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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.

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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 2021, the Village Board re-allocated 40% of the Capital Fire Service Fee to an EMS Service Fee. The goal of this reallocation was to provide funding for improvements to the Village's EMS structure, introducing supervisors and a rapid response vehicle.

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	2020 ACTUAL	2021 ORIG BUD	2021 REV BUD	2021 PROJECTION	2022 BUDGET	\$ CHG FROM 2021 ORIG BUD	% CHG FROM 2021 ORIG BUD	\$ CHG FROM 2021 PROJ	% CHG FROM 2021 PROJ
2400 FIRE SERVICES REVENUES											
2400	410118	PROPERTY TAX SSA 18 NORTH FIRE	103,018	120,204	120,204	120,204	122,797	2,593	2.2%	2,593	2.2%
2400	410119	PROPERTY TAX SSA 19 SOUTH FIRE	68,302	83,058	83,058	83,058	86,210	3,152	3.8%	3,152	3.8%
2400	410900	FIRE SERVICES FEE	821,328	822,000	822,000	825,000	825,000	3,000	0.4%	-	0.0%
2400	410910	CAPITAL FIRE SERVICES FEE	818,037	822,000	822,000	797,520	495,000	(327,000)	-39.8%	(302,520)	-37.9%
2400	410920	EMS FEE	-	-	-	27,480	330,000	330,000	0.0%	302,520	1100.9%
2400	460100	INTEREST INCOME	26,223	4,500	4,500	1,500	1,500	(3,000)	-66.7%	-	0.0%
2400	489100	MISCELLANEOUS REVENUE	(126)	-	-	-	-	-	0.0%	-	0.0%
TOTAL FIRE SERVICES REVENUES			1,836,782	1,851,762	1,851,762	1,854,762	1,860,507	8,745	0.5%	5,745	0.3%
24000 FIRE SERVICES EXPENDITURES											
24000	520150	FIRE COMPANY CONTRIBUTION	843,138	673,650	713,650	713,650	764,342	90,692	13.5%	50,692	7.1%
24000	520825	AUDIT	12,950	13,000	13,000	12,950	13,500	500	3.8%	550	4.2%
24000	520925	AMBULANCE SERVICE	-	-	-	-	450,000	450,000	0.0%	450,000	0.0%
24000	520975	MAINTENANCE EQUIPMENT	-	-	-	500	1,000	1,000	0.0%	500	100.0%
24000	530105	OPERATING SUPPLIES	-	100	100	100	100	-	0.0%	-	0.0%
24000	570110	COMPUTER EQUIPMENT/PROJ	-	-	-	-	30,000	30,000	0.0%	30,000	0.0%
24000	570125	FIRE STATION RENOVATION	106,763	59,500	240,766	11,000	79,500	20,000	33.6%	68,500	622.7%
24000	570155	VEHICLES	123,742	47,000	47,000	-	684,000	637,000	1355.3%	684,000	0.0%
24000	590113	FACIL MAINT SERVICE CHARGE	62,700	61,400	61,400	61,400	60,900	(500)	-0.8%	(500)	-0.8%
24000	590120	ACCOUNTING SERVICE CHARGE	40,700	36,800	36,800	36,800	40,700	3,900	10.6%	3,900	10.6%
TOTAL FIRE SERVICES EXPENDITURES			1,189,993	891,450	1,112,716	836,400	2,124,042	1,232,592	138.3%	1,287,642	154.0%
FIRE SERVICES FUND CHANGE IN FUND BALANCE			646,789	960,312	739,046	1,018,362	(263,535)	(1,223,847)	-127.4%	(1,281,897)	-125.9%
<u>Available Cash Analysis</u>											
Available, January 1, 2021			3,919,211								
Preliminary FY2021 inflow / (outflow)			1,018,362								
Budgeted FY2022 inflow / (outflow)			(263,535)								
Projected Available, December 31, 2022			<u>4,674,038</u>								

FUND: FIRE SERVICES FUND
DEPARTMENT: FIRE/ADMINISTRATION

ORG	OBJECT	ACCOUNT DESCRIPTION	2020 ACTUAL	2021 ORIG BUD	2021 REV BUD	2021 PROJECTION	2022 BUDGET	\$ CHG FROM 2021 ORIG BUD	% CHG FROM 2021 ORIG BUD	\$ CHG FROM 2021 PROJ	% CHG FROM 2021 PROJ
FIRE SERVICES FUND SUMMARY BY FUNCTION											
Operations											
		Revenues	116,350	111,300	111,300	111,750	596,200	484,900	435.7%	484,450	433.5%
		Expenditures	116,350	111,300	111,300	111,750	596,200	484,900	435.7%	484,450	433.5%
		Annual Net	-	-	-	-	-	-	0.0%	-	0.0%
		End of year balance	-	-	-	-	-	-	0.0%	-	0.0%
Contributions to GEVFC											
		Revenues	843,138	673,650	713,650	713,650	764,342	90,692	13.5%	50,692	7.1%
		Expenditures	843,138	673,650	713,650	713,650	764,342	90,692	13.5%	50,692	7.1%
		Annual Net	-	-	-	-	-	-	0.0%	-	0.0%
		End of year balance	-	-	-	-	-	-	0.0%	-	0.0%
Vehicle Replacement											
		Beginning of year balance	600,491	876,749	876,749	876,749	1,276,749	400,000	45.6%	400,000	45.6%
		Revenues	-	-	-	-	-	-	0.0%	-	0.0%
		Capital Contribution	400,000	400,000	400,000	400,000	400,000	-	0.0%	-	0.0%
		Expenditures	123,742	47,000	47,000	-	684,000	637,000	1355.3%	684,000	0.0%
		Annual Net	276,258	353,000	353,000	400,000	(284,000)	(637,000)	-180.5%	(684,000)	-171.0%
		End of year balance	876,749	1,229,749	1,229,749	1,276,749	992,749	(237,000)	-19.3%	(284,000)	-22.2%
Facility Funding											
		Beginning of year balance	2,671,931	3,042,462	3,042,462	3,042,462	3,660,824	618,362	20.3%	618,362	20.3%
		Revenues	477,294	666,812	626,812	629,362	99,965	(566,847)	-85.0%	(529,397)	-84.1%
		Expenditures	106,763	59,500	240,766	11,000	79,500	20,000	33.6%	68,500	622.7%
		Annual Net	370,531	607,312	386,046	618,362	20,465	(586,847)	-96.6%	(597,897)	-96.7%
		End of year balance	3,042,462	3,649,774	3,428,508	3,660,824	3,681,289	31,515	0.9%	20,465	0.6%
Total											
		Revenues	1,836,782	1,851,762	1,851,762	1,854,762	1,860,507	8,745	0.5%	5,745	0.3%
		Expenditures	1,189,993	891,450	1,112,716	836,400	2,124,042	1,232,592	138.3%	1,287,642	154.0%
		Annual Net	646,789	960,312	739,046	1,018,362	(263,535)	(1,223,847)	-127.4%	(1,281,897)	-125.9%
		End of year balance	3,919,211	4,879,523	4,658,257	4,937,573	4,674,038	(205,485)	-4.2%	(263,535)	-5.3%

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 2022 2022 ANNUAL BUDGET

ACCOUNTS FOR:		VENDOR	QUANTITY	UNIT COST	2022 Finance
FIRE SERVICES FUND					
2400 FIRE SERVICES REVENUES					
2400	410118 - PROPERTY TAX SSA 18 NORTH FIRE 2021 ESTIMATED LEVY		1.00	122,797.00	122,797.00 * -122,797.00
2400	410119 - PROPERTY TAX SSA 19 SOUTH FIRE 2021 ESTIMATED LEVY		1.00	86,210.00	86,210.00 * -86,210.00
2400	410900 - FIRE SERVICES FEE PROJECTED FIRE SERVICES FEE BASED ON 2021 ESTIMATE		1.00	825,000.00	825,000.00 * -825,000.00
2400	410910 - CAPITAL FIRE SERVICES FEE REALLOCATE 40% OF CAPITAL FEE TO EMS FEE		1.00	495,000.00	495,000.00 * -495,000.00
2400	410920 - EMS FEE REALLOCATION OF 40% OF CAPITAL FIRE SERVICES FEE		1.00	330,000.00	330,000.00 * -330,000.00
2400	460100 - INTEREST INCOME				1,500.00
TOTAL FIRE SERVICES REVENUES					1,860,507.00
24000 FIRE SERVICES EXPENDITURES					
24000	520150 - FIRE COMPANY CONTRIBUTION FIRE COMPANY REQUEST FOR 2022		1.00	764,342.00	764,342.00 * 764,342.00
24000	520825 - AUDIT AUDIT OF THE VOLUNTEER FIRE COMPANY		1.00	13,500.00	13,500.00 * 13,500.00
24000	520925 - AMBULANCE SERVICE EXPANDED EMS SERVICE		1.00	450,000.00	450,000.00 * 450,000.00
24000	520975 - MAINTENANCE-EQUIPMENT MISC EQUIPMENT/IT SUPPLIES		1.00	1,000.00	1,000.00 * 1,000.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 2022 2022 ANNUAL BUDGET					
ACCOUNTS FOR:					
FIRE SERVICES FUND		VENDOR	QUANTITY	UNIT COST	2022 Finance
24000	530105 - OPERATING SUPPLIES				100.00 *
	MISCELLANEOUS SUPPLIES		1.00	100.00	100.00
24000	570110 - COMPUTER EQUIPMENT/PROJECTS				30,000.00 *
	PHONE SYSTEM UPGRADES		1.00	30,000.00	30,000.00
24000	570125 - FIRE STATION RENOVATION				79,500.00 *
	BRICK & MASONRY ASSESSMENT - BOTH STATIONS		1.00	20,000.00	20,000.00
	STATION 2 - KITCHEN AND BATHROOM REMODEL		1.00	59,500.00	59,500.00
24000	570155 - VEHICLES				684,000.00 *
	REPLACE BUGGY/CAR 1		1.00	47,000.00	47,000.00
	REPLACE SQUAD		1.00	637,000.00	637,000.00
24000	590113 - FACIL MAINT SERVICE CHARGE				60,900.00 *
	REIMBURSEMENT FOR FACILITIES MAINTENANCE SERVICES		1.00	60,900.00	60,900.00
24000	590120 - ACCOUNTING SERVICE CHARGE				40,700.00 *
	ACCOUNTING SERVICES CHARGE TRANSFER TO GENERAL FUND		1.00	40,700.00	40,700.00
TOTAL FIRE SERVICES EXPENDITURES					2,124,042.00
TOTAL REVENUE					1,860,507.00
TOTAL EXPENSE					2,124,042.00
GRAND TOTAL					3,984,549.00

** END OF REPORT - Generated by Christina Coyle **

Glen Ellyn Volunteer Fire Department
Income Statement
2021 Budget

<u>ACCOUNT DESCRIPTION</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>July YTD</u>	<u>FY Forecast</u>	<u>Variance</u>	<u>Version 1 2022 Budget</u>	<u>Final 2022 Budget</u>
<u>Revenues</u>							
DONATIONS	(\$14,820)	\$0	(\$800)		\$0	\$0	\$0
FIRE SERVICES FEE	(\$674,725)	(\$713,650)	(\$535,238)	(\$713,650)	\$0	(\$713,700)	(\$764,342)
CONTRIBUTIONS VILLI GLEN ELLYN	(\$40,000)	\$0			\$0	\$0	\$0
DEVELOPER DONATION	(\$49,500)	(\$20,000)	(\$12,000)	(\$25,000)	\$5,000	(\$20,000)	(\$20,000)
2% FOR FIRE TAX	(\$61,623)	(\$40,000)	\$0	(\$50,000)	\$10,000	(\$40,000)	(\$40,000)
DONATION FF MEMORIAL	\$0	\$0		\$0	\$0	\$0	\$0
FIRE INSPECTIONS	\$0	\$0		\$0	\$0	\$0	\$0
INTEREST INCOME	(\$22)	(\$120)	(\$7)	(\$15)	(\$105)	(\$119)	(\$15)
UNREALIZED GAIN/LOSS ON INV	\$27,305	\$0		\$0	\$0	\$0	\$0
FIRE REPORT COPIES REVENUE	\$0	\$0	(\$20)	(\$20)	\$20	\$0	\$0
VENDING MACHINE SALES	\$0	\$0		\$0	\$0	\$0	\$0
MISCELLANEOUS REVENUE	(\$2,443)	(\$1,000)	(\$275)	(\$1,000)	\$0	(\$1,000)	(\$1,000)
G/L ON DISP OF FIXED A	\$0	\$0			0	0	\$0
TOTAL REVENUE	(\$815,827)	(\$774,770)	(\$548,340)	(\$789,685)	\$14,915	(\$774,819)	(\$825,357)
PAYROLL - ADMINISTRATORS							
PAYROLL - FIREFIIGHTERS	\$87,660	\$118,000	\$52,889	\$97,642	\$20,358	\$105,000	\$110,000
PAYROLL - FPB	\$99,849	\$126,000	\$46,432	\$85,720	\$40,280	\$95,000	\$100,000
FICA TAXES	\$0	\$0		\$0	\$0	\$0	\$0
FEDERAL UNEMPLOYMENT TAX	\$14,341	\$18,700	\$7,598	\$14,027	\$4,673	\$15,300	\$16,065
STATE UNEMPLOYMENT TAX	\$465	\$900	\$283	\$523	\$377	\$570	\$599
PAYROLL PROCESSING FEES	\$669	\$1,200	\$446	\$824	\$376	\$898	\$943
TOTAL PAYROLL	\$2,866	\$3,900	\$1,705	\$3,148	\$752	\$3,000	\$3,200
CONTRACT LABOR							
PENSION EXPENSE	\$161,958	\$150,000	\$71,805	\$172,333	(\$22,333)	\$175,000	\$175,000
PAYROLL - OFFICERS	\$90,450	\$19,000	\$8,651	\$19,000	\$0	\$19,000	\$21,000
TAX PREP	\$900	\$1,300	\$0	\$900	\$400	\$900	\$900
BANKING SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DUES & MEMBERSHIP	\$115	\$150	\$70	\$150	\$0	\$150	\$150
HEALTH & WELLNESS	\$5,463	\$6,500	\$4,691	\$6,500	\$0	\$6,500	\$6,500
INSURANCE	\$2,678	\$21,000	\$1,504	\$21,000	\$0	\$21,000	\$25,000
MARKETING & PUBLIC RELATIONS	\$21,140	\$24,400	\$8,502	\$25,000	(\$600)	\$25,000	\$25,000
HISTORICAL EXPENSES	\$0	\$500	\$5,261	\$10,000	(\$9,500)	\$10,000	\$10,000
TECHNOLOGY & WEBSITE SERVICES	\$6,529	\$4,500	\$297	\$2,500	\$2,000	\$2,000	\$3,000
DRILL & TRAINING	\$41,602	\$40,000	\$15,149	\$30,000	\$10,000	\$30,000	\$35,000
FIRE PREVENTION	\$12,268	\$50,000	\$16,029	\$40,000	\$10,000	\$40,000	\$32,000
MAINTENANCE - AIRPACKS	\$1,940	\$1,500	\$0	\$0	\$1,500	\$2,500	\$2,500
MAINTENANCE - EQUIPMENT	\$8,589	\$14,000	\$2,985	\$6,000	\$8,000	\$14,000	\$14,000
MAINTENANCE - PAGERS/RADIOS	\$11,535	\$10,000	\$456	\$5,000	\$5,000	\$10,000	\$10,000
BUILDINGS & GROUNDS	\$6,580	\$7,000	\$192	\$2,500	\$4,500	\$7,000	\$6,000
SERVICE&RIDER, AWARDS	\$10,859	\$4,000	\$3,134	\$8,000	(\$4,000)	\$10,000	\$4,000
SERVICE & RIDER, RECREATION	\$2,256	\$2,500	\$2,250	\$2,500	\$0	\$2,500	\$2,500
SERVICE&RIDER, HOUSE	\$13,596	\$14,000	\$382	\$2,500	\$11,500	\$14,000	\$14,000
UTILITIES - CELL PHONE	\$6,354	\$8,000	\$4,082	\$8,000	\$0	\$8,000	\$8,000
UTILITIES - INTERNET	\$8,379	\$7,500	\$3,889	\$8,000	(\$500)	\$8,000	\$8,500
UTILITIES - TELEPHONE	\$1,265	\$1,320	\$458	\$500	\$820	\$0	\$0
OFFICE SUPPLIES	\$4,790	\$5,400	\$2,939	\$6,000	(\$600)	\$3,000	\$4,000
EMS SUPPLIES	\$4,703	\$5,000	\$2,542	\$5,000	\$0	\$5,000	\$5,000
OPERATING SUPPLIES	\$6,636		\$270			\$1,500	\$2,500
HOSE & APPLIANCES	\$2,283	\$4,500	\$325	\$1,500	\$3,000	\$2,000	\$2,000
PERSONAL EQUIPMENT	\$9,442	\$8,500	\$0	\$2,500	\$6,000	\$8,500	\$8,500
PERSONAL EQUIPMENT: VOUCHER	\$27,424	\$40,000	\$11,026	\$25,000	\$15,000	\$40,000	\$40,000
WATER RESCUE	\$2,085	\$3,000	(\$280)	\$2,720	\$280	\$3,000	\$3,000
DEPRECIATION	\$175	\$1,500	\$0	\$1,000	\$500	\$1,500	\$1,500
UNDESIGNATED EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0
LOOSE EQUIPMENT	\$17,132	\$30,000	\$103,532	\$125,000	(\$95,000)	\$50,000	\$50,000
RECRUITMENT	\$32,499	\$21,000	\$6,369	\$15,000	\$6,000	\$25,000	\$65,000
TOTAL EXPENSE	\$727,474	\$774,770	\$385,862	\$755,986	\$18,784	\$774,819	\$825,357
NET INCOME	\$88,353	\$0	\$162,477	\$33,699	\$33,699	\$0	(\$0)
Capital Expenditures	(\$89,835)						
Net of CAPEX	(\$1,481)						

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 25	Car 1 2010 2021			Car 2 2016 2024	Car 3 \$45,000 8 2020 2028	Car 4 2020 2028	U 61 \$45,000 15 2016 2031	U 62 2016 2031						
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								\$0									\$0	\$400,000	\$1,276,749
2022	2							\$637,054	\$46,369									\$683,423	\$412,000	\$1,005,326
2023	3																	\$0	\$424,360	\$1,429,686
2024	4																	\$0	\$437,091	\$1,866,777
2025	5										\$52,273							\$1,446,213	\$450,204	\$870,767
2026	6			\$696,970	\$696,970			\$1,376,491										\$1,376,491	\$463,710	-\$42,014
2027	7																	\$0	\$477,621	\$435,607
2028	8										\$57,189	\$57,189						\$57,189	\$491,950	\$870,367
8 year total		\$0	\$0	\$696,970	\$696,970	\$0	\$1,376,491	\$0	\$637,054	\$46,369	\$52,273	\$57,189	\$57,189	\$0	\$0	\$0	\$0	\$3,563,316	\$3,556,934	
2029	9																	\$150,595	\$491,950	\$1,211,722
2030	10							\$91,667	\$58,929									\$0	\$506,708	\$1,718,430
2031	11																	\$0	\$521,909	\$2,240,339
2032	12												\$64,471	\$64,471				\$128,942	\$537,567	\$2,648,964
2033	13										\$66,432				\$413,353			\$479,785	\$553,694	\$2,722,872
2034	14																	\$0	\$570,304	\$3,293,177
2035	15																	\$0	\$587,413	\$3,880,590
2036	16																	\$72,680	\$605,036	\$4,412,946
2037	17									\$74,890	\$72,680	\$72,680						\$74,890	\$623,187	\$4,961,243
2038	18	\$1,028,911	\$1,028,911															\$2,057,821	\$641,883	\$3,545,304
10 year total		\$1,028,911	\$1,028,911	\$0	\$0	\$0	\$0	\$91,667	\$0	\$133,819	\$66,432	\$72,680	\$72,680	\$64,471	\$64,471	\$413,353	\$0	\$2,964,713	\$5,639,650	
2039	19																	\$2,057,821	\$661,139	\$2,148,622
2040	20																	\$0	\$680,973	\$2,829,596
2041	21																	\$0	\$701,402	\$3,530,998
2042	22																	\$0	\$722,444	\$4,253,443
2043	23																	\$0	\$744,118	\$4,997,560
2044	24																	\$92,366	\$766,441	\$5,671,635
2045	25			\$1,269,012	\$1,269,012	\$2,643,774			\$95,176		\$92,366	\$92,366						\$5,276,974	\$789,435	\$1,184,096
2046	26																	\$3,845,633	\$813,118	-\$1,848,420
2047	27								\$1,307,610					\$101,054	\$101,054			\$202,107	\$837,511	-\$1,213,016
2048	28										\$104,127							\$752,031	\$862,637	-\$1,102,410
10 year total		\$0	\$0	\$1,269,012	\$1,269,012	\$2,643,774	\$0	\$0	\$1,307,610	\$95,176	\$104,127	\$92,366	\$92,366	\$101,054	\$101,054	\$647,903	\$0	\$12,226,933	\$7,579,218	
2049	29																	\$0	\$888,516	-\$213,894
2050	30																	\$0	\$915,171	\$701,277
2051	31																	\$2,911,305	\$942,626	-\$1,267,402
2052	32																	\$117,386	\$970,905	-\$413,882
2053	33											\$117,386						\$120,956	\$1,000,032	\$465,194
2054	34								\$193,877									\$193,877	\$1,030,033	\$1,301,350
2055	35																	\$0	\$1,060,934	\$2,362,284
2056	36																	\$132,332	\$1,092,762	\$3,322,714
2057	37										\$132,332							\$0	\$1,125,545	\$4,448,259
2057	38	\$1,873,394	\$1,873,394															\$3,746,788	\$1,159,311	\$1,860,782
10 year total		\$1,873,394	\$1,873,394	\$0	\$0	\$0	\$2,911,305	\$193,877	\$0	\$120,956	\$132,332	\$117,386	\$117,386	\$0	\$0	\$0	\$0	\$7,222,643	\$10,185,836	

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. Avere on Duane was completed in Spring 2021 and Apex is anticipated to be completed in late 2022. The Village Board approved a redevelopment agreement for Glenwood Station in December 2020. That project is not anticipated to begin construction till late 2021/early 2022.

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. In 2021, the Village entered into a contract to purchase a hotel in the TIF with the goal of incentivizing redevelopment on the site. The Village has engaged a consultant to assist with the process.

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

ORG	OBJECT	ACCOUNT DESCRIPTION	2020 ACTUAL	2021 ORIG BUD	2021 REV BUD	2021 PROJECTION	2022 BUDGET	\$ CHG FROM 2021 ORIG BUD	% CHG FROM 2021 ORG BUD	\$ CHG FROM 2021 PROJ	% CHG FROM 2021 PROJ
2500 CBD TIF REVENUES											
2500	410100	PROPERTY TAX	440,056	462,000	462,000	522,700	886,800	424,800	91.9%	364,100	69.7%
2500	460100	INTEREST INCOME	1,926	1,200	1,200	250	250	(950)	-79.2%	-	0.0%
TOTAL CBD TIF REVENUES			441,982	463,200	463,200	522,950	887,050	423,850	91.5%	364,100	69.6%
25000 CBD TIF EXPENDITURES											
25000	520207	REDEVELOPMENT AGREEMENT	-	-	-	17,000	-	-	0.0%	(17,000)	-100.0%
25000	520406	FACADE/RETAIL AWARD PROGRAM	13,500	125,000	378,500	378,500	200,000	75,000	60.0%	(178,500)	-47.2%
25000	520825	AUDIT	370	370	370	370	370	-	0.0%	-	0.0%
25000	521055	PROFESSIONAL SERVICES - OTHER	61,051	30,000	75,120	75,000	30,000	-	0.0%	(45,000)	-60.0%
25000	590400	TRANSFER TO CAPITAL PROJ FUND	-	75,000	75,000	75,000	75,000	-	0.0%	-	0.0%
TOTAL CBD TIF EXPENDITURES			74,921	230,370	528,990	545,870	305,370	75,000	32.6%	(240,500)	-44.1%
TOTAL CBD TIF FUND			367,061	232,830	(65,790)	(22,920)	581,680	348,850	149.8%	604,600	-2637.9%

Available Cash Analysis

Available, January 1, 2021	865,008
Preliminary FY2021 inflow / (outflow)	(22,920)
Budgeted FY2022 inflow / (outflow)	581,680
Projected Available, December 31, 2022	<u>1,423,768</u>

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 2022 2022 ANNUAL BUDGET

ACCOUNTS FOR:		VENDOR	QUANTITY	UNIT COST	2022 Finance
CBD TIF FUND					
2500	CBD TIF REVENUES				
2500	410100 - PROPERTY TAX				886,800.00 *
	BUDGETED AT A 5% INCREASE FROM 2020 TIF		1.00	548,800.00	-548,800.00
	LEVY				
	INCREMENT FROM AVERE (PARTIAL YEAR)		1.00	338,000.00	-338,000.00
2500	460100 - INTEREST INCOME				250.00
TOTAL CBD TIF REVENUES					887,050.00
25000	CBD TIF EXPENDITURES				
25000	520406 - FACADE/RETAIL AWARD PROGRAM				200,000.00 *
	FACADE, INTERIOR AND FIRE AWARDS		1.00	200,000.00	200,000.00
25000	520825 - AUDIT				370.00 *
	TIF AUDIT REQUIRED BY STATE STATUTE		1.00	370.00	370.00
25000	521055 - PROFESSIONAL SERVICES - OTHER				30,000.00 *
	FINANCIAL ANALYSIS/MODELING		1.00	30,000.00	30,000.00
25000	590400 - TRANSFER TO CPF				75,000.00 *
	TRANSFER TO CAPITAL PROJECTS FUND		1.00	75,000.00	75,000.00
TOTAL CBD TIF EXPENDITURES					305,370.00
TOTAL REVENUE					887,050.00
TOTAL EXPENSE					305,370.00
GRAND TOTAL					1,192,420.00

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FUND ROOSEVELT ROAD TIF FUND
DEPARTMENT ADMINISTRATION

ORG	OBJECT	ACCOUNT DESCRIPTION	2020 ACTUAL	2021 ORIG BUD	2021 REV BUD	2021 PROJECTION	2022 BUDGET	\$ CHG FROM 2021 ORIG BUD	% CHG FROM 2021 ORIG BUD	\$ CHG FROM 2021 PROJ	% CHG FROM 2021 PROJ
	2600	ROOSEVELT ROAD REVENUES									
	2600	410100 PROPERTY TAX	139,948	145,000	145,000	146,000	153,300	8,300	5.7%	7,300	5.0%
	2600	460100 INTEREST INCOME	-	100	100	-	100	-	0.0%	100	0.0%
TOTAL		ROOSEVELT ROAD REVENUE	139,948	145,100	145,100	146,000	153,400	8,300	5.7%	7,400	5.1%
	26000	ROOSEVELT RD EXPENDITURES									
	26000	520406 AWARD PROGRAM	-	15,000	15,000	15,000	15,000	-	0.0%	-	0.0%
	26000	520700 LEGAL	-	-	-	15,000	15,000	-			
	26000	520825 AUDIT	-	370	370	-	370	-	0.0%	370	0.0%
	26000	521055 PROFESSIONAL SERVICES - OTHER	-	10,000	10,000	11,100	70,000	60,000	600.0%	58,900	530.6%
	26000	580100 CAPITAL IMPROVEMENTS	12,000	-	350,000	350,000	-	-	0.0%	(350,000)	-100.0%
TOTAL		ROOSEVELT RD EXPENDITURES	12,000	25,370	375,370	391,100	100,370	75,000	295.6%	(290,730)	-74.3%
TOTAL		ROOSEVELT ROAD TIF	127,948	119,730	(230,270)	(245,100)	53,030	(66,700)	-55.7%	298,130	-121.6%

Available Cash Analysis

Available, January 1, 2021	249,833
Preliminary FY2021 inflow / (outflow)	(245,100)
Budgeted FY2022 inflow / (outflow)	53,030
Projected Available, December 31, 2022	57,763

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 2022 2022 ANNUAL BUDGET

ACCOUNTS FOR:
ROOSEVELT ROAD TIF

	VENDOR	QUANTITY	UNIT COST	2022 Finance
2600 ROOSEVELT ROAD REVENUES				
2600	410100 - PROPERTY TAX BASED ON 5% INCREASE FROM 2020 LEVY	1.00	153,300.00	153,300.00 * -153,300.00
2600	460100 - INTEREST INCOME	1.00	100.00	100.00 * -100.00
TOTAL ROOSEVELT ROAD REVENUES				153,400.00
26000 ROOSEVELT RD EXPENDITURES				
26000	520406 - AWARD PROGRAM FIRE AWARD PROGRAM	1.00	15,000.00	15,000.00 * 15,000.00
26000	520700 - LEGAL - GENERAL COUNSEL	1.00	15,000.00	15,000.00 * 15,000.00
26000	520825 - AUDIT COMPLIANCE AUDIT	1.00	370.00	370.00 * 370.00
26000	521055 - PROFESSIONAL SERVICES - OTHER TIF FINANCIAL MODELING/CONSULTING SERVICES HOTEL CONSULTANT	1.00 1.00	10,000.00 60,000.00	70,000.00 * 10,000.00 60,000.00
TOTAL ROOSEVELT RD EXPENDITURES				100,370.00
TOTAL REVENUE				153,400.00
TOTAL EXPENSE				100,370.00
GRAND TOTAL				253,770.00

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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.

2022 Budget

Due to administrative delays in processing reimbursements to municipalities, the Village has not received any substantial receipts since the beginning of 2020. The Village budget does not include receipts or expenditures for 2022 as the federal program prohibits anticipation of receipts. Should the Village begin to receive receipts again at the end of 2021 or in 2022, a budget amendment will be brought to the Village board.

FUND: FORFEITURE FUND
DEPARTMENT: POLICE

ORG	OBJECT	ACCOUNT DESCRIPTION	2020 ACTUAL	2021 ORIG BUD	2021 REV BUD	2021 PROJECTION	2022 BUDGET	\$ CHG FROM 2021 ORIG BUD	% CHG FROM 2021 ORG BUD	\$ CHG FROM 2021 PROJ	% CHG FROM 2021 PROJ
2700 FORFEITURE REVENUES											
2700	460100	INTEREST INCOME	1,429	4,000	4,000	50	-	(4,000)	-100.0%	(50)	-100.0%
2700	480120	STATE DRUG FORFEITURE PROCEEDS	-	-	-	4,200	-	-	0.0%	(4,200)	-100.0%
2700	480125	FED DRUG FORFEITURE PROCEEDS	87,184	-	-	7,700	-	-	0.0%	(7,700)	-100.0%
2700	480130	ARTICLE 36 SEIZED PROPERTY	7,749	-	-	7,200	-	-	0.0%	(7,200)	-100.0%
2700	489000	MISCELLANEOUS REVENUE	-	-	-	-	-	-	0.0%	-	0.0%
2700	490800	OPERATING TRANSFER IN	-	-	-	-	-	-	0.0%	-	0.0%
TOTAL FORFEITURE REVENUES			96,362	4,000	4,000	19,150	-	(4,000)	-100.0%	(19,150)	-100.0%
27100 SEIZED PROPERTY EXPENDITURES											
27100	520936	SEIZED PROPERTY	2,900	-	-	-	-	-	0.0%	-	0.0%
TOTAL SEIZED REVENUES			2,900	-	-	-	-	-	0.0%	-	0.0%
27200 FEDERAL FORFEITURE EXPENDITURES											
27200	520931	FEDERAL DRUG	26,744	-	32,475	42,500	-	-	0.0%	(42,500)	-100.0%
27200	580110	EQUIPMENT/CAPITAL OUTLAY	-	-	-	-	-	-	0.0%	-	0.0%
27200	590400	TRANSFER TO CAP PROJECTS FUND	-	100,000	100,000	-	-	(100,000)	-100.0%	-	0.0%
27200	590910	OPERATING TRANSFER OUT	174,621	36,000	36,000	126,700	-	(36,000)	-100.0%	(126,700)	-100.0%
TOTAL FEDERAL FORFEITURE EXPENDITURES			201,365	136,000	168,475	169,200	-	(136,000)	-100.0%	(169,200)	-100.0%
27300 STATE FORFEITURE EXPENDITURES											
27300	520933	STATE DRUG	942	-	-	2,600	-	-	0.0%	(2,600)	-100.0%
TOTAL SEIZED EXPENDITURES			942	-	-	2,600	-	-	0.0%	(2,600)	-100.0%
FORFEITURE CHANGE IN FUND BALANCE			(108,845)	(132,000)	(164,475)	(152,650)	-	132,000	-100.0%	152,650	-100.0%

Available Cash Analysis

Available, January 1, 2021	217,864
Preliminary FY2021 inflow / (outflow)	(152,650)
Budgeted FY2022 inflow / (outflow)	-
Projected Available, December 31, 2022	65,214

AMERICAN RESCUE PLAN ACT (ARPA) FUND

On March 11, 2021, the American Rescue Plan Act (ARPA) was signed into law. The law provided \$1.9 trillion in economic stimulus and Covid-19 funding and directed \$65.1 billion in financial assistance to municipalities nationwide.

Funding Amount/Time Period

The Village has been designated as a non-entitlement unit of local government (NEU). This means that the Village's funding will be passed through to the Village from the State rather than directly from the federal government. The Village received notification on July 21, 2021 that the Village is currently estimated to receive \$3.77 million in ARPA Funds. The Village received its first payment of \$1.88 million in September 2021 and will receive the second payment approximately a year later (September 2022) Funds must be obligated by December 2024 and must be spent by December 2026.

High Level Funding Principals

It is important for to adopt high level funding principals. These should guide all decisions in how to allocate funds:

1. The ARPA funds are one-time funds and should be spent in a way to avoid reoccurring costs and should not be used to replace operating funds, except to the extent that that they mitigate the short-term economic impact of the pandemic to the Village.
2. Outside of costs directly related to a response to the Covid-19 pandemic, to the extent possible, the funds should be used to achieve long-lasting benefits for the Village's residents and businesses. Projects with long-term benefits should be favored over those that have a short-term benefit.
3. Funds should be used in a manner consistent with the guidance and intent of the Act and effort should be made to reduce administrative cost and burden of using the funds.
4. The Village should maintain flexibility to reallocate funding consistent with the program guidelines.

ARPA Spending Categories

The Act highlights five spending categories:

1. Supporting Public Health Expenditures
2. Addressing negative economic impacts caused by the public health emergency
3. Replace lost public sector revenue
4. Premium pay for essential workers
5. Invest in water, sewer and broadband infrastructure

Unallowable Expenses

The Act highlights the following expenses as NOT allowable:

1. Replacing revenues due to a local tax cut or a local tax refund
2. Making pension payments
3. Funding debt service

4. Paying for legal settlements or judgements
5. Depositing funds into a rainy day or creating financial reserves
6. Spending on general infrastructure projects not authorized such as park improvements, playground equipment, or road or bridge maintenance

2022 Budget

The 2022 budget allocates \$2.06 million in ARPA funding to allowable spending categories:

1. Public Health Response - \$50,000: This amount will cover \$20,000 in direct covid-19 related expenses and also proposes \$30,000 in additional behavioral health services allowed by the Act.
2. Replace Public Sector Lost Revenue – This includes \$500,000 of support to other taxing bodies, \$450,000 to support the Village's Parking Fund which has been impacted by the pandemic, and \$810,000 to support lost revenue in 2020 in the General Fund.
3. Address Negative Economic Impacts of Covid-19 – This includes \$125,000 in business support, either directly to businesses or through support of business organizations, \$75,000 in water & sewer bill assistance, \$25,000 in tourism and business support through programs such as the polar plaza, and \$25,000 in community grants to be targeted to other community organizations.

The 2022 budget allocates \$2.06 million of funding, leaving \$1.71 million to be allocated. As the monies will not be received until late 2022, it is recommended to allocate these dollars through a budget amendment late in 2022 or via the 2023 budget process. Some suggested other uses for these remaining funds may include items such as additional behavioral health support, water and sewer infrastructure, or affordable housing.

FUND: AMERICAN RESCUE PLAN ACT (ARPA) FUND
DEPARTMENT: FINANCE

ORG	OBJECT	PROJ	ACCOUNT DESCRIPTION	2020 ACTUAL	2021 ORIG BUD	2021 REV BUD	2021 PROJECTION	2022 BUDGET	\$ CHG FROM 2021 ORIG BUD	% CHG FROM 2021 ORIG BUD	\$ CHG FROM 2021 PROJ	% CHG FROM 2021 PROJ
2800 ARPA REVENUES												
	2800	430100	FEDERAL GRANT REVENUE	-	-	-	1,885,000	1,885,000	1,885,000	0.0%	-	0.0%
TOTAL	ARPA REVENUES			-	-	-	1,885,000	1,885,000	1,885,000	0.0%	-	0.0%
28000 ARPA EXPENDITURES												
	28000	520938	21007 ARPA PUBLIC HEALTH RESPONSE	-	-	-	-	50,000	50,000	0.0%	50,000	0.0%
	28000	520938	21008 ARPA REPLACE PUBLIC SECTOR LOST REVE	-	-	-	-	500,000	500,000	0.0%	500,000	0.0%
	28000	520938	21009 ARPA ADDRESS NEGATIVE IMPACTS	-	-	-	-	250,000	250,000	0.0%	250,000	0.0%
	28000	520938	21011 ARPA WATER SEWER & BROADBAND	-	-	-	-	-	-	0.0%	-	0.0%
	28000	590910	21008 TRANSFER TO OTHER FUNDS - REVENUE R	-	-	-	-	1,260,000	1,260,000	0.0%	1,260,000	0.0%
TOTAL	ARPA EXPENDITURES			-	-	-	-	2,060,000	2,060,000	0.0%	2,060,000	0.0%
TOTAL	ARPA FUND			-	-	-	1,885,000	(175,000)	(175,000)	0.0%	(2,060,000)	-109.3%

Available Cash Analysis

Available, January 1, 2021	-
Preliminary FY2021 inflow / (outflow)	1,885,000
Budgeted FY2022 inflow / (outflow)	(175,000)
Projected Available, December 31, 2022	<u>1,710,000</u>

VILLAGE OF GLEN ELLYN

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 2022 2022 ANNUAL BUDGET				
ACCOUNTS FOR:				
ARPA FUND	VENDOR	QUANTITY	UNIT COST	2022 Finance
2800 ARPA REVENUES				
2800	430100 - FEDERAL GRANT REVENUE			1,885,000.00 *
	ARPA FUNDNG - SECOND PAYMENT	1.00	1,885,000.00	-1,885,000.00
TOTAL ARPA REVENUES				1,885,000.00
28000 ARPA EXPENDITURES				
28000	520938 - 21007 ARPA PUBLIC HEALTH RESPONSE			50,000.00 *
	GENERAL HEALTH RESPONSE	1.00	20,000.00	20,000.00
	BEHAVIORAL HEALTH SERVICES	1.00	30,000.00	30,000.00
28000	520938 - 21008 ARPA PUBLIC SECTOR REVENUE			500,000.00 *
	SUPPORT OF OTHER TAXING BODIES FOR LOST REVENUE	1.00	500,000.00	500,000.00
28000	520938 - 21009 ARPA ADDRESS NEGATIVE IMPACTS			250,000.00 *
	BUSINESS ORGANIZATION SUPPORT	1.00	125,000.00	125,000.00
	WATER & SEWER BILL SUPPORT	1.00	75,000.00	75,000.00
	TOURISM & BUSINESS SUPPORT (POLAR PLAZA & OTHER)	1.00	25,000.00	25,000.00
	COMMUNITY GRANTS	1.00	25,000.00	25,000.00
28000	590910 - 21008 OPERATING TRANSFER OUT			1,260,000.00 *
	REVENUE REPLACEMENT - PARKING FUND 2020	1.00	150,000.00	150,000.00
	REVENUE REPLACEMENT - PARKING FUND 2021	1.00	150,000.00	150,000.00
	REVENUE REPLACEMENT - PARKING FUND 2022	1.00	150,000.00	150,000.00
	REVENUE REPLACEMENT - GENERAL FUND 2020	1.00	810,000.00	810,000.00
TOTAL ARPA EXPENDITURES				2,060,000.00
TOTAL REVENUE				1,885,000.00
TOTAL EXPENSE				2,060,000.00
GRAND TOTAL				3,945,000.00

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