Agenda
Village of Glen Ellyn
Regular Workshop Meeting
Monday, February 17, 2014
7:00 PM
Glen Ellyn Civic Center, Room 301

*Village Board Workshop Procedures Statement*

*Visitors are most welcome to attend all meetings of the Village Board and can find copies of the Agenda on their chairs or online at www.glenellyn.org prior to the meeting. Any individual with a disability requiring a reasonable accommodation in order to participate in a meeting should contact Harold Kolze, Village of Glen Ellyn ADA Coordinator, 630-469-5000, at least five (5) business days in advance of the next scheduled meeting. All matters on the Agenda may be discussed, amended, and acted upon.*

1. Call to Order

2. Roll Call

3. Audience Participation

   A. Open: Members of the public are welcome to speak to any item not specifically listed on tonight's agenda for up to three minutes. For those items which are on tonight's agenda, the public will have the opportunity to comment at the time the item is discussed. In either case, please complete an Audience Participation form and turn it in to the Village Clerk. It is requested that, if possible, one spokesman for a group be appointed to present the views of the entire group. Speakers who are recognized are requested to step to a microphone and state their name, address and the group they are representing prior to addressing the Village Board.

4. Discussion

   A. Professional Engineer Bob Minix and Project Consultant Matt Papirnik of Burns & McDonnell will provide an update on the reconstruction of Crescent Boulevard between Park and Lake.

   B. Finance Commission Chairman Tat Skirvin will review the 2013 Comprehensive Annual Financial Report.

   C. Assistant Finance Director Christina Coyle will present the Village's Third Quarter Budget Report for FY13/14.

   D. Finance Director Kevin Wachtel will present the 5-year forecast of General Fund activity.

   E. Assistant Village Manager Al Stonitsch will lead a discussion on the results of the Ambulance/Paramedic Services Request for Proposal.

5. Other Items

6. Adjournment

**Glen Ellyn Village Board**
535 Duane Street
Glen Ellyn, IL 60137

Meeting: 02/17/14 07:00 PM
Department: Administration - Recognition
Department Head: Al Stonitsch
Category: Discussion Item
Prepared By: Caroline Conlon

SCHEDULED

**AGENDA ITEM (ID # 1098)** DOC ID: 1098

**Open: Members of the public are welcome to speak to any item not specifically listed on tonight's agenda for up to three minutes. For those items which are on tonight's agenda, the public will have the opportunity to comment at the time the item is discussed. In either case, please complete the Audience Participation form and turn it in to the Village Clerk. It is requested that, if possible, one spokesman for a group be appointed to present the views of the entire group. Speakers who are recognized are requested to step to a microphone and state their name, address and the group they are representing prior to addressing the Village Board.**

**Glen Ellyn Village Board**
535 Duane Street
Glen Ellyn, IL 60137

Meeting: 02/17/14 07:00 PM
Department: Public Works
Department Head: Julius Hansen
Category: Discussion Item
Prepared By: Bob Minix

SCHEDULED

**AGENDA ITEM (ID # 1096)** DOC ID: 1096 B

# Professional Engineer Bob Minix and Project Consultant Matt Papirnik of Burns & McDonnell will provide an update on the reconstruction of Crescent Boulevard between Park and Lake.

**SUMMARY**

Crescent Boulevard between Park and Lake will be reconstructed to achieve both increased safety and improved pedestrian, bicycle and vehicle accommodation near Glenbard West High School. On November 18, 2013 a presentation was made to the Village Board by Project Manager Matt Papirnik of Burns & McDonnell Engineers that explained alternatives and recommendations for various project elements, with the ensuing discussion revealing some questions and concerns. Since that workshop, the Village team has met with representatives from District 87 and the engineer has continued to study and refine project components. We would like to update the Board on these activities and attempt to reach a consensus sufficient to complete the Phase I project development report (PDR). To achieve project construction in the summer of 2015, the PDR must be completed within the next 40 days.

## RECAP OF NOVEMBER WORKSHOP WITH UPDATED INFORMATION

Mr. Papirnik prepared the following meeting summary (with some edits and annotations by Minix):

We presented the following items for Board concurrence, with results as follows:

§ Should the eastbound right turn lane on Crescent at Park Boulevard be extended? Board Response: No. Retain existing geometry and request a Design Exception. The extension might be done as part of the future downtown traffic plan.

§ To what degree should the east leg of Crescent be shifted northwards at Park - 12 feet, or 18 feet? Board Response: 12 feet is preferred. Board members would like for the north side sidewalk to be set back from the curb. Seek School District concurrence for shifting the sidewalk onto their property.

§ Should bike traffic between Park and Ellyn use a multi-use path, or share widened lanes with Crescent vehicle traffic? Shared-use lanes OK. The Board would like for us to consider implementation of a two-way left turn lane between Park and Ellyn. (Mr. Papirnik developed a technical memorandum on the feasibility of a two-way left turn lane and this memo is attached hereto. He transmitted the memorandum with this preface:

> Per our conversation at the Board workshop on November 18, Burns & McDonnell's memorandum concerning the addition of a two-way left turn lane between Ellyn and Park is attached. Our analysis concludes that the median would have a positive effect on

congestion at Ellyn Avenue during Glenbard West drop-off, and would eliminate the issue of left turn queues blocking westbound through traffic during extended closures of the Park Boulevard railroad crossing gates. However, the design will increase project cost by $175,000 or more, including removal of at least one tree and reconstruction of the new sidewalk on the south side of Crescent. It would also make the pavement wide enough for drivers to attempt illegal U-turns, a practice which we know from experience can be expected and which we are going to great lengths to control just a block to the east. Finally, it must be pointed out that the problems solved by this improvement actually exist for a very limited period of time during the day, and significant underutilization can be expected for the rest of the day.

As an aside, the concern about queues at Park Boulevard is a valid one, and it got me thinking. I revisited the preferred design geometry and determined that it is possible to extend the amount of effective storage in the westbound left turn lane from 135' to 160' by straightening the eastbound taper. I have incorporated this modification.

(Minix: It should also be pointed out that the Glenbard West staff has initiated a traffic control strategy that prohibits left turns from eastbound Crescent to northbound Ellyn at arrival and dismissal times during the school day, with reportedly good results.)

§ Does the Village object to the proposed approach for dealing with the sidewalk issues at the Ellyn Avenue / Glenbard West driveway intersection? No. Proceed as recommended.

§ Should the barrier median along Memorial Field be a 6-foot wide curbed median, or a 9-foot wide planter median? The Board prefers a 6-foot median, citing the following concerns with the 9-foot concept: potential sight distance options, cost, impacts to GBW property. The Board agrees that a barrier median is needed to separate traffic flows and to prevent illegal U-turns. The Board also agrees that something should be installed to prevent jaywalking, but wants to avoid making the barrier excessive. A fence 24"-36" in height was the choice of most members, but final consensus was not reached. (Minix: Continued dialogue with District 87 and (mostly) reflections by the engineer have prompted a change in team thinking regarding the median. Please note the second attachment, another technical memorandum authored by Mr. Papirnik regarding the advisability of a nine foot median.)

§ Should angle parking be constructed along Park Row? If so, should it be part of the overall Crescent project, or a different project built independently? Board response: Angle parking along Park Row should be pursued. Burns & McDonnell recommends that this work be pursued outside of the Crescent project, in order to reduce cost pressure on the STP grant and to allow construction prior to the Crescent work as a whole.

§ The preferred alternative for Section D (a compact urban roundabout) did not achieve full Board consensus. A request was made for the cost for reconstruction of the existing street, compared to the roundabout; that information follows:

- The difference in cost between the roundabout and the conventional intersection is estimated at $100,000, including contingency. This assumes that the existing intersection receives Design Approval from IDOT. It is not clear if they will allow parking within an intersection as part of a reconstruction project. It should also be noted that the parking area uses substandard design; the parking spaces are 3 feet shorter than Bureau of Local Roads guidance, and the lane is 10' narrower than it should be.

- The pairing of a median barrier in front of Glenbard West with a conventional intersection at Park Row will almost certainly result in illegal U-turns at this location.

- The proposed roundabout addresses three key categories of the Purpose and Need Statement - vehicular safety (through reduced travel speeds), pedestrian safety (by putting a crosswalk through an area where vehicle speeds will be limited to 15 mph), and corridor aesthetics. Reconstruction of the current geometry addresses none of these issues, and for that reason it was rejected early in the Phase I process. I have not prepared a detailed design for this concept.

- A crosswalk across the west leg of the roundabout intersection has been added to the recommended concept design.

**DISTRICT 87 MEETING**

On January 31, 2014 the Village and District 87 / Glenbard West teams met at the D87 Administration offices. In attendance were Dr. Dave Larson, Superintendent (part-time); Chris McClain, Assistant Superintendent for Business Services; Bob Verisario, Director of Facilities and Transportation Services; Pete Monaghan, Principal; Linda Oberg, Assistant Principal of Operations; Village Manager Mark Franz; Project Manager Matt Papirnik; and Professional Engineer Bob Minix. The following items were discussed:

§ Oberg and Monaghan discussed current "unofficial" school efforts to restrict left turns onto northbound Ellyn at arrival and dismissal times and felt that this procedure was working well. They would like to see a time of day restriction to make Ellyn one-way southbound between 7:00 - 8:00 AM and 2:00 - 3:00 PM.

§ Walls in front of the school should be compatible with the aesthetic of the building.

§ The pros and cons of a 6 ft. vs. 9 ft. median width were discussed. A fence 24" tall in the median was not viewed as a sufficient deterrent to jay-walkers by the school team. **The effective control of students crossing Crescent remains a primary focus and goal of the school team.**

§ The configuration of cross-walks at Ellyn and Crescent were discussed with a need expressed to accommodate movements between the gym and Memorial Field.

§ Parking at the Conference Center and on the east end of Crescent for staff and parking was an express concern. The angle parking option along Park Row was discussed.

§ Snow removal issues were discussed along the corridor.

§ Monaghan expressed considerable favor for the compact urban roundabout and this appeared to be the consensus of the school team.

**DISCUSSION POINTS**

Matt Papirnik will be present at the February 17, 2014 Board Workshop to provide an overview of the recent project developments and to answer questions. It is anticipated that the three main discussion points will be the median in front on the high school, compact urban roundabout, and the configuration of the roadway between Park and Ellyn. It is desired that consensus be reached on the basic parameters associated with these items so that the consultant can finalize Phase I work.

**ATTACHMENTS:**

- Two-way two lane roadway between Park and Ellyn (PDF)
- 68035_Median Tech Memo_2014-02-10 (PDF)

# Technical Memorandum

Date: December 3, 2013

To: Bob Minix (Village of Glen Ellyn)

From: Matt Papirnik (Burns & McDonnell)

Project: Crescent Boulevard Improvement Study

Re: Design Alternate B5: Two-Way Left Turn Lane (TWLTL)

Cc: File 68035

The Crescent Boulevard Improvement Study was the subject of a presentation to the Glen Ellyn Village Board on November 18. At that time, the Board asked Burns & McDonnell to evaluate the feasibility of a median / two-way left turn lane between Park Boulevard and Ellyn Avenue. That analysis is the subject of this Memorandum.

## Existing Conditions and Proposed Improvement

Crescent Boulevard in this segment consists of two lanes approximately 15 feet in width. The need for additional parking has been identified as a critical component in this section of the project, and the existing pavement is of insufficient width for a parking lane. For this reason, among others, the preferred design consists of one 14-foot lane in each direction (in order to accommodate on-road bicycle use) plus a 7-foot wide parking lane on the westbound (north) side of the road.

Burns & McDonnell has been asked by the Village to consider the inclusion of a two-way left turn lane in this section, in addition to the typical section described above. The following advantages are noted in considering this concept:

- It allows extended storage for left-turning vehicles westbound at Park Boulevard. This turn lane often sees extended queuing during heavy traffic periods or when trains are passing through the Park Boulevard railroad crossing; these queues can block through traffic.
- It allows for the marking of an eastbound left turn lane at Ellyn Avenue. A left turn lane at Ellyn will help the flow of traffic during school drop-off and pickup periods.

## Discussion of Potential Issues

The two way left turn lane (TWLTL) concept is depicted in the Exhibits which follow this Memorandum. It consists of one 14-foot through lane in each direction, separated by an 11-foot wide median. A 7-foot wide parking lane is on the westbound side. The Village standard curb and gutter, consisting of a 6-inch high curb and an 18-inch wide gutter flag, is used on both sides of the street. Sidewalks (7 feet wide on the westbound side and 5 feet wide on the eastbound side) are constructed immediately behind the curb and gutter. The total roadway width is thus 43 feet, not including gutters, and the paved width of the design is approximately 62 feet. (By comparision, the existing right-of-way is 66 feet wide.) The 11-foot median is marked for left turns in each direction in the middle of the section. A 100-foot long turn lane and a 135-foot long transition are marked on each approach to the intersection; these lengths are per IDOT standards for a road of this type and design speed.

Theroretically, the design could be modified to consist of a three-lane typical section at each intersection, with a two-lane typical section in between. However, IDOT criteria for a 30 mph design speed requires each auxiliary lane to have a minimum length of 235 feet, as noted above. The two intersections are only 600 feet apart, too close to design a proper transition.

As depicted, the design is clearly buildable, and appears capable of addressing the needs identified above. However, it creates a number of other issues which argue against adoption:

- This design will, at best, have a neutral effect on safety. The queuing issue during peak periods is significant but sporadic, and queuing was found to be responsible for at most four crashes over the five-year study period analyzed as part of this Project. At the same time, the 43-foot wide roadway is nearly as wide as the existing typical section in front of Glenbard West, an area which has a pronounced issue with illegal U-turns. It is quite likely that the TWLTL design will create a similar issue here.
- The design will significantly increase project cost. The widening will push the roadway southwards into an existing slope, requiring a large quantity of earth excavation. The incremental cost to construct the additional pavement, along with the attendant expense for aggregate subbase and excavation, is estimated at nearly $150,000.
- In addition to the costs above, the following items will have to be removed and replaced:
  - at least one tree on the south side of the street
  - the sidewalk constructed in 2012 on the south side of Crescent
  - three streetlights on the south side of the road. (A photometric analysis of the wide pavement may indicate that additional street lighting is necessary, though this is unlikely.)
  - The utility boxes opposite the end of Ellyn Avenue.

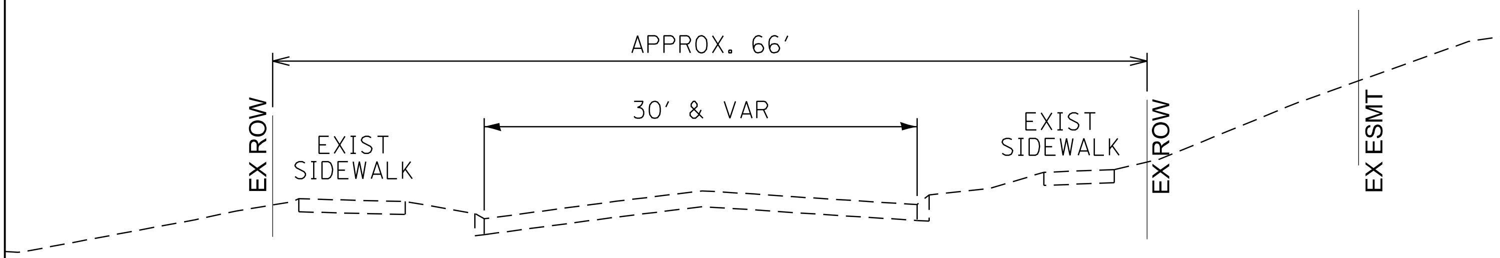
  Most of these items will remain untouched in the preferred concept.
- Finally, it is not clear if the traffic benefits will justify the additional costs and impacts listed above. An analysis of each intersection yields the following:

- A left turn lane at Ellyn does not meet formal or informal standards for construction. IDOT guidance makes clear that a turn lane can be constructed whenever "engineering judgment indicates a significant conflict related to left-turning vehicles." It can certainly be argued that backups caused by left-turning vehicles meet this standard. However, traffic volumes don't meet more quantitative criteria. Manual traffic counts were collected at this intersection in May of 2012. During the busiest 60-minute period of the day, 143 left turning vehicles (39% of eastbound volume) were opposed by 369 westbound vehicles. This count is within the range identified in IDOT guidance (BDE Manual Figure 36-3.G) as "Left turn lane not necessary". While this guideline is not binding, it is indicative of engineering judgment. It is also important to note that no other hourly count is even close to this level. Outside of the 7:00 AM drop-off hour, eastbound left turn volumes rarely exceed a rate of 80 per hour (or one every 40 seconds), a volume which is easily accommodated through existing gaps in traffic. Projected growth is not sufficient to significantly skew this assessment.
- The majority of westbound left-turn queues at Park Boulevard will be accommodated by the proposed preferred design. Westbound left turn volumes average approximately one per thirty seconds during peak periods. The preferred concept has an effective storage length of 150 feet, which is sufficient to store approximately six vehicles. It follows that the proposed westbound turn lane as currently designed can accommodate an interruption in traffic flow (e.g. by a passing train) of up to three minutes before queues are likely to begin blocking traffic. Most (but not all) blockages do not last much longer than three minutes. The proposed design constitutes a significant improvement over the approximately 80 feet of effective storage currently available. A much longer turn lane will probably address the remaining increment of these situations – however, at considerable cost.

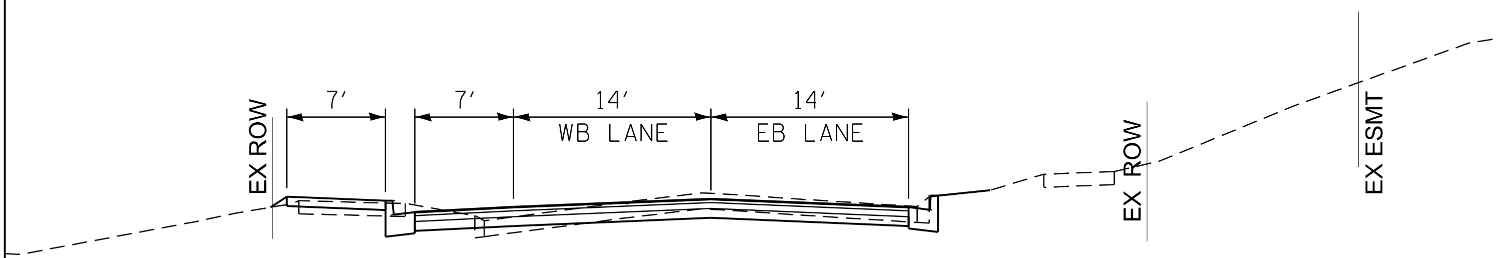
## Conclusion

There is no question that construction of a two-way left turn lane on Crescent Boulevard between Park and Ellyn will help to address congestion issues at both intersections during the busiest periods of the day. However, it is not clear if the return on investment will be worth the significant costs imposed. It must also be noted that the design creates an opportunity for vehicle behaviors which other parts of this project are striving to eliminate. For these reasons, the TWLTL design is not recommended.

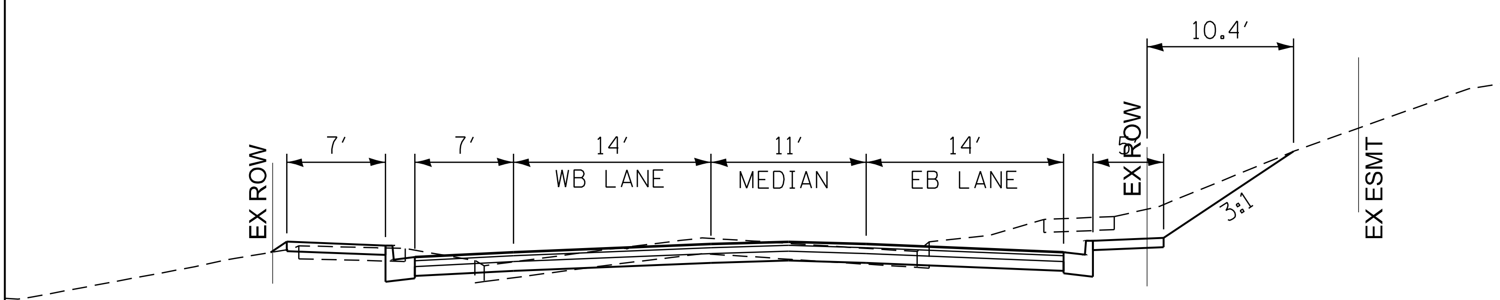
However, engineering judgment justifies the construction of an eastbound turn lane at Ellyn for the meaningful improvement it provides during the design hour. It can also be argued that the incremental cost of the improvement is relatively small compared to the $2 million investment currently planned. We will proceed as directed by the Village regarding this alternative.




EXISTING CONDITIONS




CONCEPT B4
TWO THROUGH LANES + PARKING LANE



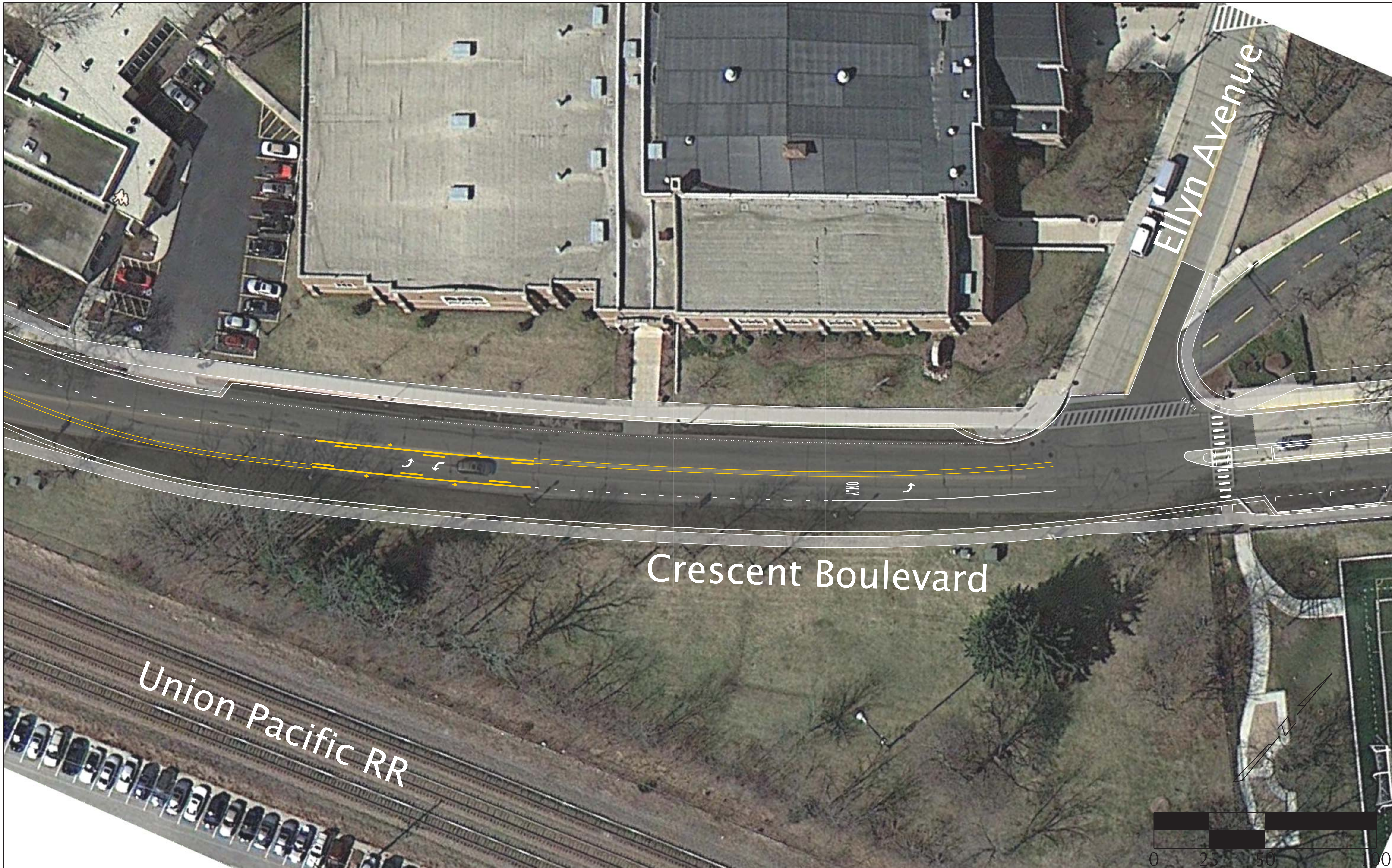

CONCEPT B5
TWO THROUGH LANES + PARKING LANE +
TWO WAY LEFT TURN LANE

VILLAGE OF GLEN ELLYN
CRESCENT BOULEVARD IMPROVEMENT STUDY

**TYPICAL SECTIONS:
EXISTING CONDITIONS,
DESIGN CONCEPT B4,
DESIGN CONCEPT B5**

SCALE:
DATE:

Attachment: Two-way two lane roadway between Park and Ellyn (1096 : Crescent Boulevard Project Update)




Burns & McDonnell

1431 Opus Place, Suite 400
Downers Grove, IL 60515

DESIGNED -
DRAWN -
CHECKED -

CRESCENT BOULEVARD
CORRIDOR IMPROVEMENT STUDY

14' LANES WITH PARKING LANE
AND TWO-WAY LEFT TURN LANE

Concept B5


Attachment: Two-way two lane roadway between Park and Ellyn (1096 : Crescent Boulevard Project Update)

Burns & McDonnell
SINCE 1898
1431 Opus Place, Suite 400
Downers Grove, IL 60515

DESIGNED -
DRAWN -
CHECKED -
DATE -

CRESCENT BOULEVARD
CORRIDOR IMPROVEMENT STUDY

14' SHARED-USE TRAVEL LANES
WITH PARKING LANE

SCALE: AS SHOWN

Concept B4

# Technical Memorandum

Date: February 5, 2014

To: Bob Minix (Village of Glen Ellyn)

From: Matt Papirnik (Burns & McDonnell)

Project: Crescent Boulevard Improvement Study

Re: Proposed Geometry between Ellyn and Park Row:
Recommendation for a 9-foot (edge-to-edge) median width

Cc: Mike Mack (BMcD)
File 68035

## Purpose of Technical Memorandum


The purpose of this technical memorandum is to finalize discussions on the potential cross section for the improvement of Crescent Boulevard between Ellyn Avenue and Park Row in the Village of Glen Ellyn. A variety of options have been considered based on existing conditions, available right-of-way, and stakeholder and Village concerns. It has been determined that the selection of a wider median – specifically, a nine-foot wide median consisting of B-6.12 curbs and gutters bracketing a six-foot wide plantable space – is the best choice for design flexibility and aesthetic potential. Burns & McDonnell recommends approval of this concept by District 87 and the Village. (For the purpose of this memorandum, the "median" is defined as everything between the inside edges of roadway pavement, including the curbs and gutters as well as the landscaped area in the center.)

## Factors Supporting Recommendation

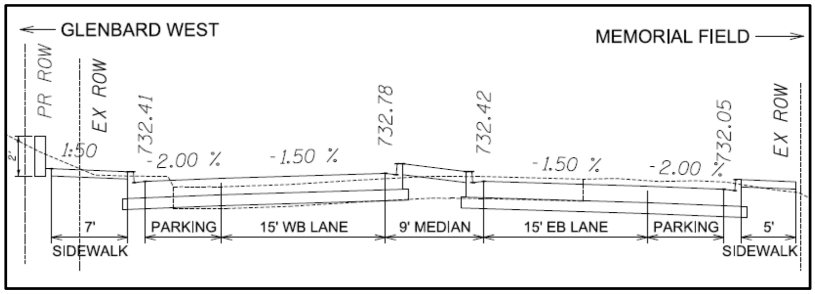
The determination to recommend the wider median is supported by the following factors:

*9-Foot Median Advantage: Design Flexibility*

Previous analysis discouraged the use of the 9-foot median because it effectively pushed the north edge of the project onto the grounds of Glenbard West High School, requiring an expensive retaining wall. However, it has since been determined that right of way will likely be required from the school regardless. Additionally, Burns & McDonnell has determined that it will be possible to use separate profiles for the eastbound and westbound lanes. Doing this allows us to raise westbound Crescent Boulevard six inches or so higher than the eastbound lanes (as shown in the cross section). It reduces the height of the retaining wall along Glenbard West, while still allowing retention of the existing

February 5, 2014
Page 2

wrought iron fence on the south side of Crescent. The wider median allows much more flexibility in separating the two profiles.




*9-Foot Median Advantage: Landscaping Flexibility*

The wider median allows a greater variety of landscaping and barrier treatments. Relatively tall installations such as walls or fencing, capable of better controlling pedestrian movements across the intersection, have been a highly-desired element throughout the study. The wide plantable area will support a wider variety of vegetation, and gives any such plantings a better chance to thrive.

*6-Foot Median Disadvantage: Design Concerns*

Burns & McDonnell presented a memorandum on January 31 detailing the variety of pedestrian barrier treatments possible within a six-foot median. However, each of the alternatives presented concerns. For example, fences would be subject to vehicle impacts if they were placed too close to the curb, and even a fence in the middle of the median would be only three feet from the edge of traveled way. A block or brick wall would have to be placed right against the north side curb and gutter in order to provide space for plantings, and the resulting growing area would still be only three feet in width. Finally, all of these options required the use of a B-6.06 curb and gutter, which is narrower than IDOT's standard gutter. It has been noted that this project represents a unique opportunity for the Village to put forth the best possible improvement. The use of a 6-foot median imposes too many compromises to fulfill this mission.

*6-Foot Median Disadvantage: Concerns with Project Schedule*

The January 31 meeting with District 87 did not result in consensus on a single approach to pedestrian movement control, and additional information was requested. Based on the conversation in the meeting, it is possible to anticipate a potential worst-case scenario in which none of the alternatives are found acceptable. This would have meant reverting to the nine-foot median design anyway, resulting in a cumbersome and extensive re-design at a very inopportune time in the project schedule.

By adopting the wider median now, we allow District 87 and the Village as much time as they need to agree upon a common concept. It is not necessary for the median enhancement concept to be finalized in order to get Design Approval from IDOT.

## Conclusion and Next Steps

The idea of two Crescent profiles, combined with the design concerns identified as we more closely studied the pedestrian movement issue, lead Burns & McDonnell to recommend that a nine-foot wide median be used on Crescent between Ellyn and Park Row. With this recommendation in mind, and given the schedule constraints discussed previously, we recommend taking the following steps to push the project forward:

*General Design*
**Burns & McDonnell will continue preparing exhibits and calculations** for the Location Drainage Study and the Project Development Report based on the nine-foot median width.

*Remaining Concerns*
While we do not expect to reconsider this recommendation, it is important to point out several concerns which attend it. First of all, the wider median will impose higher costs on the project, as expected. One expensive element will be the required relocation of up to five street light poles (like those shown at left) along the westbound sidewalk. Construction of an 18-inch retaining wall along Glenbard West property also represents an incremental expense, though it must be noted that the wall presents a unique opportunity to provide a functional and aesthetically pleasing border. Finally, most of the wood-tie retaining walls east of the main entrance will be impacted by the work, and will be removed. The project team will want to **coordinate with District 87** regarding the wood tie walls which will remain.

*District 87 Coordination*
District 87 staff have long supported the wider median. They should be notified as soon as possible that **the need to meet to further discuss this issue is no longer urgent**, as it was originally thought to be when the six-foot median was presented last week. There is now much more time available to determine the best means of providing the pedestrian controls sought by District 87. (As an aside, the District should be credited for pointing out on January 31 that “we have only one chance to do this”; it inspired the review of our memorandum which prompted this change in direction on the design.)

*Village Board Coordination*
The Village Board disagreed with the use of a nine-foot median for two reasons: first, that it imposed undue impacts on Glenbard West High School property; and second, that the planter median (assumed to be synonymous with the nine-foot concept) was too expensive. We have addressed the first issue by splitting the profiles (and by determining that some impact to Glenbard West property was likely in any event). We have addressed the second by disconnecting the planter concept from the median width. It is still possible to implement the planter median concept, assuming it gains consensus. However, other means of providing barriers may prove to be more acceptable or cost-effective, and District 87 staff have indicated that they’re willing to discuss the matter. **The Village should determine if there is a need to communicate this design decision to the Village Board, and in what form.**

**Glen Ellyn Village Board**
535 Duane Street
Glen Ellyn, IL 60137

Meeting: 02/17/14 07:00 PM
Department: Finance
Department Head: Kevin Wachtel
Category: Discussion Item
Prepared By: Kevin Wachtel

SCHEDULED

**AGENDA ITEM (ID # 1093)** DOC ID: 1093 A

# Finance Commission Chairman Tat Skirvin will review the 2013 Comprehensive Annual Financial Report.

For several years, Mr. Tat Skirvin (Chair of the Finance Commission) has assembled a detailed analysis of the Village's financial activity as reported in each year's Comprehensive Annual Financial Report. This report and the five year forecast help to lay the foundation for budget discussions that will continue over the next few months.

Mr. Skirvin has again prepared this analysis using information from the financial report for the year ended April 30, 2013, the most recent audit report available. This report covers historical information from 2006 through 2013, and examines revenues and expenditures/expenses Village-wide, Government funds, General Fund, some specific key funds, and pay/compensation cost issues, among others. Mr. Skirvin will be at the workshop to review his analysis and report.

**ATTACHMENTS:**

- Village of Glen Ellyn - Feb 2014 Board Presentation FINAL (PDF)

# Review of 2013 Comprehensive Annual Financial Report (CAFR)

*February 2014*

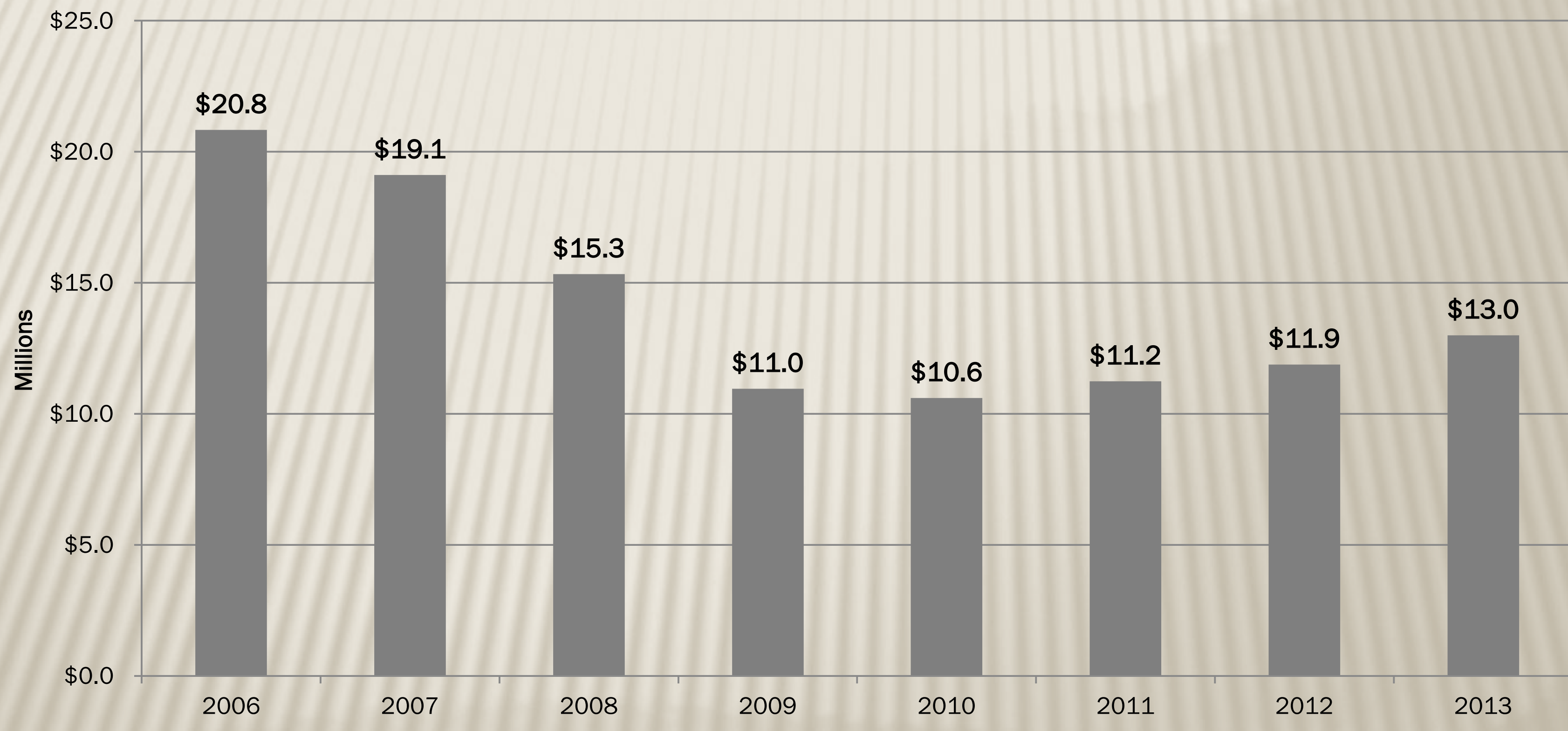
## VILLAGE OF GLEN ELLYN – FINANCE COMMISSION

# CONSOLIDATED FUNDS

# EXECUTIVE SUMMARY

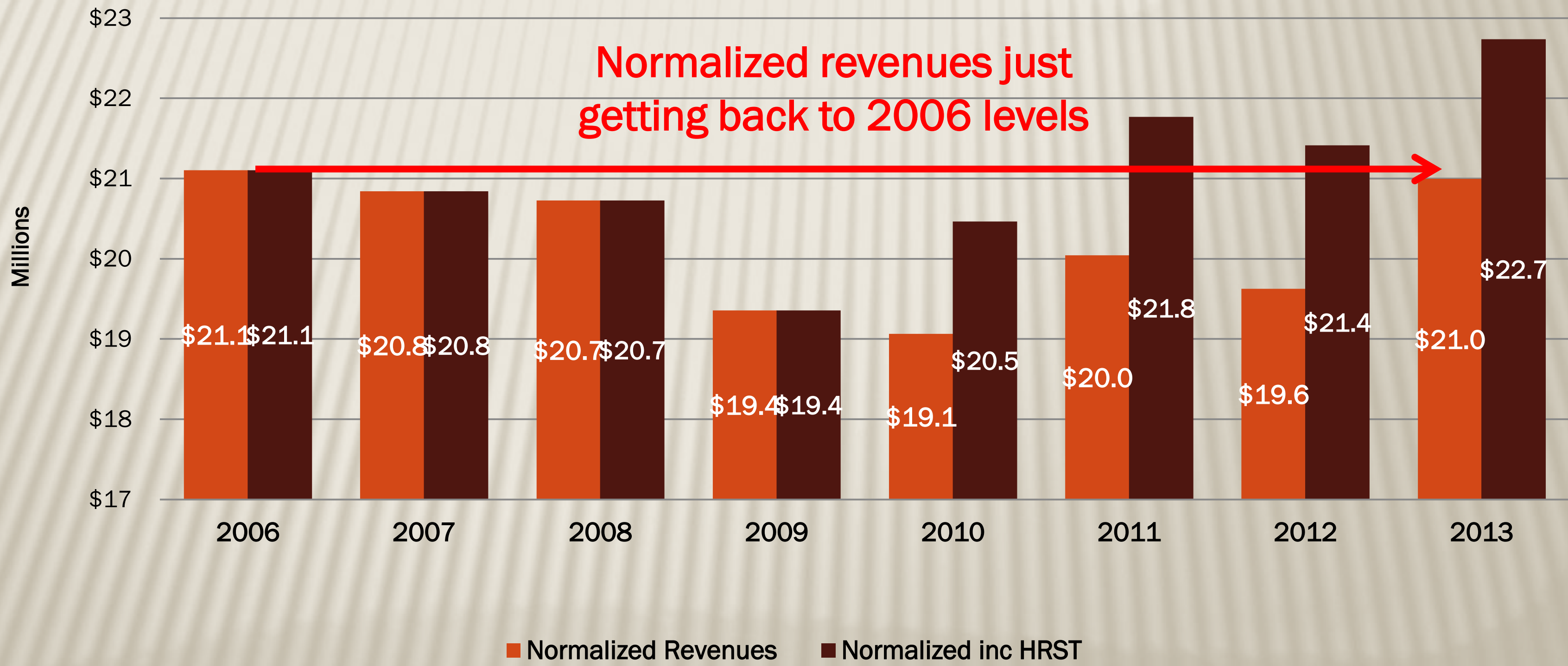
- Good Year for Village financially
  - General Fund Generated a $1m surplus
    - Increased IL income taxes ($241k)
    - Reduced legal expenses ($232k)
    - Reduced pension and medical expenses primarily due to changes in methodology and assumptions ($208k)
  - Continued Pay Down of Debt (excl. Village Links)
  - Pension Funding position improved thanks to positive market returns
- **Net unfunded pension and debt of $17m still remains**

# FUND BALANCE - ALL GOV'T FUNDS

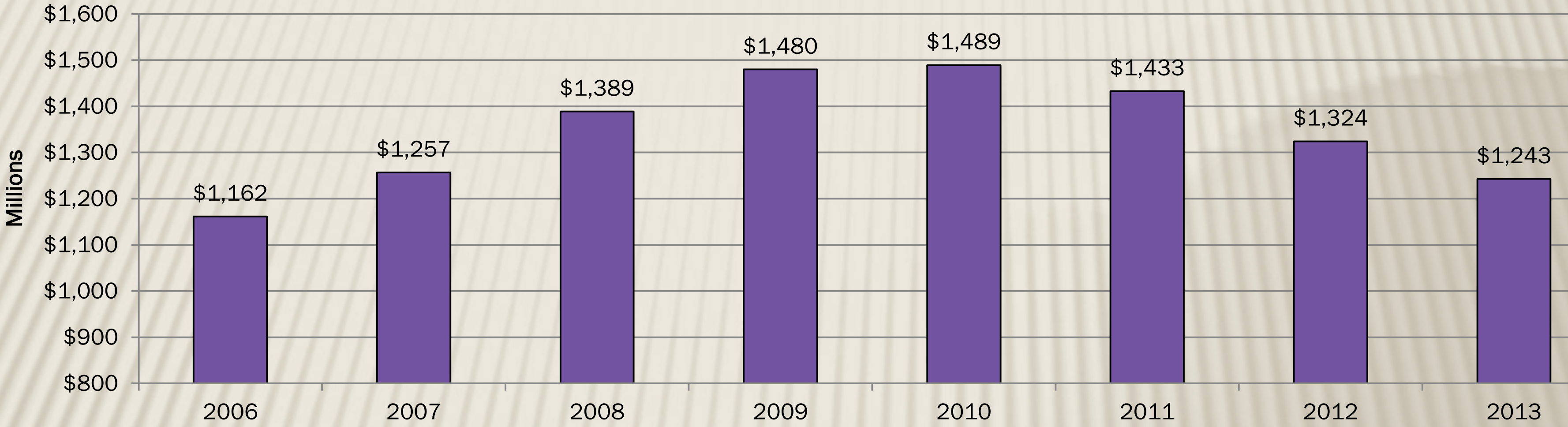



Fund Balance has now grown for three consecutive years

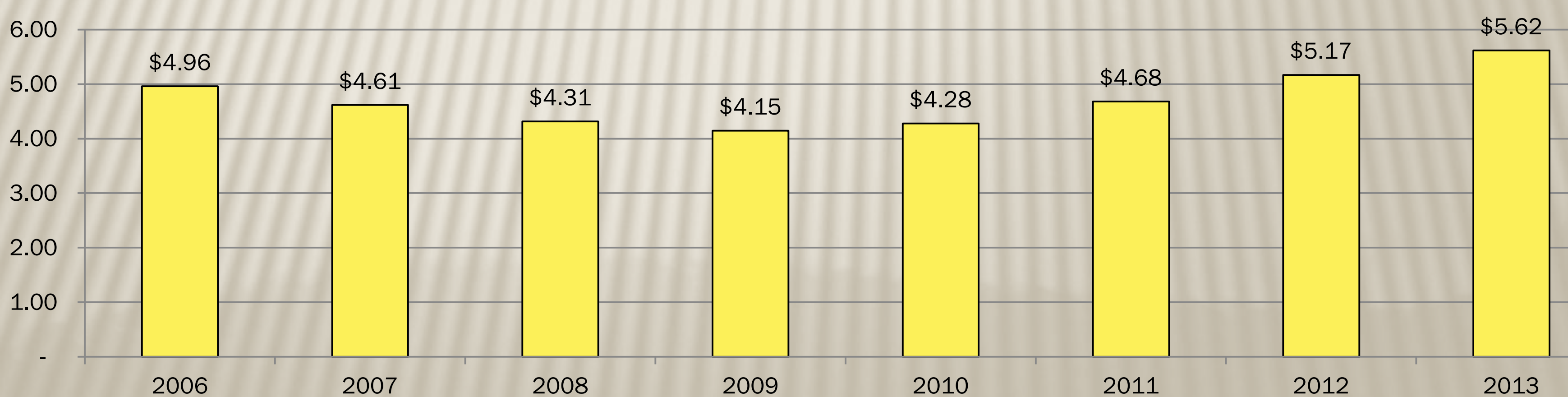
# NORMALIZED REVENUE TRENDS - ALL GOV'T FUNDS



# TOTAL TAXABLE ASSESSED VALUE

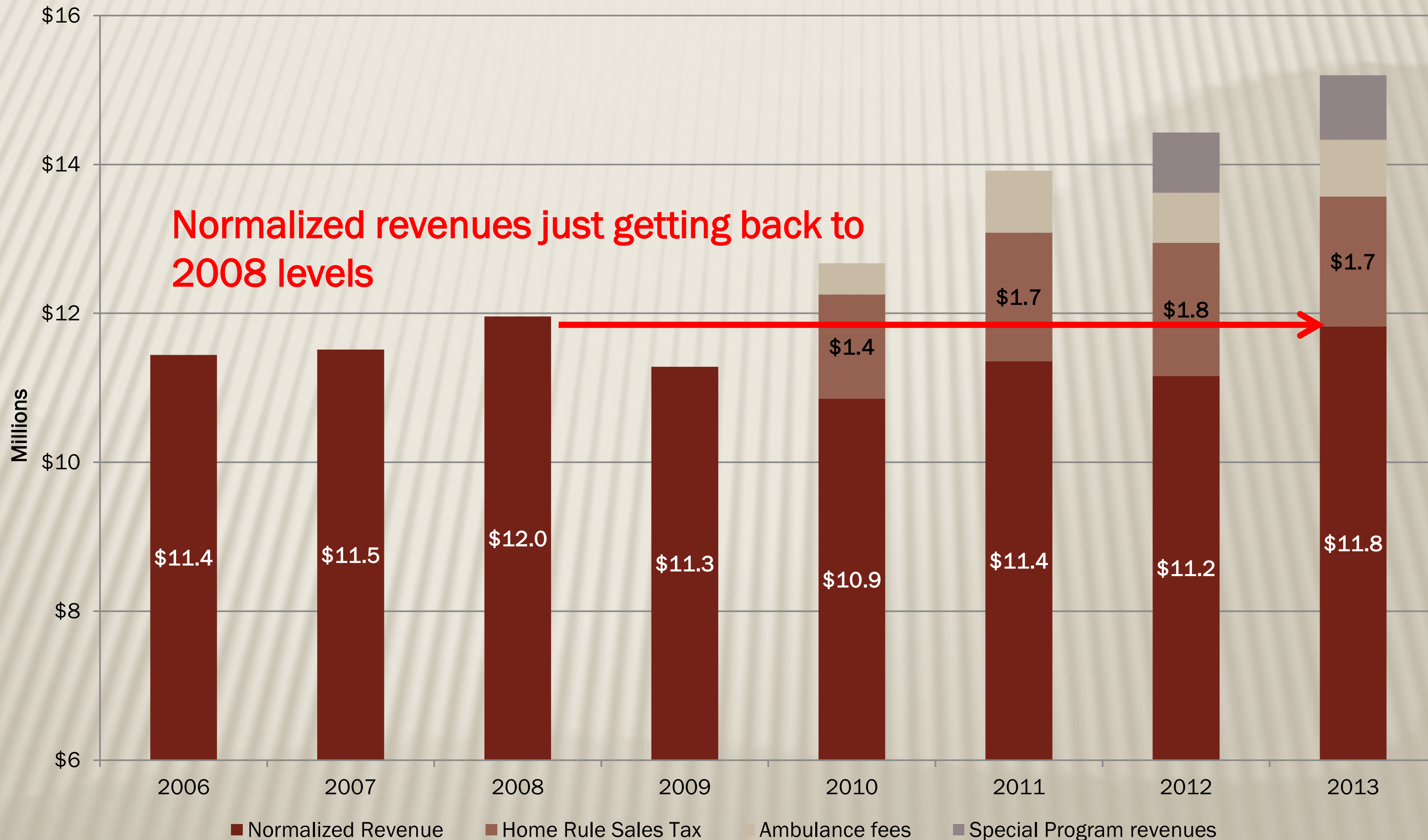



## Village Property Tax per $1,000 of EAV



# GENERAL FUND

# NORMALIZED REVENUE - GENERAL FUND




Note: Ambulance fees and Special Program Revenues are essentially offset by expenditu

# PROGRESSION OF NORMALIZED REVENUES – *INCLUDING HRST*

| | 2011 | 2012 | 2013 |
|---|---|---|---|
| **Prior Year Revenue** | **$12,252,985** | **$13,084,364** | **$12,946,114** |
| HRST | 323,794 | 62,816 | (44,700) |
| Prop taxes | 291,574 | 150,164 | 74,804 |
| Build/Electrical permits | 255,001 | (208,509) | 105,262 |
| Grants | 96,421 | (79,450) | 81,934 |
| Sales tax | 153,481 | (69,010) | (70,970) |
| Il Income Tax (1) | (39,341) | 126,966 | 241,820 |
| Police & Other (2) | (128,277) | (147,591) | 229,945 |
| All Other | (121,274) | 26,363 | (18,385) |
| **Current Year Revenue** | **$13,084,364** | **$12,946,114** | **$13,545,824** |
| change | 6.8% | -1.1% | 4.6% |

1) Increased state tax collections from improving economy and stock market
2) Primarily driven by increased police department revenue which is timing of collections from Glenbard.

# NORMALIZED EXPENDITURES - GENERAL FUND

# PROGRESSION OF NORMALIZED EXPENDITURES

| | 2011 | 2012 | 2013 |
|---|---|---|---|
| Prior Year Expenditures | 11,430,853 | 12,417,743 | 12,813,096 |
| Compensation (4) | 101,028 | 201,191 | 408,571 |
| Insurance (1) | 389,951 | 94,030 | (172,897) |
| Pension (2) | 248,181 | 83,330 | (35,488) |
| Police radios - capital | 107,968 | | |
| Legal (3) | 20,717 | 54,877 | (231,884) |
| All Other | 119,045 | (38,075) | (126,017) |
| Current Year Expenditures | 12,417,743 | 12,813,096 | 12,655,381 |

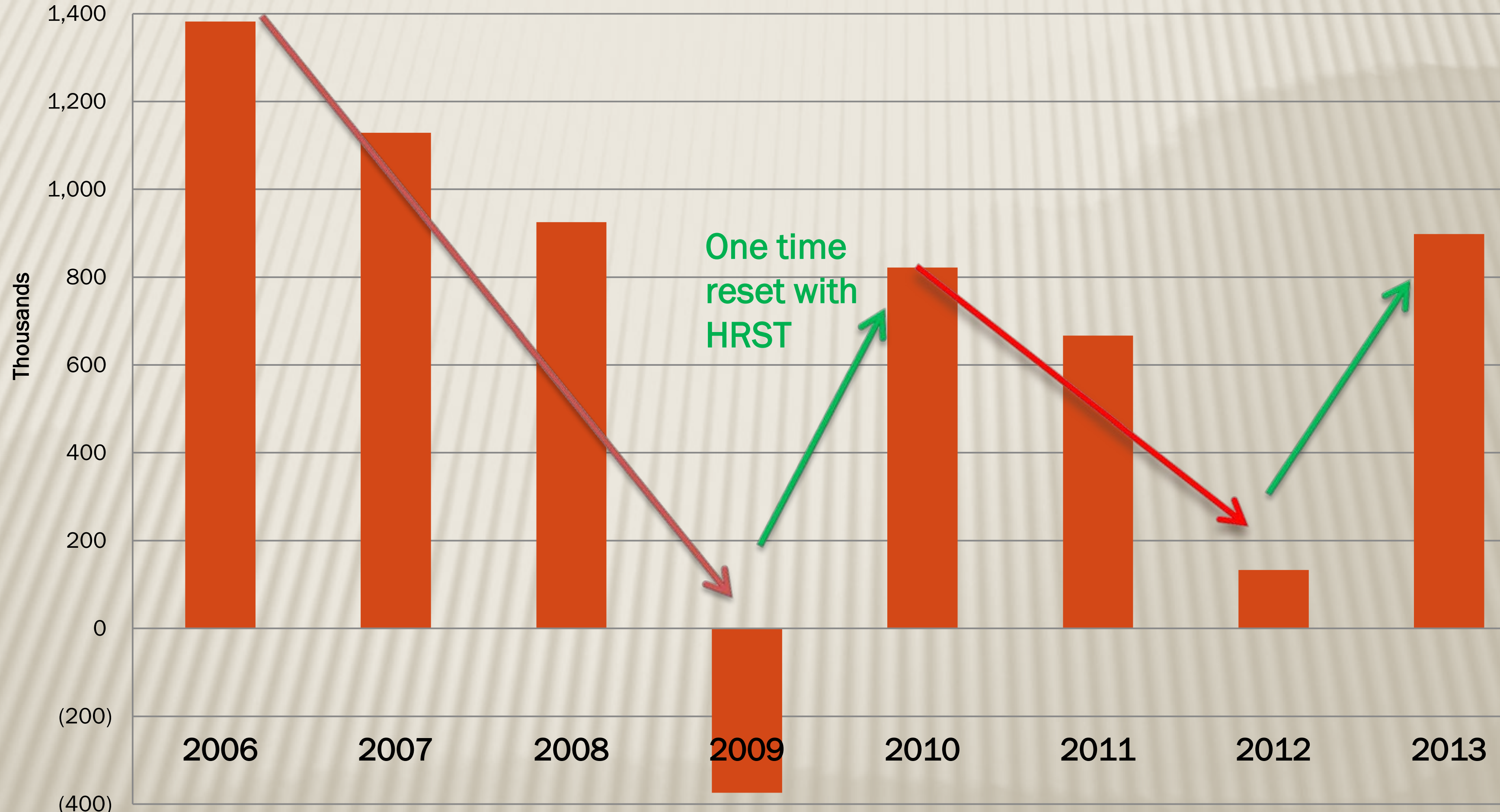
1) Good medical experience and change in allocation %'s to the funds. (Total payments in the insurance fund were up about $50k in 2013.)
2) Pension reduction primarily due to modifying assumptions.
3) No significant legal actions in 2013, costs related to COD were in 2011 and 2012.
4) Compensation increase was 5.7% over prior year. See next slide for more detail.

# RECAP OF COMPENSATION COSTS

| | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | YOY % | 6 Yr CAG |
|---|---|---|---|---|---|---|---|---|---|---|
| Salaries | 5,696,455 | 5,826,662 | 6,064,390 | 6,558,720 | 6,425,400 | 6,427,390 | 6,671,189 | 6,966,238 | 4.4% | |
| Overtime & Stipulated obligations | 419,515 | 472,795 | 472,967 | 518,698 | 373,268 | 474,711 | 129,565 | 151,635 | | |
| Temp Help & Crossing Guards | 32,695 | 30,709 | 32,779 | 32,129 | 36,554 | 34,149 | 336,687 | 428,139 | | |
| Comp paid to employees | 6,148,665 | 6,330,166 | 6,570,136 | 7,109,547 | 6,835,222 | 6,936,250 | 7,137,441 | 7,546,012 | 5.7% | 3.0% |
| Comp Paid per employee | 50,255 | 51,823 | 51,795 | 54,900 | 55,571 | 58,020 | 60,410 | 62,727 | | 3.2% |
| | | | | | | | | | | |
| FICA taxes | 291,471 | 302,727 | 312,049 | 339,595 | 313,438 | 311,713 | 324,596 | 338,096 | 4.2% | 2.1% |
| Medical Portion of Insurance Costs (1) | 695,134 | 507,004 | 551,323 | 609,926 | 721,914 | 1,039,385 | 1,183,088 | 1,062,255 | -10.2% | 6.2% |
| Pension & IMRF | 694,351 | 764,576 | 867,480 | 989,972 | 1,049,669 | 1,297,850 | 1,381,180 | 1,345,692 | -2.6% | 9.9% |
| Total Employee Benefits | 1,680,956 | 1,574,307 | 1,730,852 | 1,939,493 | 2,085,021 | 2,648,948 | 2,888,864 | 2,746,043 | -4.9% | 7.3% |
| | | | | | | | | | | |
| Total Personnel Services | 7,829,621 | 7,904,473 | 8,300,988 | 9,049,040 | 8,920,243 | 9,585,198 | 10,026,305 | 10,292,055 | 2.7% | 4.0% |
| | | | | | | | | | | |
| FICA taxes per employee | 2,382 | 2,478 | 2,460 | 2,622 | 2,548 | 2,607 | 2,747 | 2,810 | | |
| Medical costs per employee | 5,682 | 4,151 | 4,346 | 4,710 | 5,869 | 8,694 | 10,013 | 8,830 | | |
| Emp Ben per employee | 13,739 | 12,888 | 13,645 | 14,977 | 16,951 | 22,158 | 24,451 | 22,827 | | |
| ***Headcount*** | ***122.4*** | ***122.2*** | ***126.9*** | ***129.5*** | ***123.0*** | ***119.6*** | ***118.2*** | ***120.3*** | | |
| *Ratios* | | | | | | | | | | |
| FICA taxes/Comp Paid | 4.7% | 4.8% | 4.7% | 4.8% | 4.6% | 4.5% | 4.5% | 4.5% | | |
| Medical costs/Comp Paid | 11.3% | 8.0% | 8.4% | 8.6% | 10.6% | 15.0% | 16.6% | 14.1% | | |
| Pension & IMRF/Comp Paid | 11.3% | 12.1% | 13.2% | 13.9% | 15.4% | 18.7% | 19.4% | 17.8% | | |
| Total Employee Benefits/Comp Paid | 27.3% | 24.9% | 26.3% | 27.3% | 30.5% | 38.2% | 40.5% | 36.4% | | |

(1) Estimate based on activity in the Insurance Fund. These costs are actually recorded as contractual services.

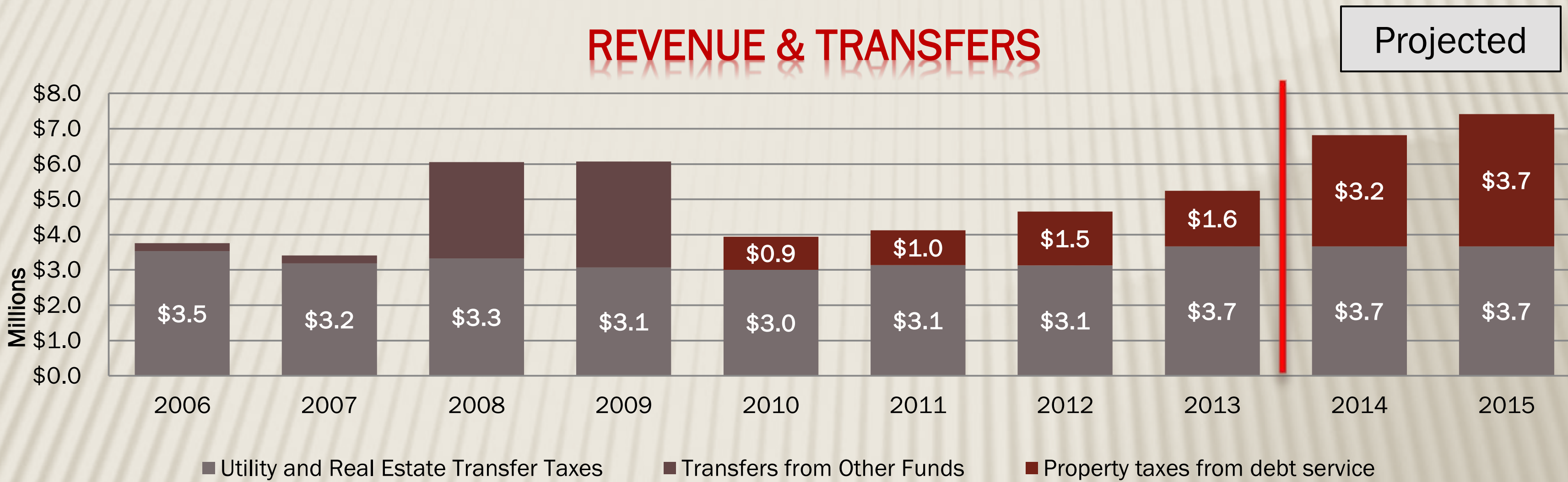
# NORMALIZED SURPLUS/(DEFICIT) - GENERAL FUND



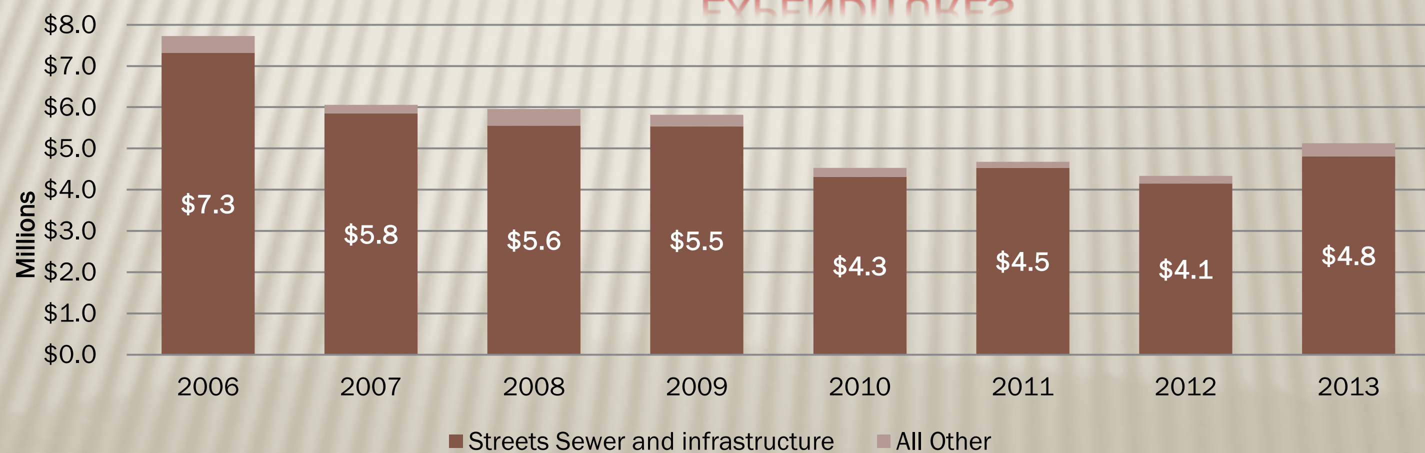
# CAPITAL PROJECTS AND DEBT SERVICE FUND

# CAPITAL PROJECTS FUND

## REVENUE & TRANSFERS

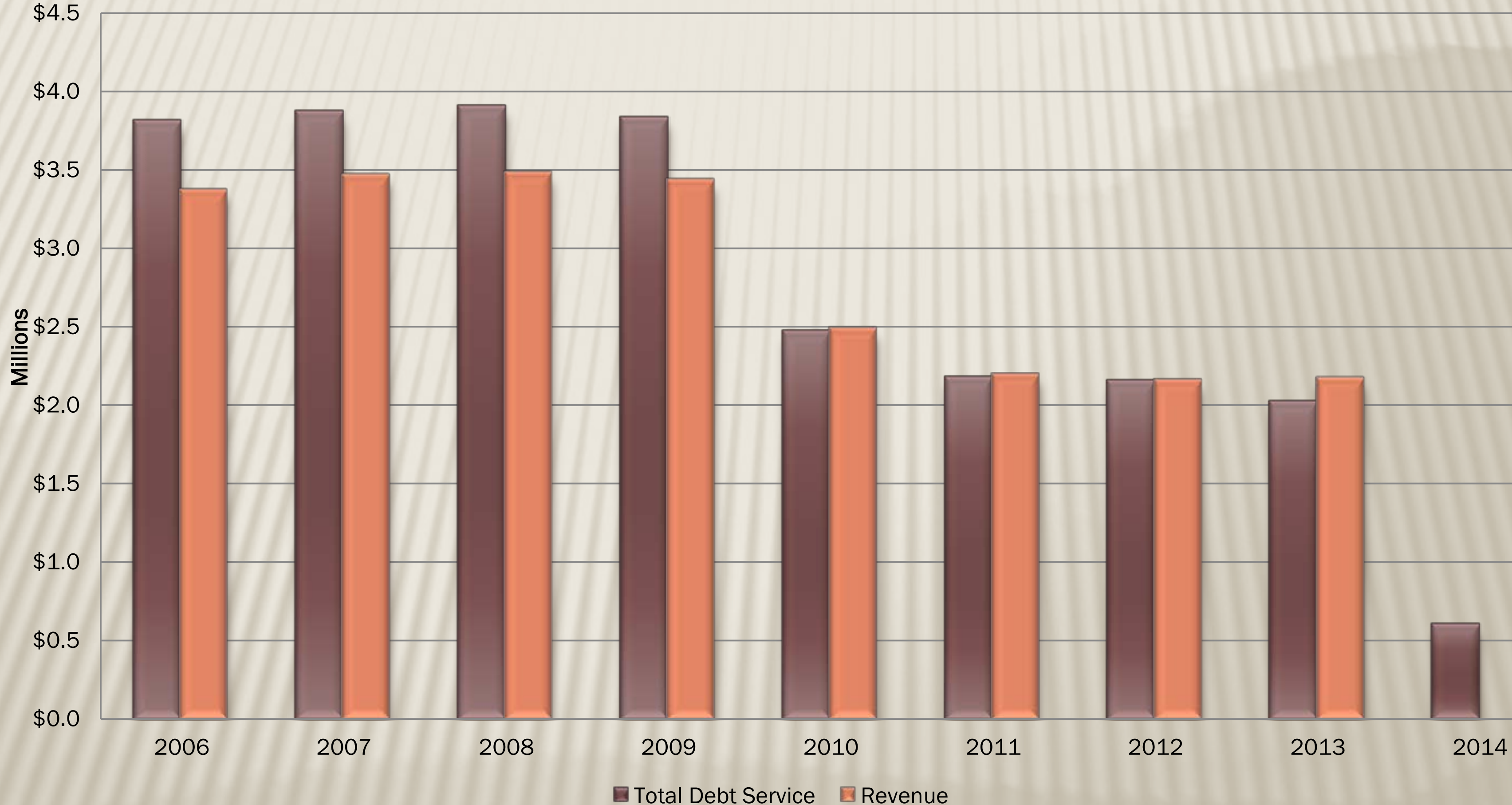



## EXPENDITURES




Due to transfer of property taxes for debt service to capital projects fund, revenues are projected to go to about $7.5m in 2015. Also see 5 year forecast.

# DEBT SERVICE FUND

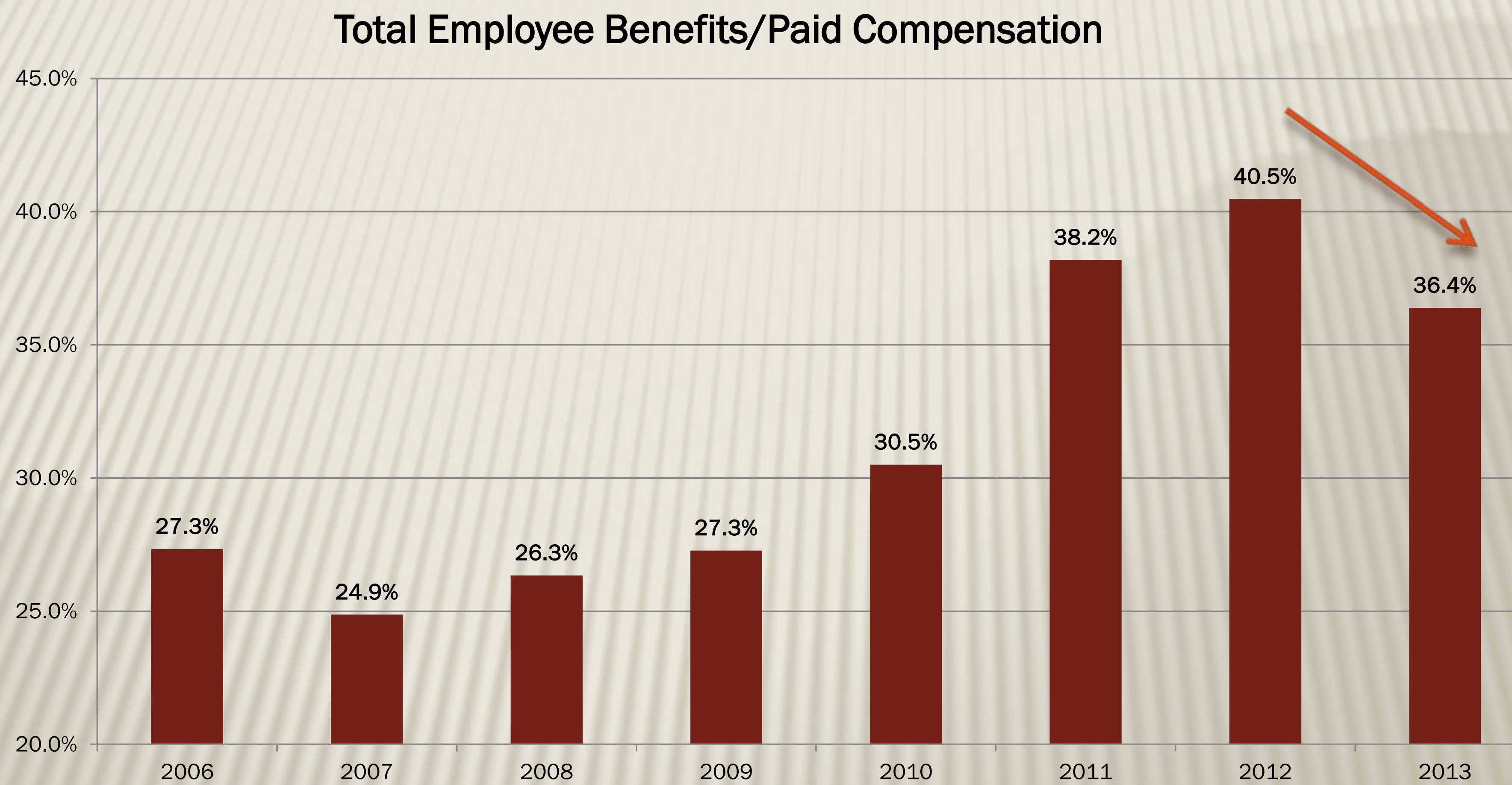



Debt will be paid down completely in 2014.

*(Excludes Library and Village Links Debt)*

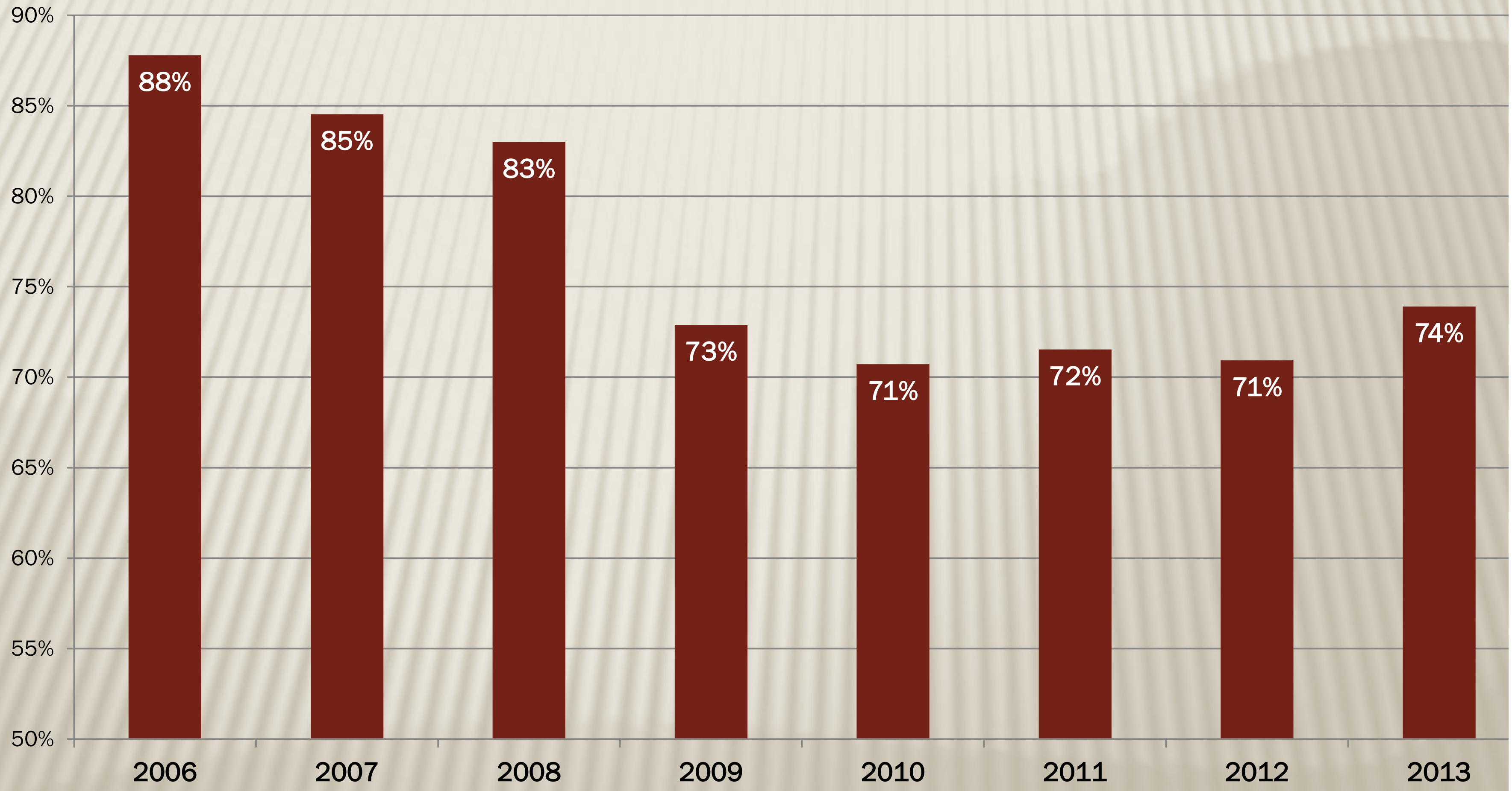
# ISSUES TO WATCH

# EMPLOYEE BENEFITS – MEDICAL & PENSION

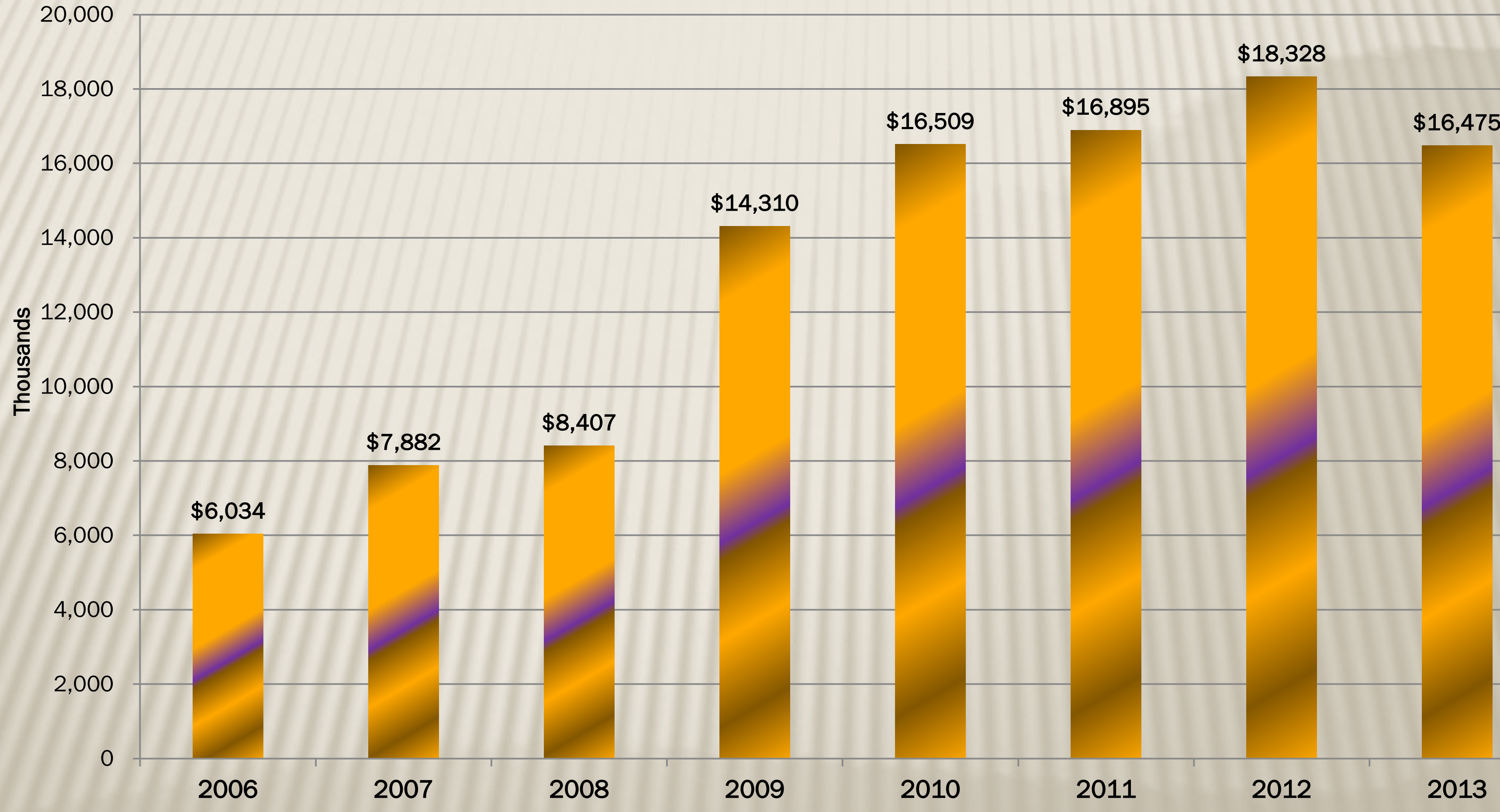



Notes: Over the past several years pension and medical costs have grown significantly. In 2013, the medical group had good experience, but there was also a change in how medical costs were allocated to the General Fund (now based on actual rather than a budgeted allocation), and the pension expense was kept down using actuarial assumptions. See Five Year Forecast for further discussion.

# FUNDED RATIO – ALL PENSION FUNDS COMBINED

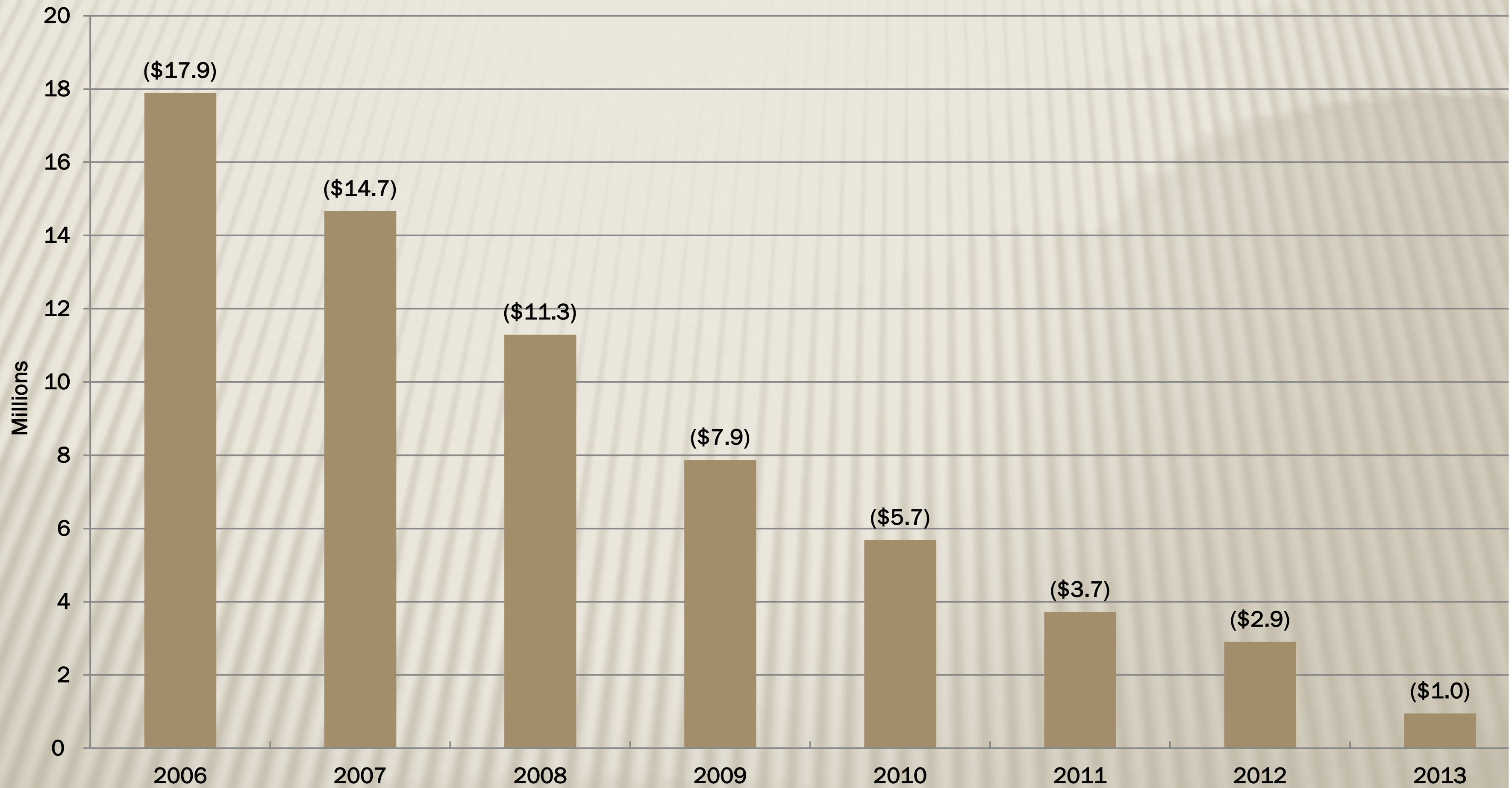


# UNFUNDED PENSION LIABILITY




2013 was an extraordinary year for pension plan returns, so despite a lower contribution from changes to the actuarial assumptions, the unfunded liability went down.

# VILLAGE DEBT




Note – Excludes Village Links Debt of about $7.7m in 2013.

# VILLAGE DEBT + UNFUNDED PENSION

# CONCLUSION

- Overall a good year for Village
- Things to Watch
  - Medical Costs
  - Pension Liability
  - Compensation inflation
  - Capital Projects
  - Village Links
- Questions

**Glen Ellyn Village Board**
535 Duane Street
Glen Ellyn, IL 60137

Meeting: 02/17/14 07:00 PM
Department: Finance
Department Head: Kevin Wachtel
Category: Presentation
Prepared By: Kevin Wachtel

SCHEDULED

**AGENDA ITEM (ID # 1094)** DOC ID: 1094

# Assistant Finance Director Christina Coyle will present the Village's Third Quarter Budget Report for FY13/14.

This is a budget report (unaudited) for the third quarter of FY13/14. The report provide year to date budget information for revenues and expenditures/expenses compared to the budget and compared to last fiscal year. The report is provided primarily on a cash basis, and reflects activity from May 1, 2013 through January 31, 2014.

**ATTACHMENTS:**

- Third Quarter Report 2014 (PDF)

# 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.

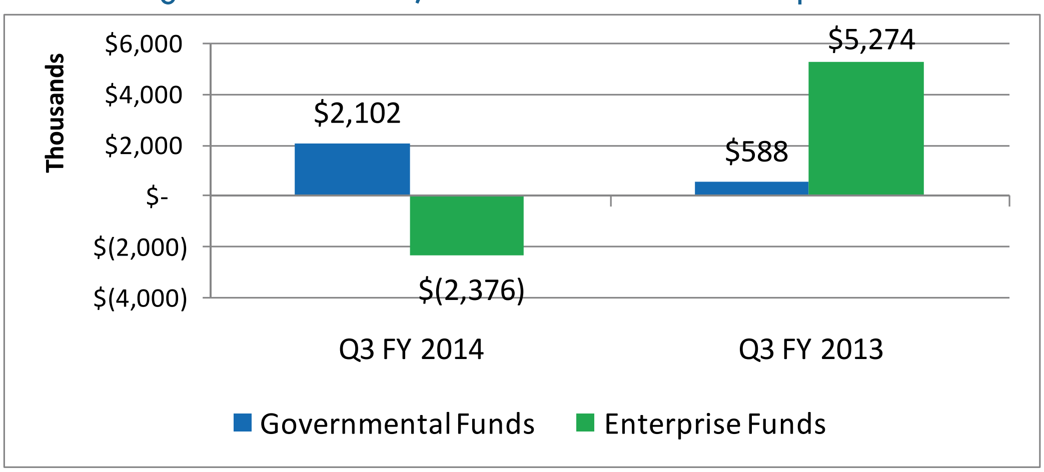
The General Fund, the main operating fund of the Village, finished the third quarter with a positive change in fund balance of $960 thousand. This is below the prior year positive change of $1.1 million, but is still the third highest third quarter in five years. The General Fund is projected to end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

Change in Net Position, Governmental and Enterprise Funds




### Special points of interest:

- 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.

### Inside this issue:

## 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 second 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 has 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 largest 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.

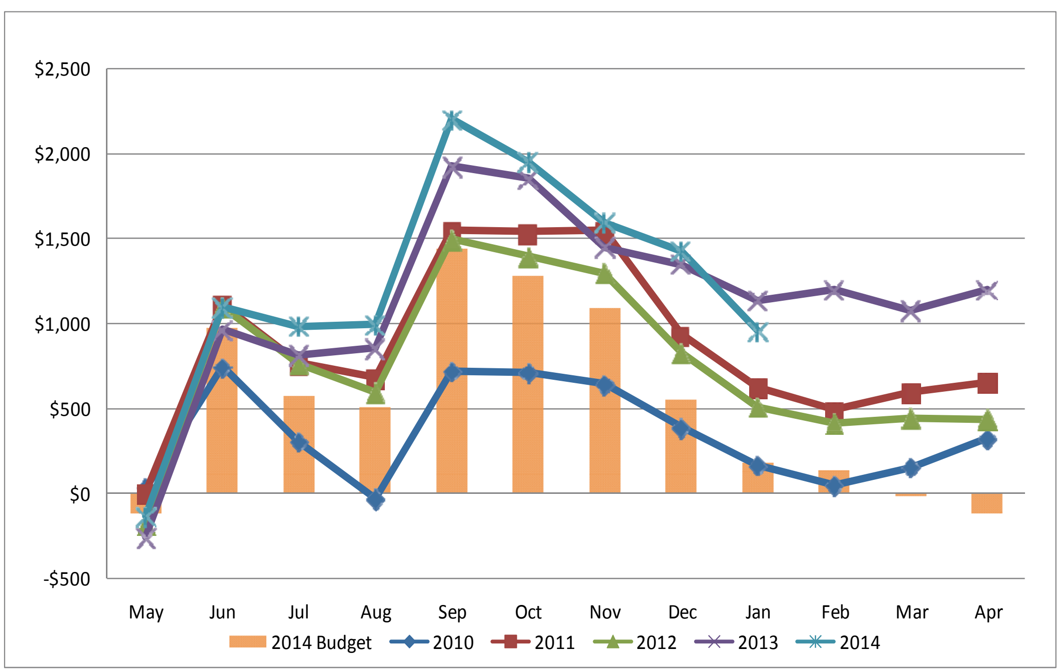
The second largest department in the General Fund is Public Works, comprising 17% of year-to-date expenditures. Overall, Public Works expenditures increased $118,000 from last year. Of this increase, $70,000 is due to increased personnel costs for the cold, snowy winter. The Village also began participation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



## Capital Projects Fund

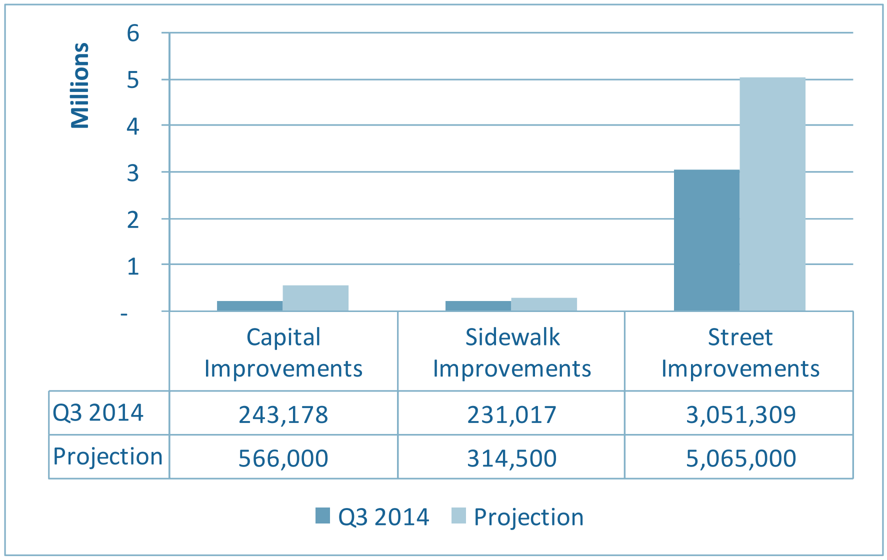
The Capital Projects Fund is primarily used for the design, construction, and significant maintenance of streets, storm sewers, and sidewalks within the Village. The capital projects undertaken vary from year to year and are guided by the Village's long term capital plan.

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 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 Projects Expenditures




| | Capital Improvements | Sidewalk Improvements | Street Improvements |
|---|---|---|---|
| Q3 2014 | 243,178 | 231,017 | 3,051,309 |
| Projection | 566,000 | 314,500 | 5,065,000 |

Capital Improvements include capital projects other than street and sidewalk improvements. Notable projects in FY14 are Lake Ellyn 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

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 Village's pension plans are 73.9% funded (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.

## Village Links

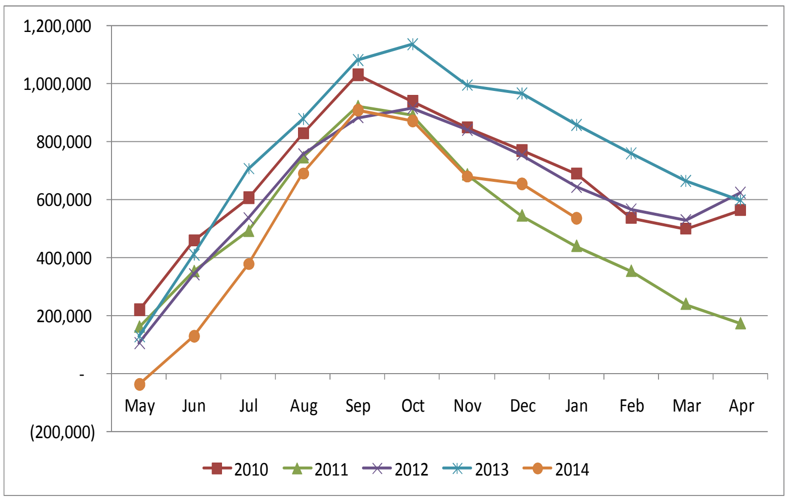
The major club house and driving range renovation is completed for the Village Links. Reserve 22 (the restaurant), banquet and bar facilities are open. The restaurant serves lunch and dinner seven days a week, plus Sunday brunch. For more information on the offerings at Reserve 22, visit their webpage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




## Winter Operations

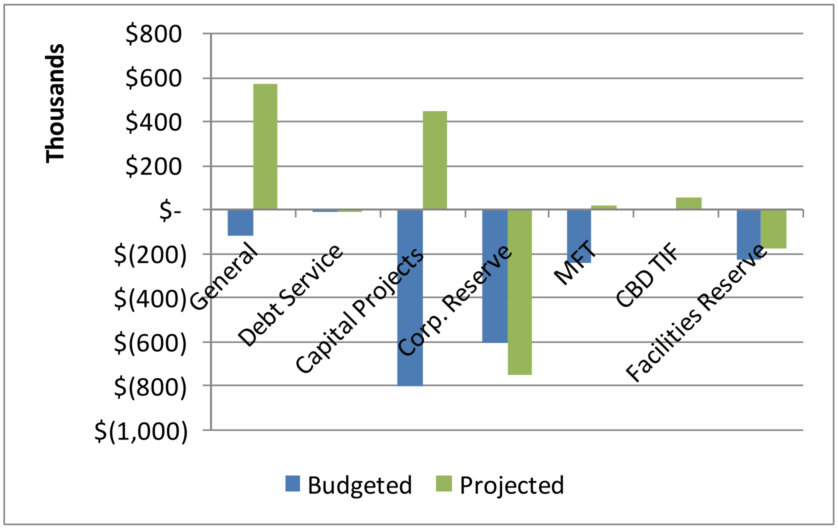
The Winter of 2013/14 has been one of the snowiest and coldest in recent memory. Snowfall totals have climbed above 50 inches, when a normal winter season yields between 30 and 40 inches. Snowfalls have been followed by intense cold temperatures which makes salting the roads ineffective. Our Public Works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

## 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.

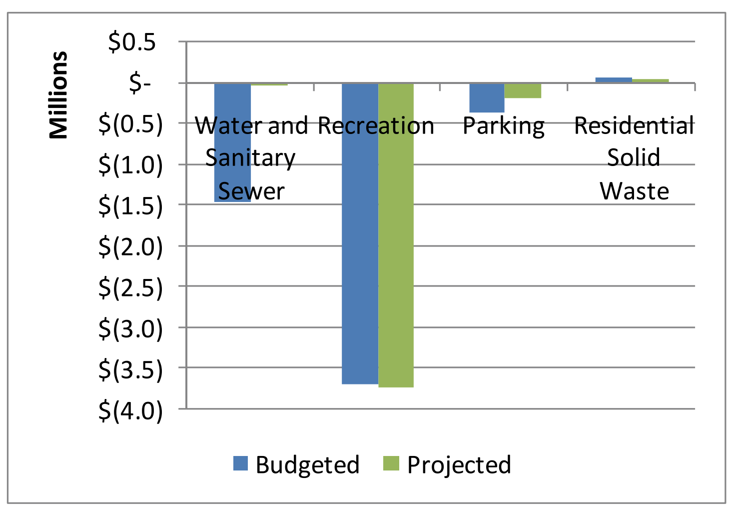
The Village's MFT fund was hit hard by the snowy winter, requiring the Village to purchase more salt at higher prices than anticipated. The MFT Fund had budgeted to spend $100,000 on salt and as of the end of the third quarter had already spent $160,000.

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.

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).

Change in Net Position, Enterprise Funds



Village of Volunteers

VILLAGE OF GLEN ELLYN

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

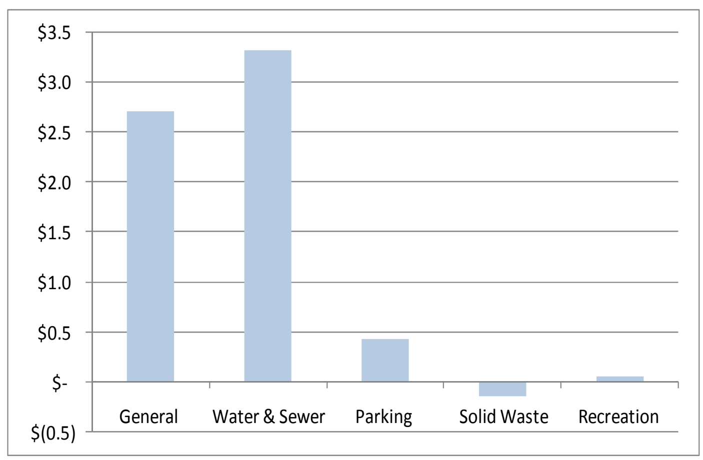
The quarterly report is prepared using a budget basis of accounting which is primarily based on when cash is received or paid. This report is also unaudited. Subsequent to fiscal year end (April 30), the Village prepares accrual basis financial statements which are then audited by an independent accounting 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.

Cash Reserves over Policy, by Fund, in Millions




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) 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



APPENDIX

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: Revised Budget Revenues | Revised Budget (Expenses) | Revised Budget Net Income (Loss) | Year to date Revenues | Year to date Expenditures (Expenses) | Net Income (Loss) | Encumbrances | Net Income Less Encumbrances | Prior Year Activity: Year to date Revenues | Year to date Expenditures (Expenses) | Balance 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.*

| | Revenues | | | | | Expenditures/Expenses | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Fund | Taxes | User fees | Other | Less Transfers | Total Net Revenues | Operating | Capital Outlay | Debt | Less Transfers | Total Net Expenditures/ Expenses | Net |
| **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)

| | Revenues | | | Expenditures / Expenses | | | Income/(Loss) | | |
|---|---|---|---|---|---|---|---|---|---|
| Fund | 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%** |
| **EXPENDITURES** | | | | | | | | 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** | **133,722** | | **236,510** | | | | | | | |
| 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 comparabili*

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

Attachment: Third Quarter Report 2014 (1094 : Budget Report - 3rd Quarter, FY13/14)

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

| Month Collected by Village | FY04/05 | FY05/06 | FY06/07 | FY07/08 | FY08/09 | FY09/10 | FY10/11 | FY11/12 | FY12/13 | FY13/14 | $ Change From Prior Year | % Change 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* | 3.91 | | | 4.30 | 4.45 | 4.45 | 4.90 | 5.39 | 6.42 | 6.65 | 6.90 | |
| | $ 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 | FY10/11 | FY11/12 | FY12/13 | FY13/14 | % Change From Prior Incr/(Decr) |
|---|---|---|---|---|---|
| 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

% of Year elapsed: 75.0%

| 100 - GENERAL FUND | 2013/2014 Original Budget | 2013/ 2014 Revised Budget | Month: MTD for January | Month: LY Actual January | Year to Date: LY Actual thru January | Year to Date: YTD Thru January | Encumbered | YTD Total w/ Encumb | % of Revise Budget |
|---|---|---|---|---|---|---|---|---|---|
| **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**



% of Year elapsed: 75.0%

| 100 - GENERAL FUND | 2013/2014 Original Budget | 2013/ 2014 Revised Budget | Month: MTD for January | Month: LY Actual January | Year to Date: LY Actual thru January | Year to Date: YTD Thru January | Year to Date: Encumbered | Year to Date: YTD Total w/ Encumb | Year to Date: % of Revise Budget |
|---|---|---|---|---|---|---|---|---|---|
| **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

% of Year elapsed: 75.0%

| 100 - GENERAL FUND | 2013/2014 Original Budget | 2013/ 2014 Revised Budget | Month: MTD for January | Month: LY Actual January | Year to Date: LY Actual thru January | Year to Date: YTD Thru January | Year to Date: Encumbered | Year to Date: YTD Total w/ Encumb | % of Revise Budget |
|---|---|---|---|---|---|---|---|---|---|
| **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



% of Year elapsed: 75.0%

| 100 - GENERAL FUND | 2013/2014 Original Budget | 2013/ 2014 Revised Budget | Month: MTD for January | Month: LY Actual January | Year to Date: LY Actual thru January | Year to Date: YTD Thru January | Year to Date: Encumbered | Year to Date: YTD Total w/ Encumb | Year to Date: % of Revise Budget |
|---|---|---|---|---|---|---|---|---|---|
| **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



% of Year elapsed: 75.0%

| 100 - GENERAL FUND | 2013/2014 Original Budget | 2013/ 2014 Revised Budget | Month: MTD for January | Month: LY Actual January | Year to Date: LY Actual thru January | Year to Date: YTD Thru January | Year to Date: Encumbered | Year to Date: YTD Total w/ Encumb | Year to Date: % of Revise Budget |
|---|---|---|---|---|---|---|---|---|---|
| **TOTAL - FIRE** | 1,771,000 | 1,771,000 | 259,385 | 176,900 | 1,357,534 | 1,434,457 | 439 | 1,434,897 | 81 |
| **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 |
| **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 |

## Total 100 - GENERAL FUND

| | 2013/2014 Original Budget | 2013/ 2014 Revised Budget | MTD for January | LY Actual January | LY Actual thru January | YTD Thru January | Encumbered | YTD Total w/ Encumb | % of Revise Budget |
|---|---|---|---|---|---|---|---|---|---|
| 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 | |

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# Year-to-Date Budget Report

**As of January 31, 2014 - Fiscal Year 2013/2014**



% of Year elapsed: 75.0%

# Year-to-Date Budget Report

## As of January 31, 2014 - Fiscal Year 2013/2014



% of Year elapsed: 75.0%

| 200 - CORPORATE RESERVE FUND | 2013/2014 Original Budget | 2013/ 2014 Revised Budget | Month: MTD for January | Month: LY Actual January | Year to Date: LY Actual thru January | Year to Date: YTD Thru January | Year to Date: Encumbered | Year to Date: YTD Total w/ Encumb | Year to Date: % of Revise Budget |
|---|---|---|---|---|---|---|---|---|---|
| **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

| | 2013/2014 Original Budget | 2013/ 2014 Revised Budget | MTD for January | LY Actual January | LY Actual thru January | YTD Thru January | Encumbered | YTD Total w/ Encumb | % of Revise Budget |
|---|---|---|---|---|---|---|---|---|---|
| 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



% of Year elapsed: 75.0%

| 210 - MOTOR FUEL TAX FUND | 2013/2014 Original Budget | 2013/ 2014 Revised Budget | Month: MTD for January | Month: LY Actual January | Year to Date: LY Actual thru January | Year to Date: YTD Thru January | Year to Date: Encumbered | Year to Date: YTD Total w/ Encumb | Year to Date: % of Revise Budget |
|---|---|---|---|---|---|---|---|---|---|
| **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

| | Original Budget | Revised Budget | MTD for January | LY Actual January | LY Actual thru January | YTD Thru January | Encumbered | YTD Total w/ Encumb | % of Revised Budget |
|---|---|---|---|---|---|---|---|---|---|
| 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) | |

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# Year-to-Date Budget Report

## As of January 31, 2014 - Fiscal Year 2013/2014



% of Year elapsed: 75.0%

| 250 - CBD TIF FUND | 2013/2014 Original Budget | 2013/ 2014 Revised Budget | Month: MTD for January | Month: LY Actual January | Year to Date: LY Actual thru January | Year to Date: YTD Thru January | Year to Date: Encumbered | Year to Date: YTD Total w/ Encumb | Year to Date: % of Revise Budget |
|---|---|---|---|---|---|---|---|---|---|
| **2500 - CBD TIF REVENUES** | | | | | | | | | |
| TAXES | 1,000 | 1,000 | 0 | 0 | 0 | 74,676 | 0 | 74,676 | 7,46ε |
| INVESTMENT INCOME | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10( |
| **TOTAL - CBD TIF REVENUES** | 1,000 | 1,000 | 0 | 0 | 0 | 74,676 | 0 | 74,676 | 7,46ε |
| **25000 - CBD TIF EXPENDITURES** | | | | | | | | | |
| CONTRACTUAL SERVICES | 1,000 | 1,000 | 550 | 0 | 979 | 4,178 | 0 | 4,178 | 41ε |
| **TOTAL - CBD TIF EXPENDITURES** | 1,000 | 1,000 | 550 | 0 | 979 | 4,178 | 0 | 4,178 | 41ε |

**Total 250 - CBD TIF FUND**

| | Original Budget | Revised Budget | MTD for January | LY Actual January | LY Actual thru January | YTD Thru January | Encumbered | YTD Total w/ Encumb | % of Revised Budget |
|---|---|---|---|---|---|---|---|---|---|
| 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



% of Year elapsed: 75.0%

| 300 - DEBT SERVICE FUND | 2013/2014 Original Budget | 2013/ 2014 Revised Budget | Month: MTD for January | Month: LY Actual January | Year to Date: LY Actual thru January | Year to Date: YTD Thru January | Year to Date: Encumbered | Year to Date: YTD Total w/ Encumb | Year to Date: % of Revise Budget |
|---|---|---|---|---|---|---|---|---|---|
| **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

| | Original Budget | Revised Budget | MTD for January | LY Actual January | LY Actual thru January | YTD Thru January | Encumbered | YTD Total w/ Encumb | % of Revised Budget |
|---|---|---|---|---|---|---|---|---|---|
| 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



% of Year elapsed: 75.0%

| 400 - CAPITAL PROJECTS FUND | 2013/2014 Original Budget | 2013/ 2014 Revised Budget | Month: MTD for January | Month: LY Actual January | Year to Date: LY Actual thru January | Year to Date: YTD Thru January | Year to Date: Encumbered | Year to Date: YTD Total w/ Encumb | Year to Date: % of Revise Budget |
|---|---|---|---|---|---|---|---|---|---|
| **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**

% of Year elapsed: 75.0%

| 450 - FACILITIES MAINTENANCE RESERVE | 2013/2014 Original Budget | 2013/ 2014 Revised Budget | Month: MTD for January | Month: LY Actual January | Year to Date: LY Actual thru January | Year to Date: YTD Thru January | Year to Date: Encumbered | Year to Date: YTD Total w/ Encumb | % of Revised Budget |
|---|---|---|---|---|---|---|---|---|---|
| **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

% of Year elapsed: 75.0%

| 500 - WATER AND SEWER FUND | 2013/2014 Original Budget | 2013/ 2014 Revised Budget | Month: MTD for January | Month: LY Actual January | Year to Date: LY Actual thru January | Year to Date: YTD Thru January | Year to Date: Encumbered | Year to Date: YTD Total w/ Encumb | Year to Date: % of Revised Budget |
|---|---|---|---|---|---|---|---|---|---|
| **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 | 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 |

Attachment: Third Quarter Report 2014 (1094 : Budget Report - 3rd Quarter, FY13/14)

# Year-to-Date Budget Report

## As of January 31, 2014 - Fiscal Year 2013/2014



% of Year elapsed: 75.0%

| 500 - WATER AND SEWER FUND | 2013/2014 Original Budget | 2013/ 2014 Revised Budget | Month: MTD for January | Month: LY Actual January | Year to Date: LY Actual thru January | Year to Date: YTD Thru January | Year to Date: Encumbered | Year to Date: YTD Total w/ Encumb | % of Revised Budget |
|---|---|---|---|---|---|---|---|---|---|
| **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**



% of Year elapsed: 75.0%

| 530 - PARKING FUND | 2013/2014 Original Budget | 2013/ 2014 Revised Budget | Month: MTD for January | Month: LY Actual January | Year to Date: LY Actual thru January | Year to Date: YTD Thru January | Year to Date: Encumbered | Year to Date: YTD Total w/ Encumb | Year to Date: % of Revise Budget |
|---|---|---|---|---|---|---|---|---|---|
| **5300 - PARKING REVENUE** | | | | | | | | | |
| **INTERGOVERNMENTAL** | 330,000 | 330,000 | 0 | 0 | 0 | 0 | 0 | 0 | |
| **CHARGES FOR SERVICES** | 348,000 | 348,000 | 23,681 | 26,950 | 305,059 | 311,541 | 0 | 311,541 | 9 |
| **INVESTMENT INCOME** | 2,400 | 2,400 | 250 | 231 | 2,000 | 2,245 | 0 | 2,245 | 9 |
| **MISC REVENUE** | 1,000 | 1,000 | 1,150 | 1,375 | 1,950 | 4,419 | 0 | 4,419 | 44 |
| **TOTAL - PARKING REVENUE** | 681,400 | 681,400 | 25,081 | 28,556 | 309,009 | 318,206 | 0 | 318,206 | 4 |
| **53000 - PARKING EXPENDITURES** | | | | | | | | | |
| **PERSONNEL SERVICES** | 0 | 0 | 0 | (114) | 0 | 0 | 0 | 0 | 10 |
| **CONTRACTUAL SERVICES** | 116,700 | 116,700 | 5,522 | 3,974 | 97,533 | 61,495 | 0 | 61,495 | 5 |
| **COMMODITIES** | 4,500 | 4,500 | 0 | 0 | 3,178 | 5,965 | 0 | 5,965 | 13 |
| **OTHER EXPENSES** | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | 10 |
| **CAPITAL IMPROVEMENTS** | 682,100 | 682,100 | 26,167 | 0 | 35,615 | 336,031 | 446,218 | 782,249 | 10 |
| **TRANSFERS OUT (IFTS)** | 157,300 | 157,300 | 13,108 | 13,008 | 117,075 | 117,975 | 0 | 117,975 | 7 |
| **TOTAL - PARKING EXPENDITURES** | 960,600 | 1,046,436 | 44,797 | 16,869 | 253,401 | 521,466 | 446,218 | 967,684 | 9 |

## 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) | |

2/10/2014 8:24:41AM

# Year-to-Date Budget Report

## As of January 31, 2014 - Fiscal Year 2013/2014


% of Year elapsed: 75.0%

| 540 - RESIDENTIAL SOLID WASTE FUND | 2013/2014 Original Budget | 2013/ 2014 Revised Budget | Month: MTD for January | Month: LY Actual January | Year to Date: LY Actual thru January | Year to Date: YTD Thru January | Year to Date: Encumbered | Year to Date: YTD Total w/ Encumb | Year to Date: % of Revise Budget |
|---|---|---|---|---|---|---|---|---|---|
| **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 | 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 | |

2/10/2014 8:24:41AM

# Year-to-Date Budget Report

## As of January 31, 2014 - Fiscal Year 2013/2014



% of Year elapsed: 75.0%

| 550 - RECREATION FUND | 2013/2014 Original Budget | 2013/ 2014 Revised Budget | Month: MTD for January | Month: LY Actual January | Year to Date: LY Actual thru January | Year to Date: YTD Thru January | Year to Date: Encumbered | Year to Date: YTD Total w/ Encumb | % of Revise Budget |
|---|---|---|---|---|---|---|---|---|---|
| **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 | ( |
| 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 | 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 | ( |
| **TOTAL - MECH MAINT - ADMIN** | 1,000 | 1,000 | 0 | 0 | 0 | 0 | 0 | 0 | ( |

# Year-to-Date Budget Report

## As of January 31, 2014 - Fiscal Year 2013/2014



% of Year elapsed: 75.0%

| 550 - RECREATION FUND | 2013/2014 Original Budget | 2013/ 2014 Revised Budget | Month: MTD for January | Month: LY Actual January | Year to Date: LY Actual thru January | Year to Date: YTD Thru January | Year to Date: Encumbered | Year to Date: YTD Total w/ Encumb | % of Revise Budget |
|---|---|---|---|---|---|---|---|---|---|
| **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



% of Year elapsed: 75.0%

| 550 - RECREATION FUND | 2013/2014 Original Budget | 2013/ 2014 Revised Budget | Month: MTD for January | Month: LY Actual January | Year to Date: LY Actual thru January | Year to Date: YTD Thru January | Year to Date: Encumbered | Year to Date: YTD Total w/ Encumb | Year to Date: % of Revised Budget |
|---|---|---|---|---|---|---|---|---|---|
| **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



| 550 - RECREATION FUND | 2013/2014 Original Budget | 2013/ 2014 Revised Budget | Month: MTD for January | Month: LY Actual January | Year to Date: LY Actual thru January | Year to Date: YTD Thru January | Year to Date: Encumbered | Year to Date: YTD Total w/ Encumb | % of Revise Budget |
|---|---|---|---|---|---|---|---|---|---|
| **TOTAL - MECH MAINT - PRO SHOP** | 300 | 300 | 0 | 0 | 0 | 0 | 0 | 0 | ( |
| **55780 - MOTORIZED CARTS** | | | | | | | | | |
| **PERSONNEL SERVICES** | 28,000 | 28,000 | 0 | 0 | 30,294 | 29,213 | 0 | 29,213 | 10 |
| **COMMODITIES** | 13,000 | 13,000 | 0 | 0 | 10,844 | 11,498 | 0 | 11,498 | 8 |
| **TOTAL - MOTORIZED CARTS** | 41,000 | 41,000 | 0 | 0 | 41,138 | 40,711 | 0 | 40,711 | 9 |
| **55785 - MECH MAINT - MOTORIZED CARTS** | | | | | | | | | |
| **PERSONNEL SERVICES** | 6,800 | 6,800 | 323 | 324 | 4,423 | 3,239 | 0 | 3,239 | 4 |
| **CONTRACTUAL SERVICES** | 1,000 | 1,000 | 0 | 0 | 1,873 | 318 | 0 | 318 | 3 |
| **TOTAL - MECH MAINT - MOTORIZED CARTS** | 7,800 | 7,800 | 323 | 324 | 6,296 | 3,556 | 0 | 3,556 | 4 |

**Total 550 - RECREATION FUND**

| | Original Budget | Revised Budget | MTD for January | LY Actual January | LY Actual thru January | YTD Thru January | Encumbered | YTD Total w/ Encumb | % of Revise Budget |
|---|---|---|---|---|---|---|---|---|---|
| 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

% of Year elapsed: 75.0%

| 600 - INSURANCE FUND | 2013/2014 Original Budget | 2013/ 2014 Revised Budget | Month: MTD for January | Month: LY Actual January | Year to Date: LY Actual thru January | Year to Date: YTD Thru January | Year to Date: Encumbered | Year to Date: YTD Total w/ Encumb | Year to Date: % of Revised Budget |
|---|---|---|---|---|---|---|---|---|---|
| **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**

| | Original Budget | Revised Budget | MTD for January | LY Actual January | LY Actual thru January | YTD Thru January | Encumbered | YTD Total w/ Encumb | % of Revised Budget |
|---|---|---|---|---|---|---|---|---|---|
| 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

% of Year elapsed: 75.0%

| 650 - EQUIPMENT SERVICES FUND | 2013/2014 Original Budget | 2013/ 2014 Revised Budget | Month: MTD for January | Month: LY Actual January | Year to Date: LY Actual thru January | Year to Date: YTD Thru January | Year to Date: Encumbered | Year to Date: YTD Total w/ Encumb | Year to Date: % of Revise Budget |
|---|---|---|---|---|---|---|---|---|---|
| **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 | 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

| | Original Budget | Revised Budget | MTD for January | LY Actual January | LY Actual thru January | YTD Thru January | Encumbered | YTD Total w/ Encumb | % of Revised Budget |
|---|---|---|---|---|---|---|---|---|---|
| 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**



% of Year elapsed: 75.0%

| 900 - POLICE PENSION FUND | 2013/2014 Original Budget | 2013/ 2014 Revised Budget | Month: MTD for January | Month: LY Actual January | Year to Date: LY Actual thru January | Year to Date: YTD Thru January | Year to Date: Encumbered | Year to Date: YTD Total w/ Encumb | Year to Date: % of Revised Budget |
|---|---|---|---|---|---|---|---|---|---|
| **9000 - POLICE PENSION REVENUES** | | | | | | | | | |
| **CHARGES FOR SERVICES** | 345,000 | 345,000 | 26,135 | 24,225 | 239,974 | 257,714 | 0 | 257,714 | [illegible] |
| **INVESTMENT INCOME** | 550,000 | 550,000 | (42,675) | 374,799 | 899,836 | 881,152 | 0 | 881,152 | [illegible] |
| **TRANSFERS IN (IFTS)** | 980,000 | 980,000 | 0 | 0 | 969,000 | 980,000 | 0 | 980,000 | [illegible] |
| **TOTAL - POLICE PENSION REVENUES** | 1,875,000 | 1,875,000 | (16,540) | 399,024 | 2,108,810 | 2,118,866 | 0 | 2,118,866 | [illegible] |
| **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 | [illegible] |
| **TOTAL - POLICE PENSION EXPENDITURES** | 1,666,300 | 1,666,300 | 136,868 | 139,598 | 1,157,018 | 1,231,680 | 0 | 1,231,680 | [illegible] |

**Total 900 - POLICE PENSION FUND**

| | Original Budget | Revised Budget | MTD for January | LY Actual January | LY Actual thru January | YTD Thru January | Encumbered | YTD Total w/ Encumb | % of Revised Budget |
|---|---|---|---|---|---|---|---|---|---|
| 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 | |

**Glen Ellyn Village Board**
535 Duane Street
Glen Ellyn, IL 60137

Meeting: 02/17/14 07:00 PM
Department: Finance
Department Head: Kevin Wachtel
Category: Presentation
Prepared By: Kevin Wachtel

**SCHEDULED**

**AGENDA ITEM (ID # 1095)** DOC ID: 1095

# Finance Director Kevin Wachtel will present the 5-year forecast of General Fund activity.

Finance Director Kevin Wachtel will present the 5-year forecast of General Fund activity.

The Village prepares a five year forecast to help set the stage for budget discussions. This forecast is based on FY13/14 budgeted numbers, and focuses on the General Fund as our main operating fund. Additional information on our capital plan, debt and pensions is also included in the report.

This report remains in draft form. The five year forecast will be reviewed and discussed at the Friday, February 14, 2014, Finance Commission meeting, where we will seek additional input and feedback from Finance Commission members. Staff has already received helpful feedback at the January Finance Commission meeting, and more thorough discussions with Chair Tat Skirvin and Commissioner Ted Moody.

**ATTACHMENTS:**

- 5 Year Forecast – General Fund 2-11-14(PDF)

# 5 Year Forecast – General Fund

February, 2014

Based on FY13/14 budget data

# Key goals of our long term forecast

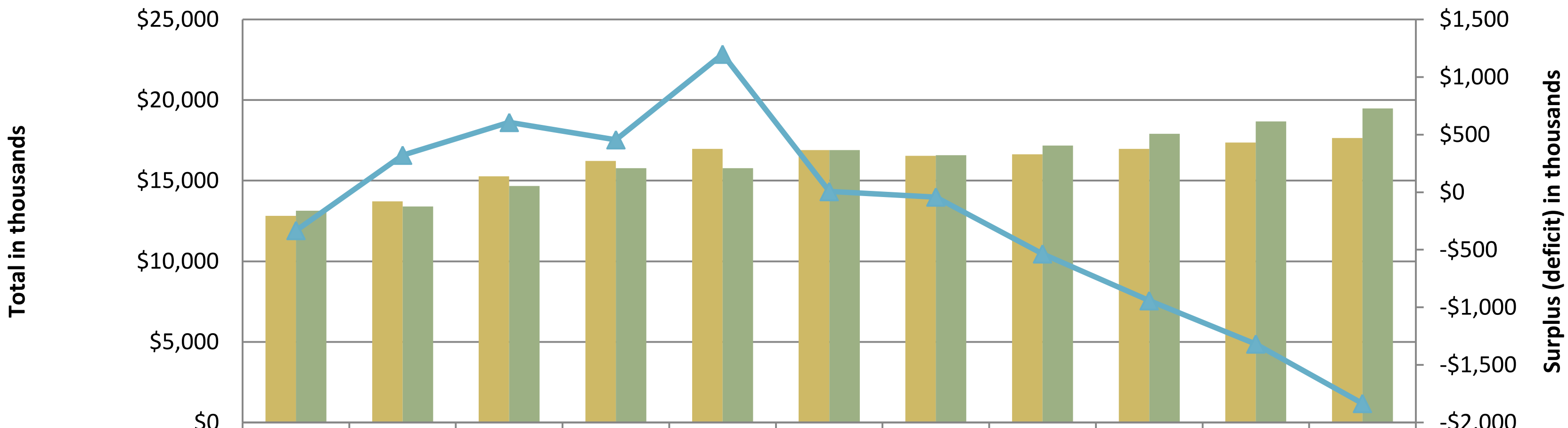
- Understand long term trends in revenue sources
- Understand long term trends in expenditures
- Identify future imbalances in revenues and expenditures (deficits)
- Develop and implement programs now to avoid future deficits
- Use tables and graphs to summarize and highlight info and trends

# Other notes

- Forecast is a model to project future activity and identify issues and trends, not a prediction
- Each year's experience will vary
  - The goal is that annual budgets will be balanced
  - Each year's results will vary depending on revenue performance and other events

# Annual General Fund totals

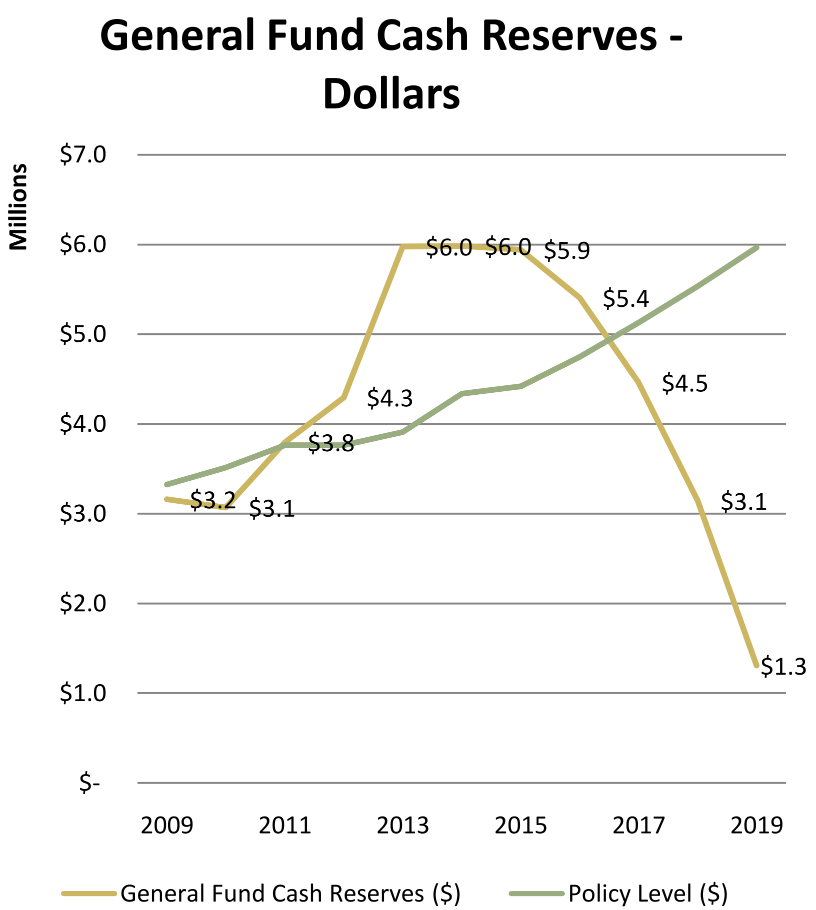
**Revenues, Expenditures, and Annual Surplus (Deficit)**
**General Fund**

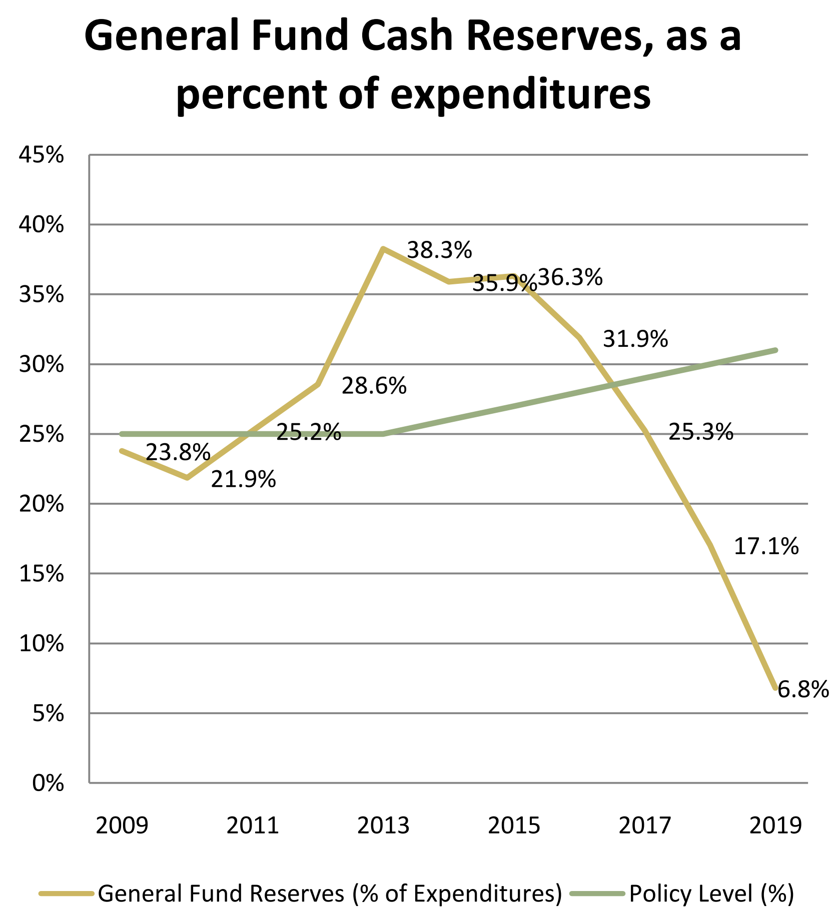



| | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Revenues | 12,813 | 13,713 | 15,271 | 16,226 | 16,968 | 16,894 | 16,542 | 16,642 | 16,967 | 17,357 | 17,644 |
| Expenditures | 13,146 | 13,391 | 14,665 | 15,770 | 15,769 | 16,889 | 16,584 | 17,178 | 17,909 | 18,676 | 19,479 |
| Surplus (Deficit) | (333) | 322 | 606 | 456 | 1,199 | 5 | (42) | (536) | (943) | (1,319 | (1,835 |

Revenues grow by 0.9%, while expenditures grow at 2.9%, leaving a projected shortfall of $4.7M over the next 5 years

# Fund balance projections



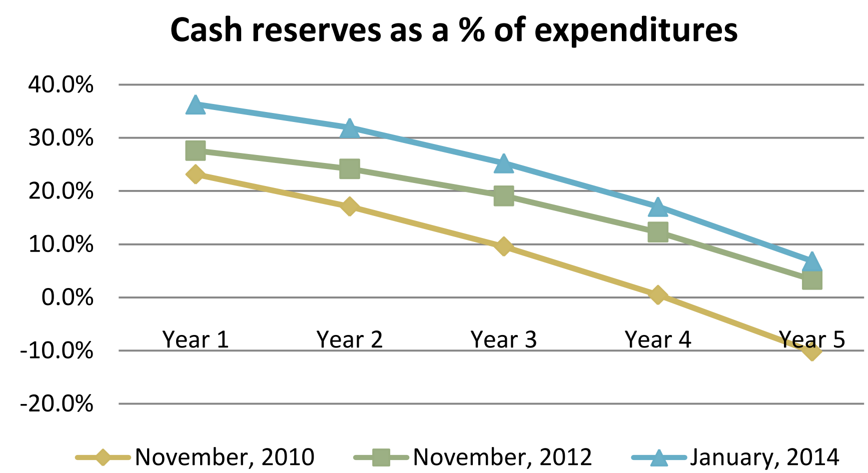



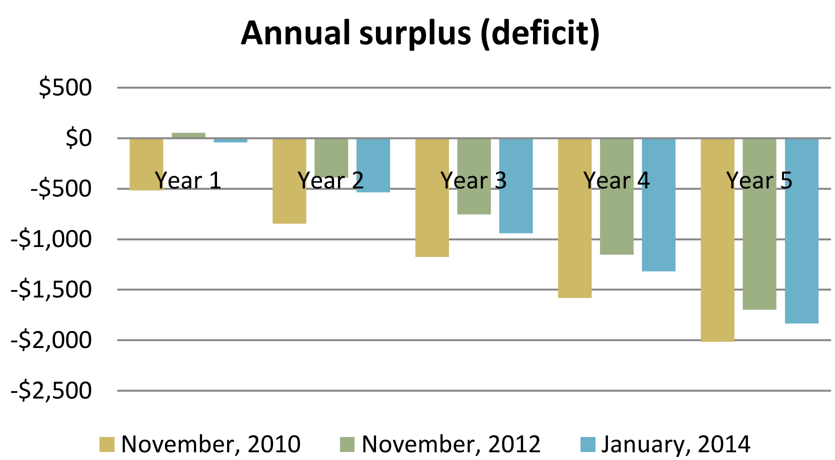

Draft - February 11, 2014

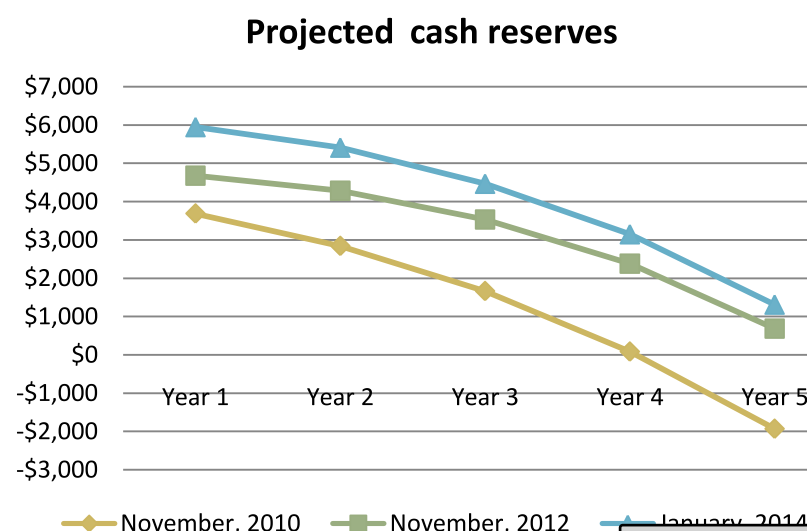
Attachment: 5 Year Forecast ? General Fund 2-11-14 (1095 : 5 year General Fund forecast)

# How does this forecast compare?

- Similar experience in out years
- A better starting cash reserve has improved our 5 year outlook

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# Key revenue assumptions

| | FY14 (thousands) | Average annual growth (09-14) | Projected annual growth (15-19) | Growth rate needed for 2019 surplus* | If ST and HRST grow at the same higher rate |
|---|---|---|---|---|---|
| Property tax | $3,069 | 4.5% | 2.5% | 11.7% | |
| Sales tax | $3,115 | 0.7% | 1.0% | 10.5% | 7.4% |
| Home rule sales tax | $1,786 | 1.4% | 1.0% | 15.8% | 7.4% |
| Income tax | $2,619 | 1.3% | 2.3% | 12.8% | |
| Other revenues | $6,305 | 5.2% | -0.7% | | |
| Total revenues | $16,894 | 5.7% | 0.9% | 2.9% | |

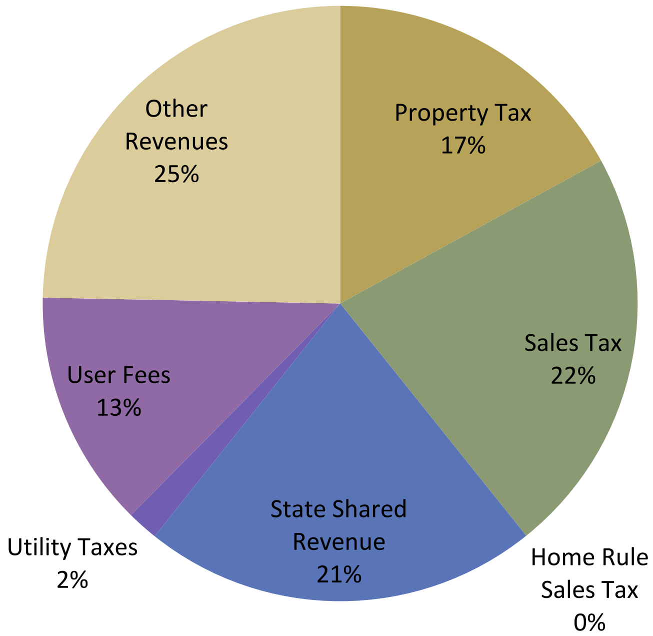
Other revenues that are experiencing notable changes: SSA Fire tax ($181,000) was added in 2011, and now is being moved to a new fund, Ambulance billing revenue ($700,000) will be much lower with a new paramedic arrangement, Cable franchise fees $620,000 were in the Special Programs Fund prior to 2012, Hotel/Motel tax ($180,000) was in the Special Programs Fund prior to 2012.

**All others performing as planned, how much of this rev/exp source needs to grow to achieve a surplus in 2019*

# Makeup of General Fund revenues

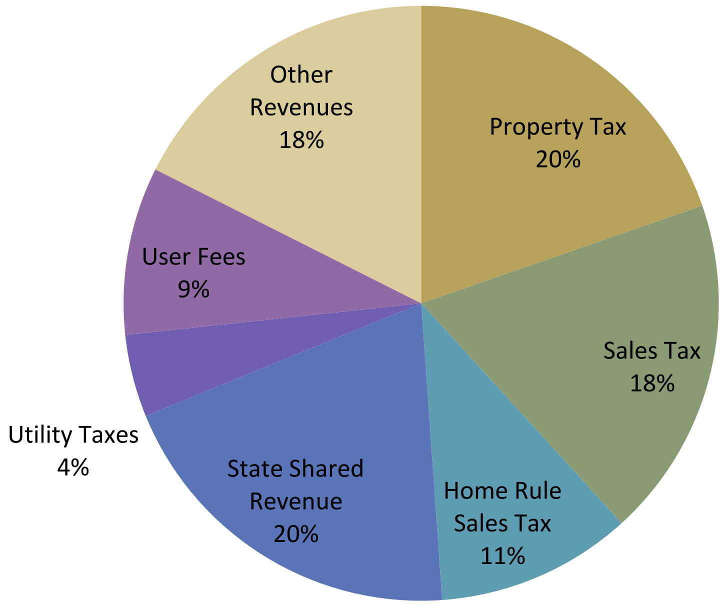
**No HRST, no cable franchise fees**

**2007**




**More property tax reliance, even with the addition of HRST**

**2019**

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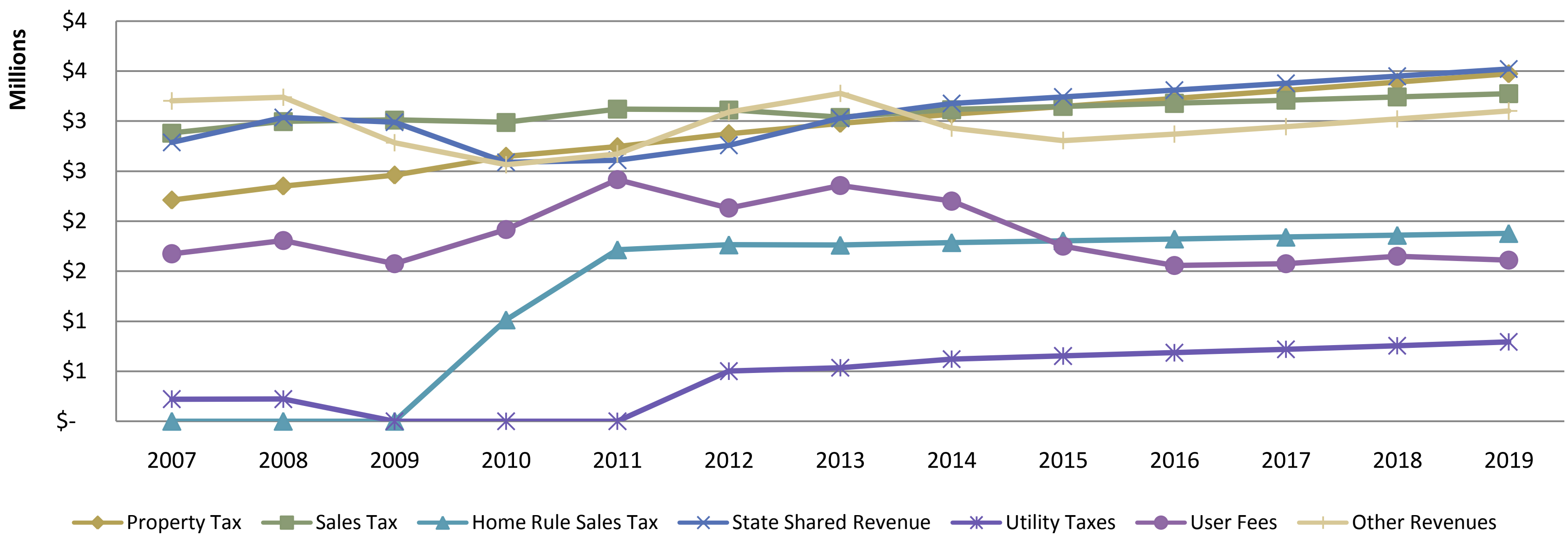
# General Fund revenue by type




- Property taxes continue to grow as a share of revenues

# Key expenditure assumptions

| | FY14 (thousands) | Average annual growth (09-14) | Projected annual growth (15-19) | Growth rate needed for 2019 surplus* |
|---|---|---|---|---|
| Payroll and Benefits | $10,600 | 3.3% | 4.4% | 0.9% |
| Contractual Services | $2,190 | 4.7% | -0.1% | |
| Ambulance Service | $965 | 29% | -19.8% | |
| Police and Fire Dispatch | $511 | 1.3% | 5.0% | |
| Transfers to other funds | $1,940 | 13.0% | 4.6% | |
| Other expenditures | $683 | 2.9% | 2.3% | |
| Total expenditures | $16,889 | 5.1% | 2.9% | 0.6% |

**All others performing as planned, how much of this rev/exp source needs to grow to achieve a surplus in 2019*

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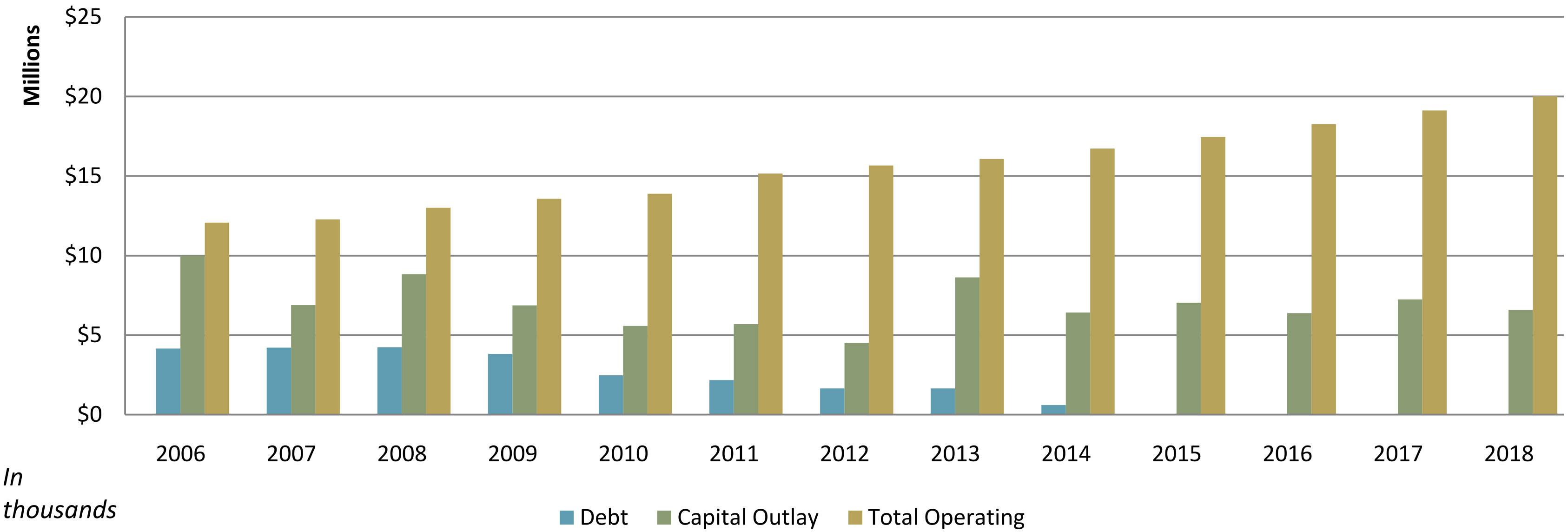
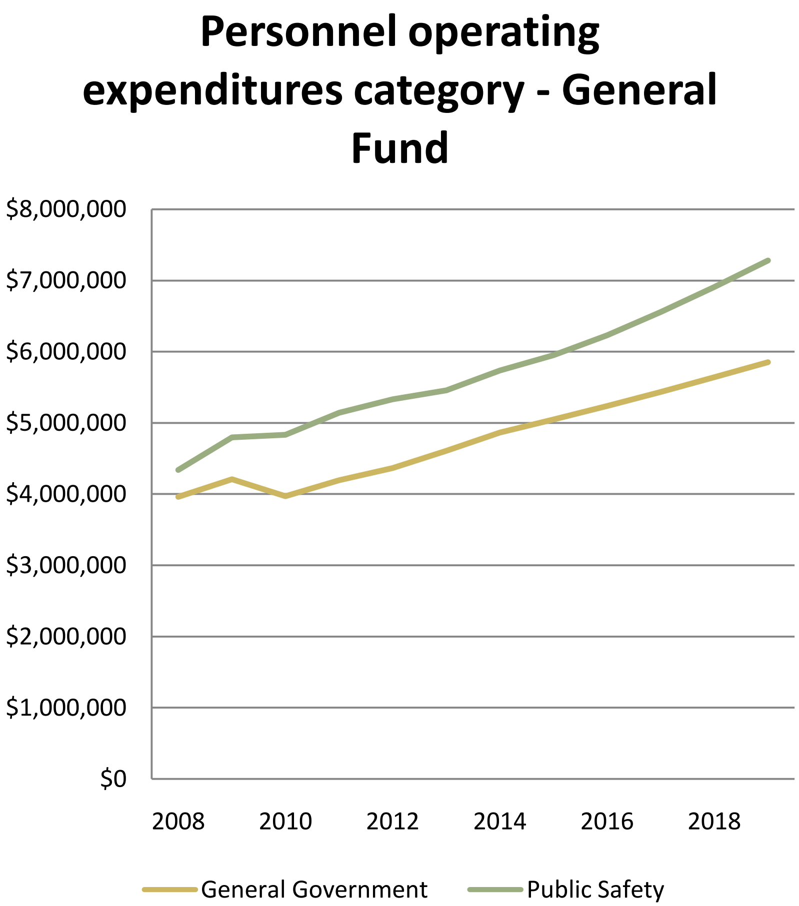
# General Fund expenditures by type




*In thousands*

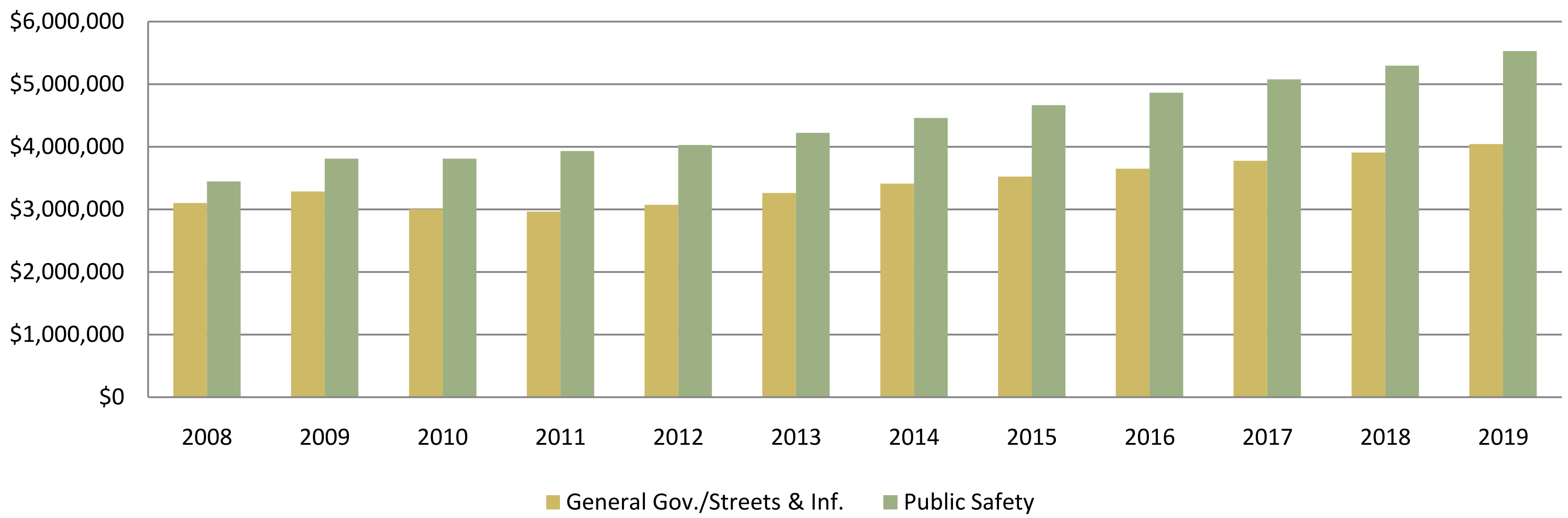
- Personnel expenditures are growing
- Capital and other operating expenditures remain flat

# Personnel expenditures by category




- As a result of union contracts, public safety personnel costs increase at a faster rate than General Government or Streets and Infrastructure
- All Police Pension costs are paid from Public Safety

# Salaries and overtime, by category




- Without benefit costs, public safety salaries and OT grow at a faster rate than General Government and Streets and Infrastructure

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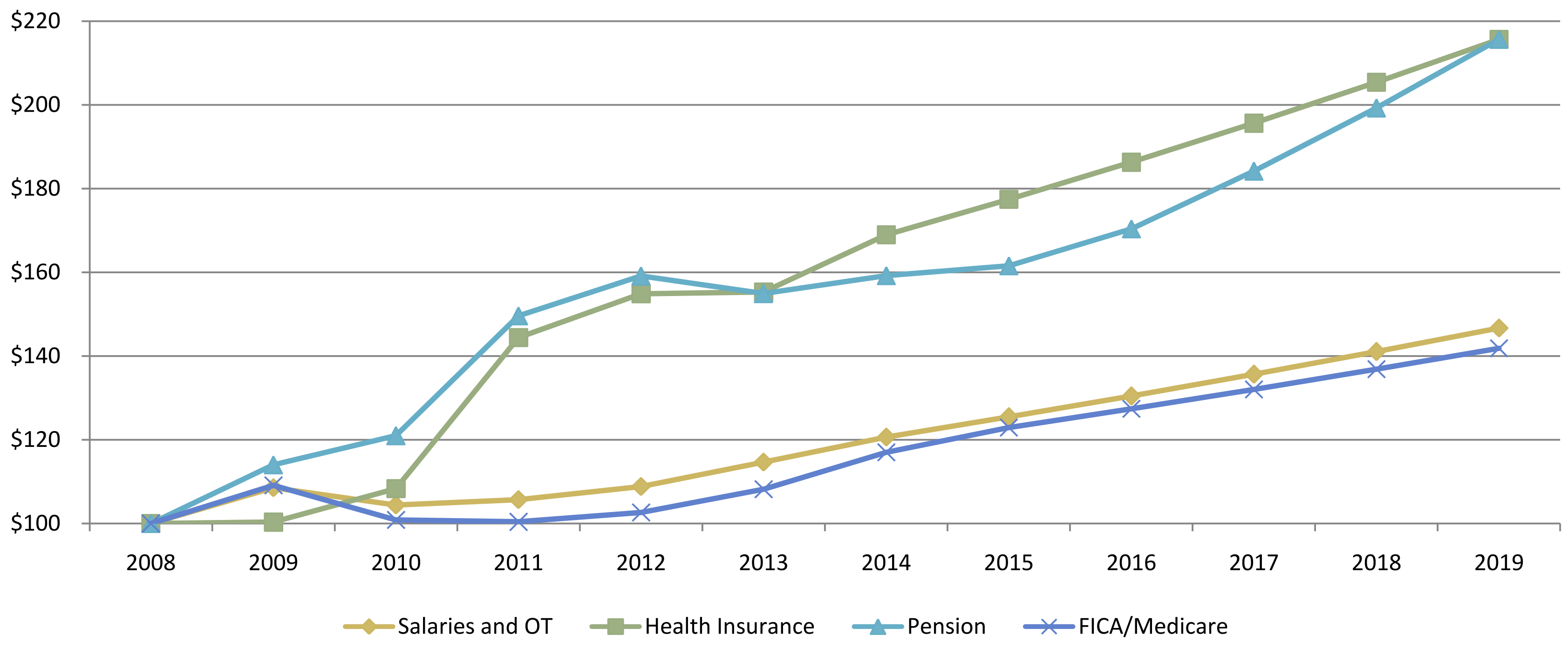
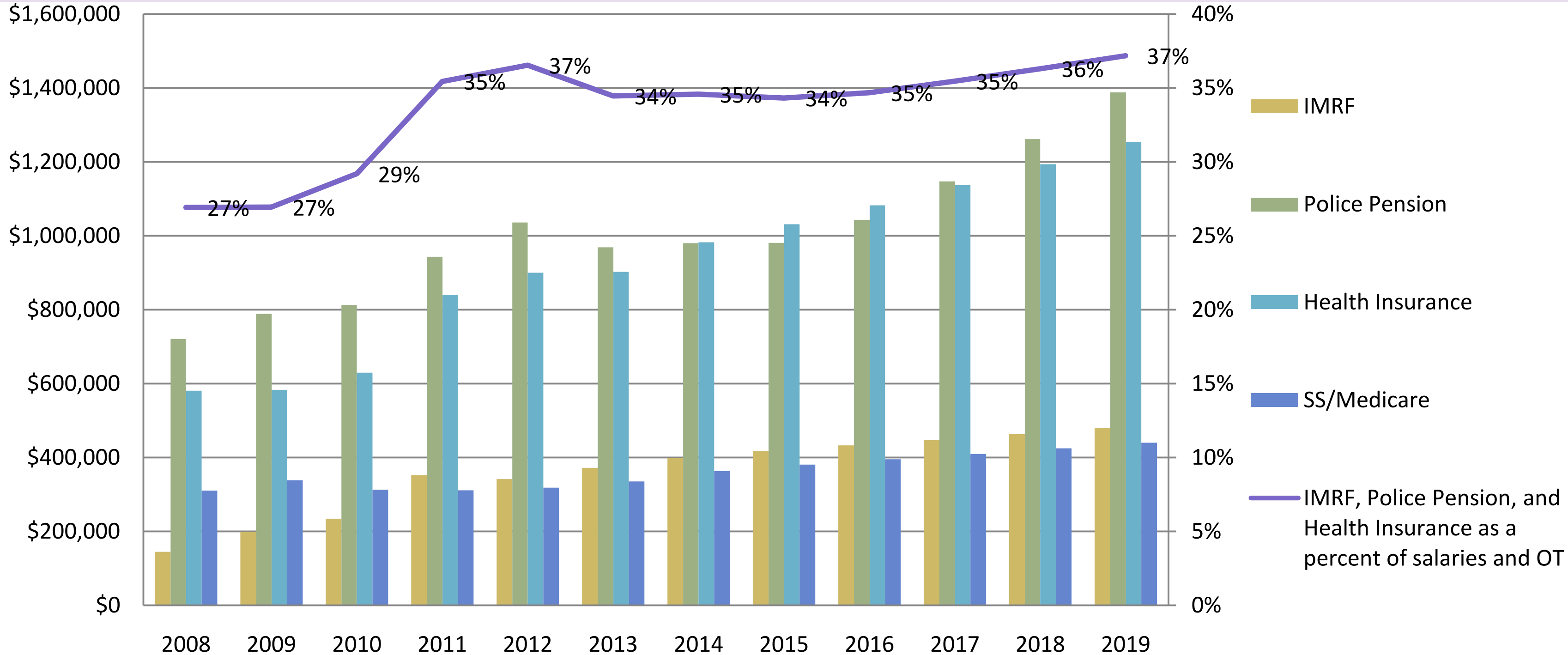
# Relative growth – payroll and benefits




- In 2019, pensions and health insurance are projected to cost nearly 2.2 times what we spent in 2008
- Salaries and OT are projected to cost about 1.5 times 2008
- Police Pensions in 2015 were flat due to resetting actuarial assumptions

# IMRF, Police Pension, and Health Insurance as a percentage of Salaries and OT




- In 2019, benefits cost about 37% of total salaries and OT, up from 27% in 2008
- This notes annual pension contributions. More information on long term pension liabilities can be found later in this report

# Changing pension assumptions

- After extensive discussion, the Village lowered investment return (7.5% to 7.25%) and salary increase (6% to 5%) assumptions for the Police Pension Fund in 2012
- Changes in state law pushed out the target funding date
- Glen Ellyn continues to fund toward a 100% funding target in 2041

| Salary | Investment | Est. 2013 Unfunded Liability |
|---|---|---|
| 6.0% | 7.5% | $12.3M |
| 6.0%* | 7.25%* | $11.5M* |
| 6.0% | 7.0% | $14.7M |
| 3.5% | 7.0% | $12.1M |
| *selected | | |

- An actuary will provide forecasts starting with the CY15 audit, per accounting rules
- Early adoption could negatively affect bond ratings

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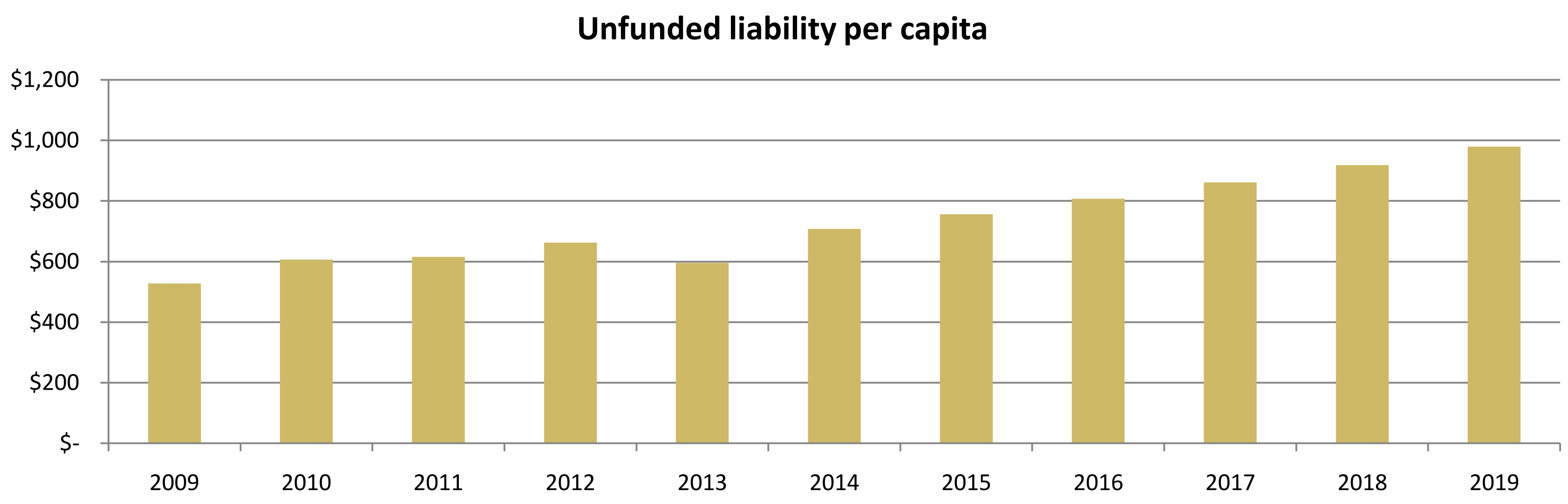
# Village Pensions, 2003-2019
# IMRF and Police Pension

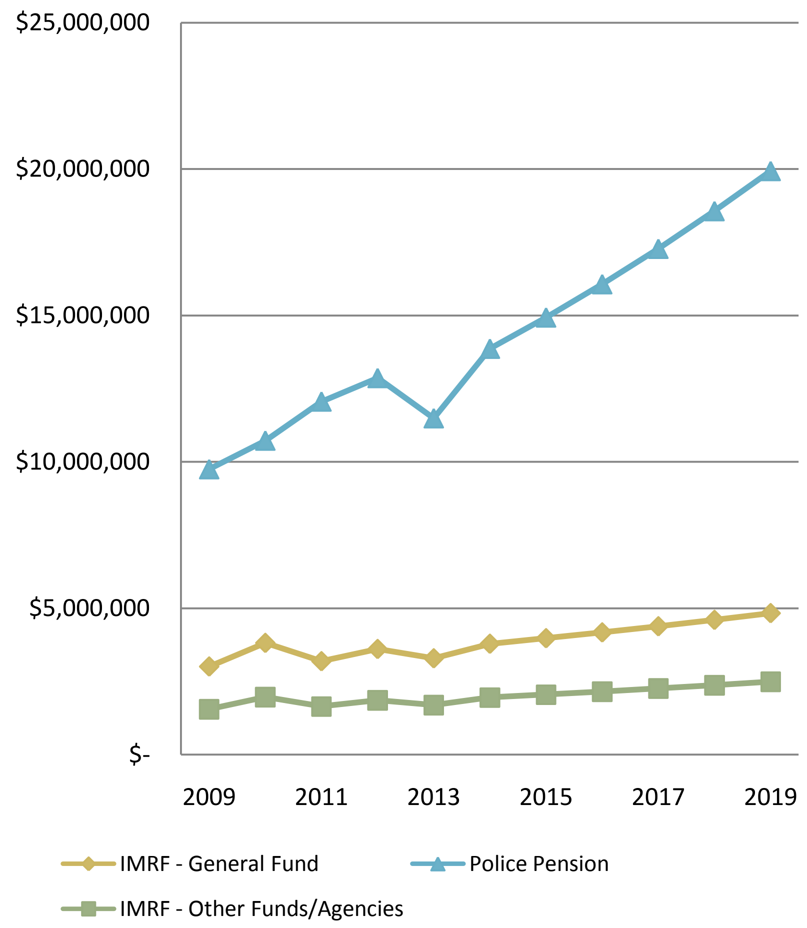



| | 2003 | 2013 | 2019 |
|---|---|---|---|
| Actuarial Value of Assets | $38.6M | $46.7M | $58.0M |
| Unfunded liability | $1.8M | $16.5 | $27.3 |
| Funded ratio | 95.6% | 73.9% | 68.0% |
| Village contribution | $440k | $1.6M | $2.5M |

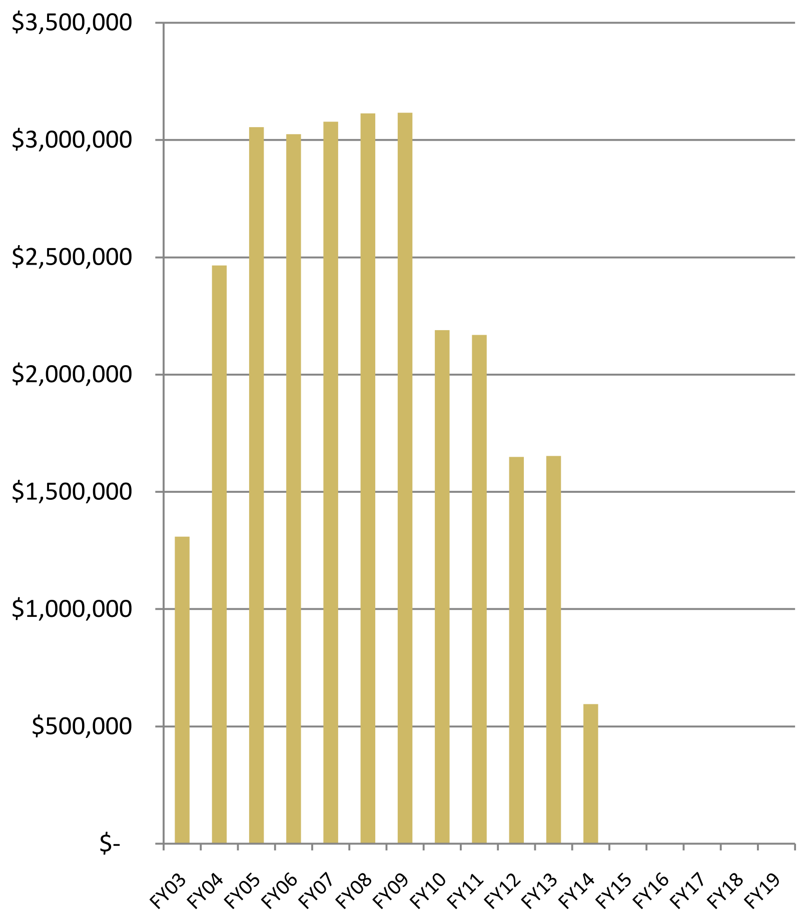
- •Unfunded liabilities grow to $1,000 per resident in 2019, an average of 9% per year
- •This is the total of IMRF (all sources) and Police Pension
- •Police Pension projections based on 2002-2013
- •IMRF projections based on 2009-2013, as IMRF was more than 100% funded until 2007

# Unfunded pension liability

- The Village's Police Pension Fund liability continues to grow
- The General Fund is home to about 66% of total IMRF contributions (and proportional liability)
- IMRF is also funded by other agencies (Library and GWA) and other Village Funds (Water/Sewer, Equipment Services)

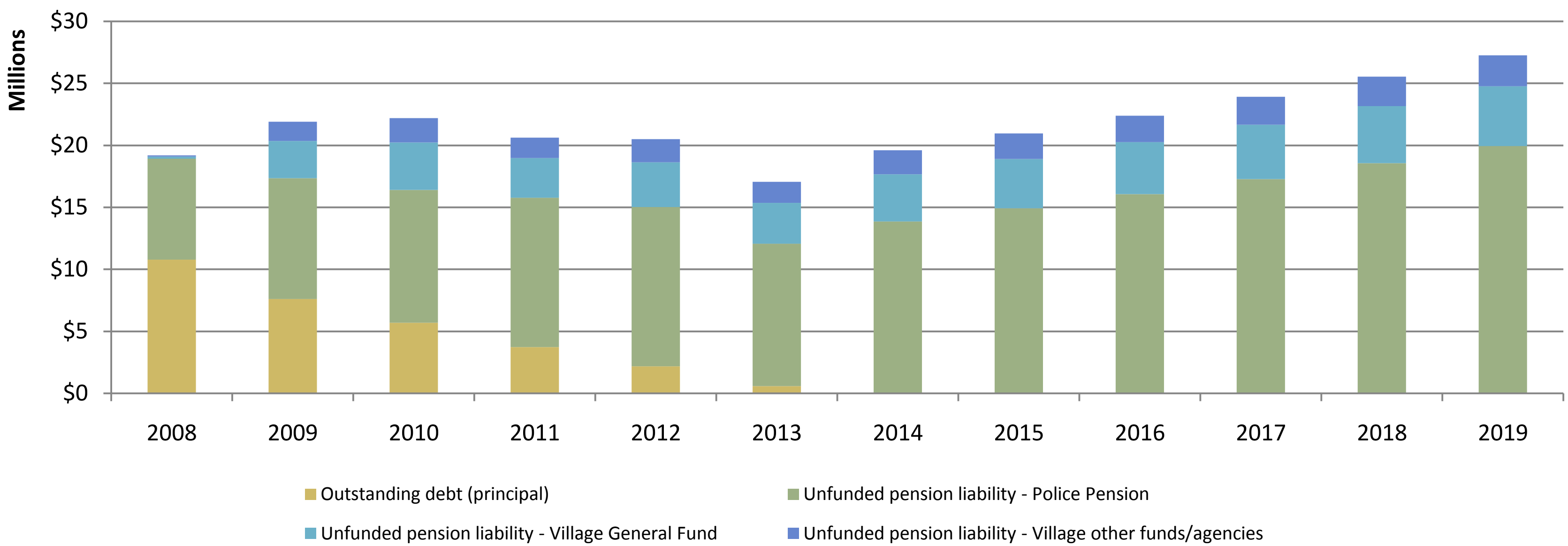


# Debt paid by property taxes




- The Village now funds capital projects on a pay as you go basis
- Property taxes previously used to pay debt service now go to the Capital Projects Fund
- The Village has outstanding debt, paid for using Village Links revenues

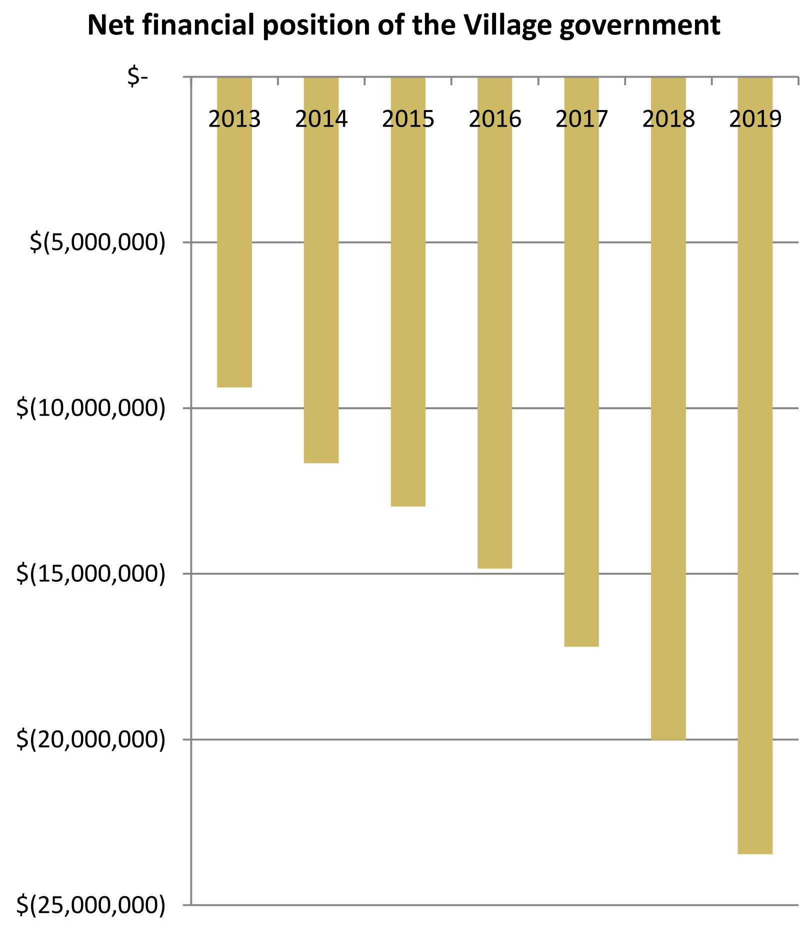
# Long-term liabilities



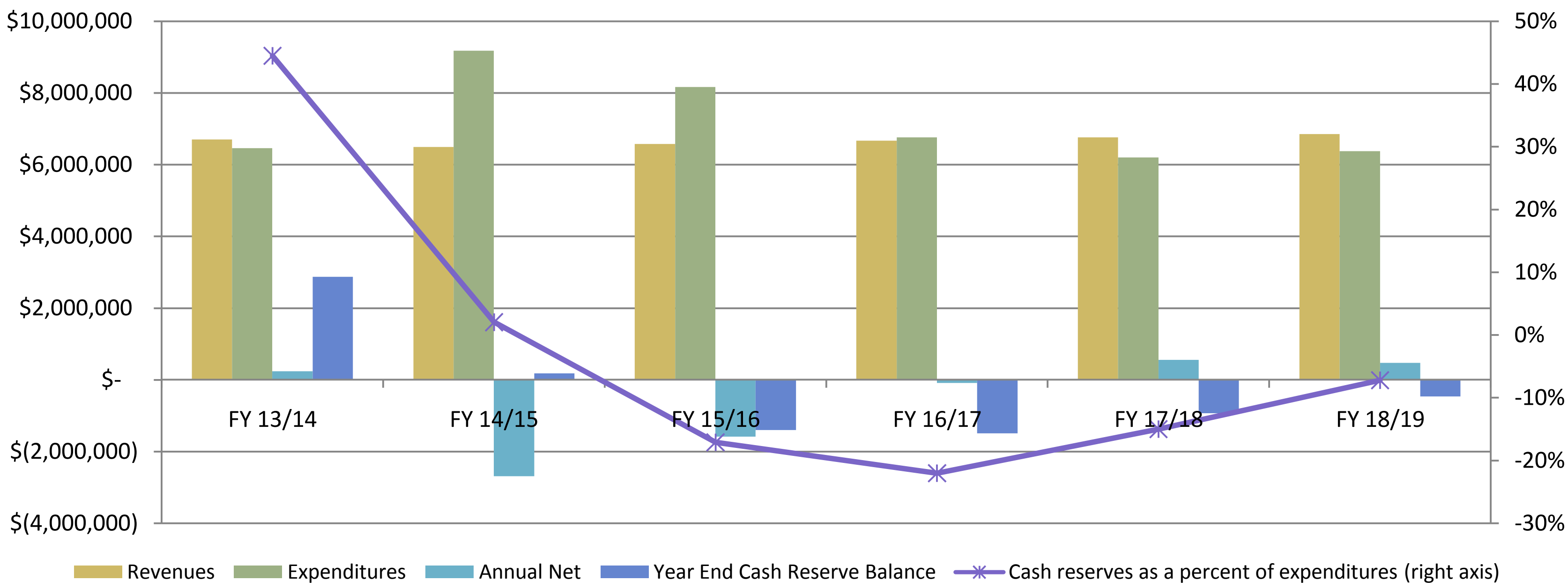

- Future government liabilities continue to grow
- Pension liabilities includes Police Pension, Village General Fund, Village other funds, GWA, and Glen Ellyn Public Library

# Net financial position

- Net financial position is the cash reserves, less long term liabilities
- Pension liabilities for other funds & agencies is excluded



# Capital projects fund




- Capital plan is being revised by Capital Improvements Commission and Village Board
- Large deficit occurs in FY15 and FY16 due to CBD roadway and streetscape project in 2015. That project's scope will likely change, and could use other revenues (TIF, grants) to offset costs

Draft - February 11, 2014

Glen Ellyn Village Board
535 Duane Street
Glen Ellyn, IL 60137

Meeting: 02/17/14 07:00 PM
Department: Administration
Department Head: Al Stonitsch
Category: Discussion Item
Prepared By: Al Stonitsch

SCHEDULED

**AGENDA ITEM (ID # 1097)** DOC ID: 1097 B

# Assistant Village Manager Al Stonitsch will lead a discussion on the results of the Ambulance/Paramedic Services Request for Proposal.

**Purpose:**
The purpose of this memorandum is to update the Village Board on the results of the recent Ambulance/Paramedic Services RFP, and to solicit feedback on whether or not to outsource the ownership and maintenance of ambulances as part of a turn-key contract.

**Background:**
At the October 21, 2013 Board Workshop, staff provided an overview to the Village Board on the Village's ambulance/paramedic services contract ***(Attachment 1)***. At that meeting, staff informed the Village Board that the current (five-year) contract would be expiring on June 15, 2014, and that the Village desired to issue a Request for Proposal in order to test market pricing as well as to evaluate alternative service models. Following that meeting, the Village developed an RFP review committee consisting of Village President Demos, Trustee McGinley, Village Manager Franz, Fire Chief Bodony, and Assistant Village Manager Stonitsch. The Committee met several times to review and refine the final RFP contract document, and Village Attorney Mathews also conducted a comprehensive review of the RFP prior to issuance.

As part of the RFP, prospective vendors were asked to submit proposals on the following service models:

1. **Base Proposal (Turn-key):** Vendor provides firefighter/paramedic staffing, ambulance billing services, and ownership/maintenance of all three ambulances. Also, vendor collects and keeps all ambulance fee revenue.

2. **Alt. #1:** Includes Base Proposal scope, with the exception that **the Village continues to own and maintain the ambulance fleet**. Vendors were asked to provide the overall cost deduct to their base proposal pricing.

3. **Alt. #2:** Same scope of services as Base Proposal, except the vendor remits all ambulance fee revenues back to the Village.

Upon finalizing the RFP document, the Village formally advertised the RFP on November 14, 2014, which included posting a Legal Notice in the *Daily Herald*. Following the official advertisement, the Village conducted a mandatory pre-submission meeting on November 21, 2013 in order to afford vendors an opportunity to seek any clarifications on the RFP document.

**Discussion:**

On December 13, 2013, the Village received four (4) timely proposals from prospective ambulance/paramedic service contract vendors, all of whom are known service providers in the metropolitan area. The vendors that submitted proposals were:

- Kurtz (New Lenox, IL)
- Metro/Superior (Elmhurst, IL)
- PSI (Schiller Park, IL)
- PSSI (Rosemont, IL)

Following receipt of the proposals, the Committee met several times to thoroughly evaluate the merits of each proposal, and to determine which vendors were the most qualified and most responsive to the Village's overall RFP. After an initial analysis, the Committee eliminated PSSI from further consideration due to the formal exceptions the vendor took as part of the RFP, including, but not limited to, (i) PSSI's proposal did not include the provision of fuel for the ambulances under the Base Proposal or Alt. #2 contract models (ii) the vendor stipulated that it would provide a back up ambulance (if one of the three units was down for repairs) "based upon availability" only, and (iii) the firm required a form of loan-guarantee for the ambulance purchase costs as a *quid pro quo* for agreeing to the Village's 30-day contract termination clause.

***Base Proposals***

An intriguing feature of the Village's RFP scope included soliciting "cost reimbursement proposals" from vendors, whereby the vendor would reimburse certain ambulance fee revenues back to the Village for it to use to offset other costs (e.g. DuComm dispatching fees) associated with the delivery of EMS services to the community. Both Kurtz and Metro submitted proposals that included cost reimbursement proposals, which required further analysis by the Committee, including developing revenue assumptions to factor in when estimating an overall net contract cost. Kurtz submitted the most compelling cost reimbursement model, which proposed to reimburse the Village 100 percent of ambulance fee revenue collected (net billing admin fees) in excess of $677,000 in each year of the contract. Assuming modest revenue growth over the next five-years, Table A shows that Kurtz's proposal was the lowest, most responsive proposal at $2,108,469.79 due to the net impact of the revenue reimbursement model. ***Attachment 2*** provides a more detailed cost breakdown under various revenue scenarios.

**TABLE A: Base Proposal 5-Year (Estimated) Net Contract Cost**

| Vendor | Year 1 ($) | Year 2 ($) | Year 3 ($) | Year 4 ($) | Year 5 ($) | Total Net Cost ($) |
|---|---|---|---|---|---|---|
| **Kurtz** | **385,170.20** | **392,711.45** | **420,426.69** | **449,778.67** | **480,382.78** | **2,108,469.79** |
| PSI | 427,752.00 | 436,308.00 | 445,032.00 | 453,936.00 | 463,020.00 | 2,206,048.00 |
| Metro | 413,526.00 | 434,934.50 | 460,181.25 | 486,092.57 | 512,943.26 | 2,287,677.58 |

/*1* Net cost = Total 5-Year Cost *less* $20,000 for vendor purchase of Village's reserve ambulance /*2* Proposal deemed non-responsive by the Village's RFP Committee

***Alt. #1 Proposals***

The purpose of Alt. #1 was to allow the Committee the opportunity to evaluate the cost/benefit of the Village continuing to own and maintain the ambulance fleet. Just like in the Base Proposal analysis, Alt. #1 also included the cost reimbursement variable. As highlighted in Table B, Kurtz again submitted the lowest, most responsive proposal at $1,340,923.02, which was approximately $636,676 less (over five years) than the next lowest proposal submitted by PSI. The cost difference was largely attributable to the significant contract cost deduct Kurtz offered due to the Village assuming ownership and maintenance of the ambulance fleet. ***Attachment 2*** provides a very detailed analysis and breakdown that the Committee reviewed for Alt. #1.

| **TABLE B: 5-Year (Estimated) Net Contact Cost for Alt. #1 Proposals** | | | | | | |
|---|---|---|---|---|---|---|
| Vendor | Year 1 ($) | Year 2 ($) | Year 3 ($) | Year 4 ($) | Year 5 ($) | Total Net Cost ($) */1* |
| Kurtz | 268,248.70 | 260,332.26 | 258,268.60 | 304,984.58 | 249,088.89 | 1,340,923.02 |
| PSI | 368,941.00 | 374,869.25 | 384,943.31 | 445,410.41 | 403,523.54 | 1,977,687.51 |
| Metro | 387,629.70 | 413,527.23 | 447,733.71 | 535,560.49 | 518,230.88 | 2,302,682.01 |

***Alt. #2 Proposals***

Under Alt. #2 in the RFP, the Village was seeking proposals on a completely turn-key contract; however, unlike the Base and Alt. #1 proposals, the Committee wanted to be able to weigh the pros/cons of continuing to retain all ambulance fee revenues collected by the vendor. ***Attachment 3*** details the Committee's analysis of the estimated five year contract costs under Alt. #2. In summary, **the Committee is not recommending proceeding with Alt. #2**, because the risk of any future revenue volatility would be assumed by the Village under this scenario. That is, in the event the Affordable Care Act has a greater negative effect on ambulance fee revenues than anticipated, the Village's maximum exposure under such a "worst case scenario" would be capped at the contract costs with either the Base or Alt. #1 proposals. From the Committee's perspective, protection against any future revenue volatility, coupled with the upside of the cost reimbursement models found in the other contract models, makes Alt. #2 a less attractive option.

***Ownership of Ambulances: In-House /vs/ Outsourcing***

Based upon the Committee's assessment that Kurtz submitted the lowest, most responsive proposal, the Committee decided that one of the primary policy discussions for the Village Board would be to evaluate the merits of either outsourcing the ownership and maintenance of the ambulance fleet to the contractor, or continuing to perform those services in house. Based upon Kurtz's pricing for both options as highlighted in Table C, the analysis suggests that the Village would save approximately $153,509.20/year if it continued to own and maintain the ambulances under Alt. #1. These direct savings would have to be weighed against the additional liability exposure that Village bears with owning/maintaining the ambulances, not to mention the opportunity costs associated with the in-house mechanic staff hours dedicated to ambulance fleet maintenance.

| **TABLE C: Estimate 5- Year Cost Savings---Base Proposal /vs/ Alt. #1 Proposal** | | | | | | | |
|---|---|---|---|---|---|---|---|
| Proposal | Vendor | Year 1 ($) | Year 2 ($) | Year 3 ($) | Year 4 ($) | Year 5 ($) | Total Net Cost ($) |
| Base (Turn-key) */1* | Kurtz | 385,170.20 | 392,711.45 | 420,426.69 | 449,778.67 | 480,382.78 | 2,108,469.79 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Alt. #1 | Kurtz | 268,248.70 | 260,332.26 | 258,268.60 | 304,984.58 | 249,088.89 | 1,340,923.02 |
| Est. 5-Year Total Cost Diff. | | | | | | | 767,546.77 |
| Est. Annual Savings | | | | | | | $153,509.20 |
| /1 Net cost for Base Proposal = Total 5-year cost less $20,000 for vendor purchase of Village's reserve ambulance | | | | | | | |

***Contract Timeline/Next Steps:***

Following the Board's direction at the workshop, the next step would be to enter into contract negotiations with the most responsive vendor as determined by the Village Board, with the goal of seeking Village Board approval of a contract at the February 24, 2014 meeting.

**Attachments:**

1. October 21, 2013 Board Workshop Report
2. Base Proposal: Detailed Cost Analysis
3. Alt. #1: Detailed Contract Cost Analysis
4. Alt. #2: Detailed Contract Cost Analysis

cc:
Kristen Schrader

**ATTACHMENTS:**

- #1: October 21, 2013 Board Workshop Report (PDF)
- #2 Base Proposal- Detailed Cost Analysis (PDF)
- #3a ALT #1 Detailed Contract Cost Analysis (PDF)
- #3b- In-House Ambulance O & M Cost Estimates (PDF)
- #4: Alt. #2 Detailed Contract Cost Analysis (PDF)

ATTACHMENT 1

# MEMORANDUM

**TO:** Mark Franz, Village Manager

**FROM:** Al Stonitsch, Assistant Village Manager

**DATE:** October 17, 1013

**RE:** **Ambulance/Paramedic Services Contract**

## PURPOSE:

The purpose of this memorandum is to provide a high-level overview of the Village's current ambulance/paramedic services contract, and to solicit feedback from the Village Board on the preliminary draft of the Request for Proposal ("RFP").

## BACKGROUND:

Since 2009, the Village has been contracting its ambulance/paramedic services with Public Safety Services, Inc ("PSSI") of Rosemont, Illinois, which includes the provision of four (4) certified firefighter/paramedics twenty-four hours a day, year-round. These paramedics are housed in, and respond directly from, the Village's two fire stations. As part of this model, the contract personnel utilize the two (2) front-line ambulances and one (1) reserve ambulance, all of which are owned and maintained by the Village. The cost of this contract is detailed in the chart below.

| **Contract year** *(June 15 start)* | **2009 base contract terms** | | **Actual contract amount** | | **Annual savings** |
|---|---|---|---|---|---|
| **2009-10** | $830,000 | | $830,000 | | $ - |
| **2010-11** | $867,149 | 4.50% | $866,135 | 4.40% | $1,014 |
| **2011-12** | $900,968 | 3.90% | $886,200 | 2.30% | $14,768 |
| **2012-13** | $936,105 | 3.90% | $903,924 | 2.00% | $32,181 |
| **2013-14** | $972,614 | 3.90% | $930,000 | 2.80% | $42,614 |
| **TOTAL** | **$4,506,836** | | **$4,416,259** | | **$90,577** |

To offset some of the costs associated with the Village's ambulance/paramedic services program, the Village assesses ambulance fees to resident and non-resident patients who utilize the ambulance services. These fees are reviewed and approved periodically by the Village Board. To handle the billing and collection activities, the Village has contracted separately with Paramedic Billing Services, Inc (Elmhurst, Illinois) since 2009. As part of this contract, the vendor assesses a fee of five (5) percent of all payments that it collects on a monthly basis, which over the last four years has equated to approximately $33,281.00 per year. ***Attachment 1*** details the Village's overall costs to the Village to provide ambulance and paramedic/firefighter services, and illustrates that the Village's FY 2012-2013 net program cost (after revenue collected from ambulance fees) was $358,258.

## DISCUSSION:

The Village's current contract with PSSI is due to expire in June 2014. Although the Village has been satisfied with the services rendered to date by PSSI, the upcoming expiration of the contract offers the Village an opportune time to test the marketplace to ensure competitive contract pricing. With that in mind, the Village established an RFP Review Committee ("the Committee"), comprised of President Demos, Trustee

Friedberg, Village Manager Franz, Fire Chief Bodony, and Assistant Manager Stonitsch. The Committee's charge was to develop the RFP itself, and to establish the overall primary objectives, which include:

- ✓ Developing a RFP document and bid process that is fair and equitable, and maximizes competition[1]
- ✓ Recommend a contract that ensures that high quality of service to the community is maintained
- ✓ Explore further mitigating the Village's liability exposure by requiring the vendor to own all three (3) ambulances and provide the necessary on-going maintenance
- ✓ Consolidate the ambulance billing services contract under one, fixed-price "turn-key" contract, and explore a potential revenue (i.e. ambulance fees) sharing arrangement with the successful vendor

The Committee has developed a preliminary draft of the RFP, which is attached for the Board's review ***(Attachment 2),*** and will also be reviewing the results of the RFP and ultimately making a contract award recommendation to the Village Board. The draft RFP contains several key components, including:

- Continuing to require four (4) on-duty firefighter/paramedics staffed around the clock, year-round
- Ensuring that the Village/Fire Chief have ultimate authority to accept or reject firefighter/paramedics assigned to the contract
- Establishing a five (5) year initial contract term, with an additional two, one-year renewal options
- Maintaining the operational flexibility afforded by requiring the contractor to provide cross-trained personnel as firefighter/paramedics
- Requiring the vendor to own and maintain all vehicles/equipment necessary to fulfill the contract specifications within the base bid proposal
- Continuing to provide an experienced, well-qualified contract manager/EMS Coordinator that will serve as the liaison between the Village and the vendor, and require six (6) current contract employees be retained by the vendor for continuity purposes
- Fold ambulance billing services into one, overall "turn-key" contract for services
- Provide an option for vendors to provide a revenue sharing alternative

**REQUEST FOR BOARD FEEDBACK:**
The Committee is seeking Village Board feedback or questions on any aspect of the contract; however, there are several specific areas where staff is looking for the Board's direction.

1. **Contract Term:** Is the Board comfortable with the proposed five (5) year base term, with the additional two, one-year renewal options?

2. **Ownership/Maintenance of Ambulances:** As mentioned, the base bid in this RFP requires the vendor to own/maintain the ambulances. Is the Board comfortable with the RFP seeking an alternate proposal with the Village continuing to own and maintain the ambulances (i.e. status quo scenario), in order to allow the Board to assess the cost/benefit of each alternative?

3. **Ambulance Billing/Revenue Sharing:** Staff is proposing three alternate bids relating to revenue sharing. Is the Board comfortable with having the following alternates in the RFP?

---

[1] Staff anticipates four (4) primary vendors bidding on this contract. Keurtz, PSSI, Superior/Metro, & PSI

a. **Alt. #1**: Vendor provides turn-key services, but keeps all revenues from ambulance billings (this would be structured as the base bid).

b. **Alt #2:** Vendor provides turn-key services (i.e. base contract scope), with *the Village* keeping all revenues collected from ambulance billing

c. **Alt. #3:** Vendor provides turn-key services (i.e. base contract scope), and keeps all revenues from ambulance billings; however, the vendor agrees to share a portion of revenues in excess of the base bid cost.

**Open Items:**
As mentioned earlier, the attached RFP is still preliminary and in draft form. In addition to continuing to refine the language within the contract, the Committee is still working on a few open items, such as:

- Village Attorney Review
- Ambulance and Equipment Specifications
- Evaluating minimum liability insurance coverage requirements

**Tentative RFP Schedule:**
The following table outlines the tentative schedule for the RFP letting. The Committee's goal is to advertise the RFP by November 7 with final vendor proposals due by December 13. Staff anticipates bringing forth a recommendation to the Board for a contract award in late January.

| Date | Milestone |
|---|---|
| Oct. 21 | Board Direction/Feedback |
| Nov. 1 | Committee Finalizes RFP |
| Nov. 7 | RFP Advertised |
| Nov. 19 | Non-mandatory pre-proposal conference with vendors |
| Dec. 13 | Proposals Due from Vendors |
| Jan. 27 | Village Board Consideration of Contract Award |

**ATTACHMENTS:**
1. Ambulance Service Financial Analysis
2. Ambulance/Paramedic Services RFP (Preliminary Draft)

**Base Proposals (Turn-key)**
***Cost Reimbursement Assumptions Included (Worst, Likely, & Best Case Scenarios)***

**ATTACHMENT 2**

| | VENDOR | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 | Total 5-Year Cost | $20K Amb. Purchase Price Cost Deduct | Net 5-Year Cost |
|---|---|---|---|---|---|---|---|---|---|
| #1 WORST CASE | **PSI (Schiller Park)** | **$ 427,752.00** | **$ 436,308.00** | **$ 445,032.00** | **$ 453,936.00** | **$ 463,020.00** | **$ 2,226,048.00** | **$ (20,000.00)** | **$ 2,206,048.00** |
| | Kurtz | $ 407,192.70 | $ 424,787.70 | $ 462,707.50 | $ 502,417.10 | $ 543,534.20 | $ 2,340,639.20 | $ (20,000.00) | $ 2,320,639.20 |
| | Metro/Superior | $ 425,026.00 | $ 446,607.00 | $ 472,029.00 | $ 498,118.00 | $ 525,149.00 | $ 2,366,929.00 | $ (20,000.00) | $ 2,346,929.00 |
| | PSSI (Rosemont) | $ 413,101.76 | $ 448,173.04 | $ 477,653.46 | $ 510,257.14 | $ 540,354.40 | $ 2,389,539.80 | $ (20,000.00) | $ 2,369,539.80 |

| | VENDOR | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 | Total 5-Year Cost | $20K Amb. Purchase Price Cost Deduct | Net 5-Year Cost |
|---|---|---|---|---|---|---|---|---|---|
| #2 LIKELY CASE | **Kurtz** | **$ 385,170.20** | **$ 392,711.45** | **$ 420,426.69** | **$ 449,778.67** | **$ 480,382.78** | **$ 2,128,469.79** | **$ (20,000.00)** | **$ 2,108,469.79** |
| | PSI (Schiller Park) | $ 427,752.00 | $ 436,308.00 | $ 445,032.00 | $ 453,936.00 | $ 463,020.00 | $ 2,226,048.00 | $ (20,000.00) | $ 2,206,048.00 |
| | Metro/Superior | $ 413,526.00 | $ 434,934.50 | $ 460,181.25 | $ 486,092.57 | $ 512,943.26 | $ 2,307,677.58 | $ (20,000.00) | $ 2,287,677.58 |
| | PSSI (Rosemont) | $ 413,101.76 | $ 448,173.04 | $ 477,653.46 | $ 510,257.14 | $ 540,354.40 | $ 2,389,539.80 | $ (20,000.00) | $ 2,369,539.80 |

| | VENDOR | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 | Total 5-Year Cost | $20K Amb. Purchase Price Cost Deduct | Net 5-Year Cost |
|---|---|---|---|---|---|---|---|---|---|
| #3 BEST CASE | **Kurtz** | **$ 352,615.20** | **$ 359,668.13** | **$ 386,887.72** | **$ 415,736.61** | **$ 445,830.09** | **$ 1,960,737.74** | **$ (20,000.00)** | **$ 1,940,737.74** |
| | Metro/Superior | $ 396,526.00 | $ 417,679.50 | $ 442,667.59 | $ 468,316.17 | $ 494,900.14 | $ 2,220,089.39 | $ (20,000.00) | $ 2,200,089.39 |
| | PSI (Schiller Park) | $ 427,752.00 | $ 436,308.00 | $ 445,032.00 | $ 453,936.00 | $ 463,020.00 | $ 2,226,048.00 | $ (20,000.00) | $ 2,206,048.00 |
| | PSSI (Rosemont) | $ 413,101.76 | $ 448,173.04 | $ 477,653.46 | $ 510,257.14 | $ 540,354.40 | $ 2,389,539.80 | $ (20,000.00) | $ 2,369,539.80 |

**Notes:**

1. "Worst Case" scenario assumes revenues remain stagnant at +/- $677K/year or decline
2. "Likely Case" scenario assumes revenues reach $700K in year 1, and grow by 1.5% per year
3. "Best Case" scenario assumes revenues reach $734K in Year 1, and grow by 1.5% per year

ATTACHMENT 3

**ALT. #1 PROPOSALS: COMPARISON OF PROPOSED FEES (Net of Cost Reimbursement Proposals)**
**(Village owns/maintains ambulances)**

| | Year 1 | Year 2 | Year 3 | Year 4 | *Year 5* | ^5-Year Total |
|---|---|---|---|---|---|---|
| **KURTZ** | $ 407,192.70 | $ 424,787.70 | $ 462,707.50 | $ 502,417.10 | $ 543,534.20 | $ 2,340,639.20 |
| *(Deduct) /1* | *$ (248,310.50)* | *$ (264,944.44)* | *$ (299,949.41)* | *$ (338,108.50)* | *$ (377,681.43)* | *$ (1,528,994.28)* |
| Subtotal Contract Cost ("Worst Case") | $ 158,882.20 | $ 159,843.26 | $ 162,758.09 | $ 164,308.60 | $ 165,852.77 | $ 811,644.92 |
| Subtotal Contract Cost ("Likely Case") | $ 136,859.70 | $ 127,767.01 | $ 120,477.28 | $ 111,670.17 | $ 102,701.35 | $ 599,475.51 |
| Subtotal Contract Cost ("Best Case") | $ 104,304.70 | $ 94,723.69 | $ 86,938.31 | $ 77,628.11 | $ 68,148.66 | $ 431,743.46 |
| *ADD: Village In-House Costs | $ 131,389.00 | $ 132,565.25 | $ 137,791.31 | $ 193,314.41 | $ 146,387.54 | $ 741,447.51 |
| **Total Village EMS Cost ("Worst Case")** | $ 290,271.20 | $ 292,408.51 | $ 300,549.40 | $ 357,623.01 | $ 312,240.31 | $ 1,553,092.43 |
| **Total Village EMS Cost ("Likely Case")** | $ 268,248.70 | $ 260,332.26 | $ 258,268.60 | $ 304,984.58 | $ 249,088.89 | $ 1,340,923.02 |
| **Total Village EMS Cost ("Best Case")** | $ 235,693.70 | $ 227,288.94 | $ 224,729.62 | $ 270,942.52 | $ 214,536.20 | $ 1,173,190.97 |

| | Year 1 | Year 2 | Year 3 | Year 4 | *Year 5* | ^5-Year Total |
|---|---|---|---|---|---|---|
| **PSI (Schiller Park)** | $ 427,752.00 | $ 436,308.00 | $ 445,032.00 | $ 453,936.00 | $ 463,020.00 | $ 2,226,048.00 |
| (Deduct) */1* | *$ (190,200.00)* | *$ (194,004.00)* | *$ (197,880.00)* | *$ (201,840.00)* | *$ (205,884.00)* | $ (989,808.00) |
| Subtotal Contract Cost | $ 237,552.00 | $ 242,304.00 | $ 247,152.00 | $ 252,096.00 | $ 257,136.00 | $ 1,236,240.00 |
| *ADD: Village In-House Cost | $ 131,389.00 | $ 132,565.25 | $ 137,791.31 | $ 193,314.41 | $ 146,387.54 | $ 741,447.51 |
| **Total Village EMS Cost** | $ 368,941.00 | $ 374,869.25 | $ 384,943.31 | $ 445,410.41 | $ 403,523.54 | $ 1,977,687.51 |

| | Year 1 | Year 2 | Year 3 | Year 4 | *Year 5* | ^5-Year Total |
|---|---|---|---|---|---|---|
| **PSSI (Rosemont)** | $ 413,101.76 | $ 448,173.04 | $ 477,653.46 | $ 510,257.14 | $ 540,354.40 | $ 2,389,539.80 |
| (Deduct) */1* | *$ (156,861.06)* | *$ (167,211.06)* | *$ (167,711.06)* | *$ (168,011.06)* | *$ (168,511.06)* | $ (828,305.30) |
| Subtotal Contract Cost | $ 256,240.70 | $ 280,961.98 | $ 309,942.40 | $ 342,246.08 | $ 371,843.34 | $ 1,561,234.50 |
| *ADD: Village In-House Costs | $ 131,389.00 | $ 132,565.25 | $ 137,791.31 | $ 193,314.41 | $ 146,387.54 | $ 741,447.51 |
| **Total Village EMS Cost** | $ 387,629.70 | $ 413,527.23 | $ 447,733.71 | $ 535,560.49 | $ 518,230.88 | $ 2,302,682.01 |

| | Year 1 | Year 2 | Year 3 | Year 4 | *Year 5* | ^5-Year Total |
|---|---|---|---|---|---|---|
| **METRO/SUPERIOR** | $ 425,026.00 | $ 446,607.00 | $ 472,029.00 | $ 498,118.00 | $ 525,149.00 | $ 2,366,929.00 |
| *(Deduct) /1* | *$ (122,215.00)* | *$ (122,215.00)* | *$ (122,215.00)* | *$ (122,215.00)* | *$ (122,215.00)* | $ (611,075.00) |
| Subtotal Contract Cost ("Worst Case") | $ 302,811.00 | $ 324,392.00 | $ 349,814.00 | $ 375,903.00 | $ 402,934.00 | $ 1,755,854.00 |
| Subtotal Contract Cost ("Likely Case") | $ 291,311.00 | $ 312,719.50 | $ 337,966.25 | $ 363,877.57 | $ 390,728.26 | $ 1,696,602.58 |
| Subtotal Contract Cost ("Best Case") | $ 274,311.00 | $ 295,464.50 | $ 320,452.59 | $ 346,101.17 | $ 372,685.14 | $ 1,609,014.39 |
| *ADD: Village In-House Costs | $ 131,389.00 | $ 132,565.25 | $ 137,791.31 | $ 193,314.41 | $ 146,387.54 | $ 741,447.51 |
| **Total Village EMS Cost ("Worst Case")** | $ 434,200.00 | $ 456,957.25 | $ 487,605.31 | $ 569,217.41 | $ 549,321.54 | $ 2,497,301.51 |
| **Total Village EMS Cost ("Likely Case")** | $ 422,700.00 | $ 445,284.75 | $ 475,757.56 | $ 557,191.98 | $ 537,115.80 | $ 2,438,050.08 |
| **Total Village EMS Cost ("Best Case")** | $ 405,700.00 | $ 428,029.75 | $ 458,243.90 | $ 539,415.57 | $ 519,072.68 | $ 2,350,461.90 |

**Notes:**
/1 Cost Deduct from Base Proposal (i.e. Village owns/maintains ambulances)
^ Includes credits re: cost reimbursement proposals (e.g. for Kurtz and Metro)
* Annual estimated Village cost to own/maintain all three ambulances

**Estimated 5-Year**
**Village Costs for Ownership/Maintenance of Ambulances**

| | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 | 5-Year Total |
|---|---|---|---|---|---|---|
| New Ambulance & Equip. Purchase /1 | $ 81,864.00 | $ 81,864.00 | $ 81,864.00 | $ 81,864.00 | $ 81,864.00 | $ 409,320.00 |
| Ambulance Fuel /2 | $ 14,525.00 | $ 15,251.25 | $ 16,013.81 | $ 16,814.50 | 17,655.23 | $ 80,259.79 |
| Ambulance Maintenance/Repair Costs | $ 20,000.00 | $ 20,000.00 | $ 24,000.00 | $ 24,000.00 | 30,000.00 | $ 118,000.00 |
| Ambulance Misc. Equip/Soft Supplies /3 | $ 15,000.00 | $ 15,450.00 | $ 15,913.50 | $ 70,635.91 | $ 16,868.31 | $ 133,867.72 |
| Subtotal Cost | $ 131,389.00 | $ 132,565.25 | $ 137,791.31 | $ 193,314.41 | $ 146,387.54 | $ 741,447.51 |

**Notes:**

**1. One-time Purchase Price & Assoc Costs: New Units**

| | Cost | Notes: |
|---|---|---|
| Two Ambulances | $ 420,000.00 | F-450 series (diesel) |
| 2-Defibrillators /3 | $ - | $51,175 = will be purchased in Year 4 (+2% CPI/year) |
| 2-Cots | $ - | Included in purchase price of new ambulances |
| Lettering | $ 600.00 | Can be done with in-house Equip. Services staff labor |
| Radio's | $ 500.00 | In house Labor: Transfer of radios from old units to new units |
| EMS Equipment/Soft Goods | $ - | Would transfer existing "soft goods" to new units (savings: $+/-$50K) |
| MDC Mounts and Wireless Intercom Install-Subcontract Costs | $ 4,000.00 | Estimated subcontracting costs (if needed) |
| Vehicle Registrations | $ 220.00 | |
| Stair Chairs | $ - | New; will be included in purchase price; Used units to transfer to Reserve 63 Unit; the other for training purposes |
| Less: 2-Units/Salvage Value | $ (16,000.00) | |
| **Subtotal** | **$ 409,320.00** | |

2. Fuel: 5% CPI each year
3. Misc. Equip/Soft Supplies = 3% CPI each year

**ALT. #2 PROPOSALS: COMPARISON OF PROPOSED FEES & ESTIMATED NET VILLAGE EMS PROGRAM COSTS**

**TURN-KEY (Revenue/Fees Remitted 100% Back to Village)**

| | Year 1 | Year 2 | Year 3 | Year 4 | *Year 5* | *Base Subtotal* | Billing Fee | $20K Amb. Purchase Price Cost Deduct | Total |
|---|---|---|---|---|---|---|---|---|---|
| **KURTZ** | **$ 1,086,296.40** | **$ 1,105,259.10** | **$ 1,148,815.90** | **$ 1,187,371.50** | **$ 1,228,503.70** | **$ 5,756,246.60** | **$ 143,862.50** | **$ (20,000.00)** | **$ 5,880,109.10** |
| PSI (Schiller Park) | $ 1,110,240.00 | $ 1,132,440.00 | $ 1,155,084.00 | $ 1,178,184.00 | $ 1,201,752.00 | $ 5,777,700.00 | $ 152,325.00 | $ (20,000.00) | $ 5,910,025.00 |
| PSSI (Rosemont) | $ 1,090,101.00 | $ 1,125,173.00 | $ 1,154,653.00 | $ 1,187,257.00 | $ 1,217,354.00 | $ 5,774,538.00 | $ 169,250.00 | $ (20,000.00) | $ 5,923,788.00 |
| Metro/Superior | $ 1,102,026.00 | $ 1,133,762.00 | $ 1,169,491.00 | $ 1,206,043.00 | $ 1,243,692.00 | $ 5,855,014.00 | $ 160,250.00 | $ (20,000.00) | $ 5,995,264.00 |

**ESTIMATED NET VILLAGE EMS COSTS OVER 5-YEARS**

| **KURTZ (WORST CASE)** | | | | | | |
|---|---|---|---|---|---|---|
| Contract Cost | $ 1,086,296.40 | $ 1,105,259.10 | $ 1,148,815.90 | $ 1,187,371.50 | $ 1,228,503.70 | $ 5,756,246.60 |
| Ambulance Purchase-Cost Deduct | $ (4,000.00) | $ (4,000.00) | $ (4,000.00) | $ (4,000.00) | $ (4,000.00) | $ (20,000.00) |
| Offsetting Revenue/Ambulance Fees | $ (677,000.00) | $ (677,000.00) | $ (677,000.00) | $ (677,000.00) | $ (677,000.00) | $ (3,385,000.00) |
| Billing Fee (4.25%) | $ 28,772.50 | $ 28,772.50 | $ 28,772.50 | $ 28,772.50 | $ 28,772.50 | $ 143,862.50 |
| Estimated Net Village EMS Costs | $ 434,068.90 | $ 453,031.60 | $ 496,588.40 | $ 535,144.00 | $ 576,276.20 | $ 2,495,109.10 |

| **KURTZ (LIKELY CASE)** | | | | | | |
|---|---|---|---|---|---|---|
| Contract Cost | $ 1,086,296.40 | $ 1,105,259.10 | $ 1,148,815.90 | $ 1,187,371.50 | $ 1,228,503.70 | $ 5,756,246.60 |
| Ambulance Purchase-Cost Deduct | $ (4,000.00) | $ (4,000.00) | $ (4,000.00) | $ (4,000.00) | $ (4,000.00) | $ (20,000.00) |
| Offsetting Revenue/Ambulance Fees | $ (700,000.00) | $ (710,500.00) | $ (721,157.50) | $ (731,974.86) | $ (742,954.49) | $ (3,606,586.85) |
| Billing Fee (4.25%) | $ 29,750.00 | $ 30,196.25 | $ 30,649.19 | $ 31,108.93 | $ 31,575.57 | $ 153,279.94 |
| Estimated Net Village EMS Costs | $ 412,046.40 | $ 420,955.35 | $ 454,307.59 | $ 482,505.57 | $ 513,124.78 | $ 2,282,939.69 |

| **KURTZ (BEST CASE)** | | | | | | |
|---|---|---|---|---|---|---|
| Contract Cost | $ 1,086,296.40 | $ 1,105,259.10 | $ 1,148,815.90 | $ 1,187,371.50 | $ 1,228,503.70 | $ 5,756,246.60 |
| Ambulance Purchase-Cost Deduct | $ (4,000.00) | $ (4,000.00) | $ (4,000.00) | $ (4,000.00) | $ (4,000.00) | $ (20,000.00) |
| Offsetting Revenue/Ambulance Fees | $ (734,000.00) | $ (745,010.00) | $ (756,185.15) | $ (767,527.93) | $ (779,040.85) | $ (3,781,763.92) |
| Billing Fee (4.25%) | $ 31,195.00 | $ 31,662.93 | $ 32,137.87 | $ 32,619.94 | $ 33,109.24 | $ 160,724.97 |
| Estimated Net Village EMS Costs | $ 379,491.40 | $ 387,912.03 | $ 420,768.62 | $ 448,463.51 | $ 478,572.09 | $ 2,115,207.64 |