553,100	16,361,044	853,143	773,958	8,510,636	9,191,306	1,494,574	10,685,880	65%
DIFFERENCE	(641,600)	(1,449,544)	198,622	260,604	1,395,523	964,497	1,494,574	(530,077)	



Year-to-Date Budget Report
As of January 31, 2014 - Fiscal Year 2013/2014

	2013/2014 Original Budget	2013/ 2014 Revised Budget	Month		Year to Date				
			MTD for January	LY Actual January	LY Actual thru January	YTD Thru January	Encumbered	YTD Total w/ Encumb	% of Revised Budget
530 - PARKING FUND									
5300 - PARKING REVENUE									
INTERGOVERNMENTAL	330,000	330,000	0	0	0	0	0	0	0%
CHARGES FOR SERVICES	348,000	348,000	23,681	26,950	305,059	311,541	0	311,541	90%
INVESTMENT INCOME	2,400	2,400	250	231	2,000	2,245	0	2,245	94%
MISC REVENUE	1,000	1,000	1,150	1,375	1,950	4,419	0	4,419	442%
TOTAL - PARKING REVENUE	681,400	681,400	25,081	28,556	309,009	318,206	0	318,206	47%
53000 - PARKING EXPENDITURES									
PERSONNEL SERVICES	0	0	0	(114)	0	0	0	0	100%
CONTRACTUAL SERVICES	116,700	116,700	5,522	3,974	97,533	61,495	0	61,495	53%
COMMODITIES	4,500	4,500	0	0	3,178	5,965	0	5,965	133%
OTHER EXPENSES	0	0	0	0	0	0	0	0	100%
CAPITAL IMPROVEMENTS	682,100	682,100	26,167	0	35,615	336,031	446,218	782,249	102%
TRANSFERS OUT (IFTS)	157,300	157,300	13,108	13,008	117,075	117,975	0	117,975	75%
TOTAL - PARKING EXPENDITURES	960,600	1,046,436	44,797	16,869	253,401	521,466	446,218	967,684	92%
 Total 530 - PARKING FUND									
TOTAL REVENUES	681,400	681,400	25,081	28,556	309,009	318,206	0	318,206	47%
TOTAL EXPENDITURES	960,600	1,046,436	44,797	16,869	253,401	521,466	446,218	967,684	92%
DIFFERENCE	(279,200)	(365,036)	(19,717)	11,688	55,608	(203,260)	446,218	(649,478)	



Year-to-Date Budget Report
As of January 31, 2014 - Fiscal Year 2013/2014

	2013/2014 Original Budget	2013/ 2014 Revised Budget	Month		Year to Date				
			MTD for January	LY Actual January	LY Actual thru January	YTD Thru January	Encumbered	YTD Total w/ Encumb	% of Revised Budget
540 - RESIDENTIAL SOLID WASTE FUND									
5400 - SOLID WASTE REVENUES									
CHARGES FOR SERVICES	1,476,000	1,476,000	126,742	113,060	1,005,123	1,111,881	0	1,111,881	75%
INVESTMENT INCOME	1,100	1,100	41	42	604	334	0	334	30%
MISC REVENUE	30,000	30,000	1,131	4,179	37,292	19,750	0	19,750	66%
TOTAL - SOLID WASTE REVENUES	1,507,100	1,507,100	127,914	117,281	1,043,020	1,131,965	0	1,131,965	75%
54000 - SOLID WASTE EXPENDITURES									
CONTRACTUAL SERVICES	1,341,000	1,341,000	102,443	96,170	1,276,530	1,051,180	0	1,051,180	78%
OTHER EXPENSES	0	0	0	0	0	0	0	0	100%
CAPITAL IMPROVEMENTS	10,000	10,000	0	8,010	8,010	2,029	0	2,029	20%
TRANSFERS OUT (IFTS)	77,100	77,100	6,425	6,425	57,825	57,825	0	57,825	75%
TOTAL - SOLID WASTE EXPENDITURES	1,428,100	1,428,100	108,868	110,605	1,342,365	1,111,034	0	1,111,034	78%
Total 540 - RESIDENTIAL SOLID WASTE FUND									
TOTAL REVENUES	1,507,100	1,507,100	127,914	117,281	1,043,020	1,131,965	0	1,131,965	75%
TOTAL EXPENDITURES	1,428,100	1,428,100	108,868	110,605	1,342,365	1,111,034	0	1,111,034	78%
DIFFERENCE	79,000	79,000	19,046	6,676	(299,345)	20,931	0	20,931	



Year-to-Date Budget Report
As of January 31, 2014 - Fiscal Year 2013/2014

	2013/2014 Original Budget	2013/ 2014 Revised Budget	Month		Year to Date				
			MTD for January	LY Actual January	LY Actual thru January	YTD Thru January	Encumbered	YTD Total w/ Encumb	% of Revised Budget
550 - RECREATION FUND									
5500 - RECREATION REVENUES									
TAXES	97,000	97,000	4,490	139	53,004	79,626	0	79,626	82%
INTERGOVERNMENTAL	50,000	50,000	0	0	0	0	0	0	0%
CHARGES FOR SERVICES	3,877,000	3,877,000	55,886	2,932	2,832,248	2,965,352	0	2,965,352	76%
INVESTMENT INCOME	6,000	6,000	466	1,989	10,144	6,873	0	6,873	115%
MISC REVENUE	110,000	110,000	1,088	608	5,149,568	57,590	0	57,590	52%
TRANSFERS IN (IFTS)	300,000	300,000	0	0	0	300,000	0	300,000	100%
TOTAL - RECREATION REVENUES	4,440,000	4,440,000	61,930	5,669	8,044,964	3,409,441	0	3,409,441	77%
55700 - ADMINISTRATION									
PERSONNEL SERVICES	150,100	150,100	11,210	11,250	113,736	112,072	0	112,072	75%
CONTRACTUAL SERVICES	105,500	105,500	6,295	12,006	141,399	76,835	0	76,835	73%
COMMODITIES	8,000	8,000	0	0	2,370	3,879	0	3,879	48%
OTHER EXPENSES	0	0	0	0	0	0	0	0	100%
DEBT SERVICE	643,070	643,070	0	0	293,709	643,070	0	643,070	100%
CAPITAL OUTLAY	50,000	101,555	0	15,352	235,335	18,106	39,647	57,753	57%
CAPITAL IMPROVEMENTS	478,500	3,908,551	0	376,131	1,142,275	3,332,137	348,898	3,681,035	94%
TRANSFERS OUT (IFTS)	227,200	227,200	16,362	18,908	213,884	157,154	0	157,154	69%
TOTAL - ADMINISTRATION	1,662,370	5,143,977	33,867	433,648	2,142,708	4,343,252	388,545	4,731,797	92%
55705 - MECH MAINT - ADMIN									
CONTRACTUAL SERVICES	1,000	1,000	0	0	0	0	0	0	0%
TOTAL - MECH MAINT - ADMIN	1,000	1,000	0	0	0	0	0	0	0%



Year-to-Date Budget Report
As of January 31, 2014 - Fiscal Year 2013/2014

	2013/2014 Original Budget	2013/ 2014 Revised Budget	Month		Year to Date				
			MTD for January	LY Actual January	LY Actual thru January	YTD Thru January	Encumbered	YTD Total w/ Encumb	% of Revised Budget
550 - RECREATION FUND									
55710 - GOLF COURSE MAINTENANCE									
PERSONNEL SERVICES	496,500	496,500	13,198	14,109	341,093	377,863	0	377,863	76%
CONTRACTUAL SERVICES	97,800	97,800	5,775	11,162	67,270	50,670	0	50,670	52%
COMMODITIES	232,500	232,500	245	8,371	149,461	142,485	0	142,485	61%
TOTAL - GOLF COURSE MAINTENANCE	826,800	826,800	19,218	33,643	557,824	571,017	0	571,017	69%
55715 - MECH MAINT - GROUNDS									
PERSONNEL SERVICES	70,100	70,100	6,818	4,950	44,150	52,039	0	52,039	74%
CONTRACTUAL SERVICES	25,000	25,000	4,199	125	18,505	19,017	0	19,017	76%
COMMODITIES	2,500	2,500	698	67	3,120	3,931	0	3,931	157%
TOTAL - MECH MAINT - GROUNDS	97,600	97,600	11,715	5,142	65,775	74,987	0	74,987	77%
55720 - GOLF SERVICES									
PERSONNEL SERVICES	441,400	441,400	17,728	17,704	350,467	363,122	0	363,122	82%
CONTRACTUAL SERVICES	164,900	164,900	6,896	2,765	107,793	115,116	0	115,116	70%
COMMODITIES	77,500	77,500	1,837	1,113	58,685	64,372	0	64,372	83%
TOTAL - GOLF SERVICES	683,800	683,800	26,462	21,582	516,945	542,610	0	542,610	79%
55725 - MECH MAINT - CLUBHOUSE									
PERSONNEL SERVICES	3,500	3,500	207	1,422	3,281	2,074	0	2,074	59%
CONTRACTUAL SERVICES	5,000	5,000	1,022	0	1,141	4,156	0	4,156	83%
COMMODITIES	0	0	0	0	0	698	0	698	100%
TOTAL - MECH MAINT - CLUBHOUSE	8,500	8,500	1,228	1,422	4,422	6,928	0	6,928	82%



Year-to-Date Budget Report
As of January 31, 2014 - Fiscal Year 2013/2014

	2013/2014 Original Budget	2013/ 2014 Revised Budget	Month		Year to Date				
			MTD for January	LY Actual January	LY Actual thru January	YTD Thru January	Encumbered	YTD Total w/ Encumb	% of Revised Budget
550 - RECREATION FUND									
55730 - FOOD SERVICES									
PERSONNEL SERVICES	475,200	475,200	38,298	6,044	236,997	418,974	0	418,974	88%
CONTRACTUAL SERVICES	164,400	164,400	6,856	98	16,264	54,912	0	54,912	33%
COMMODITIES	433,300	433,300	32,505	(44)	192,445	399,097	0	399,097	92%
TOTAL - FOOD SERVICES	1,072,900	1,072,900	77,658	6,098	445,706	872,984	0	872,984	81%
55735 - MECH MAINT - FOOD SERVICES									
PERSONNEL SERVICES	8,300	8,300	457	396	4,047	4,085	0	4,085	49%
CONTRACTUAL SERVICES	8,500	8,500	63	0	3,158	3,679	0	3,679	43%
TOTAL - MECH MAINT - FOOD SERVICES	16,800	16,800	519	396	7,205	7,765	0	7,765	46%
55740 - FIELDS AND PARKS									
PERSONNEL SERVICES	25,800	25,800	493	207	21,367	12,893	0	12,893	50%
COMMODITIES	2,000	2,000	0	0	479	0	0	0	0%
TOTAL - FIELDS AND PARKS	27,800	27,800	493	207	21,846	12,893	0	12,893	46%
55750 - PRO SHOP MERCHANDISE									
PERSONNEL SERVICES	41,100	41,100	3,880	3,893	38,773	38,908	0	38,908	95%
CONTRACTUAL SERVICES	146,300	146,300	5,511	(1,090)	72,855	49,718	0	49,718	34%
COMMODITIES	4,800	4,800	0	20	934	2,663	0	2,663	55%
TOTAL - PRO SHOP MERCHANDISE	192,200	192,200	9,391	2,823	112,563	91,289	0	91,289	47%
55755 - MECH MAINT - PRO SHOP									
CONTRACTUAL SERVICES	300	300	0	0	0	0	0	0	0%



Year-to-Date Budget Report
As of January 31, 2014 - Fiscal Year 2013/2014

	2013/2014 Original Budget	2013/ 2014 Revised Budget	Month		Year to Date					
			MTD for January	LY Actual January	LY Actual thru January	YTD Thru January	Encumbered	YTD Total w/ Encumb	% of Revised Budget	
550 - RECREATION FUND										
TOTAL - MECH MAINT - PRO SHOP	300	300	0	0	0	0	0	0	0	0%
55780 - MOTORIZED CARTS										
PERSONNEL SERVICES	28,000	28,000	0	0	30,294	29,213	0	29,213	104%	
COMMODITIES	13,000	13,000	0	0	10,844	11,498	0	11,498	88%	
TOTAL - MOTORIZED CARTS	41,000	41,000	0	0	41,138	40,711	0	40,711	99%	
55785 - MECH MAINT - MOTORIZED CARTS										
PERSONNEL SERVICES	6,800	6,800	323	324	4,423	3,239	0	3,239	48%	
CONTRACTUAL SERVICES	1,000	1,000	0	0	1,873	318	0	318	32%	
TOTAL - MECH MAINT - MOTORIZED CARTS	7,800	7,800	323	324	6,296	3,556	0	3,556	46%	
Total 550 - RECREATION FUND										
TOTAL REVENUES	4,440,000	4,440,000	61,930	5,669	8,044,964	3,409,441	0	3,409,441	77%	
TOTAL EXPENDITURES	4,638,870	8,120,477	180,874	505,285	3,922,428	6,567,991	388,545	6,956,536	86%	
DIFFERENCE	(198,870)	(3,680,477)	(118,944)	(499,616)	4,122,537	(3,158,549)	388,545	(3,547,095)		



Year-to-Date Budget Report
As of January 31, 2014 - Fiscal Year 2013/2014

	2013/2014 Original Budget	2013/ 2014 Revised Budget	Month		Year to Date					
			MTD for January	LY Actual January	LY Actual thru January	YTD Thru January	Encumbered	YTD Total w/ Encumb	% of Revised Budget	
600 - INSURANCE FUND										
6000 - INSURANCE REVENUES										
CHARGES FOR SERVICES	1,042,300	1,042,300	79,275	81,676	782,921	782,461	0	782,461	75%	
INVESTMENT INCOME	3,000	3,000	412	406	2,881	2,789	0	2,789	93%	
MISC REVENUE	0	0	0	0	68,567	0	0	0	100%	
TRANSFERS IN (IFTS)	1,815,500	1,815,500	139,083	147,967	1,331,700	1,346,056	0	1,346,056	74%	
TOTAL - INSURANCE REVENUES	2,860,800	2,860,800	218,770	230,049	2,186,069	2,131,305	0	2,131,305	75%	
60000 - INSURANCE EXPENDITURES										
CONTRACTUAL SERVICES	2,916,500	2,916,500	192,901	188,838	2,176,984	2,209,371	0	2,209,371	76%	
TOTAL - INSURANCE EXPENDITURES	2,916,500	2,916,500	192,901	188,838	2,176,984	2,209,371	0	2,209,371	76%	
 Total 600 - INSURANCE FUND										
TOTAL REVENUES	2,860,800	2,860,800	218,770	230,049	2,186,069	2,131,305	0	2,131,305	75%	
TOTAL EXPENDITURES	2,916,500	2,916,500	192,901	188,838	2,176,984	2,209,371	0	2,209,371	76%	
DIFFERENCE	(55,700)	(55,700)	25,869	41,212	9,085	(78,065)	0	(78,065)		



Year-to-Date Budget Report
As of January 31, 2014 - Fiscal Year 2013/2014

	2013/2014 Original Budget	2013/ 2014 Revised Budget	Month		Year to Date				
			MTD for January	LY Actual January	LY Actual thru January	YTD Thru January	Encumbered	YTD Total w/ Encumb	% of Revised Budget
650 - EQUIPMENT SERVICES FUND									
6500 - EQUIPMENT SERVICES REVENUES									
CHARGES FOR SERVICES	83,500	83,500	6,428	8,219	62,188	64,696	0	64,696	77%
INVESTMENT INCOME	5,000	5,000	880	834	6,530	6,475	0	6,475	129%
MISC REVENUE	20,000	20,000	0	0	41,794	78,780	0	78,780	394%
TRANSFERS IN (IFTS)	1,678,600	1,678,600	139,883	136,246	1,226,211	1,258,950	0	1,258,950	75%
TOTAL - EQUIPMENT SERVICES REVENUES	1,787,100	1,787,100	147,191	145,299	1,336,723	1,408,901	0	1,408,901	79%
65000 - EQUIPMENT SERVICES EXPENDITURE									
PERSONNEL SERVICES	334,600	334,600	26,104	24,827	245,764	254,940	0	254,940	76%
CONTRACTUAL SERVICES	86,000	86,000	6,442	4,371	51,575	66,042	0	66,042	77%
COMMODITIES	494,700	494,700	60,809	27,775	276,217	300,450	0	300,450	61%
OTHER EXPENSES	0	0	0	0	0	0	0	0	100%
CAPITAL OUTLAY	922,800	922,800	146,741	0	54,811	388,449	121,187	509,636	55%
CAPITAL IMPROVEMENTS	5,000	5,000	10,464	0	356,694	10,464	91	10,555	211%
TRANSFERS OUT (IFTS)	97,900	97,900	6,748	7,567	68,100	72,734	0	72,734	74%
TOTAL - EQUIPMENT SERVICES EXPENDITURE	1,941,000	1,941,000	257,307	64,540	1,053,162	1,093,079	121,278	1,214,357	63%
Total 650 - EQUIPMENT SERVICES FUND									
TOTAL REVENUES	1,787,100	1,787,100	147,191	145,299	1,336,723	1,408,901	0	1,408,901	79%
TOTAL EXPENDITURES	1,941,000	1,941,000	257,307	64,540	1,053,162	1,093,079	121,278	1,214,357	63%



Year-to-Date Budget Report
As of January 31, 2014 - Fiscal Year 2013/2014

DIFFERENCE	(153,900)	(153,900)	(110,116)	80,759	283,561	315,822	121,278	194,544
------------	-----------	-----------	-----------	--------	---------	---------	---------	---------



Year-to-Date Budget Report
As of January 31, 2014 - Fiscal Year 2013/2014

	2013/2014 Original Budget	2013/ 2014 Revised Budget	Month		Year to Date				
			MTD for January	LY Actual January	LY Actual thru January	YTD Thru January	Encumbered	YTD Total w/ Encumb	% of Revised Budget
900 - POLICE PENSION FUND									
9000 - POLICE PENSION REVENUES									
CHARGES FOR SERVICES	345,000	345,000	26,135	24,225	239,974	257,714	0	257,714	75%
INVESTMENT INCOME	550,000	550,000	(42,675)	374,799	899,836	881,152	0	881,152	160%
TRANSFERS IN (IFTS)	980,000	980,000	0	0	969,000	980,000	0	980,000	100%
TOTAL - POLICE PENSION REVENUES	1,875,000	1,875,000	(16,540)	399,024	2,108,810	2,118,866	0	2,118,866	113%
90000 - POLICE PENSION EXPENDITURES									
CONTRACTUAL SERVICES	1,666,300	1,666,300	136,868	139,598	1,157,018	1,231,680	0	1,231,680	74%
TOTAL - POLICE PENSION EXPENDITURES	1,666,300	1,666,300	136,868	139,598	1,157,018	1,231,680	0	1,231,680	74%
Total 900 - POLICE PENSION FUND									
TOTAL REVENUES	1,875,000	1,875,000	(16,540)	399,024	2,108,810	2,118,866	0	2,118,866	113%
TOTAL EXPENDITURES	1,666,300	1,666,300	136,868	139,598	1,157,018	1,231,680	0	1,231,680	74%
DIFFERENCE	208,700	208,700	(153,407)	259,426	951,791	887,186	0	887,186	