

# Table of Contents

## IV. OTHER GOVERNMENTAL FUNDS

The Other Governmental Funds are special revenue funds of the Village. They account for inflows of specific revenue sources that are restricted or committed for specific purposes other than capital projects or debt service.

Fire Service Fund.....	4-1
Glen Ellyn Volunteer Fire Company Draft Budget.....	4-5
Fire Company Equipment Replacement Schedule .....	4-6
Tax Increment Financing Funds (TIF) .....	4-7
Central Business District TIF .....	4-8
Roosevelt Road TIF .....	4-10
Forfeiture Fund.....	4-12

## FIRE SERVICE FUND

The Village and Fire Company have had a strong and symbiotic relationship for decades as both agencies have worked collaboratively to provide vital services to the community. This long standing affiliation was formalized through an Intergovernmental Agreement (IGA) in 2014 in conjunction with the approval of the Fire Service Fee.

In 2013, the Village completed a statistical comparison of Glen Ellyn to nine other comparable communities in the area. This analysis resulted in the 2013 Financial Scorecard which provided some insight as to how the GEVFC benefits the entire Glen Ellyn community. According to the study, the Volunteer Fire Company saves the Village over \$3M per year by using the volunteer model. In addition, Glen Ellyn has the lowest amount of unfunded pensions in the sample group on a per capita basis, which is a direct result of not having a career fire department which creates additional pension liabilities. These benefits are substantial, but do not tell the entire story. The GEVFC is an ISO 3-rated department, which has provided emergency services for this community for over 100 years and oversees and supports EMS services that are provided on a contractual basis. Currently there are over 60 Volunteers that continue to provide this critical service to the community for \$1 per year.

On December 9, 2013, the Village Board approved a monthly fee for Glen Ellyn residents and businesses in order to fund the Glen Ellyn Volunteer Fire Company (GEVFC) and maintain a path of financial sustainability. In the past, the GEVFC had a donation program which for many years had met their funding needs. However, the donation program had dwindled and was no longer deemed a fair and equitable approach to funding an essential service like fire and emergency response when only 20% of the properties were participating. Given the operational, capital and facility needs of the Company and how the long-standing donation program was not keeping up with those needs, the Village Board instituted this new fee that went into effect May 1, 2014. The Fire Services Fund was created when this new fee went into effect.

In 2017, the Village Board instituted a Capital Fire Service Fee which would be dedicated solely to meeting the needs of the Fire fleet of vehicles as well as to meet ongoing building maintenance and improvements to the two aging fire stations. This Capital Fire Service Fee went into effect on the October 1, 2017 Village Services Bill.

In addition to this funding, the Village supports the Volunteer Fire Company in a number of ways. The Village owns and maintains two fire stations, maintains the Fire fleet and assists in coordinating a replacement schedule, as well as provides IT, HR, and some accounting/financial assistance. The Village also pays for dispatch services through DuComm and assists the overall management of EMS services through a Village contract with Metro. These life safety responsibilities are critical functions for all municipalities, so the Village and Fire Company have and will continue to work closely to provide emergency services through the volunteer model that has saved the Village and Village taxpayers millions of dollars annually.

FUND: FIRE SERVICES FUND  
DEPARTMENT: FIRE/ADMINISTRATION

ORG	OBJECT	ACCOUNT DESCRIPTION	2021					% CHG 2020
			2019 ACTUAL	2020 ORIG BUD	2020 REV BUD	2020 PROJECTION	2021 BUDGET	
2400 FIRE SERVICES REVENUES								
2400	410118	PROPERTY TAX SSA 18 NORTH FIRE	204,654	103,000	103,000	103,000	120,204	16.7%
2400	410119	PROPERTY TAX SSA 19 SOUTH FIRE	132,472	67,830	67,830	67,830	83,058	22.5%
2400	410900	FIRE SERVICES FEE	822,936	820,000	820,000	822,000	822,000	0.2%
2400	410910	CAPITAL FIRE SERVICES FEE	813,761	820,000	820,000	822,000	822,000	0.2%
2400	460100	INTEREST INCOME	43,521	37,700	37,700	22,750	4,500	-88.1%
2400	489100	MISCELLANEOUS - OVER/SHORT	(69)	-	-	-	-	0.0%
TOTAL	FIRE SERVICES REVENUES		2,017,275	1,848,530	1,848,530	1,837,580	1,851,762	0.2%
24000 FIRE SERVICES EXPENDITURES								
24000	510100	SALARIES - FT PENSIONABLE	7,747	-	-	-	-	0.0%
24000	510120	SALARIES - NON PENSIONABLE	587	-	-	-	-	0.0%
24000	510400	FICA TAXES	638	-	-	-	-	0.0%
24000	510500	IMRF ER	554	-	-	-	-	0.0%
24000	520150	FIRE COMPANY CONTRIBUTION	462,677	674,725	674,725	674,725	673,650	-0.2%
24000	520825	AUDIT	12,450	13,000	13,000	12,950	13,000	0.0%
24000	530105	OPERATING SUPPLIES	-	100	100	100	100	0.0%
24000	570125	FIRE STATION RENOVATION	76,644	162,500	165,500	166,500	59,500	-63.4%
24000	570155	VEHICLES	2,000	467,703	464,703	152,000	47,000	-90.0%
24000	590113	FACIL MAINT SERVICE CHARGE	76,300	62,700	62,700	62,700	61,400	-2.1%
24000	590120	ACCOUNTING SERVICE CHARGE	33,000	40,700	40,700	40,700	36,800	-9.6%
TOTAL	FIRE SERVICES EXPENDITURES		672,597	1,421,428	1,421,428	1,109,675	891,450	-37.3%
FIRE SERVICES FUND CHANGE IN FUND BALANCE			1,344,678	427,102	427,102	727,905	960,312	124.8%

Available Cash Analysis

Available, January 1, 2020	3,275,617
Preliminary FY2020 inflow / (outflow)	727,905
Budgeted FY2021 inflow / (outflow)	960,312
Projected Available, December 31, 2021	<u>4,963,834</u>

FIRE SERVICES FUND SUMMARY BY FUNCTION

Operations

Revenues	131,276	116,500	116,500	116,450	111,300	-4.5%
Expenditures	131,276	116,500	116,500	116,450	111,300	-4.5%
Annual Net	-	-	-	-	-	0.0%
End of year balance	-	-	-	-	-	0.0%

Contributions to GEVFC

Revenues	462,677	674,725	674,725	674,725	673,650	-0.2%
Expenditures	462,677	674,725	674,725	674,725	673,650	-0.2%
Annual Net	-	-	-	-	-	0.0%
End of year balance	-	-	-	-	-	0.0%

Vehicle Replacement

Beginning of year balance	230,749	628,749	628,749	628,749	876,749	39.4%
Revenues	-	-	-	-	-	0.0%
Capital Contribution	400,000	400,000	400,000	400,000	400,000	0.0%
Expenditures	2,000	467,703	464,703	152,000	47,000	0.0%
Annual Net	398,000	(67,703)	(64,703)	248,000	353,000	-621.4%
End of year balance	628,749	561,046	564,046	876,749	1,229,749	119.2%

FUND: FIRE SERVICES FUND  
DEPARTMENT: FIRE/ADMINISTRATION

ORG	OBJECT	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ORIG BUD	2020 REV BUD	2020 PROJECTION	2021 BUDGET	2021 % CHG 2020 ORG BUD
		Facility Funding						
		Beginning of year balance	1,623,546	2,646,868	2,646,868	2,646,868	3,126,773	18.1%
		Revenues	1,023,322	657,305	657,305	646,405	666,812	1.4%
		Expenditures	76,644	162,500	165,500	166,500	59,500	0.0%
		Annual Net	946,678	494,805	491,805	479,905	607,312	22.7%
		End of year balance	2,646,868	3,141,673	3,138,673	3,126,773	3,734,085	18.9%
		Total						
		Revenues	2,017,275	1,848,530	1,848,530	1,837,580	1,851,762	0.2%
		Expenditures	672,597	1,421,428	1,421,428	1,109,675	891,450	-37.3%
		Annual Net	1,344,678	427,102	427,102	727,905	960,312	124.8%
		End of year balance	3,275,617	3,702,719	3,702,719	4,003,522	4,963,834	34.1%

FUND: FIRE SERVICES FUND  
 DEPARTMENT: FIRE/ADMINISTRATION

ACCOUNTS FOR:	2021 BUDGET
2400 FIRE SERVICES REVENUES	
2400 410118 - PROPERTY TAX SSA 18 NORTH FIRE 2019 ESTIMATED LEVY	120,204 120,204
2400 410119 - PROPERTY TAX SSA 19 SOUTH FIRE 2019 ESTIMATED LEVY	83,058 83,058
2400 410900 - FIRE SERVICES FEE PROJECTED FIRE SERVICES FEE BASED ON 2020 ESTIMATE	822,000 822,000
2400 410910 - CAPITAL FIRE SERVICES FEE BASED ON 2020 ESTIMATED ACTUAL	822,000 822,000
2400 460100 - INTEREST INCOME	4,500
<b>TOTAL FIRE SERVICES REVENUES</b>	<b>1,851,762</b>
24000 FIRE SERVICES EXPENDITURES	
24000 520150 - FIRE COMPANY CONTRIBUTION 2020 FIRE COMPANY REQUEST	673,650 673,650
24000 520825 - AUDIT 2019 AUDIT COSTS FOR VOLUNTEER FIRE COMPANY	13,000 13,000
24000 530105 - OPERATING SUPPLIES MISCELLANEOUS SUPPLIES	100 100
24000 570125 - FIRE STATION RENOVATION FS#2 - CUPOLA REPAIRS FS#2 - REPLACE EAST DOOR & SIDE LIGHT FRAME FS#1 - REPLACE ENTRANCE DOORS & PAINT FS#1 - REPLACE ICEMAKER MASONRY & TUCKPOINTING, BOTH STATIONS	59,500 10,000 10,000 10,000 4,500 25,000
24000 570155 - VEHICLES REPLACE BUGGY/CAR 1	47,000 47,000
24000 590113 - FACIL MAINT SERVICE CHARGE REIMBURSEMENT FOR FACILITIES MNT SERVICES	61,400 61,400
24000 590120 - ACCOUNTING SERVICE CHARGE ACCOUNTING SERVICES CHARGE TRANSFER TO GENERAL FUND	36,800 36,800
<b>TOTAL FIRE SERVICES EXPENDITURES</b>	<b>891,450</b>

Glen Ellyn Volunteer Fire Department  
Income Statement  
2021 Budget

9/9/2020

<u>ACCOUNT DESCRIPTION</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>July YTD</u>	<u>FY Forecast</u>	<u>Variance</u>	<u>2021 Budget</u>	<u>% Inc/Dec</u>
<b>Revenues</b>							
DONATIONS	(\$8,043)	\$0	(\$6,050)		\$0	\$0	#DIV/0!
FIRE SERVICES FEE	(\$462,677)	(\$674,725)	(\$506,044)	(\$674,725)	\$0	(\$673,650)	-0.2%
DEVELOPER DONATION	(\$42,000)	(\$20,000)	(\$1,500)	(\$20,000)	\$0	(\$20,000)	0.0%
2% FOR FIRE TAX	(\$53,828)	(\$36,000)	(\$1,772)	(\$36,000)	\$0	(\$40,000)	11.1%
DONATION FF MEMORIAL	\$0	\$0		\$0	\$0	\$0	#DIV/0!
FIRE INSPECTIONS	\$0	\$0		\$0	\$0	\$0	#DIV/0!
INTEREST INCOME	(\$104)	(\$150)	(\$15)	(\$25)	(\$125)	(\$120)	380.0%
UNREALIZED GAIN/LOSS ON INV	(\$227,718)	\$0		\$0	\$0	\$0	#DIV/0!
FIRE REPORT COPIES REVENUE	(\$23)	\$0		\$0	\$0	\$0	#DIV/0!
VENDING MACHINE SALES	\$0	\$0		\$0	\$0	\$0	#DIV/0!
MISCELLANEOUS REVENUE	(\$6,377)	(\$1,000)		(\$1,000)	\$0	(\$1,000)	0.0%
G/L ON DISP OF FIXED A	\$10,999	\$0			0	\$0	#DIV/0!
<b>TOTAL REVENUE</b>	<b>(\$789,771)</b>	<b>(\$731,875)</b>	<b>(\$515,381)</b>	<b>(\$731,750)</b>	<b>(\$125)</b>	<b>(\$734,770)</b>	<b>0.4%</b>
<b>PAYROLL - ADMINISTRATORS</b>							
PAYROLL - ADMINISTRATORS	\$76,097	\$94,000	\$46,470	\$81,000	\$13,000	\$118,000	45.7%
<b>PAYROLL - FIREFIGHTERS</b>							
PAYROLL - FIREFIGHTERS	\$116,758	\$125,000	\$57,511	\$98,590	\$26,410	\$126,000	27.8%
<b>FICA TAXES</b>							
FICA TAXES	\$14,749	\$16,300	\$7,955	\$13,739	\$2,561	\$18,700	36.1%
<b>FEDERAL UNEMPLOYMENT TAX</b>							
FEDERAL UNEMPLOYMENT TAX	\$462	\$700	\$367	\$634	\$66	\$900	42.0%
<b>STATE UNEMPLOYMENT TAX</b>							
STATE UNEMPLOYMENT TAX	\$556	\$900	\$495	\$855	\$45	\$1,200	40.4%
<b>PAYROLL PROCESSING FEES</b>							
PAYROLL PROCESSING FEES	\$2,812	\$3,300	\$1,665	\$2,876	\$424	\$3,900	35.6%
<b>TOTAL PAYROLL</b>	<b>\$211,434</b>	<b>\$240,200</b>	<b>\$114,463</b>	<b>\$197,694</b>	<b>\$42,506</b>	<b>\$268,700</b>	<b>35.9%</b>
<b>CONTRACT LABOR</b>							
CONTRACT LABOR	\$128,473	\$125,000	\$48,356	\$135,000	(\$10,000)	\$150,000	11.1%
<b>PENSION EXPENSE</b>							
PENSION EXPENSE	\$38,862	\$19,000	\$9,852	\$19,000	\$0	\$19,000	0.0%
<b>PAYROLL - OFFICERS</b>							
PAYROLL - OFFICERS	\$900	\$1,200	\$0	\$900	\$300	\$1,300	44.4%
<b>TAX PREP</b>							
TAX PREP	\$0	\$3,500	\$0	\$0	\$3,500	\$0	#DIV/0!
<b>BANKING SERVICES</b>							
BANKING SERVICES	\$90	\$55	\$115	\$150	(\$95)	\$150	0.0%
<b>DUES &amp; MEMBERSHIP</b>							
DUES & MEMBERSHIP	\$5,752	\$6,500	\$4,432	\$6,500	\$0	\$6,500	0.0%
<b>HEALTH &amp; WELLNESS</b>							
HEALTH & WELLNESS	\$22,226	\$21,000	\$495	\$4,000	\$17,000	\$21,000	425.0%
<b>INSURANCE</b>							
INSURANCE	\$20,972	\$30,000	\$8,898	\$25,000	\$5,000	\$24,400	-2.4%
<b>MARKETING &amp; PUBLIC RELATIONS</b>							
MARKETING & PUBLIC RELATIONS	\$0	\$500	\$0	\$250	\$250	\$500	100.0%
<b>HISTORICAL EXPENSES</b>							
HISTORICAL EXPENSES	\$24,616	\$22,500	\$0	\$6,100	\$16,400	\$4,500	-26.2%
<b>TECHNOLOGY &amp; WEBSITE SERVICES</b>							
TECHNOLOGY & WEBSITE SERVICES	\$5,855	\$18,000	\$8,448	\$48,948	(\$30,948)	\$20,000	-59.1%
<b>DRILL &amp; TRAINING</b>							
DRILL & TRAINING	\$22,050	\$45,000	\$1,219	\$36,719	\$8,281	\$30,000	-18.3%
<b>FIRE PREVENTION</b>							
FIRE PREVENTION	\$1,166	\$1,500	\$0	\$1,500	\$0	\$1,500	0.0%
<b>MAINTENANCE - AIRPACKS</b>							
MAINTENANCE - AIRPACKS	\$7,414	\$6,000	\$2,471	\$6,000	\$0	\$14,000	133.3%
<b>MAINTENANCE - EQUIPMENT</b>							
MAINTENANCE - EQUIPMENT	\$3,281	\$5,000	\$4,931	\$9,000	(\$4,000)	\$10,000	11.1%
<b>MAINTENANCE - PAGERS/RADIOS</b>							
MAINTENANCE - PAGERS/RADIOS	\$7,156	\$7,000	\$298	\$7,000	\$0	\$7,000	0.0%
<b>BUILDINGS &amp; GROUNDS</b>							
BUILDINGS & GROUNDS	\$7,616	\$4,000	\$3,585	\$8,500	(\$4,500)	\$4,000	-52.9%
<b>SERVICE&amp;RIDER, AWARDS</b>							
SERVICE&RIDER, AWARDS	\$1,879	\$5,000	\$26	\$2,000	\$3,000	\$2,500	25.0%
<b>SERVICE &amp; RIDER, RECREATION</b>							
SERVICE & RIDER, RECREATION	\$11,653	\$12,000	\$13,503	\$14,500	(\$2,500)	\$14,000	-3.4%
<b>SERVICE&amp;RIDER, HOUSE</b>							
SERVICE&RIDER, HOUSE	\$10,211	\$12,000	\$3,131	\$6,000	\$6,000	\$8,000	33.3%
<b>UTILITIES - CELL PHONE</b>							
UTILITIES - CELL PHONE	\$8,536	\$8,400	\$4,189	\$7,450	\$950	\$7,500	0.7%
<b>UTILITIES - INTERNET</b>							
UTILITIES - INTERNET	\$1,086	\$1,320	\$893	\$1,500	(\$180)	\$1,320	-12.0%
<b>UTILITIES - TELEPHONE</b>							
UTILITIES - TELEPHONE	\$4,405	\$4,200	\$2,309	\$4,800	(\$600)	\$5,400	12.5%
<b>OFFICE SUPPLIES</b>							
OFFICE SUPPLIES	\$3,756	\$5,000	\$1,820	\$4,000	\$1,000	\$5,000	25.0%
<b>OPERATING SUPPLIES</b>							
OPERATING SUPPLIES	\$3,793	\$4,500	\$1,475	\$3,000	\$1,500	\$4,500	50.0%
<b>HOSE &amp; APPLIANCES</b>							
HOSE & APPLIANCES	\$9,938	\$8,500	\$3,637	\$8,500	\$0	\$8,500	0.0%
<b>PERSONAL EQUIPMENT</b>							
PERSONAL EQUIPMENT	\$42,874	\$40,000	\$5,371	\$20,000	\$20,000	\$40,000	100.0%
<b>PERSONAL EQUIPMENT: VOUCHER</b>							
PERSONAL EQUIPMENT: VOUCHER	\$2,358	\$3,000	(\$915)	\$2,085	\$915	\$3,000	43.9%
<b>WATER RESCUE</b>							
WATER RESCUE	\$809	\$1,000	\$14	\$2,300	(\$1,300)	\$1,500	-34.8%
<b>DEPRECIATION</b>							
DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
<b>UNDESIGNATED EXPENSES</b>							
UNDESIGNATED EXPENSES	\$23,033	\$50,000	\$9,753	\$15,000	\$35,000	\$30,000	100.0%
<b>LOOSE EQUIPMENT</b>							
LOOSE EQUIPMENT	\$18,621	\$21,000	\$10,708	\$21,000	\$0	\$21,000	0.0%
<b>TOTAL EXPENSE</b>	<b>\$650,815</b>	<b>\$731,875</b>	<b>\$263,477</b>	<b>\$624,396</b>	<b>\$64,973</b>	<b>\$734,770</b>	<b>17.7%</b>
<b>NET INCOME</b>	<b>\$138,956</b>	<b>\$0</b>	<b>\$251,904</b>	<b>\$107,354</b>	<b>\$107,354</b>	<b>\$0</b>	<b>-100.0%</b>

**Fire Company Capital Replacement Schedule**

3% Current day cost Estimated Life	Year	Engine				Truck		Brush BR 62 \$70,000 25	Squad SQ 61 \$600,000 25	Buggy				Utility		SCBA A \$280,000 15	Total Equip Purchase	Capital Contribution	Balance (See Notes)	
		E 60 \$600,000 20	E 61 2002 2024	E 62 2002 2024	T 62 \$1,250,000 25	SN 61 \$1,150,000	Car 1 2010 2021			Car 2 2016 2024	Car 3 \$45,000 8 2020 2028	Car 4 2020 2028	U 61 \$45,000 15	U 62 2016 2031	2017 2032					
Last replaced		2017	2017	2002	2002	2019	2000	2003	1991	2010	2016	2020	2020	2016	2016	2017			\$876,749	
Next replace		2037	2037	2024	2024	2044	2025	2028	2022	2021	2024	2028	2028	2031	2031	2032				
2021	1									\$46,369								\$683,423	\$400,000	\$593,326
2022	2								\$637,054									\$637,054	\$412,000	\$368,272
2023	3																	\$0	\$424,360	\$792,632
2024	4																	\$0	\$437,091	\$1,229,723
2025	5			\$696,970	\$696,970						\$52,273							\$1,446,213	\$450,204	\$233,713
2026	6						\$1,376,491											\$1,376,491	\$463,710	\$-679,068
2027	7																	\$0	\$477,621	\$-201,447
2028	8											\$57,189	\$57,189					\$57,189	\$491,950	\$233,314
<b>8 year total</b>		<b>\$0</b>	<b>\$0</b>	<b>\$696,970</b>	<b>\$696,970</b>	<b>\$0</b>	<b>\$1,376,491</b>	<b>\$0</b>	<b>\$637,054</b>	<b>\$46,369</b>	<b>\$52,273</b>	<b>\$57,189</b>	<b>\$57,189</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,200,370</b>	<b>\$3,556,934</b>	
2029	9									\$58,929								\$150,595	\$491,950	\$574,668
2030	10							\$91,667										\$0	\$506,708	\$1,081,376
2031	11																	\$0	\$521,909	\$1,603,285
2032	12													\$64,471	\$64,471			\$128,942	\$537,567	\$2,011,910
2033	13										\$66,432					\$413,353		\$479,785	\$553,694	\$2,085,818
2034	14																	\$0	\$570,304	\$2,656,123
2035	15																	\$0	\$587,413	\$3,243,536
2036	16																	\$72,680	\$605,036	\$3,775,892
2037	17									\$74,890		\$72,680	\$72,680					\$74,890	\$623,187	\$4,324,189
2038	18	\$1,028,911	\$1,028,911															\$2,057,821	\$641,883	\$2,908,250
<b>10 year total</b>		<b>\$1,028,911</b>	<b>\$1,028,911</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$91,667</b>	<b>\$0</b>	<b>\$133,819</b>	<b>\$66,432</b>	<b>\$72,680</b>	<b>\$72,680</b>	<b>\$64,471</b>	<b>\$64,471</b>	<b>\$413,353</b>	<b>\$0</b>	<b>\$2,964,713</b>	<b>\$5,639,650</b>	
2039	19																	\$2,057,821	\$661,139	\$1,511,568
2040	20																	\$0	\$680,973	\$2,192,542
2041	21																	\$0	\$701,402	\$2,893,944
2042	22																	\$0	\$722,444	\$3,616,389
2043	23																	\$0	\$744,118	\$4,360,506
2044	24																	\$92,366	\$766,441	\$5,034,581
2045	25			\$1,269,012	\$1,269,012	\$2,643,774				\$95,176		\$92,366	\$92,366					\$5,276,974	\$789,435	\$547,042
2046	26																	\$3,845,633	\$813,118	\$-2,485,474
2047	27								\$1,307,610					\$101,054	\$101,054			\$202,107	\$837,511	\$-1,850,070
2048	28										\$104,127							\$752,031	\$862,637	\$-1,739,464
<b>10 year total</b>		<b>\$0</b>	<b>\$0</b>	<b>\$1,269,012</b>	<b>\$1,269,012</b>	<b>\$2,643,774</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,307,610</b>	<b>\$95,176</b>	<b>\$104,127</b>	<b>\$92,366</b>	<b>\$92,366</b>	<b>\$101,054</b>	<b>\$101,054</b>	<b>\$647,903</b>	<b>\$0</b>	<b>\$12,226,933</b>	<b>\$7,579,218</b>	
2049	29																	\$0	\$888,516	\$-850,948
2050	30																	\$0	\$915,171	\$64,223
2051	31						\$2,911,305											\$2,911,305	\$942,626	\$-1,904,456
2052	32																	\$117,386	\$970,905	\$-1,050,936
2053	33									\$120,956		\$117,386	\$117,386					\$120,956	\$1,000,032	\$-171,860
2054	34							\$193,877										\$193,877	\$1,030,033	\$664,296
2055	35																	\$0	\$1,060,934	\$1,725,230
2056	36										\$132,332							\$132,332	\$1,092,762	\$2,685,660
2057	37																	\$0	\$1,125,545	\$3,811,205
2057	38	\$1,873,394	\$1,873,394															\$3,746,788	\$1,159,311	\$1,223,729
<b>10 year total</b>		<b>\$1,873,394</b>	<b>\$1,873,394</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,911,305</b>	<b>\$193,877</b>	<b>\$0</b>	<b>\$120,956</b>	<b>\$132,332</b>	<b>\$117,386</b>	<b>\$117,386</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,222,643</b>	<b>\$10,185,836</b>	

## TAX INCREMENT FINANCING FUNDS

Illinois law allows municipalities the ability to designate areas within the municipality's jurisdiction as Tax Increment Financing (TIF) Districts. These districts are used by municipalities as a way to spur economic growth by dedicating additional property tax revenues generated within the TIF district for improvements within the district with the hope of encouraging economic development. Revenues from property tax increment and redevelopment expenditures are accounted for within the respective TIF Funds.

The Village of Glen Ellyn has two Tax Increment Financing (TIF) Funds.

Central Business District (CBD) TIF Fund: The CBD TIF Fund was established in early 2012 to provide for economic development within the Central Business District. TIF startup costs were incurred in FY2012 and were reimbursed with increment received in FY2014. The CBD TIF remains in its infancy; and thus little expenditures have occurred from inception to date. For FY2019, the Village is budgeting to continue the economic development incentive award programs. The Village has approved two TIF redevelopment agreements in 2019. These projects are anticipated to be under construction in 2020 and 2021; and therefore, no increment or expense is shown in 2021.

Roosevelt Road TIF Fund: The Village began the process of establishing a TIF district n Roosevelt Road between Main Street and Nicoll Way for the purpose of revitalizing this main thoroughfare in Glen Ellyn. The formal adoption of the TIF occurred in late 2013. TIF startup costs were incurred in FY2014 and are being repaid with TIF increment as it is received. This TIF is also in its infancy, and thus little expenditures have occurred from inception to date. FY2021, the Village will continue to evaluate potential redevelopment projects in the area.



FUND: CENTRAL BUSINESS DISTRICT (CBD) TIF FUND  
 DEPARTMENT: ADMINISTRATION

ORG	OBJECT	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ORIG BUD	2020 REV BUD	2020 PROJECTION	2021 BUDGET	2021
								% CHG 2020 ORG BUD
2500 CBD TIF REVENUES								
2500	410100	PROPERTY TAX	299,174	314,000	314,000	440,000	462,000	47.1%
2500	460100	INTEREST INCOME	4,686	3,600	3,600	2,000	1,200	-66.7%
TOTAL	CBD TIF REVENUES		303,860	317,600	317,600	442,000	463,200	45.8%
25000 CBD TIF EXPENDITURES								
25000	520406	FACADE/RETAIL AWARD PROGRAM	206,250	125,000	138,500	100,000	125,000	0.0%
25000	520700	LEGAL GENERAL	-	-	-	-	-	0.0%
25000	520825	AUDIT	360	370	370	370	370	0.0%
25000	521055	PROFESSIONAL SERVICES - OTHER	25,929	10,000	10,000	60,000	30,000	200.0%
25000	590400	TRANSFER TO CAPITAL PROJ FUND	-	-	-	-	75,000	0.0%
TOTAL	CBD TIF EXPENDITURES		232,539	135,370	148,870	160,370	230,370	70.2%
TOTAL	CBD TIF FUND		71,321	182,230	168,730	281,630	232,830	27.8%

Available Cash Analysis	
Available, January 1, 2020	499,835
Preliminary FY2020 inflow / (outflow)	281,630
Budgeted FY2021 inflow / (outflow)	232,830
Projected Available, December 31, 2021	<u>1,014,295</u>

FUND: CENTRAL BUSINESS DISTRICT (CBD) TIF FUND  
 DEPARTMENT: ADMINISTRATION

ACCOUNTS FOR:	2021 BUDGET
2500 CBD TIF REVENUES	
2500 410100 - PROPERTY TAX	462,000
BUDGETED AT A 5% INCREASE FROM 2019	462,000
TIF LEVY	
2500 460100 - INTEREST INCOME	1,200
\$100 ESTIMATED PER MONTH	1,200
<b>TOTAL   CBD TIF REVENUES</b>	<b>463,200</b>
25000 CBD TIF EXPENDITURES	
25000 520406 - FACADE/RETAIL AWARD PROGRAM	125,000
FACADE, INTERIOR & FIRE AWARDS	125,000
25000 520825 - AUDIT	370
TIF AUDIT REQUIRED BY STATE STATUTE	370
25000 521055 - PROFESSIONAL SERVICES - OTHER	30,000
FINANCIAL ANALYSIS/MODELING	30,000
25000 590400 - TRANSFER TO CPF	75,000
TRANSFER TO CAPITAL PROJECTS FUND	75,000
<b>TOTAL   CBD TIF EXPENDITURES</b>	<b>230,370</b>

FUND ROOSEVELT ROAD TIF FUND  
DEPARTMENTADMINISTRATION

ORG	OBJECT	ACCOUNT DESCRIPTION	2019	2020	2020	2020	2021	2021
			ACTUAL	ORIG BUD	REVISED BUI	PROJECTION	BUDGET	% CHG 2020 ORG BUG
2600		ROOSEVELT ROAD REVENUES						
2600	410100	PROPERTY TAX	99,181	104,000	104,000	139,000	145,000	39.4%
2600	460100	INTEREST INCOME	-	100	100	-	100	0.0%
TOTAL		ROOSEVELT ROAD REVENUE	99,181	104,100	104,100	139,000	145,100	39.4%
26000		ROOSEVELT RD EXPENDITURES						
26000	520406	AWARD PROGRAM	-	15,000	15,000	-	15,000	0.0%
26000	520825	AUDIT	-	370	10	-	370	0.0%
26000	521055	PROFESSIONAL SERVICES - OTHER	-	10,000	10,000	-	10,000	0.0%
26000	580100	CAPITAL IMPROVEMENTS	54,167	-	-	12,000	-	0.0%
TOTAL		ROOSEVELT RD EXPENDITURES	54,167	25,370	25,010	12,000	25,370	0.0%
TOTAL		ROOSEVELT ROAD TIF	45,014	78,730	79,090	127,000	119,730	52%

Available Cash Analysis

Available, January 1, 2020	121,885
Preliminary FY2020 inflow / (outflow)	127,000
Budgeted FY2021 inflow / (outflow)	119,730
Projected Available, December 31, 2021	<u>368,615</u>

FUND: ROOSEVELT ROAD TIF FUND  
DEPARTMENT: ADMINISTRATION

ACCOUNTS FOR:	2021 BUDGET
2600 ROOSEVELT ROAD REVENUES	
2600 410100 - PROPERTY TAX	145,000
BASED ON 5% INCREASE FROM 2018 LEVY	145,000
2600 460100 - INTEREST INCOME	100
TOTAL ROOSEVELT ROAD REVENUES	145,100
26000 ROOSEVELT RD EXPENDITURES	
26000 520406 - AWARD PROGRAM	15,000
FIRE AWARD PROGRAM	15,000
26000 520825 - AUDIT	370
ANNUAL COMPLIANCE AUDIT	370
26000 521055 - PROFESSIONAL SERVICES - OTHER	10,000
TIF FINANCIAL MODELING/CONSULTING SERVICES	10,000
TOTAL ROOSEVELT RD EXPENDITURES	25,370

## FORFEITURE FUND

The Forfeiture Fund was new to the budget in Fiscal Year 2018. Previously, these accounts were included in the General Fund budget. The Village has three sources of forfeiture funds including seized property, state drug forfeiture funds, and federal drug forfeiture funds. Each set of funds has specific regulations regarding its use according to federal and state statutes.

The largest funding source for the Forfeiture Fund is the Federal Forfeiture Program. The Village receives a share of forfeitures for its participation in this program. The program has specific rules that does not allow the Village to anticipate/use shares before they are received. Therefore, there is no revenue budgeted for this program each year. However, actual receipts can range from \$300,000 to \$500,000 annually. The program also requires that the Village cannot use these funds for expenses that it previously paid for with General Fund sources. The Village evaluates projects as they occur to determine if they will be paid with available forfeiture funds or with General Fund monies.

FUND: FORFEITURE FUND  
 DEPARTMENT: POLICE

ORG	OBJECT	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ORIG BUD	2020 REV BUD	2020 PROJECTION	2021 BUDGET	2021
								% CHG 2020 ORG BUD
2700 FORFEITURE REVENUES								
2700	460100	INTEREST INCOME	8,340	4,000	4,000	1,500	4,000	0.0%
2700	480120	STATE DRUG FORFEITURE PROCEEDS	1,856	-	-	-	-	0.0%
2700	480125	FED DRUG FORFEITURE PROCEEDS	532,014	-	-	80,000	-	0.0%
2700	480130	ARTICLE 36 SEIZED PROPERTY	2,020	-	-	5,000	-	0.0%
2700	489000	MISCELLANEOUS REVENUE	-	2,000	2,000	-	-	-100.0%
2700	490800	OPERATING TRANSFER IN	-	-	-	-	-	0.0%
TOTAL	FORFEITURE REVENUES		544,230	6,000	6,000	86,500	4,000	-33.3%
27100 SEIZED PROPERTY EXPENDITURES								
27100	520936	SEIZED PROPERTY	2,900	-	-	-	-	0.0%
TOTAL	SEIZED REVENUES		2,900	-	-	-	-	0.0%
27200 FEDERAL FORFEITURE EXPENDITURES								
27200	520931	FEDERAL DRUG	28,199	-	-	12,000	-	0.0%
27200	580110	EQUIPMENT/CAPITAL OUTLAY	47,959	-	-	-	-	0.0%
27200	590400	TRANSFER TO CAP PROJECTS FUND	300,000	-	-	100,000	100,000	0.0%
27200	590910	OPERATING TRANSFER OUT	163,535	-	-	165,000	36,000	0.0%
TOTAL	FEDERAL FORFEITURE EXPENDITURES		539,693	-	-	277,000	136,000	0.0%
27300 STATE FORFEITURE EXPENDITURES								
27300	520933	STATE DRUG	2,528	-	-	1,400	-	0.0%
TOTAL	SEIZED EXPENDITURES		2,528	-	-	1,400	-	0.0%
FORFEITURE CHANGE IN FUND BALANCE			(891)	6,000	6,000	(191,900)	(132,000)	-2300.0%

Available Cash Analysis	
Available, January 1, 2020	323,924
Preliminary FY2020 inflow / (outflow)	(191,900)
Budgeted FY2021 inflow / (outflow)	(132,000)
Projected Available, December 31, 2021	<u>24</u>

FUND: FORFEITURE FUND  
DEPARTMENT: POLICE

ACCOUNTS FOR:	2021 BUDGET
2700 FORFEITURE REVENUES	
2700 460100 - INTEREST INCOME	4,000
TOTAL FORFEITURE REVENUES	4,000
27200 FEDERAL FORFEITURE EXPENDITURES	
27200 590400 - TRANSFER TO CAPITAL PROJECTS FUND	100,000
TRANSFER TO CAPITAL PROJECTS FUND - POLICE	
STATION REIMB	
27200 590910 - OPERATING TRANSFER OUT	36,000
TRANSFER TO GENERAL FUND FOR SALARY REIMB	
TOTAL FORFEITURE FUND EXPENDITURES	136,000