Agenda
Village of Glen Ellyn
Finance Commission Meeting
Friday, December 11, 2020
7:00 AM
Glen Ellyn Civic Center, Galligan Board Room
Meeting Held Virtually - Via Zoom Only

This meeting will be conducted by audio and video conference without a physically present quorum of the Commission because of a disaster declaration related to COVID-19 and public health concerns affecting the Village of Glen Ellyn. The Illinois General Assembly passed Senate Bill 2135 on May 23, 2020, which was signed by the Governor on June 12, 2020. Senate Bill 2135 (now Public Act 1010640) amends the Open Meetings Act and allows the Village Board and Commissions to participate electronically in Board and Commission meetings when it is not feasible due to a disaster such as COVID-19. The Village President has determined that an in person meeting at the Civic Center is not practical or prudent because of the disaster. Physical attendance at the Civic Center by the public is also not feasible because of the disaster. The Finance Director will be in attendance at the Civic Center in compliance with the Act.

To participate in the meeting at the appointed date and time, please click the link below to join the webinar:

https://us02web.zoom.us/j/83585076503?pwd=cUFCTzBZWUhZcDRqTFVVOStxUzdHdz09
Passcode: 450564

Or Telephone:
Dial(for higher quality, dial a number based on your current location):
US: +1 312 626 6799 or +1 646 558 8656 or +1 301 715 8592 or +1 346 248 7799 or +1 669 900 9128 or +1 253 215 8782
Webinar ID: 835 8507 6503
Passcode: 450564

A. Call to Order

B. Public Comment (Non Agenda Items)

C. Approval of Minutes

1) Finance Commission Minutes - November 20, 2020

D. Financial Reports

1) Village Links/Reserve 22 Manager's Report and Financial Statements - October 2020

E. Budget Update

1) Finance Director Coyle will update the Commission on the 2021 budget.

F. Trustee Liaison's Report

G. Chairman's Report

H. Other Business

1) Economic Development Update

2) The next meeting is scheduled for January 8, 2020, but staff would like to propose moving that meeting to January 15, 2020.

I. Adjournment

FINANCE COMMISSION
MINUTES
NOVEMBER 20, 2020

CALL TO ORDER:

Matthew L. Halkyard	Chairman	Present
Jeremy S. VanEk	Vice-Chairman	Present
Michael Campagna	Commissioner	Excused Absence
Lea Dan	Commissioner	Present
Lisa A. Cleaver	Commissioner	Excused Absence
Scott R. Greeno	Commissioner	Present
Christopher Oakes	Commissioner	Present
Jose DeLeon	Commissioner	Present
Brenton J. Peck	Commissioner	Present
Kevin VanEk	Student Commissioner	Present

Also, present: Trustee K. Christiansen, Village Manager Franz, Finance Director Finance Director Coyle, Assistant Finance Director Thomas, and Recording Secretary Haslett.

A. **Call To Order**

The meeting was called to order at 7:00AM.

B. **Public Comments**

None.

C. **Approval of Minutes**

1. Finance Commission - Regular Meeting – September 18, 2020 7:00 AM

MOVE TO APPROVE MINUTES OF FINANCE COMMISSION MEETINGS AS PRESENTED FROM 9/18/20.

RESULT	**Motion Unanimously Carried**
MOVER:	**Commissioner J. VanEk**
SECONDER:	**Commissioner DeLeon**
AYES:	**Dan, DeLeon, Greeno, Halkyard, J. VanEk, K. VanEk, Oakes, and Peck**
ABSENT:	**Campagna and Cleaver**

D. **Financial Reports**

1. General Fund Financial Report – October 2020

Finance Director Coyle noted sales taxes were actually up over the prior year, but are still expected to be below budget at year-end. The Village experienced some good months before Covid-19 and some good months in the summer, which helped this revenue source. Home rule sales taxes not doing quite as well, because this tax does not apply to groceries. Income taxes dipped at the beginning of the pandemic, but are now doing well and are expected to be above budget. Use taxes, which represent internet sales taxes, are driving the Other Tax category over the prior year and above budget. Finance Director Coyle noted business registration fees are down because the Village Board waived the fees for this year as an way that the Village could help businesses during the pandemic. Liquor license fees are also down because the Village prorated the first quarter of the liquor license renewal. Building permits are up because of Avere and Apex. Police fines and adjudication fees are down due to the pandemic. With lower interest rates, investment income is down as well.

Finance Director Coyle went on to discusses expenses through October. All of the direct Covid-19 expenses are being recorded in the Village Manager's Office budget. Finance Director Coyle went on to discuss some of the variances between the current year expenses and last year's actual. The General Fund's net surplus on October 31, 2020 is $361,706. Also, through October, expenses are below the 2020 budget.

Financials are trending better than the original Covid-19 estimates. Commissioner J. VanEk said definitely there have been ups and downs, but overall, this is good news. Commissioner J. VanEk inquired about the 2021 budget. Finance Director Coyle replied the Village Board is set to approve the budget on December 14, 2020. The Village received about $1.4 million in CARES funding from DuPage County, which will boost the City's financials over the two (2) pandemic years (2020 & 2021). Finance Director Coyle estimated reserves totaling $800,000 will be used over 2020 and 2021 to fill the gap caused by the pandemic. Finance Director Coyle projected the General Fund will end with a $1 million surplus in 2020, and end 2021 with a $1.8 million deficit. VanEk asked if the Finance Commission could discuss the 2021 budget at the next budget. Finance Director Coyle said a budget update will be provided at the next meeting.

2. Village Links/Reserve 22 Financial Statements – September 2020
3. Village Links/Reserve 22 Financial Statements – October 2020

These two (2) items were discussed together.

Finance Director Coyle noted the fall weather has really cooperated for an extended season of golf. The great season of golf has really driven the Village Links net income upwards. The Reserve 22 patio has been booming and kept that portion of the restaurant very busy. Reserve 22 has not had a normal year because of the decline in banquets and in-door dining. The Village Links cash reserves have improved over last year and surpassed the 2019 amount. Cash reserves are estimated to be just below $1 million at the end of the year. Year-to-date October golf revenues were up 15%, while Reserve 22 was down 21%. Staff has done a really good job at lowering operating expenses, which were down 11%. Golf lessons were up $14,289 over the prior year and the hope is this will foster more interest in golfing. Commissioner Greeno inquired about the line of credit for the Village Links. Finance Director Coyle replied this was never used.

E. **Trustee Liaison Report**

Trustee Christiansen updated the Finance Commission on recent Village Board activities.

F. **Chairman's Report**

Chairman Halkyard encouraged everyone to review the Village's Comprehensive Plan.

G. **Other Business**

1. Property Tax Levy Policy

   Finance Director Coyle noted she would like the Finance Commission to provide a policy recommendation on how the property tax levy is developed. Finance Director Coyle explained historically the Village has adopted the levy as if they were a non home-rule municipality, and only increased the levy by the consumer price index and new growth. Finance Director Coyle said she is looking for feedback from this group on how the property tax levy should be calculated in the future and then provide a recommendation to the Village Board. Chairman Halkyard asked if there could be some bullet points on this for the next meeting.

2. Economic Development Update

   Village Manager Franz provided the Economic Development update.

3. Next Meeting Friday, December 11, 2020, 7:00AM

H. **Adjournment**

1. Motion to Adjourn

Commissioner Peck moved and Commissioner J. VanEk seconded, to adjourn the meeting. The meeting was adjourned at 7:50AM.

Submitted by Aileen Haslett, Recording Secretary

Glen Ellyn Finance Commission
535 Duane Street
Glen Ellyn, IL 60137

Meeting 12/11/2020 7:00 AM
Department: Finance
Department Head:
Category: Report
Prepared By:

AGENDA ITEM (ID # 2020-729)

DOC ID: 2020-729

Village Links/Reserve 22 Manager's Report and Financial Statements - October 2020

Statement of the Issue:
October 2020 Financial Statements from Village Links/Reserve 22 were reviewed at the November meeting, but the full Manager's Report was not available. This item contains both the full Manager's Report and Financial Statements for October 2020.

Analysis:
N/A

Budget Impact:
N/A

Action Requested:
N/A

Attachments:

1. Managers Report 112020
2. Village Links - Financial Statements - October 2020

VILLAGE LINKS
GLEN ELLYN

RESERVE 22 TWENTY-TWO

"Committed to Excellence since 1967"

Manager's Report for October 2020

Submitted by Jeff Vesevick, General Manager

October continued to be nice weather wise, cooler temps were much welcomed as were a few rain events. We experienced 3.15" (3.65" O'Hare) of rain for the month which puts our site at normal. We had one large event over 2 days that dropped just over 2" in a 48-hour period. Carts were grounded a total of 4 days for the entire month, great for golf and revenue! We had 10 days with Frost delays, which allowed us to spend time near the halfway house and cleaning up natives near the maintenance path.

High Temperatures in October

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000
80º days	1	1	4	1	1					4	3		1	6	2	4		3	1	1	4
70º days	8	1	2	11	10	7	3	9	4	6	9	1	5	8	3	6	7	7	7	5	13
60º days	5	12	5	9	11	12	13	8	10	8	13	10	12	7	7	8	14	9	8	11	9
50º days	9	10	16	5	6	10	11	9	10	11	4	12	11	10	12	12	9	9	6	11	4
40º days	6	5	4	3	3	2	4	4	7	2	2	8	2		6	1	1	3	9	2	1
30º days	2	2		2				1							1					1	
Rain	3.2"	5.1"	4.7"	10.1"	4.1"	1.9"	2.7"	2.9"	3.0"	1.6"	1.0"	5.9"	2.1"	2.0"	6.6"	1.0"	1.8"	2.0"	1.3"	9.0"	1.6"
Snow		8"																			

GOLF

Rounds played were up 51% for the month, and are up 14% for the year

Green Fee revenue was up 68% for the month, as is up 20% for the year

Driving Range revenue was up 100% for the month, and is up 14% for the year

Motor Car revenue was up 70% for the month, and is up 10% for the year

Pro Shop sales were up 111% for the month, and are down 10% for the year

Golf Revenue October										
	2011	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**
Rounds	6,824	5,202	5,045	5,794	5,785	6,031	4,550	3,914	4,859	7,327
Green Fees	134,608	92,528	94,224	108,002	111,533	116,968	87,335	63,569	110,662	185,707
Driving Range	12,569	8,537	11,089	16,517	13,359	15,719	10,999	11,042	14,214	28,463
Pro Shop	10,344	9,604	11,296	11,221	10,519	11,577	8,812	8,405	8,687	15,067
Carts	40,534	32,598	33,325	38,965	40,118	44,509	33,516	25,708	31,401	53,213
Resident Cards	121	50	50	30	50	0	80	0	20	40
Miscellaneous	2,910	6,908	4,022	2,338	1,744	3,139	3,018	2,608	2,704	3,043
Total Revenue	**201,132**	**150,180**	**154,082**	**177,073**	**177,323**	**191,913**	**143,749**	**111,332**	**167,688**	**285,533**
Golf Revenues in October were the best in the past 10 years										

The Village Links hosted the **22nd Links Cup Matches**, which pits a team of 8 qualifying amateurs against 8 members of the staff. The event follows the Ryder Cup format, and is contested over 2 days. The Professionals & Staff posted a narrow victory in 2020. Since its inaugural event in 1999, the Golf Staff has won 14 cups, and the amateurs have captured 8.

Three tournaments were hosted in October, two of which consisted of High School events. Lake Park High School in Itasca hosted its annual Invitational, consisting of 8 schools. Montini Catholic High School in Lombard hosted an IHSA Regional tournament as well**.** Golf staff also hosted 2 outside private outings for the month.

The 5th annual fall version of the ***PGA Junior League*** attracted 55 junior golfers, a 49% increase from last year’s 37. Revenues from golf camps is up $14,289, a 58% increase over a year ago.

GROUNDS

Grounds

1. Litter was removed from the parkways 2 times.
2. Driving range tee was fertilized heavily to push growth going into winter
3. Driving range tee was cut down to match fairway and tee height.
4. Leave cleanup has consumed a major portion of our time
5. Dead tree removal and overgrown (invasive species) ornamentals removed from halfway house
6. Clearing of overgrown bushes behind 13/7 Tees, that entire area has been cleared, to improve air flow and visibility for traffic safety.
7. All greens were topdressed, verticut, and aerified
8. Finished fairway aerification
9. Began flail mowing of “native areas”
10. Removal of overgrown bushes that impeded the use of the right side of 8 Tee on the 18.

Mechanical and Building Maintenance

1. 5 pieces of equipment were repaired and/or serviced.
2. Air Conditioner for Boardroom caught fire, no damage to building, just the condenser (being replaced 11/12).

Horticulture/Conservation

1. Continue weed removal and bed clean-up, leave removal
2. Removing dead bushes
3. Cleared around 9 Hole Putting Green pond

RESERVE 22

The mild October weather, in conjunction for the continued demand for outdoor dining, kept the expanded patio seating at Reserve 22 hopping. Restaurant and Bar sales were up 46% in revenues, leading the way for an overall 21% increase. Continued restrictions imposed on Banquet capacities held revenues down, by 42% from a year ago. Direct sales to golfers, including Golf Express, Halfway House and Beverage Carts were a combined 111% increase for the month, generating nearly $230,000 in revenue so far in 2020.

RESERVE 22 - OCTOBER				Year to Date		
	2019	2020	+/-	2019	2020	+/-
Restaurant & Bar	91,775	134,463	*46.5%*	1,446,774	1,356,231	*-6.3%*
Banquets	53,036	30,755	*-42.0%*	566,940	209,494	*-63.0%*
from Outings	7,568	2,122	*-72.0%*	141,257	14,528	*-89.7%*
Beverage Cart	2,304	8,820	*282.8%*	66,440	85,382	*28.5%*
Halfway House	6,939	12,160	*75.2%*	97,705	111,728	*14.4%*
Golf Express	2,245	3,284	*46.3%*	28,425	32,332	*13.7%*
Total Reserve 22	**156,308**	**189,481**	***21.2%***	**2,206,284**	**1,795,110**	***-18.6%***

A large portion of the service staff has returned to college, and management is hiring new people for the fall.

Staff has secured 2 large tents to cover the two patios, and invested in heating units. We hope to attract guests still wishing to dine outdoors, and will follow guidelines as recommended by the DuPage County Health Department, and the State of Illinois. We plan to keep the patios covered and operational through the end of November.

With the resurgence of COVID-19, many of the planned fall and winter events, such as Octoberfest, Thanksgiving, and Holiday Pop-Up bar are on hold, pending the progression of the virus, and state mandated restrictions. Staff is prepared to resume curbside service for the fall and winter season, including an extensive Thanksgiving To Go menu.

Upcoming

December – Village Board User Fee presentation
No Regular meeting of The Recreation Commission

January – Year End summary
Golf and Restaurant Plans for 2021

VILLAGE LINKS GLEN ELLYN | RESERVE 22 TWENTY-TWO

VILLAGE LINKS / RESERVE 22
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
As of October 31, 2020

ORG	DESCRIPTION	2020 BUDGET	MONTH 2020	MONTH 2019	MONTH DIFF	MONTH % DIFF	YEAR-TO-DATE 2020	YEAR-TO-DATE 2019	YEAR-TO-DATE DIFF	YEAR-TO-DATE % DIFF
	REVENUES:									
5500	Village Links Revenues	$ 2,997,700	$ 285,909	$ 168,824	$ 117,085	69%	$ 2,984,525	$ 2,590,430	$ 394,095	15%
5520	Reserve 22 Revenues	2,733,000	194,061	163,164	30,897	19%	1,826,575	2,318,527	(491,951)	-21%
	Total Revenues	**$ 5,730,700**	**$ 479,970**	**$ 331,988**	**$ 147,983**	**45%**	**$ 4,811,101**	**$ 4,908,957**	**$ (97,856)**	**-2%**
	EXPENDITURES:									
55700	Administration	$ 457,977	$ 38,339	$ 32,733	$ 5,606	17%	$ 372,569	$ 345,128	$ 27,442	8%
55710	Golf Course Maintenance	820,822	61,816	59,551	2,265	4%	662,374	670,836	(8,462)	-1%
55720	Golf Services	725,176	92,650	55,133	37,517	68%	597,229	638,462	(41,232)	-6%
55730	Reserve 22	2,452,699	205,721	198,285	7,436	4%	1,763,264	2,172,068	(408,804)	-19%
55740	Stormwater Management	28,823	820	2,923	(2,103)	-72%	5,078	19,603	(14,525)	-74%
55750	Pro Shop Merchandise	157,234	11,114	9,273	1,841	20%	121,209	126,870	(5,661)	-4%
55780	Motorized Carts	43,448	8,085	2,821	5,264	187%	41,857	37,688	4,169	11%
557X5	Mechanical Maintenance	184,873	11,297	13,868	(2,571)	-19%	130,251	160,987	(30,736)	-19%
	Total Operating Expenses	$ 4,871,052	$ 429,842	$ 374,585	$ 55,256	15%	$ 3,693,831	$ 4,171,641	$ (477,810)	-11%
	Operating Income (Loss)	**$ 859,648**	**$ 50,129**	**$ (42,598)**	**$ 92,726**	**-218%**	**$ 1,117,270**	**$ 737,316**	**$ 379,954**	**52%**
	Debt Service	657,696	-	-	-	0%	51,348	59,035	(7,688)	-13%
	Capital Expenditures	192,000	68,477	26,979	41,498	154%	93,045	259,668	(166,623)	-64%
	CHANGE IN NET POSITION	**$ 9,952**	**$ (18,349)**	**$ (69,577)**	**$ 51,228**	**-74%**	**$ 972,877**	**$ 418,613**	**$ 554,264**	**132%**

KEY METRICS

	Goal	Month 2020	Month 2019	Month Diff	YTD 2020	YTD 2019	YTD Diff
Personnel Expenses as % of Sales	*48%*	*48%*	*64%*	*-16%*	*43%*	*46%*	*-3%*
Cash Balance (End of Month, in $000's)	*$ 1,218*	*$ 1,582*	*$ 1,360*	*$ 222*			

VILLAGE LINKS GLEN ELLYN | RESERVE 22 TWENTY-TWO

VILLAGE LINKS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
GOLF
(Including Administration, Grounds, & Mechanical Maintenance)

As of October 31, 2020

ORG/ OBJECT	DESCRIPTION	2020 BUDGET	MONTH 2020	MONTH 2019	MONTH DIFF	MONTH % DIFF	YEAR-TO-DATE 2020	YEAR-TO-DATE 2019	YEAR-TO-DATE DIFF	YEAR-TO-DATE % DIFF
5500	**VILLAGE LINKS REVENUES:**									
440550	Green Fees	$ 1,850,000	$ 185,707	$ 110,662	$ 75,045	68%	$ 1,929,946	$ 1,609,069	$ 320,877	20%
440554	Pro Shop - Sales	180,000	15,067	8,687	6,380	73%	135,693	139,989	(4,295)	-3%
440555	Motor Carts	525,000	53,213	31,401	21,812	69%	486,173	439,582	46,591	11%
440556	Driving Range	285,000	28,463	14,214	14,249	100%	292,965	256,778	36,187	14%
440557	Resident Cards	32,000	40	20	20	100%	32,340	31,110	1,230	4%
460100	Investment Income	13,200	1	925	(924)	-100%	2,344	9,292	(6,948)	-75%
489000	Miscellaneous Revenue	112,500	3,417	2,950	467	16%	105,745	104,627	1,118	1%
489100	Miscellaneous - Over/Short	-	2	(34)	36	-106%	(681)	(18)	(663)	3655%
	Total Revenues	**$ 2,997,700**	**$ 285,909**	**$ 168,824**	**$ 117,085**	**69%**	**$ 2,984,525**	**$ 2,590,430**	**$ 394,095**	**15%**
	COST OF GOODS SOLD:									
520945	Cost of Goods Sold - Pro Shop	$ 126,000	$ 8,623	$ 6,878	$ 1,745	25%	$ 95,431	$ 102,240	$ (6,809)	-7%
	Total Cost of Goods Sold	**$ 126,000**	**$ 8,623**	**$ 6,878**	**$ 1,745**	**25%**	**$ 95,431**	**$ 102,240**	**$ (6,809)**	**-7%**
	Gross Profit	**$ 2,871,700**	**$ 277,286**	**$ 161,946**	**$ 115,340**	**71%**	**$ 2,889,094**	**$ 2,488,190**	**$ 400,904**	**16%**
	OTHER OPERATING EXPENSES:									
510100	Salaries - Pensionable	$ 898,265	$ 69,950	$ 71,069	$ (1,119)	-2%	$ 727,723	$ 691,770	$ 35,952	5%
510120	Salaries - Non-Pensionable	168,200	23,578	14,148	9,429	67%	163,764	202,622	(38,858)	-19%
510200	Salaries - Overtime	4,500	386	207	179	86%	3,521	5,716	(2,195)	-38%
510400	FICA Taxes	81,928	6,953	6,369	584	9%	66,340	67,513	(1,173)	-2%
510500	IMRF	81,653	6,119	4,941	1,178	24%	63,741	48,257	15,485	32%
590600	Health Insurance	132,375	10,355	9,971	384	4%	112,231	96,774	15,456	16%
52XXXX	Contractual Services	630,932	78,906	47,621	31,285	66%	482,924	518,274	(35,350)	-7%
53XXXX	Commodities	294,500	19,251	15,097	4,154	28%	214,892	266,406	(51,514)	-19%
	Total Operating Expenses	**$ 2,292,353**	**$ 215,498**	**$ 169,423**	**$ 46,075**	**27%**	**$ 1,835,136**	**$ 1,897,332**	**$ (62,196)**	**-3%**
	Operating Income (Loss)	**$ 579,347**	**$ 61,788**	**$ (7,477)**	**$ 69,265**	**-926%**	**$ 1,053,958**	**$ 590,857**	**$ 463,101**	**78%**
	Operating Income (Loss) Percentage	**19%**	**22%**	**-4%**			**35%**	**23%**		
	KEY METRICS	*Goal*								
	Rounds Played	*70,000*	*7,327*	*4,859*	*2,468*		*69,241*	*60,646*	*8,595*	
	Revenue Per Round	*$ 42.82*	*$ 39.02*	*$ 34.74*	*$ 4.28*		*$ 43.10*	*$ 42.71*	*$ 0.39*	
	Resident Cards Sold	*N/A*	*2*	*1*	*1*		*2,559*	*2,456*	*103*	
	Cost of Goods Sold % - Pro Shop	*70%*	*57%*	*79%*	*-22%*		*70%*	*73%*	*-3%*	
	Personnel Expenses as % of Sales	*46%*	*41%*	*63%*	*-22%*		*38%*	*43%*	*-5%*	

VILLAGE LINKS GLEN ELLYN | RESERVE 22 TWENTY-TWO

VILLAGE LINKS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
GOLF
(Including Administration, Grounds, & Mechanical Maintenance)
As of October 31, 2020

ORG/ OBJECT	DESCRIPTION	2020 BUDGET	MONTH 2020	MONTH 2019	MONTH DIFF	MONTH % DIFF	YEAR-TO-DATE 2020	YEAR-TO-DATE 2019	YEAR-TO-DATE DIFF	YEAR-TO-DATE % DIFF
	MISCELLANEOUS REVENUE									
	Miscellaneous Revenue includes the following items, which don't fit into any of the major revenue categories:									
	Handicaps		$ -	$ 40	$ (40)		$ 37,280	$ 37,535	$ (255)	
	Hand Cart Rentals		2,450	1,296	1,154		20,862	22,681	(1,819)	
	Adult & Junior Golf Lessons		-	-	-		38,990	24,701	14,289	
	Golf Club Rentals		-	190	(190)		720	4,590	(3,870)	
	Golf Club Repairs		103	130	(27)		515	3,553	(3,038)	
	Locker Rentals		-	-	-		2,800	3,200	(400)	
	Illinois Sales Tax (1.75%)		418	398	20		2,451	3,031	(580)	
	Glen Ellyn Food & Beverage Tax (1%)		(44)	(152)	108		107	(28)	135	
	Misc. Tournament Prize		-	-	-		638	-	638	
	Memorial Tree Donation		-	-	-		-	500	(500)	
	FootGolf Ball Rentals		-	20	(20)		70	270	(200)	
	ATM Machine Commission		-	43	(43)		28	208	(180)	
	Miscellaneous		490	985	(495)		1,285	4,387	(3,102)	
	Total	$ 112,500	$ 3,417	$ 2,950	$ 467		$ 105,745	$ 104,627	$ 1,118	

VILLAGE LINKS GLEN ELLYN | RESERVE 22 TWENTY-TWO

RESERVE 22
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
As of October 31, 2020

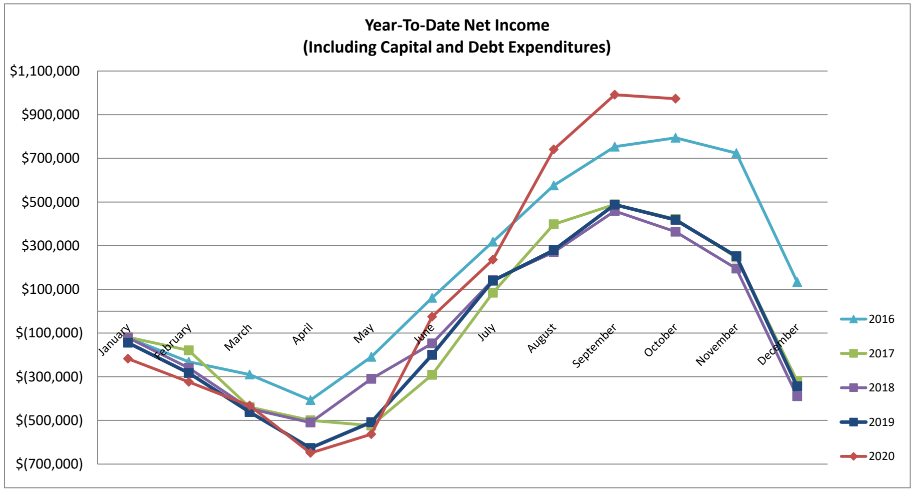
ORG/ OBJECT	DESCRIPTION	2020 BUDGET	MONTH 2020	MONTH 2019	MONTH DIFF	MONTH % DIFF	YEAR-TO-DATE 2020	YEAR-TO-DATE 2019	YEAR-TO-DATE DIFF	YEAR-TO-DATE % DIFF
5520	**RESERVE 22 REVENUES:**									
441100	Food	$ 1,500,000	$ 101,848	$ 89,002	$ 12,845	14%	$ 971,768	$ 1,270,060	$ (298,292)	-23%
441101	Liquor	260,000	24,465	18,516	5,950	32%	196,515	218,819	(22,304)	-10%
441102	Beer	485,000	37,846	24,210	13,636	56%	371,612	441,058	(69,446)	-16%
441103	Wine	235,000	16,852	15,674	1,178	8%	161,055	189,614	(28,559)	-15%
441104	NA Beverages	85,000	5,107	4,829	278	6%	77,207	77,564	(357)	0%
441106	Room Charges	4,000	2,105	1,450	655	45%	4,852	5,375	(523)	-10%
441107	Service Charges	160,000	5,838	9,466	(3,628)	-38%	41,899	112,443	(70,545)	-63%
489000	Miscellaneous Revenue	4,000	-	17	(17)	-100%	1,667	3,594	(1,927)	-54%
	Total Revenues	**$ 2,733,000**	**$ 194,061**	**$ 163,164**	**$ 30,897**	**19%**	**$ 1,826,575**	**$ 2,318,527**	**$ (491,951)**	**-21%**
55730	**COST OF GOODS SOLD:**									
530400	Cost of Goods Sold - Beer	$ 121,250	$ 8,323	$ 7,245	$ 1,077	15%	$ 92,743	$ 106,448	$ (13,705)	-13%
530401	Cost of Goods Sold - Wine	68,150	3,472	6,437	(2,965)	-46%	45,723	60,050	(14,327)	-24%
530402	Cost of Goods Sold - Liquor	46,800	3,048	2,673	376	14%	41,092	52,090	(10,997)	-21%
530405	Cost of Goods Sold - NA Beverages	28,050	8,942	3,885	5,057	130%	38,079	45,246	(7,167)	-16%
530420	Cost of Goods Sold - Food	495,000	33,051	39,570	(6,519)	-16%	326,531	464,886	(138,355)	-30%
	Total Cost of Goods Sold	**$ 759,250**	**$ 56,837**	**$ 59,810**	**$ (2,973)**	**-5%**	**$ 544,168**	**$ 728,720**	**$ (184,551)**	**-25%**
	Gross Profit	**$ 1,973,750**	**$ 137,224**	**$ 103,354**	**$ 33,871**	**33%**	**$ 1,282,407**	**$ 1,589,807**	**$ (307,400)**	**-19%**
	Gross Profit Percentage	**72%**	**71%**	**63%**			**70%**	**69%**		
55730	**OTHER OPERATING EXPENSES:**									
510100	Salaries - Pensionable	$ 640,000	$ 44,031	$ 56,496	$ (12,465)	-22%	$ 442,305	$ 544,673	$ (102,367)	-19%
510120	Salaries - Non-Pensionable	465,000	47,309	31,072	16,237	52%	309,251	366,975	(57,724)	-16%
510200	Salaries - Overtime	5,000	831	1,053	(221)	-21%	8,626	16,942	(8,316)	-49%
510399	Tips Paid Through Payroll	-	2,608	(861)	3,469	-403%	582	2,192	(1,611)	-73%
510400	FICA Taxes	115,440	9,861	8,202	1,659	20%	77,515	90,044	(12,529)	-14%
510500	IMRF	58,176	5,062	4,514	549	12%	47,650	44,213	3,437	8%
590600	Health Insurance	86,200	5,574	4,877	696	14%	56,785	63,387	(6,602)	-10%
52XXXX	Contractual Services	178,883	22,603	17,082	5,521	32%	186,445	163,406	23,039	14%
53XXXX	Commodities	144,750	11,004	16,038	(5,035)	-31%	89,936	151,517	(61,581)	-41%
	Total Operating Expenses	**$ 1,693,449**	**$ 148,884**	**$ 138,474**	**$ 10,410**	**8%**	**$ 1,219,095**	**$ 1,443,348**	**$ (224,253)**	**-16%**
	Operating Income (Loss)	**$ 280,301**	**$ (11,660)**	**$ (35,121)**	**$ 23,461**	**-67%**	**$ 63,312**	**$ 146,459**	**$ (83,147)**	**-57%**
	Operating Income (Loss) Percentage	**10%**	**-6%**	**-22%**			**3%**	**6%**		

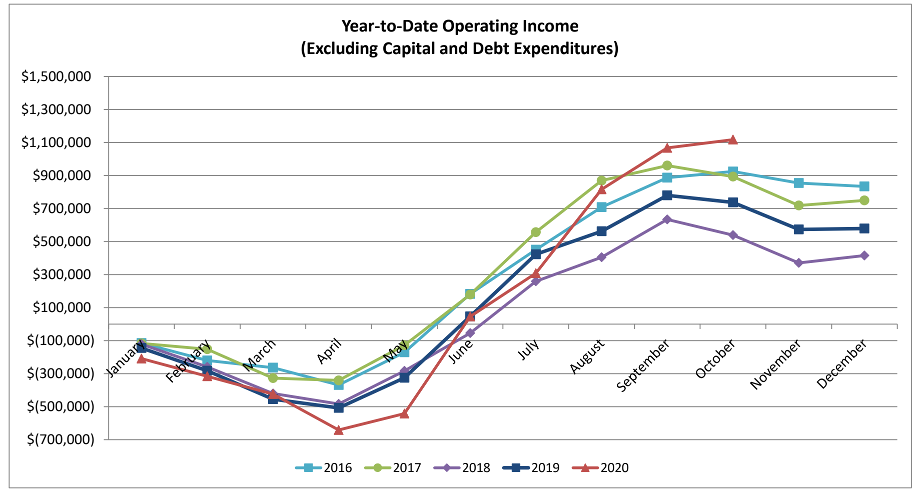
VILLAGE LINKS GLEN ELLYN | RESERVE 22 TWENTY-TWO

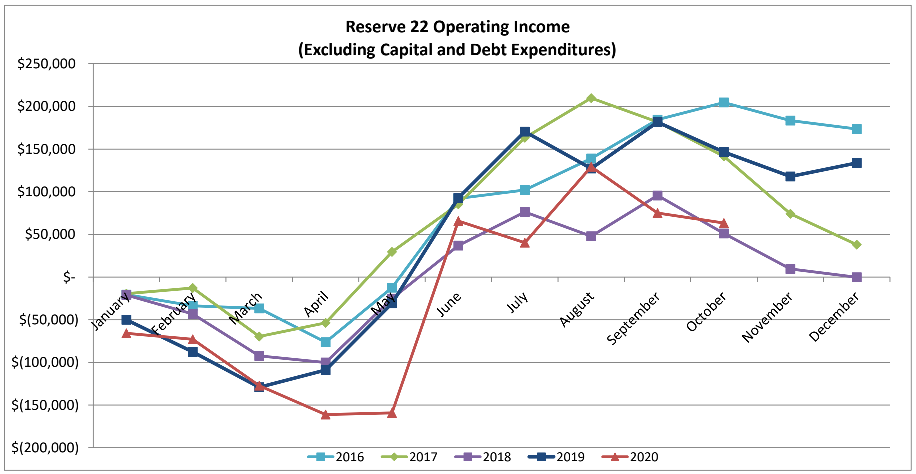
RESERVE 22
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
As of October 31, 2020

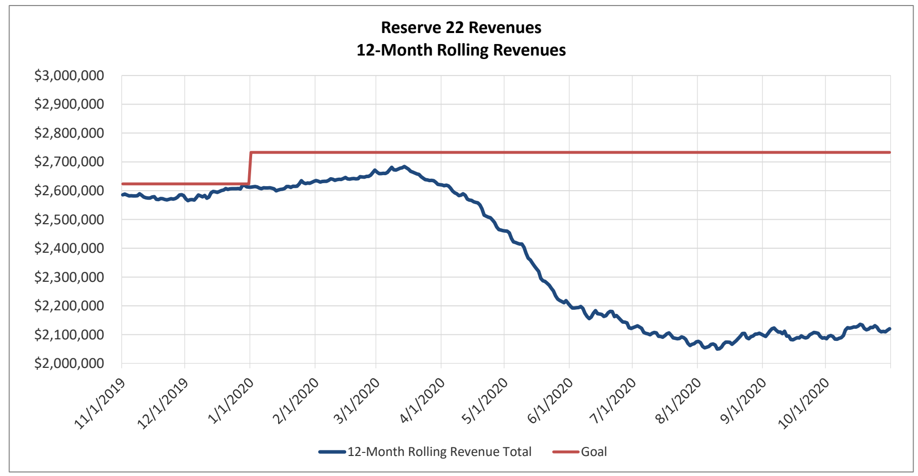
ORG/ OBJECT	DESCRIPTION	2020 BUDGET	MONTH 2020	MONTH 2019	MONTH DIFF	MONTH % DIFF	YEAR-TO-DATE 2020	YEAR-TO-DATE 2019	YEAR-TO-DATE DIFF	YEAR-TO-DATE % DIFF
	KEY METRICS									
		Goal								
	Revenue Source:									
	Restaurant/Bar	*N/A*	*$ 134,463*	*$ 91,766*	*$ 42,697*	*47%*	$ 1,355,654	$ 1,446,376	*$ (90,721)*	*-6%*
	Banquets	*N/A*	*35,335*	*59,892*	*(24,557)*	*-41%*	*241,015*	*679,182*	*(438,167)*	*-65%*
	Other	*N/A*	*24,263*	*11,505*	*12,758*	*111%*	*229,905*	*192,969*	*36,936*	*19%*
	Total	*$ 2,733,000*	*$ 194,061*	*$ 163,164*	*$ 30,897*	*19%*	*$ 1,826,575*	*$ 2,318,527*	*$ (491,951)*	*-21%*
	Reserve 22 Revenues (Last 12 Months)	*$ 2,733,000*					$ 2,120,537	$ 2,584,735	*$ (464,198)*	*-18%*
	Reserve 22 Expenses (Last 12 Months)	*$ 2,452,699*					$ 2,069,916	$ 2,489,644	*$ (419,728)*	*-17%*
	# Guest Checks (Restaurant/Bar)	*N/A*	*3,334*	*3,085*	*249*		*32,414*	*43,749*	*(11,335)*	
	Revenue Per Guest Check	*N/A*	*$ 40.33*	*$ 29.75*	*$ 10.58*		*$ 41.82*	*$ 33.06*	*$ 8.76*	
	# Guests (Restaurant/Bar)	*N/A*	*5,484*	*5,116*	*368*		*56,554*	*74,814*	*(18,260)*	
	Average Guest Spend	*N/A*	*$ 24.52*	*$ 17.94*	*$ 6.58*		*$ 23.97*	*$ 19.33*	*$ 4.64*	
	Cost of Goods Sold %	*28%*	*29%*	*37%*	*-7%*		*30%*	*31%*	*-2%*	
	Cost of Goods Sold % (By Category):									
	Cost of Goods Sold - Beer	*25%*	*22%*	*30%*	*-8%*		*25%*	*24%*	*1%*	
	Cost of Goods Sold - Wine	*29%*	*21%*	*41%*	*-20%*		*28%*	*32%*	*-3%*	
	Cost of Goods Sold - Liquor	*18%*	*12%*	*14%*	*-2%*		*21%*	*24%*	*-3%*	
	Cost of Goods Sold - NA Beverages	*33%*	*175%*	*80%*	*95%*		*49%*	*58%*	*-9%*	
	Cost of Goods Sold - Food	*33%*	*32%*	*44%*	*-12%*		*34%*	*37%*	*-3%*	
	Personnel Expenses as % of Sales	*50%*	*58%*	*65%*	*-7%*		*51%*	*49%*	*3%*	
	Prime Cost (Cost of Goods Sold + Personnel Expenses) as % of Sales	*78%*	*87%*	*102%*	*-14%*		*81%*	*80%*	*1%*	

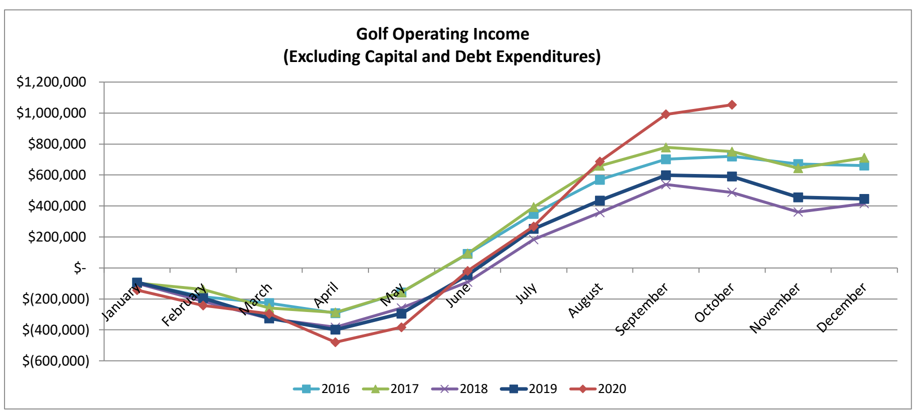
Village Links / Reserve 22
Dashboard Financial Report
As of October 31, 2020

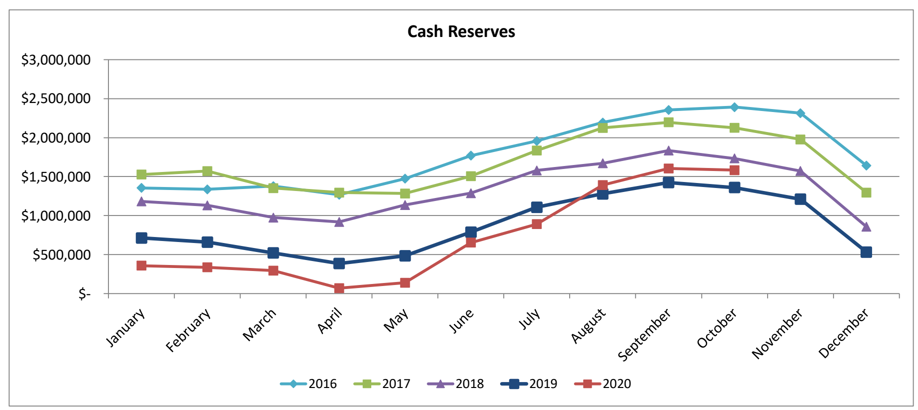












Glen Ellyn Finance Commission
535 Duane Street
Glen Ellyn, IL 60137

Meeting 12/11/2020 7:00 AM
Department: Finance
Department Head: Christina Coyle
Category: Budget
Prepared By: Christina Coyle

AGENDA ITEM (ID # 2020-654)

DOC ID: 2020-654

Finance Director Coyle will update the Commission on the 2021 budget.

Statement of the Issue:
The Finance Commission will be updated at its December 11 meeting on the status and highlights of the 2021 budget.

Analysis:
The Village's draft budget is available on its website at www.glenellyn.org/budget.

The Village Board has held five budget workshops over the past three months to review and refine the 2021 draft budget. Attached to this agenda item are summaries of the proposed 2021 budget as well as PowerPoint presentations that were provided at the workshop meetings. The changes that have been made from the 2021 draft budget available online are as follows:

- Increased funding for Glen Ellyn Youth and Family Services from $35,000 to $85,000.
- Added a Civil Engineer to be funded from the Capital Projects Fund
- Added $25,000 in the Capital Projects Fund for work at Panfish Park
- Added $50,000 in the Capital Projects Fund for a controller at Park/Sheehan
- Added $50,000 for Office and $50,000 for network equipment in the IT department in the General Fund
- Included an abatement for the property tax levy such that the increase in the levy is limited only to a small portion of new growth. This should result in current taxpayers seeing no increase or even a small decrease to the Village's portion of their tax bill.
- Reduced the capital budget for the Village Links/Reserve 22 to account for leasing golf carts instead of purchasing them.

- Made minor adjustments to the expenditure budget. The first reading included expenses of $64,908,556, where as the current version has $64,688,531, a decrease of $220,025 in total expenses.

The overall budget has a 2.55% increase in operational costs. However, once COVID-19 expenses are removed, the overall budget has a 1.3% increase from the prior year. The capital budget has a 36.78% decrease from the prior year, most of which is due to the Central Business District Parking Garage being mostly constructed in 2020 with only a portion carrying into 2021.

Budget Impact:
See budget.

Action Requested:
Discussion Only.

Attachments:

1. Exhibit A
2. Exhibit B
3. Exhibit C
4. BUDGET SUMMARY SCHEDULES FINAL ADOPTION
5. 2021 Budget Workshop 2020-10-22
6. 2021 Budget Workshop 2020-10-26
7. 2021 Budget Workshop 2020-10-29
8. 2021Budget VLinks R22

EXHIBIT A

VILLAGE OF GLEN ELLYN

BUDGET
FOR FISCAL YEAR 2021

NET REVENUES - ALL FUNDS:	$	55,351,107
NET EXPENSES - ALL FUNDS:	$	64,688,531

APPROVED
by the
VILLAGE BOARD OF TRUSTEES

Monday, December 14, 2020

Ordinance No. ___________

EXHIBIT B

SUMMARY OF FISCAL YEAR 2021 BUDGET
VILLAGE OF GLEN ELLYN
JANUARY 1, 2021 TO DECEMBER 31, 2021

Fund	Revenues	Expenditures / Expenses	Net
General Fund	$ 18,891,819	$ 20,796,286	$ (1,904,467)
Corporate Reserve Fund	600	59,230	(58,630)
Motor Fuel Tax Fund	1,708,400	1,338,750	369,650
Debt Service Fund	2,245,286	2,246,436	(1,150)
CBD TIF Fund	463,200	230,370	232,830
Roosevelt Road TIF Fund	145,100	25,370	119,730
Forfeiture Fund	4,000	136,000.00	(132,000)
Capital Projects Fund	9,536,128	14,852,784	(5,316,656)
Fire Services Fund	1,851,762	891,450	960,312
Facilities Maint Reserve Fund	378,750	830,000	(451,250)
Water & Sanitary Sewer Fund	13,694,575	17,364,967	(3,670,392)
Parking Fund	4,850,323	4,928,135	(77,812)
Residential Solid Waste	1,752,800	1,713,300	39,500
Village Links / Reserve 22	5,844,850	5,810,300	34,550
Insurance Fund	3,464,436	3,758,070	(293,634)
Equipment Services Fund	1,543,100	2,556,380	(1,013,280)
Police Pension Fund	4,587,000	2,761,725	1,825,275
Total	$ 70,962,129	$ 80,299,553	$ (9,337,424)
Less Interfund Transfers	$ (15,611,022)	$ (15,611,022)	$ -
Net Budget	$ 55,351,107	$ 64,688,531	$ (9,337,424)

EXHIBIT C

VILLAGE OF GLEN ELLYN
FISCAL YEAR 2021 BUDGET
FIVE YEAR HISTORY OF JOB CLASSIFICATIONS

Classification	Status	Salary Range	FY 17 Budgeted Employees	FY 18 Budgeted Employees	FY 19 Budgeted Employees	FY 20 Budgeted Employees	FY 21 Budgeted Employees
Village Manager's Office							
Village Manager	FT	Z	1.00	1.00	1.00	1.00	1.00
Assistant Village Manager	FT	V	1.00	1.00	1.00	1.00	1.00
Communications Coordinator	PT	K	0.70	0.70	0.70	0.70	0.70
Economic Development Coord.	PT	J	0.75	0.75	0.75	1.00	0.75
Webmaster/Social Medial Specialist	PT	B	-	0.50	-	-	-
Human Resources Generalist	PT	G	-	0.70	0.70	0.70	0.70
Executive Assistant/Deputy Clerk	PT	H	0.75	1.00	1.00	1.00	1.00
Administrative Clerk II	PT	B	1.00	1.00	-	-	-
Administrative Assistant II	PT	F	0.70	0.45	0.70	0.70	0.70
Administrative Intern	PT	N/A	0.50	0.50	0.50	0.50	0.50
Multi-Media Intern	PT	N/A	0.40	0.40	0.05	-	-
Subtotal Village Manager's Office			6.40	7.60	6.40	6.60	6.35
Information Technology							
Information Technology Manager	FT	S	1.00	1.00	1.00	1.00	1.00
Systems Engineer	FT	Q	-	-	1.00	1.00	1.00
Multimedia Specialist	PT	J	0.70	-	-	-	-
Multimedia Intern	PT	N/A	0.40	0.40	-	-	-
Municipal Producer	PT	E	-	-	0.13	0.45	0.45
Subtotal Information Technology			2.10	1.40	2.13	2.45	2.45
Law Department							
Village Attorney	FT	Z	1.00	1.00	1.00	1.00	1.00
Executive Assistant/Deputy Clerk	PT	H	0.25	-	-	-	-
Subtotal Law Department			1.25	1.00	1.00	1.00	1.00
Senior Services							
Senior Services Coordinator	PT	H	0.60	0.60	0.60	0.60	0.60
Subtotal Senior Services			0.60	0.60	0.60	0.60	0.60
Facilities Maintenance							
Facilities Manager	FT	N	1.00	1.00	1.00	1.00	1.00
Maintenance Worker I	FT	E	1.00	1.00	1.00	1.00	1.00
Maintenance Worker II	PT	F	0.48	0.48	0.48	0.48	0.48
Custodian II	PT	A	-	0.75	0.75	0.75	1.50
Custodian III	PT	A	2.85	2.10	2.55	2.55	2.10
Subtotal Facilities Maintenance			5.33	5.33	5.78	5.78	6.08

VILLAGE OF GLEN ELLYN
FISCAL YEAR 2021 BUDGET
FIVE YEAR HISTORY OF JOB CLASSIFICATIONS

Classification	Status	Salary Range	FY 17 Budgeted Employees	FY 18 Budgeted Employees	FY 19 Budgeted Employees	FY 20 Budgeted Employees	FY 21 Budgeted Employees
Finance							
Finance Director	FT	V	1.00	1.00	1.00	1.00	1.00
Assistant Finance Director	FT	P	1.00	1.00	1.00	1.00	1.00
Accounts Manager	FT	J	1.00	1.00	1.00	1.00	1.00
Payroll & Accounting Specialist	FT	I	1.00	1.00	-	-	-
Staff Accountant	FT	I	-	-	1.00	1.00	1.00
Payroll Specialist	FT	F	-	-	1.00	1.00	-
Business Office Coordinator	PT	F	0.60	0.60	0.60	0.60	0.60
Accounts Payable Coordinator	PT	F	0.60	0.60	-	-	-
Accounts Payable Coordinator	PT	D	-	-	0.50	0.60	0.60
Accounts Receivable Specialist	PT	D	1.92	1.92	1.92	1.92	1.92
Billing Specialist II	PT	D	-	-	-	0.75	0.75
Billing Specialist	PT	D	1.80	1.80	1.80	0.96	0.96
Water Meter Readers	PT	N/A	1.00	1.00	1.00	-	-
Subtotal Finance			9.92	9.92	10.82	9.83	8.83
Community Development							
Community Director	FT	V	1.00	1.00	1.00	1.00	1.00
Building & Zoning Official	FT	R	1.00	1.00	1.00	1.00	1.00
Senior Civil Engineer	FT	Q	-	-	1.00	1.00	1.00
Senior Building Inspector	FT	N	-	-	-	1.00	-
Inspection Manager	FT	M	-	-	-	-	1.00
Planning Manager	FT	M	-	-	-	-	1.00
Planner with AICP Cert	FT	K	-	-	-	-	1.00
Stormwater Engineer	PT	K	0.75	0.75	-	-	-
Planner	FT	J	1.00	1.00	2.00	2.00	-
Plan Examiner	FT	J	1.00	1.00	1.00	1.00	1.00
Building Inspector	FT	J	2.00	2.00	2.00	2.00	1.00
Permit Manager	FT	I	-	-	-	-	1.00
Associate Planner	FT	H	1.00	1.00	1.00	1.00	1.00
Fire Inspector	PT	G	-	-	1.00	1.00	1.00
Administrative Secretary	FT	F	1.00	1.00	1.00	-	-
Administrative Assistant II	FT	F	-	-	-	1.00	1.00
Administrative Assistant I	PT	D	0.70	1.00	1.00	-	-
Permit Clerk	FT	D	-	-	1.00	1.00	1.00
Permit Clerk	PT	D	2.00	1.88	1.00	1.20	0.70
Administrative Clerk II	PT	B	-	-	-	0.48	-
Property Site Inspector	PT	B	0.50	0.50	0.50	0.50	0.50
Planning Intern	PT	N/A	1.00	0.50	0.50	0.50	0.50
Subtotal Planning & Development			12.95	12.63	15.00	15.68	14.70

VILLAGE OF GLEN ELLYN
FISCAL YEAR 2021 BUDGET
FIVE YEAR HISTORY OF JOB CLASSIFICATIONS

Classification	Status	Salary Range	FY 17 Budgeted Employees	FY 18 Budgeted Employees	FY 19 Budgeted Employees	FY 20 Budgeted Employees	FY 21 Budgeted Employees
Police							
Police Chief	FT	V	1.00	1.00	1.00	1.00	1.00
Assistant Chief	FT	T	1.00	1.00	-	-	-
Deputy Chief	FT	T	1.00	1.00	1.00	1.00	1.00
Police Sergeant	FT	P	7.00	7.00	8.00	8.00	8.00
Police Officer	FT	Contract	30.00	30.00	29.00	30.00	30.00
Records Supervisor/Tech	FT	L	1.00	1.00	1.00	1.00	1.00
Police Program Coordinator	FT	K	-	-	1.00	1.00	-
Property Officer	FT	G	1.00	1.00	1.00	1.00	1.00
Administrative Assistant II	PT	F	0.60	0.60	0.60	0.60	0.60
Community Service Officer	FT	E	2.00	2.00	2.00	2.00	2.00
Community Service Officer	PT	E	0.90	0.90	0.90	0.45	0.45
Investigative Aide	PT	G	0.60	0.60	0.60	0.60	0.60
Records Clerk	FT	D	4.00	4.00	4.00	4.00	4.00
Records Clerk	PT	D	2.75	2.75	2.75	2.75	2.75
Community Service Officer	PT	E	-	-	-	0.45	0.45
			52.85	52.85	52.85	53.85	52.85
Fire/EMS							
Administrative Clerk II	PT	B	1.00	0.50	0.50	-	-
Subtotal Fire/EMS			1.00	0.50	0.50	-	-

VILLAGE OF GLEN ELLYN
FISCAL YEAR 2021 BUDGET
FIVE YEAR HISTORY OF JOB CLASSIFICATIONS

Classification	Status	Salary Range	FY 17 Budgeted Employees	FY 18 Budgeted Employees	FY 19 Budgeted Employees	FY 20 Budgeted Employees	FY 21 Budgeted Employees
Public Works							
Administration & Engineering Division							
Public Works Director	FT	V	1.00	1.00	1.00	1.00	1.00
Assistant Public Works Director	FT	S	1.00	1.00	1.00	1.00	1.00
Registered Professional Engineer	FT	T	1.00	1.00	1.00	1.00	1.00
Civil Engineer	FT	O	1.00	1.00	1.00	1.00	1.00
Senior Civil Engineer	FT	Q	1.00	1.00	1.00	1.00	2.00
PT Engineer	PT	K	0.46	0.46	0.46	0.46	0.46
Utilities Inspector	FT	J	1.00	1.00	1.00	1.00	1.00
Engineering Intern	PT	N/A	0.21	0.21	0.21	-	-
Administrative Assistant II	FT	F	1.00	1.00	1.00	1.00	1.00
Administrative Assistant II	PT	F	-	-	0.25	-	-
Administrative Assistant I	FT	D	-	-	-	1.00	1.00
Administrative Assistant I	PT	D	-	-	0.46	-	-
Subtotal Administration & Engineering			7.67	7.67	8.38	8.46	9.46
Operations Division (Utilities, Streets/Forestry)							
Streets/Forestry Superintendent	FT	N	1.00	1.00	1.00	1.00	1.00
Utilities Superintendent	FT	N	1.00	1.00	1.00	1.00	1.00
Senior Plant Operator	FT	L	1.00	1.00	1.00	1.00	1.00
Forestry Intern	PT	N/A	-	-	-	-	-
Customer Service Worker	FT	G	1.00	1.00	1.00	1.00	1.00
Crew Leader II	FT	J	-	1.00	3.00	4.00	4.00
Crew Leader I	FT	I	4.00	3.00	-	-	-
Water Plant Operator I	FT	I	1.00	1.00	1.00	1.00	1.00
Maintenance Worker III	FT	G	1.00	1.00	1.00	2.00	2.00
Maintenance Worker II	FT	F	3.00	3.00	4.00	4.00	4.00
Maintenance Worker I	FT/PT	E	7.40	7.40	6.40	5.40	5.40
Seasonal Staff	PT	N/A	3.57	3.57	3.57	3.57	3.57
Subtotal Operations Division			23.97	23.97	22.97	23.97	23.97
Equipment Services Division							
Equipment Services Superintendent	FT	N	1.00	1.00	1.00	1.00	1.00
Equipment Mechanic III	FT	K	-	-	1.00	1.00	1.00
Equipment Mechanic II	FT	J	2.00	2.00	1.00	1.00	1.00
Fleet Assistant	PT	E	0.40	0.40	0.40	0.48	0.48
Subtotal Equipment Services Division			3.40	3.40	3.40	3.48	3.48

VILLAGE OF GLEN ELLYN
FISCAL YEAR 2021 BUDGET
FIVE YEAR HISTORY OF JOB CLASSIFICATIONS

Classification	Status	Salary Range	FY 17 Budgeted Employees	FY 18 Budgeted Employees	FY 19 Budgeted Employees	FY 20 Budgeted Employees	FY 21 Budgeted Employees
Village Links/Reserve 22							
Administration							
General Manager	FT	S	1.00	1.00	1.00	1.00	1.00
Marketing Strategist	PT	H	-	-	0.45	0.60	0.60
Marketing Coordinator	PT	E	-	0.45	-	-	-
Subtotal Administration Division			1.00	1.45	1.45	1.60	1.60
Grounds							
Golf Course Superintendent	FT	O	1.00	1.00	1.00	1.00	1.00
Assistant Golf Course Superintendent	FT	I	1.00	1.00	1.00	1.00	1.00
Grounds Supervisor I	FT	B	-	1.00	1.00	1.00	1.00
Grounds Worker I	FT	A	3.00	2.00	2.00	2.00	2.00
Grounds Supervisor II	PT	AH	0.50	0.50	0.50	0.50	0.50
Grounds Worker II	PT	AD	0.10	0.10	0.10	0.10	0.10
Senior Grounds Technician II	PT	AF	1.30	1.30	1.30	1.30	1.30
Grounds Technician II	PT	AF	1.90	1.90	1.90	1.90	1.90
Specialized Laborer II	PT	AE	2.50	2.50	2.50	2.50	2.50
Grounds Worker III	PT	AD	0.50	0.50	0.50	0.50	0.50
Sr. Grounds Technician III	PT	AF	-	-	-	-	-
Specialized Laborer III	PT	AE	2.40	2.40	2.40	2.40	2.40
Seasonal Staff	PT	N/A	-	-	-	-	-
Subtotal Grounds Division			14.20	14.20	14.20	14.20	14.20
Golf							
Director of Golf	FT	M	1.00	1.00	1.00	1.00	1.00
Head Golf Professional	FT	I	1.00	1.00	1.00	1.00	1.00
Assistant Golf Professional	FT	H	-	-	-	-	-
Assistant Golf Professional II	PT	A	3.20	3.20	3.20	3.20	3.20
Golf Service Supervisor II	PT	AI	0.60	0.60	1.00	1.00	1.00
Golf Service Supervisor III	PT	AI	0.40	0.40	0.60	0.60	0.60
Housekeeping III	PT	AG	0.40	0.40	0.40	0.40	0.40
Cashier III	PT	AB	2.10	2.10	0.40	0.40	0.40
Starter/Ranger III	PT	AB	2.40	2.40	2.10	2.10	2.10
Outside Services Attendant III	PT	AB	1.80	1.80	2.40	2.40	2.40
Seasonal Staff	PT	N/A	-	-	1.80	1.80	1.80
Subtotal Golf Division			12.90	12.90	13.90	13.90	13.90

VILLAGE OF GLEN ELLYN
FISCAL YEAR 2021 BUDGET
FIVE YEAR HISTORY OF JOB CLASSIFICATIONS

Classification	Status	Salary Range	FY 17 Budgeted Employees	FY 18 Budgeted Employees	FY 19 Budgeted Employees	FY 20 Budgeted Employees	FY 21 Budgeted Employees
Reserve 22							
Food & Beverage Director	FT	L	-	1.00	1.00	1.00	1.00
Executive Chef/Dir of F & B	FT	L	1.00	-	-	-	-
Executive Chef	FT	H	-	1.00	1.00	1.00	1.00
Restaurant Manager	FT	C	-	-	1.00	1.00	1.00
Assistant Restaurant Manager	FT	AL	1.00	-	-	-	-
Event Planning & Sales Coordinator	FT	AL	1.00	1.00	1.00	1.00	1.00
Sous Chef	FT	C	1.00	1.00	1.00	1.00	1.00
Floor Supervisors	PT	AK	-	-	-	-	-
Wedding Planner	PT	AK	-	-	0.10	0.10	0.10
Supervisor II	PT	AI	1.90	1.90	1.90	1.90	1.90
Kitchen Coordinator II	PT	AI	0.70	0.70	0.70	0.70	0.70
Cook II	PT	AH	5.60	5.00	5.00	5.00	5.00
Busser II	PT	AB	1.70	1.70	1.70	1.70	1.70
Dishwasher II	PT	AC	1.30	1.30	1.30	1.30	1.30
Lead Server II	PT	AB	0.40	0.40	0.40	0.40	0.40
Server II	PT	AA	2.00	2.00	2.00	2.00	2.00
Bartender II	PT	AA	0.90	0.90	0.90	0.90	0.90
Banquet Captain II	PT	AI	0.40	0.40	0.40	0.40	0.40
Banquet Server II	PT	AA	0.30	0.30	0.30	0.30	0.30
Banquet Bartender II	PT	AA	0.30	0.30	0.30	0.30	0.30
Concession Worker II	PT	AB	0.30	0.30	0.30	0.30	0.30
Valet II	PT	AE	-	-	-	-	-
Supervisor III	PT	AI	0.50	0.50	0.50	0.50	0.50
Cook III	PT	AH	2.40	2.40	2.40	2.40	2.40
Dishwasher III	PT	AC	0.50	0.50	0.50	0.50	0.50
Busser III	PT	AB	5.10	5.10	5.10	5.10	5.10
Host III	PT	AE	2.10	2.10	2.10	2.10	2.10
Lead Server III	PT	AB	-	-	-	-	-
Server III	PT	AA	2.90	2.90	2.90	2.90	2.90
Bartender III	PT	AA	2.20	2.20	2.20	2.20	2.20
Banquet Captain III	PT	AI	-	-	-	-	-
Banquet Server III	PT	AA	-	-	-	-	-
Banquet Bartender III	PT	AA	-	-	-	-	-
Concession Worker III	PT	AB	1.30	1.30	1.30	1.30	1.30
Valet III	PT	AE	-	-	0.10	0.10	0.10
Seasonal Staff [1]	PT	N/A	-	-	-	-	-
Subtotal Reserve 22 Division			36.80	36.20	37.50	37.50	37.50
Total Full-Time Equivalent Positions			192.34	191.62	196.88	198.89	196.97

1 Part-time FTE count has been recalculated to reflect the on-going part-time/seasonal staffing needs of the restaurant (Reserve 22) operations.

Village of Glen Ellyn

Salary Tables - January 1, 2021 through December 31, 2021

CY 21 Salary Schedule Adjustment = 1.0%

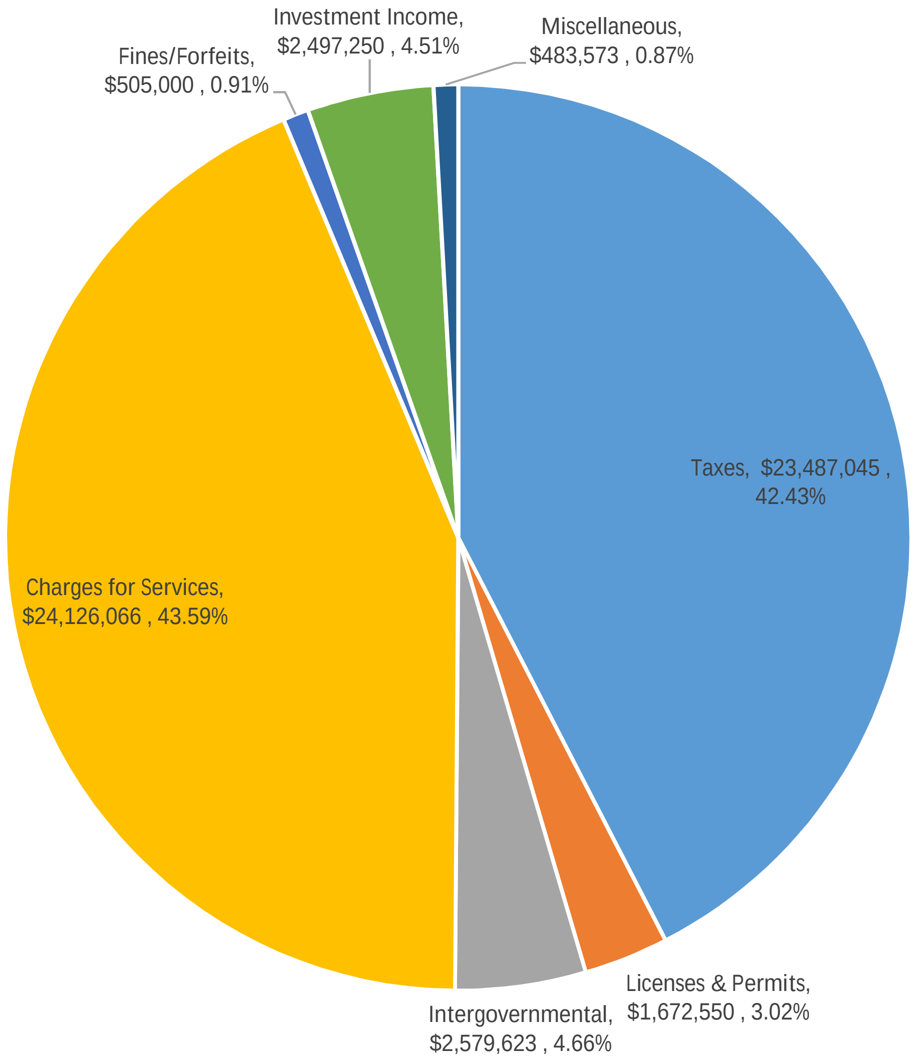
Range	Annualized Min	Annualized Mid	Annualized Max	Hourly 2021 Min	Hourly 2021 Mid	Hourly 2021 Max	
AA	$ 13,728	$ 13,728	$ 13,728	$ 6.60	$ 6.60	$ 6.60	
AB	$ 22,880	$ 22,880	$ 22,880	$ 11.00	$ 11.00	$ 11.00	
AC	$ 22,880	$ 22,880	$ 22,880	$ 11.00	$ 11.00	$ 11.00	
AD	$ 22,880	$ 22,880	$ 22,880	$ 11.00	$ 11.00	$ 11.00	
AE	$ 22,880	$ 27,586	$ 32,293	$ 11.00	$ 13.26	$ 15.53	
AF	$ 22,880	$ 27,995	$ 33,110	$ 11.00	$ 13.46	$ 15.92	
AG	$ 22,880	$ 29,374	$ 35,869	$ 11.00	$ 14.12	$ 17.24	
AH	$ 24,832	$ 31,035	$ 38,760	$ 11.94	$ 14.92	$ 18.63	
AI	$ 28,143	$ 35,888	$ 42,204	$ 13.53	$ 17.25	$ 20.29	
AJ	$ 28,988	$ 36,965	$ 43,470	$ 13.94	$ 17.77	$ 20.90	
AK	$ 31,300	$ 40,369	$ 47,413	$ 15.05	$ 19.41	$ 22.79	
AL	$ 33,110	$ 42,485	$ 50,172	$ 15.92	$ 20.43	$ 24.12	
A	$ 37,877	$ 47,709	$ 57,518	$ 18.21	$ 22.94	$ 27.65	
B	$ 39,728	$ 50,072	$ 60,394	$ 19.10	$ 24.07	$ 29.04	
C	$ 41,734	$ 52,614	$ 63,493	$ 20.06	$ 25.29	$ 30.53	
D	$ 43,807	$ 55,200	$ 66,592	$ 21.06	$ 26.54	$ 32.02	
E	$ 46,015	$ 58,009	$ 70,003	$ 22.12	$ 27.89	$ 33.66	
F	$ 48,333	$ 60,929	$ 73,525	$ 23.24	$ 29.29	$ 35.35	
G	$ 50,785	$ 63,983	$ 77,181	$ 24.42	$ 30.76	$ 37.11	
H	$ 53,327	$ 67,194	$ 81,038	$ 25.64	$ 32.30	$ 38.96	
I	$ 55,980	$ 70,560	$ 85,118	$ 26.91	$ 33.92	$ 40.92	
J	$ 58,744	$ 74,038	$ 89,331	$ 28.24	$ 35.60	$ 42.95	
K	$ 61,709	$ 77,783	$ 93,857	$ 29.67	$ 37.40	$ 45.12	
L	$ 64,831	$ 81,662	$ 98,494	$ 31.17	$ 39.26	$ 47.35	
PO	$ 66,093	$ 84,763	$ 103,432	$ 31.78	$ 40.75	$ 49.73	**
M	$ 68,019	$ 85,698	$ 103,354	$ 32.70	$ 41.20	$ 49.69	
N	$ 71,430	$ 89,978	$ 108,526	$ 34.34	$ 43.26	$ 52.18	
O	$ 75,086	$ 94,637	$ 114,189	$ 36.10	$ 45.50	$ 54.90	
P	$ 78,831	$ 99,319	$ 119,807	$ 37.90	$ 47.75	$ 57.60	
Q	$ 82,688	$ 104,179	$ 125,670	$ 39.75	$ 50.09	$ 60.42	
R	$ 86,901	$ 109,507	$ 132,091	$ 41.78	$ 52.65	$ 63.51	
S	$ 91,226	$ 114,969	$ 138,690	$ 43.86	$ 55.27	$ 66.68	
T	$ 95,752	$ 120,654	$ 145,534	$ 46.03	$ 58.01	$ 69.97	
U	$ 100,590	$ 126,763	$ 152,936	$ 48.36	$ 60.94	$ 73.53	
V	$ 105,561	$ 133,005	$ 160,449	$ 50.75	$ 63.94	$ 77.14	
W	$ 110,845	$ 139,671	$ 168,497	$ 53.29	$ 67.15	$ 81.01	
X	$ 116,396	$ 146,649	$ 176,902	$ 55.96	$ 70.50	$ 85.05	
Y	$ 122,237	$ 154,051	$ 185,864	$ 58.77	$ 74.06	$ 89.36	
Z	$ 128,301	$ 161,675	$ 195,027	$ 61.68	$ 77.73	$ 93.76	

** Police Officers / F.O.P. Contract. The current contract expires October 31, 2022. The budget includes a budgeted rate increase of 2.25% effective November 1, 2020 to October 31, 2021. Actual rates are based upon the negotiated contract.

VILLAGE OF GLEN ELLYN
ALL FUNDS BUDGET SUMMARY
FISCAL YEAR 2021

	2020 ORIG BUD	2020 REV BUD	2020 PROJECTION	2021 BUDGET	% CHG 2020 TO 2021 ORG BUD
TAXES	$ 24,501,518	$ 24,501,518	$ 23,735,058	$ 23,487,045	-4.1%
LICENSES & PERMITS	1,707,550	1,707,550	1,796,560	1,672,550	-2.0%
INTERGOVERNMENTAL	2,483,275	2,483,275	3,776,712	2,579,623	3.9%
CHARGES FOR SERVICES	24,002,656	24,002,656	23,754,944	24,126,066	0.5%
FEES & FINES	498,000	498,000	357,000	505,000	1.4%
INVESTMENT INCOME	2,755,100	2,755,100	1,230,135	2,497,250	-9.4%
BOND PROCEEDS	9,500,000	9,500,000	9,998,000	-	0.0%
MISC REVENUE	553,823	553,823	1,157,687	483,573	-12.7%
TRANSFERS IN (IFTS)	25,481,448	25,481,448	21,507,204	15,611,022	-38.7%
TOTAL REVENUES	$ 91,483,370	$ 91,483,370	$ 87,313,300	$ 70,962,129	-22.4%
PERSONNEL SERVICES	$ 14,780,264	$ 14,780,264	$ 13,984,442	$ 15,334,754	3.8%
CONTRACTUAL SERVICES	18,829,644	19,068,892	17,649,364	$ 18,840,296	0.1%
COMMODITIES	6,478,542	6,478,542	6,529,659	$ 6,933,694	7.0%
CAPITAL OUTLAY	34,057,626	38,639,239	17,866,721	$ 20,570,871	-39.6%
DEBT SERVICE	3,241,168	3,241,168	2,898,168	$ 3,008,916	-7.2%
TRANSFERS OUT (IFTS)	25,481,448	25,481,448	21,507,204	15,611,022	-38.7%
TOTAL EXPENDITURE	$ 102,868,692	$ 107,689,553	$ 80,435,558	$ 80,299,553	-21.9%
CHANGE IN FUND BALANCE	$ (11,385,322)	$ (16,206,183)	$ 6,877,742	$ (9,337,424)	

Revenues by Source - All Funds
2021 Budget



VILLAGE OF GLEN ELLYN
SUMMARY OF REVENUES BY SOURCE - ALL FUNDS
FISCAL YEAR 2021 BUDGET

Fund No. Fund Description	Taxes	Licenses and Permits	Inter-Government Revenues	Charges for Services	Fines & Forfeits	Investment Income	Misc. Revenues	Transfers	FY2021 Budget Total	FY2020 Rev. Budget Total	FY2020 Est. Actual Total	FY2019 Actual Total
100 General	$ 13,455,893	$ 1,672,550	$ 22,060	$ 999,216	$ 505,000	$ 42,000	$ 290,500	$ 1,904,600	$ 18,891,819	$ 19,557,485	$ 20,424,860	$ 19,680,657
300 Debt Service	-	-	-	-	-	400	-	2,244,886	2,245,286	2,476,225	2,132,861	2,140,738
210 Motor Fuel Tax	-	-	1,694,000	-	-	8,200	6,200	-	1,708,400	1,105,400	1,651,400	936,133
240 Fire Services	1,847,262	-	-	-	-	4,500	-	-	1,851,762	1,848,530	1,837,580	2,017,276
250 Central Business District TIF	462,000	-	-	-	-	1,200	-	-	463,200	317,600	442,000	303,860
260 Roosevelt Road TIF	145,000	-	-	-	-	100	-	-	145,100	104,100	139,000	99,181
270 Forfeiture	-	-	-	-	-	4,000	-	-	4,000	6,000	86,500	544,230
Total Special Revenue Funds	2,454,262	-	1,694,000	-	-	18,000	6,200	-	4,172,462	3,381,630	4,156,480	3,900,680
200 Corporate Reserve	-	-	-	-	-	600	-	-	600	600	572,026	12,207
400 Capital Projects	7,479,890	-	863,563	143,675	-	189,000	10,000	850,000	9,536,128	18,553,269	18,553,706	8,545,902
450 Facilities Maintenance Reserve	-	-	-	-	-	3,750	-	375,000	378,750	385,000	378,750	3,546,678
Total Capital Projects Funds	7,479,890	-	863,563	143,675	-	193,350	10,000	1,225,000	9,915,478	18,938,869	19,504,482	12,104,787
500 Water & Sewer	97,000	-	-	13,523,675	-	28,800	22,600	22,500	13,694,575	13,883,953	14,827,900	14,744,959
530 Parking	-	-	-	337,800	-	12,000	523	4,500,000	4,850,323	16,456,323	11,789,623	1,478,331
540 Residential Solid Waste	-	-	-	1,751,400	-	1,200	200	-	1,752,800	1,653,200	1,704,325	1,652,516
550 Village Links / Reserve 22	-	-	-	5,681,000	-	8,500	128,550	26,800	5,844,850	5,730,700	4,627,979	5,328,360
Total Enterprise Funds	97,000	-	-	21,293,875	-	50,500	151,873	4,549,300	26,142,548	37,724,176	32,949,827	23,204,166
600 Insurance	-	-	-	1,247,600	-	18,000	5,000	2,193,836	3,464,436	3,447,785	3,431,790	3,339,409
650 Equipment Services	-	-	-	58,700	-	30,000	20,000	1,434,400	1,543,100	1,635,200	1,723,200	1,683,922
Total Internal Service Funds	-	-	-	1,306,300	-	48,000	25,000	3,628,236	5,007,536	5,082,985	5,154,990	5,023,331
									-			
900 Police Pension	-	-	-	383,000	-	2,145,000	-	2,059,000	4,587,000	4,322,000	2,989,800	6,787,731
ALL FUNDS	23,487,045	1,672,550	2,579,623	24,126,066	505,000	2,497,250	483,573	15,611,022	70,962,129	91,483,370	87,313,300	72,842,090
LESS INTERFUND TRANSFERS								(15,611,022)	(15,611,022)	(25,481,448)	(21,507,204)	(11,817,747)
ALL FUNDS, LESS INTERFUND TRANSFERS	$ 23,487,045	$ 1,672,550	$ 2,579,623	$ 24,126,066	$ 505,000	$ 2,497,250	$ 483,573	$ -	$ 55,351,107	$ 66,001,922	$ 65,806,096	$ 61,024,343

VILLAGE OF GLEN ELLYN
SUMMARY OF EXPENDITURES BY FUNCTION - ALL FUNDS
FISCAL YEAR 2021 BUDGET

Fund No. Fund Description	Personnel Services	Contractual Services	Commodities	Capital Outlay	Debt Service	Transfers	FY2021 Budget Total	FY2020 Rev. Budget Total	FY2020 Est. Actual Total	FY2019 Actual Total
100 General	$ 11,074,982	$ 3,831,895	$ 782,859	$ 216,600	$ -	$ 4,889,950	$ 20,796,286	$ 19,650,582	$ 19,387,650	$ 18,739,726
300 Debt Service	-	1,550	-	-	2,244,886	-	2,246,436	2,475,976	2,133,526	2,141,488
210 Motor Fuel Tax	-	251,900	213,850	-	-	873,000	1,338,750	979,454	1,519,872	760,570
240 Fire Services	-	686,650	100	106,500	-	98,200	891,450	1,498,428	1,109,675	757,519
250 Central Business District TIF	-	155,370	-	-	-	75,000	230,370	148,870	160,370	232,539
260 Roosevelt Road TIF	-	25,370	-	-	-	-	25,370	25,370	12,000	54,167
270 Forfeiture	-	-	-	-	-	136,000	136,000	-	278,400	545,121
Total Special Revenue Funds	-	1,119,290	213,950	106,500	-	1,182,200	2,621,940	2,652,122	3,080,317	2,349,916
200 Corporate Reserve	9,230	50,000	-	-	-	-	59,230	15,000	23,255	669,735
400 Capital Projects	-	386,000	-	7,395,298	-	7,071,486	14,852,784	30,596,613	16,568,732	6,710,028
450 Facilities Maintenance Reserve	-	50,000	-	780,000	-	-	830,000	618,500	278,500	4,230,453
Total Capital Projects Funds	9,230	486,000	-	8,175,298	-	7,071,486	15,742,014	31,230,113	16,870,487	11,610,216
500 Water & Sewer	1,318,400	4,715,912	4,197,400	5,915,923	107,946	1,109,386	17,364,967	20,238,383	12,656,484	13,108,515
530 Parking	-	83,235	3,800	4,610,000	-	231,100	4,928,135	16,268,738	11,960,512	453,675
540 Residential Solid Waste	-	1,603,000	-	28,000	-	82,300	1,713,300	1,705,700	1,811,550	1,601,899
550 Village Links / Reserve 22	2,556,142	568,224	1,361,350	222,000	656,084	446,500	5,810,300	5,720,748	4,822,997	5,358,696
Total Enterprise Funds	3,874,542	6,970,371	5,562,550	10,775,923	764,030	1,869,286	29,816,702	43,933,569	31,251,543	20,522,785
600 Insurance	-	3,558,070	-	-	-	200,000	3,758,070	3,442,070	3,475,000	3,301,021
650 Equipment Services	376,000	111,395	374,335	1,296,550	-	398,100	2,556,380	1,625,847	1,550,345	1,370,630
Total Internal Service Funds	376,000	3,669,465	374,335	1,296,550	-	598,100	6,314,450	5,067,917	5,025,345	4,671,651
900 Police Pension	-	2,761,725	-	-	-	-	2,761,725	2,679,275	2,686,690	2,821,724
ALL FUNDS	15,334,754	18,840,296	6,933,694	20,570,871	3,008,916	15,611,022	80,299,553	107,689,554	80,435,558	62,857,506
LESS INTERFUND TRANSFERS						(15,611,022)	(15,611,022)	(25,481,448)	(21,507,204)	(11,817,747)
ALL FUNDS, LESS INTERFUND TRANSFERS	$ 15,334,754	$ 18,840,296	$ 6,933,694	$ 20,570,871	$ 3,008,916	$ -	$ 64,688,531	$ 82,208,106	$ 58,928,354	$ 51,039,759

VILLAGE OF GLEN ELLYN

SCHEDULE OF PROJECTED CHANGES IN FUND BALANCE / NET POSITION

Fund No. Fund Description	Audited Fund Balance / Net Position 12/31/2019	Estimated Revenues FY 2020	Estimated Expenditures FY 2020	Change in Fund Balance / Net Position FY 2020	Preliminary Fund Balance / Net Position 12/31/2020	% Change	
100 General (major)	10,984,998	20,424,860	19,387,650	1,037,210	12,022,208	9.4%	
300 Debt Service (major)	40,580	2,132,861	2,133,526	(665)	39,915	-1.6%	
210 Motor Fuel Tax	1,027,358	1,651,400	1,519,872	131,528	1,158,886	12.8%	a
240 Fire Services	3,553,579	1,837,580	1,109,675	727,905	4,281,484	20.5%	b
250 Central Business District TIF	477,156	442,000	160,370	281,630	758,786	59.0%	c
260 Roosevelt Road TIF	121,885	139,000	12,000	127,000	248,885	104.2%	d
270 Forfeiture	54,731	86,500	278,400	(191,900)	(137,169)	0.0%	e
Total Special Revenue Funds	5,234,709	4,156,480	3,080,317	1,076,163	6,310,872	20.6%	
200 Corporate Reserve	63,548	572,026	23,255	548,771	612,319	863.6%	f
400 Capital Projects (major)	20,768,021	18,553,706	16,568,732	1,984,974	22,752,995	9.6%	g
450 Facilities Maintenance Reserve	413,291	378,750	278,500	100,250	513,541	24.3%	h
Total Capital Projects Funds	21,244,860	19,504,482	16,870,487	2,633,995	23,878,855	12.4%	
500 Water & Sewer	79,209,040	14,827,900	12,656,484	2,171,416	81,380,456	2.7%	
530 Parking	3,761,208	11,789,623	11,960,512	(170,889)	3,590,319	-4.5%	
540 Residential Solid Waste	611,008	1,704,325	1,811,550	(107,225)	503,783	-17.5%	i
550 Village Links / Reserve 22	19,985,085	4,627,979	4,822,997	(195,018)	19,790,067	-1.0%	
Total Enterprise Funds	103,566,341	32,949,827	31,251,543	1,698,284	105,264,625	1.6%	
600 Insurance	2,294,987	3,431,790	3,475,000	(43,210)	2,251,777	-1.9%	
650 Equipment Services	7,145,479	1,723,200	1,550,345	172,855	7,318,334	2.4%	
Total Internal Service Funds	9,440,466	5,154,990	5,025,345	129,645	9,570,111	1.4%	
900 Police Pension	32,808,661	2,989,800	2,686,690	303,110	33,111,771	0.9%	
ALL FUNDS	183,320,615	87,313,300	80,435,558	6,877,742	190,198,357	3.8%	

Fund Balance: The difference between fund assets and fund liabilities in a governmental fund.

Net Position: The difference between fund assets and fund liabilities in a proprietary fund.

a. The State of Illinois capital bill increased MFT revenues by an estimated 50%, beginning September 2019.

b. A squad was budgeted to be replaced but was deferred to 2022.

c. The TIF increment continues to increase as the TIF matures.

d. The TIF increment continues to increase as the TIF matures.

e. Some differences exist on the cash basis budget versus the accrual basis fund balance which are reconciled in the audit process. The Village can only spend those funds which it has received. Please refer to the cash reserve schedule.

f. The Village sold the property at 825 N. Main Street.

g. The Village issued $9.9 million in general obligation bonds in 2020.

h. Due to staffing demands and Covid-19, some projects were not completed in 2020.

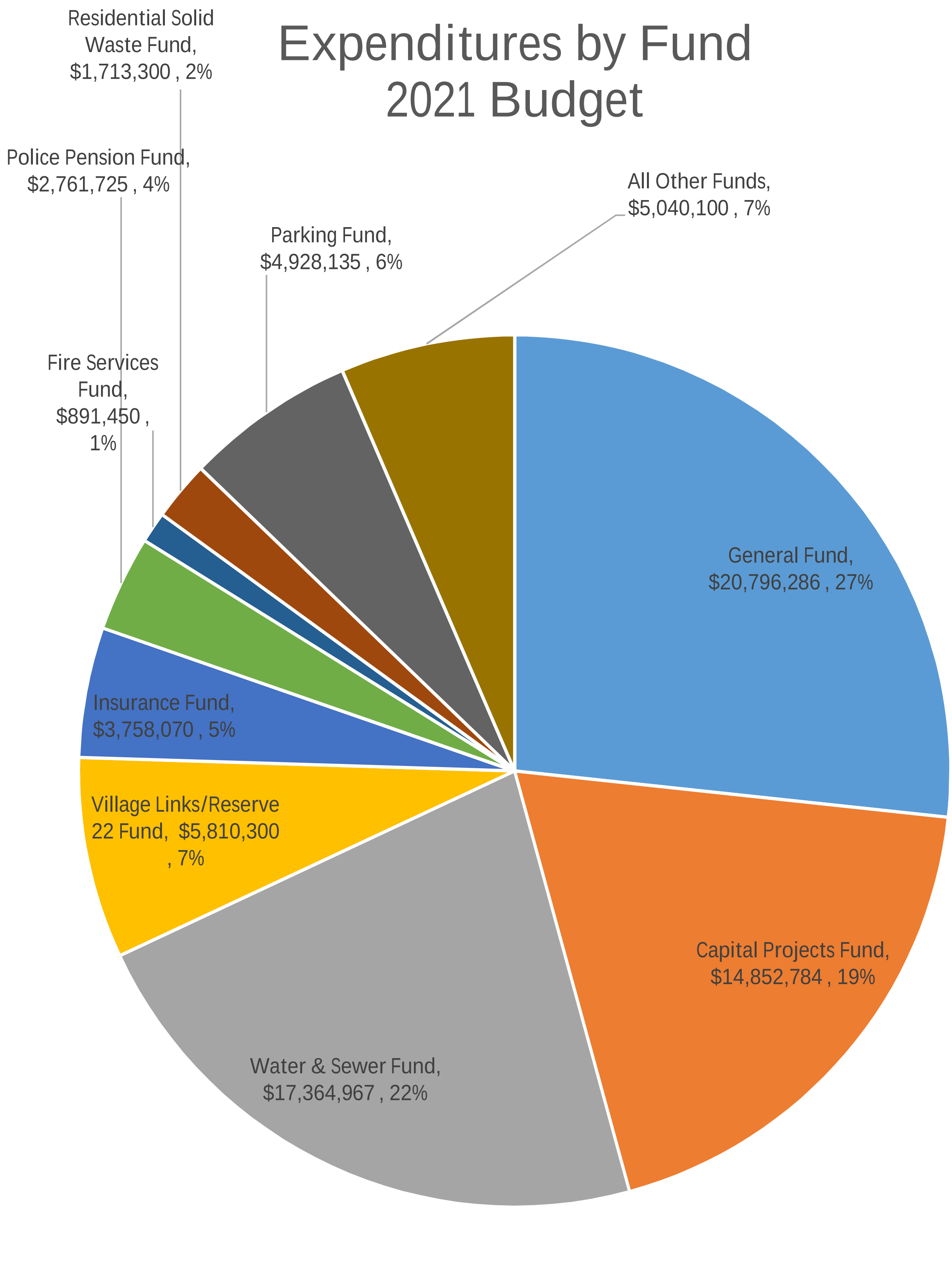
i. A clean sweep occurred in 2020 as well as clean up from a severe summer storm.

VILLAGE OF GLEN ELLYN
SCHEDULE OF PROJECTED CHANGES IN FUND BALANCE / NET POSITION

Fund No. Fund Description	Preliminary Fund Balance/ Net Position 12/31/2020	Estimated Revenues FY 2021	Estimated Expenditures FY 2021	Change in Fund Balance / Net Position FY 2021	Preliminary Fund Balance / Net Position 12/31/2021	% Change	
100 General	12,022,208	18,891,819	20,796,286	(1,904,467)	10,117,741	-15.8%	a
300 Debt Service	39,915	2,245,286	2,246,436	(1,150)	38,765	-2.9%	
210 Motor Fuel Tax	1,158,886	1,708,400	1,338,750	369,650	1,528,536	31.9%	b
240 Fire Services	4,281,484	1,851,762	891,450	960,312	5,241,796	22.4%	c
250 Central Business District TIF	758,786	463,200	230,370	232,830	991,616	30.7%	d
260 Roosevelt Road TIF	248,885	145,100	25,370	119,730	368,615	48.1%	e
270 Forfeiture	(137,169)	4,000	136,000	(132,000)	(269,169)	96.2%	f
Total Special Revenue Funds	6,310,872	4,172,462	2,621,940	1,550,522	7,861,394	24.6%	
200 Corporate Reserve	612,319	600	59,230	(58,630)	553,689	-9.6%	
400 Capital Projects	22,752,995	9,536,128	14,852,784	(5,316,656)	17,436,339	-23.4%	g
450 Facilities Maintenance Reserve	513,541	378,750	830,000	(451,250)	62,291	-87.9%	h
Total Capital Projects Funds	23,878,855	9,915,478	15,742,014	(5,826,536)	18,052,319	-24.4%	
500 Water & Sewer	81,380,456	13,694,575	17,364,967	(3,670,392)	77,710,064	-4.5%	
530 Parking	3,590,319	4,850,323	4,928,135	(77,812)	3,512,507	-2.2%	
540 Residential Solid Waste	503,783	1,752,800	1,713,300	39,500	543,283	7.8%	
550 Village Links / Reserve 22	19,790,067	5,844,850	5,810,300	34,550	19,824,617	0.2%	
Total Enterprise Funds	105,264,625	26,142,548	29,816,702	(3,674,154)	101,590,471	-3.5%	
600 Insurance	2,251,777	3,464,436	3,758,070	(293,634)	1,958,143	-13.0%	i
650 Equipment Services	7,318,334	1,543,100	2,556,380	(1,013,280)	6,305,054	-13.8%	j
Total Internal Service Funds	9,570,111	5,007,536	6,314,450	(1,306,914)	8,263,197	-13.7%	
900 Police Pension	33,111,771	4,587,000	2,761,725	1,825,275	34,937,046	5.5%	
ALL FUNDS	190,198,357	70,962,129	80,299,553	(9,337,424)	180,860,933	-4.9%	

Fund Balance: The difference between fund assets and fund liabilities in a governmental fund.
Net Position: The difference between fund assets and fund liabilities in a proprietary fund.

a. Covid-19 will decrease the Village's revenue streams in 2020.
b. The State of Illinois capital bill increased MFT revenues by an estimated 50%, beginning September 2019.
c. The fund will build up vehicle and facility reserves in FY20.
d. Increment is anticipated to increase in FY20.
e. Increment is anticipated to increase in FY20.
f. Some differences exist on the cash basis budget versus the accrual basis fund balance which are reconciled in the audit process. The Village can only spend those funds which it has received. Please refer to the cash reserve schedule.
g. The fund will transfer monies into the parking fund in 2020 to pay for the CBD parking garage.
h. Several projects planned for FY20 were deferred to FY21.
i. A transfer out of $200,000 was made to other funds to offset the cost of health insurance to the departments.
j. A transfer out of $300,000 was made to offset the cost of vehicle maintenance to the departments.


Expenditures by Fund
2021 Budget
Residential Solid Waste Fund, $1,713,300 , 2%
Police Pension Fund, $2,761,725 , 4%
All Other Funds, $5,040,100 , 7%
Parking Fund, $4,928,135 , 6%
Fire Services Fund, $891,450 , 1%
General Fund, $20,796,286 , 27%
Insurance Fund, $3,758,070 , 5%
Village Links/Reserve 22 Fund, $5,810,300 , 7%
Capital Projects Fund, $14,852,784 , 19%
Water & Sewer Fund, $17,364,967 , 22%

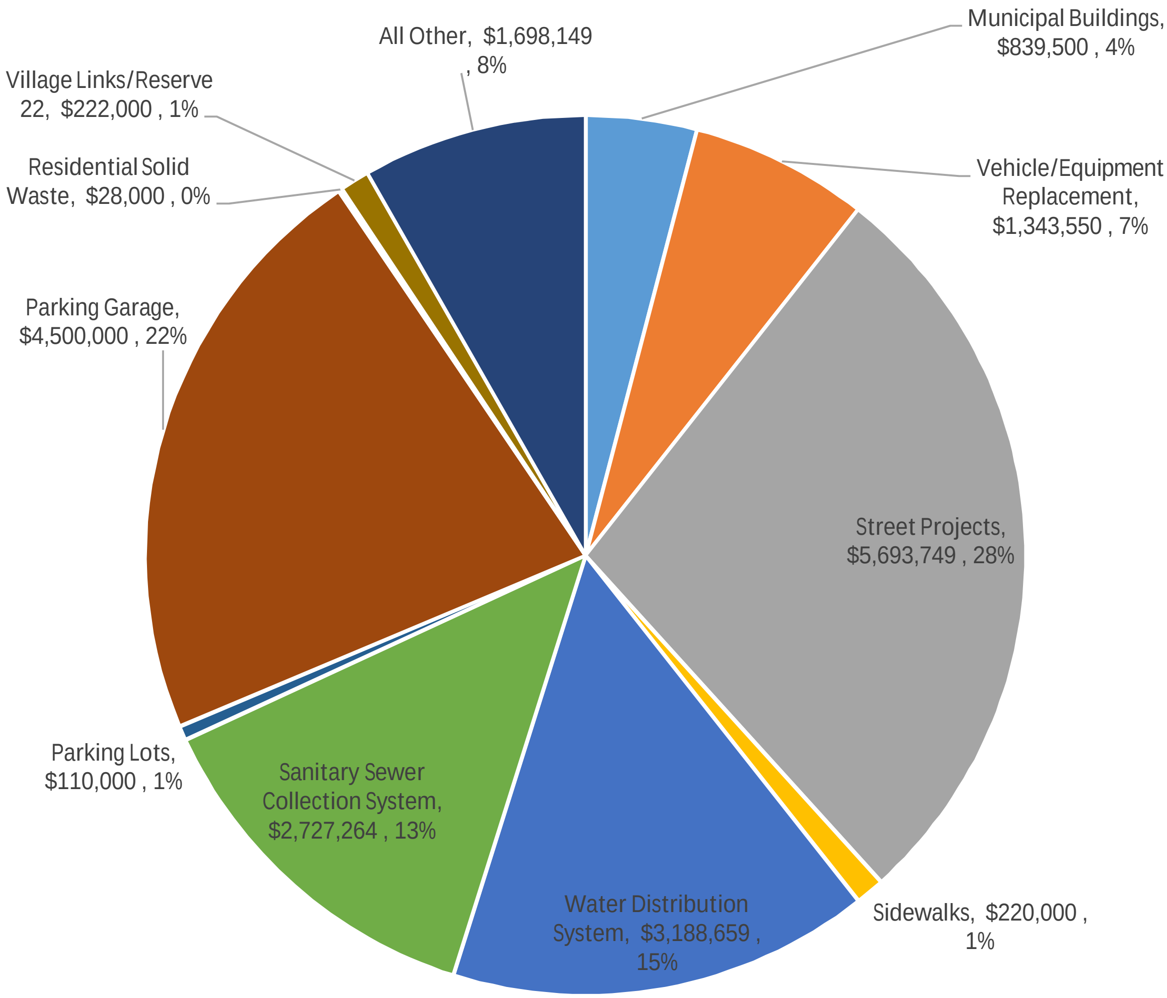
VILLAGE OF GLEN ELLYN
SUMMARY OF CAPITAL INVESTMENT
2021 BUDGET

Type	Fund	FY 2021 Budget
General Public Infrastructure[1]		
Street Reconstruction & Resurfacing	Capital Projects	$ 620,000
Sidewalk Program	Capital Projects	220,000
2020 Street Reconstruction	Capital Projects	2,534,146
2021 Street Program	Capital Projects	2,139,603
Central Business District Street & Streetscape	Capital Projects	400,000
Train Station/Pedestrian Underpass	Capital Projects	200,000
Other	Capital Projects	1,281,549
Special Purpose Public Infrastructure[2]		
Water Distribution System	Water & Sewer	3,188,659
Sanitary Sewer Collection System	Water & Sewer	2,727,264
Parking Lots	Parking	110,000
Finish Construction of Parking Garage	Parking	4,500,000
Residential Solid Waste	Residential Solid Waste	28,000
Village Links/Reserve 22	Village Links/Reserve 22	222,000
Municipal Facilities & Equipment		
Village Fleet	Equipment Services	1,296,550
Fire Fleet	Fire Services	47,000
Fire Buildings	Fire Services	59,500
Municipal Buildings	Facilities Reserve	780,000
All Other	Various	216,600
	Total	$ 20,570,871

Note: See individual fund schedules for detailed project descriptions.

1. Funding for General Public Infrastructure is obtained from general tax revenues and other sources such as grants, transfer taxes, and utility taxes.
2. Funding for Special Purpose Infrastructure is obtained from user charges from those who use the services (e.g. users who golf at the Village Links pay for improvements to the golf course or users of water & sewer system pay for capital improvements through the monthly water & sewer charges, etc.)

BUDGETED CAPITAL INVESTMENT
FISCAL YEAR 2021



VILLAGE OF GLEN ELLYN
ALL FUNDS BUDGET SUMMARY
PERSONNEL EXPENSES

	2020 ORIG BUD	2020 REV BUD	2020 PROJECTION	2021 BUDGET	2021 $ CHG 2020 ORG BUD	2021 % CHG 2020 ORG BUD
SALARIES - PENSIONABLE[1]	$ 7,508,365	$ 7,508,365	$ 7,332,767	$ 7,680,944	$ 172,579	2.3%
SALARIES - POLICE SWORN[2]	3,676,734	3,676,734	3,618,700	4,097,710	420,976	11.4%
SALARIES - NON-PENSIONABLE[3]	1,376,650	1,376,650	951,400	1,309,830	(66,820)	-4.9%
SALARIES - CROSSING GUARD	40,000	40,000	37,000	40,000	-	0.0%
OVERTIME	91,700	91,700	99,600	101,890	10,190	11.1%
POLICE OVERTIME	443,748	443,748	437,000	459,558	15,810	3.6%
SNOW	70,000	70,000	52,500	70,000	-	0.0%
TEMPORARY HELP[4]	75,180	75,180	33,900	63,750	(11,430)	-15.2%
TEMPORARY HELP SNOW	26,000	26,000	18,500	26,000	-	0.0%
FICA	779,058	779,058	730,701	796,748	17,690	2.3%
IMRF[5]	677,829	677,829	657,374	679,094	1,265	0.2%
TOTAL EXPENDITURES	$ 14,765,264	$ 14,765,264	$ 13,969,442	$ 15,325,524	$ 560,260	3.8%
POLICE PENSION CONTRIBUTION	1,959,000	1,959,000	1,959,000	2,059,000	100,000	5.1%

1. The budget includes a 2.25% merit increase. This is offset by three frozen unfilled positions, a payroll specialist, a police program coordinator and an administrative assistant.

2. The police union (FOP) contract includes cost of living adjustments of 2.25% on 11/1/2020 and 2.25% on 11/1/2020. Officers also receive step adjustments during their first 8 years of service. Sworn salaries also includes $10,000 as a placeholder for the results of the staffing study currently underway. Lastly, approximately $167,000 in salaries will be offset by a credit from the forfeiture program if those funds are available. This would reduce the increase to 6.9%.

3. Some recording secretary duties were shifted to the Executive Assistant. An Administrative Assistant position is being frozen in 2021.

4. Public Works is not filling extended summer seasonal positions in 2021. Regular summer seasonal positions will be filled.

5. The IMRF rate in 2021 will decrease from 9.09% to 8.92%.

VILLAGE OF GLEN ELLYN
SCHEDULE OF PROJECTED CHANGES IN CASH RESERVES

Fund No.	Fund Description	Cash Available 1/1/2020	Preliminary Inflow / (Outflow) FY20	Budgeted Inflow / (Outflow) FY21	Projected Available 12/31/2021	Cash Reserve Policy Level	Projected Above Reserve Policy 12/31/2021
100	General[1]	10,014,717	1,037,210	(1,904,467)	9,147,460	6,174,000	2,973,460
300	Debt Service	41,130	(665)	(1,150)	39,315	N/A	N/A
210	Motor Fuel Tax	1,020,417	131,528	369,650	1,521,595	N/A	N/A
240	Fire Services	3,275,617	727,905	960,312	4,963,834	N/A	N/A
250	Central Business District TIF	499,835	281,630	232,830	1,014,295	N/A	N/A
260	Roosevelt Road TIF	121,885	127,000	119,730	368,615	N/A	N/A
270	Forfeiture	323,924	(191,900)	(132,000)	24	N/A	N/A
Total Special Revenue Funds		5,241,678	1,076,163	1,550,522	7,868,363	N/A	N/A
200	Corporate Reserve	30,086	548,771	(58,630)	520,227	N/A	N/A
400	Capital Projects	20,540,631	1,984,974	(5,316,656)	17,208,949	N/A	N/A
450	Facilities Maintenance Reserve	523,285	100,250	(451,250)	172,285	N/A	N/A
Total Capital Projects Funds		21,094,002	2,633,995	(5,826,536)	17,901,461	N/A	N/A
500	Water & Sewer[2]	17,587,391	2,171,416	(3,670,392)	16,088,415	2,408,000	13,680,415
530	Parking[3]	1,707,862	(170,889)	(77,812)	1,459,161	79,600	1,379,561
540	Residential Solid Waste[3]	635,740	(107,225)	39,500	568,015	428,325	139,690
550	Village Links / Reserve 22[4]	532,150	(195,018)	34,550	371,682	1,234,000	(862,318)
Total Enterprise Funds		20,463,143	1,698,284	(3,674,154)	18,487,273	4,149,925	14,337,348
600	Insurance	1,669,309	(43,210)	(293,634)	1,332,465	N/A	N/A
650	Equipment Services	5,029,354	172,855	(1,013,280)	4,188,929	N/A	N/A
Total Internal Service Funds		6,698,663	129,645	(1,306,914)	5,521,394	N/A	N/A
900	Police Pension	32,743,163	303,110	1,825,275	34,871,548	N/A	N/A

Cash Reserve Policies for 2021:

General Fund:	30% of operating expenditures
Water & Sewer	Reserve policy level increased annually by CPI
Parking	25% of operating expenses
Residential Solid Waste	25% of operating expenses
Village Links/Reserve 22	25% of operating expenses
All Other Funds	No specific policy set. The use of the funds are 100% reserved for specific programs or functions.

Notes:

1. $2 million of the amount over reserve policy is committed for future capital projects (parking garage, CBD street and streetscape and train station/pedestrian underpass.) Amount is anticipated to be used in 2021 in the Five Year Capital Forecast.
2. Amounts over reserve policy are dedicated to capital projects. Please see the 5 year capital forecast in the Capital section of the budget.
3. Amounts over reserve policy are dedicated to capital items.
4. After two poor weather years and replacement of some necessary capital items, the Village Links/Reserve 22 Fund is below its policy level. Management and the Village Board are closely monitoring this fund and plan to rebuild the reserves. In 2023, approximately $300,000 of debt service will sunset, which will help the fund's financial position.

VILLAGE OF GLEN ELLYN
SUMMARY OF EXPENSES/EXPENDITURES BY DEPARTMENT

	2020 BUDGET	2020 REVISED BUDGET	2020 PROJECTION	2021 BUDGET	2021 % CHG 2020 ORG BUD
Administration					
General Fund					
Village Board & Clerk	113,500	113,500	107,871	115,249	1.5%
Village Manager's Office	792,645	792,645	1,219,150	1,277,845	61.2%
Facilities Maintenance	839,385	839,385	794,760	834,315	-0.6%
Information Technology	652,170	652,170	872,650	830,265	27.3%
Senior Services	90,850	90,850	90,125	93,600	3.0%
History Park	27,180	27,180	26,170	28,350	4.3%
Law	326,630	326,630	357,330	324,605	-0.6%
Economic Development	642,480	642,480	434,350	544,580	-15.2%
Central Business District TIF Fund	135,370	148,870	160,370	230,370	70.2%
Roosevelt Road TIF Fund	25,370	25,370	12,000	25,370	0.0%
Residential Solid Waste Fund	1,705,700	1,705,700	1,811,550	1,713,300	0.4%
Facilities Maintenance Reserve Fund	431,500	618,500	278,500	830,000	92.4%
Corporate Reserve Fund	15,000	15,000	23,255	59,230	294.9%
Total Administration	5,797,780	5,998,280	6,188,081	6,907,079	19.1%
Finance					
General Fund					
Finance - Administration	652,740	659,940	593,336	600,590	-8.0%
Finance - Cashiers Office	335,275	335,275	308,238	339,124	1.1%
Debt Service Fund	2,475,976	2,475,976	2,133,526	2,246,436	-9.3%
Insurance Fund	3,442,070	3,442,070	3,475,000	3,758,070	9.2%
Police Pension Fund	2,679,275	2,679,275	2,686,690	2,761,725	3.1%
Total Finance	9,585,336	9,592,536	9,196,790	9,705,945	1.3%
Community Development					
General Fund					
Planning	585,500	585,500	577,300	591,200	1.0%
Building	1,247,400	1,247,400	1,243,039	1,404,900	12.6%
Total Community Development	1,832,900	1,832,900	1,820,339	1,996,100	8.9%
Police					
General Fund					
Police Administration	1,484,703	1,484,703	1,431,285	1,360,350	-8.4%
Police Operations	6,399,361	6,469,361	6,392,100	7,118,548	11.2%
Police Investigations	1,281,708	1,281,708	1,237,300	1,322,320	3.2%
Fofeiture Fund	-	-	278,400	136,000	0.0%
Total Police	9,165,772	9,235,772	9,339,085	9,937,218	8.4%
Fire/EMS					
General Fund					
Fire	339,860	339,860	313,100	343,980	1.2%
EMS	500,075	500,075	534,820	514,800	2.9%
Fire Services Fund	1,418,428	1,498,428	1,109,675	891,450	-37.2%
Total Fire/EMS	2,258,363	2,338,363	1,957,595	1,750,230	-22.5%
Public Works					
General Fund					
Administration	813,549	817,896	794,532	884,105	8.7%
Streets	1,329,095	1,330,060	1,235,545	1,303,735	-1.9%
Forestry	1,103,135	1,113,964	824,649	963,825	-12.6%
Parking Fund	16,238,960	16,268,738	11,960,512	4,928,135	-69.7%
Water & Sewer Fund	19,250,425	20,238,383	12,656,484	17,364,967	-9.8%
Equipment Services Fund	1,477,680	1,625,847	1,550,345	2,556,380	73.0%
Capital Projects Fund	27,446,761	30,596,612	16,568,732	14,852,784	-45.9%
Motor Fuel Tax Fund	848,188	979,454	1,519,872	1,338,750	57.8%
Total Public Works	68,507,793	72,970,954	47,110,671	44,192,681	-35.5%
Village Links/Reserve 22	5,720,748	5,720,748	4,822,997	5,810,300	1.6%
GRAND TOTAL	102,868,692	107,689,553	80,435,558	80,299,553	-21.9%

VILLAGE OF GLEN ELLYN
GENERAL FUND BUDGET SUMMARY
FISCAL YEAR 2021 BUDGET

	2019 ACTUAL	2020 BUDGET	2020 REVISED BUDGET	2020 PROJECTION	2021 BUDGET	2021 % CHG 2020 ORG BUD
TAXES	$ 14,363,808	$ 14,299,657	$ 14,299,657	$ 13,831,197	$ 13,455,893	-5.9%
LICENSES & PERMITS	1,578,621	1,707,550	1,707,550	1,796,560	1,672,550	-2.0%
INTERGOVERNMENTAL	21,309	42,150	42,150	1,542,150	22,060	-47.7%
CHARGES FOR SERVICES	938,615	1,019,628	1,019,628	927,339	999,216	-2.0%
FEES & FINES	498,768	498,000	498,000	357,000	505,000	1.4%
INVESTMENT INCOME	284,554	200,000	200,000	65,000	42,000	-79.0%
MISC REVENUE	414,047	290,500	290,500	246,364	290,500	0.0%
TRANSFERS IN (IFTS)	1,580,935	1,500,000	1,500,000	1,659,250	1,904,600	27.0%
TOTAL REVENUES	$ 19,680,657	$ 19,557,485	$ 19,557,485	$ 20,424,860	$ 18,891,819	-3.4%
PERSONNEL SERVICES	$ 10,004,702	$ 10,608,722	$ 10,608,722	$ 10,227,120	$ 11,074,982	4.4%
CONTRACTUAL SERVICES	3,570,030	3,708,710	3,794,851	3,190,053	3,831,895	3.3%
COMMODITIES	281,386	263,009	263,009	747,058	782,859	197.7%
CAPITAL OUTLAY	131,359	131,550	138,750	362,339	216,600	64.7%
TRANSFERS OUT (IFTS)	4,752,249	4,845,250	4,845,250	4,861,080	4,889,950	0.9%
TOTAL EXPENDITURES	$ 18,739,726	$ 19,557,241	$ 19,650,582	$ 19,387,650	$ 20,796,286	6.3%
CHANGE IN FUND BALANCE	$ 940,931	$ 244	$ (93,097)	$ 1,037,210	$ (1,904,467)	

Available Cash Analysis	Budget Basis
Available, January 1, 2020	10,014,717
Preliminary FY2020 inflow / (outflow)	1,037,210
Budgeted FY2021 inflow / (outflow)	(1,904,467)
Projected Available, December 31, 2021	9,147,460
Committed for capital projects	-
Reserve Policy (30% operating expenses)	6,174,000
Amount above reserve policy	2,973,460

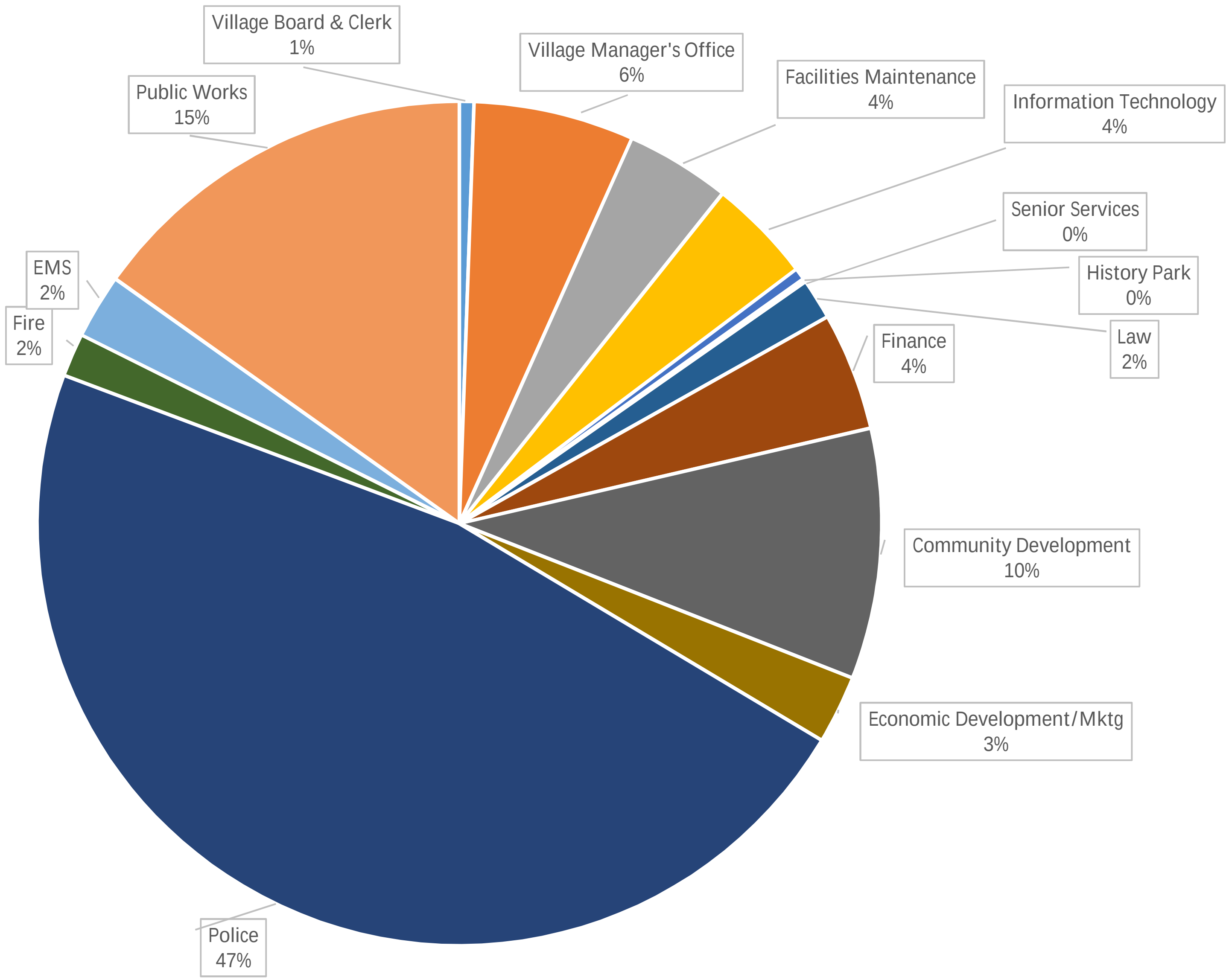
Available Cash Analysis	Property Tax Cycle
Available, April 30, 2020	7,458,885
Committed for capital projects	-
Reserve Policy (30% operating expenses)	6,174,000
Amount above reserve policy	1,284,885

The measurement date for the cash analysis is important. Property taxes are largely received in June through September instead of throughout the year. The Village then draws on this cash balance. The low cash point of the year is April or May of each year. Therefore, it is important to evaluate reserves at that date, rather than the December fiscal year basis for the General Fund

VILLAGE OF GLEN ELLYN
GENERAL FUND
SUMMARY OF GENERAL FUND EXPENDITURES BY DEPARTMENT
FISCAL YEAR 2021 BUDGET

Dept No.	Department Description	FY2021 Budget Total	FY2020 Orig. Budget Total	$ Change	% Change	FY2020 Rev. Budget Total	$ Change	% Change	FY2020 Est. Actual Total	$ Change	% Change
121100	Village Board & Clerk	115,249	113,500	1,749	1.5%	113,500	1,749	1.5%	107,871	7,378	6.8%
121200	Village Manager's Office	1,277,845	792,645	485,200	61.2%	792,645	485,200	61.2%	1,219,150	58,695	4.8%
121300	Facilities Maintenance	834,315	839,385	(5,070)	-0.6%	839,385	(5,070)	-0.6%	794,760	39,555	5.0%
121400	Information Technology	830,265	652,170	178,095	27.3%	652,170	178,095	27.3%	872,650	(42,385)	-4.9%
121500	Senior Services	93,600	90,850	2,750	3.0%	90,850	2,750	3.0%	90,125	3,475	3.9%
1216X0	History Park	28,350	27,180	1,170	4.3%	27,180	1,170	4.3%	26,170	2,180	8.3%
121700	Law	324,605	326,630	(2,025)	-0.6%	326,630	(2,025)	-0.6%	357,330	(32,725)	-9.2%
122100	Finance - Administration	600,590	652,740	(52,150)	-8.0%	659,940	(59,350)	-9.0%	593,336	7,254	1.2%
122200	Finance - Cashiers Office	339,124	335,275	3,849	1.1%	335,275	3,849	1.1%	308,238	30,886	10.0%
126100	Planning	591,200	585,500	5,700	1.0%	585,500	5,700	1.0%	577,300	13,900	2.4%
126200	Building	1,404,900	1,247,400	157,500	12.6%	1,247,400	157,500	12.6%	1,243,039	161,861	13.0%
126500	Economic Development/Mktg	544,580	642,480	(97,900)	-15.2%	642,480	(97,900)	-15.2%	434,350	110,230	25.4%
134100	Police - Administration	1,360,350	1,484,703	(124,353)	-8.4%	1,484,703	(124,353)	-8.4%	1,431,285	(70,935)	-5.0%
134200	Police - Operations	7,118,548	6,399,361	719,187	11.2%	6,469,361	649,187	10.0%	6,392,100	726,448	11.4%
134300	Police - Investigations	1,322,320	1,281,708	40,612	3.2%	1,281,708	40,612	3.2%	1,237,300	85,020	6.9%
135100	Fire	343,980	339,860	4,120	1.2%	339,860	4,120	1.2%	313,100	30,880	9.9%
135200	EMS	514,800	500,075	14,725	2.9%	500,075	14,725	2.9%	534,820	(20,020)	-3.7%
143100	Public Works Admin & Engineering	884,105	813,549	70,556	8.7%	817,896	66,209	8.1%	794,532	89,573	11.3%
143300	Public Works - Streets	1,303,735	1,329,095	(25,360)	-1.9%	1,330,060	(26,325)	-2.0%	1,235,545	68,190	5.5%
143400	Public Works - Forestry	963,825	1,103,135	(139,310)	-12.6%	1,113,964	(150,139)	-13.5%	824,649	139,176	16.9%
	TOTAL	20,796,286	19,557,241	1,239,045	6.3%	19,650,582	1,145,704	5.8%	19,387,650	1,408,636	7.3%

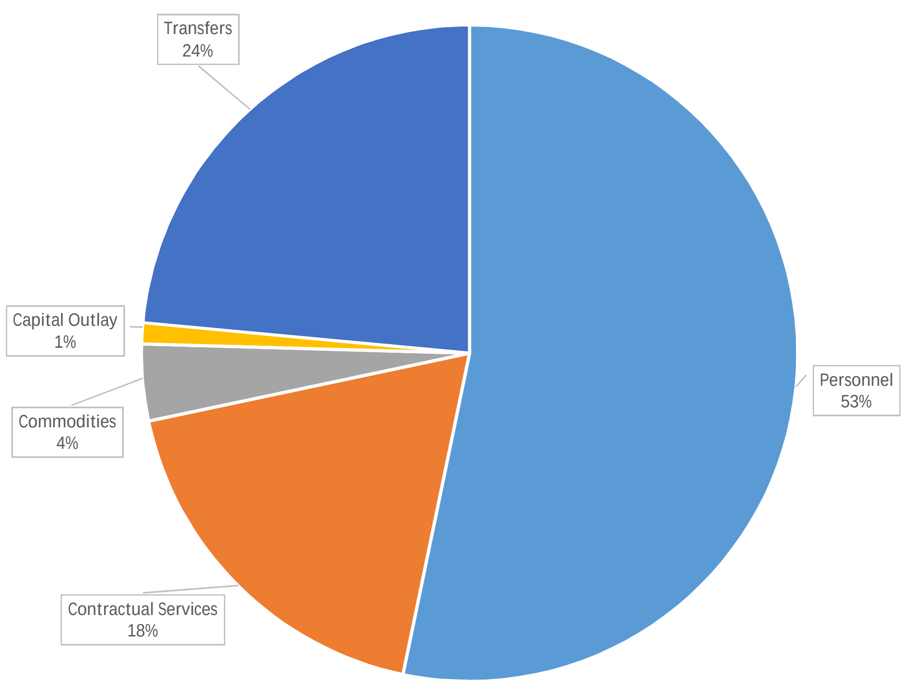
GENERAL FUND EXPENDITURES BY DEPARTMENT
FISCAL YEAR 2021 BUDGET



VILLAGE OF GLEN ELLYN
GENERAL FUND BUDGET SUMMARY
FISCAL YEAR 2021 BUDGET

Dept No.	Department Description	Personnel Services	Contractual Services	Commodities	Capital Outlay	Transfers	FY2021 Budget Total
121100	Village Board & Clerk	33,774	78,075	1,500	-	1,900	115,249
121200	Village Manager's Office	611,800	105,845	506,000	-	54,200	1,277,845
121300	Facilities Maintenance	399,680	113,435	46,500	-	274,700	834,315
121400	Information Technology	306,565	357,500	1,100	138,000	27,100	830,265
121500	Senior Services	62,880	25,220	5,000	500	-	93,600
1216X0	History Park	5,900	22,450	-	-	-	28,350
121700	Law	214,775	101,330	100	-	8,400	324,605
122100	Finance - Administration	470,340	84,950	4,300	-	41,000	600,590
122200	Finance - Cashiers Office	289,980	21,989	8,155	-	19,000	339,124
126100	Planning	519,800	25,000	3,000	-	43,400	591,200
126200	Building	820,500	392,000	9,000	19,000	164,400	1,404,900
126500	Economic Development/Mktg	73,650	469,230	400	-	1,300	544,580
134100	Police - Administration	975,450	77,800	18,900	-	288,200	1,360,350
134200	Police - Operations	3,823,548	780,800	99,800	17,000	2,397,400	7,118,548
134300	Police - Investigations	783,820	30,100	11,700	-	496,700	1,322,320
135100	Fire	-	70,080	-	-	273,900	343,980
135200	EMS	-	513,300	1,500	-	-	514,800
143100	Public Works Admin & Engineering	736,300	21,651	5,804	500	119,850	884,105
143300	Public Works - Streets	559,850	214,910	44,625	34,900	449,450	1,303,735
143400	Public Works - Forestry	386,370	326,230	15,475	6,700	229,050	963,825
	TOTAL	11,074,982	3,831,895	782,859	216,600	4,889,950	20,796,286

GENERAL FUND EXPENDITURES BY FUNCTION
FY 2021 BUDGET



2021 BUDGET

OCTOBER 22, 2020

INTRODUCTION

2021 Budget can be divided into Capital and Operating as follows:

	2020 Original Budget	2021 Proposed Budget	$ Change	% Change
Operating (net of transfers)	$40,088,450	$40,988,069	$899,619	2.24%
Capital & Debt Service	$37,298,794	$23,701,787	-$13,597,007	-36.45%

If $500,000 in Covid-19 expenses in the 2021 budget were excluded, the change would be:

	2020 Original Budget	2021 Proposed Budget	$ Change	% Change
Operating (net of transfers)	$40,088,450	$40,488,069	$399,619	0.10%

Capital Budget was discussed on September 21 and is found in the Capital Section of the Budget.

COVID-19 IMPACT ON THE 2021 BUDGET

The two funds most affected are the Village's General Fund and Capital Projects Fund. Below is a chart which outlines projections and 2021 budget for both.

	General Fund Revenues	Capital Projects Fund Revenues (not including bond proceeds)
2020 budget	$19,557,485	$9,053,269
Estimate – March 2020	Original Model showed a revenue reduction range between a $876,364 and $6.7 million	Original model showed revenue a reduction range between $250,833 and $1.4 million
Estimate – July 2020	$18,255,899	$8,620,269
Estimate – September 2020	$18,735,237	$8,619,269
2021 budget – adjusted for one-time transfers	$18,504,529	$8,802,266

COVID-19 IMPACT ON THE 2021 BUDGET

Other notable items:

- $500,000 of COVID-19 expenses as a contingency for expenses and for additional revenue loss
- Three frozen and one reduced position save $250,000
- $1.5 million in CARES funding in 2020 bridges the 2020-2021 gap with using $600,000 of reserves over the two years

GENERAL FUND OVERVIEW

General Fund is not balanced. There is a deficit of $1.6 million for 2021.

The CARES funding of $1.5 estimated to be received in 2020 will combine to use reserves of $610,000 over the two year span

At the end of 2021, the General Fund cash reserves is estimated to be $1.3 million over policy at the low point.

GENERAL FUND OVERVIEW

(in thousands)	FY20 Budget	FY21 Budget	Difference	Percent Change
Personnel Services	$10,609	$10,998	$389	3.7%
Contractual Services	$3,709	$3,809	$100	2.7%
Commodities	$263	$782	$519	197.7%
Capital Outlay	$131	$117	$(14)	(11.4)%
Transfers Out	$4,845	$4,883	$38	0.8%

- Personnel Services include a 2.25% merit pool for non-union employees to be awarded to employees based upon merit. The union contract includes 2.25% increase effective November 1, 2020 and a 2.25% increase effective November 1, 2021 for union employees along with step increases allotted in the contract. Approximately $167,000 in salaries will be offset from a credit from the forfeiture program if those funds are available which would reduce the increase to 2.09%.
- Contractual Services includes $15,000 towards a diversity facilitator for a Village-wide initiative, $15,000 for a police test as well as increases in I.T. maintenance costs of approximately $40,000.
- The increase in commodities reflects the addition of $500,000 of expenditures budgeted for the Village's Covid-19 response.
- Capital Outlay for the General Fund is incidental in nature. In FY2020, most capital purchases are incidental in nature and include computers, fire inspection software, replacement of glock pistols, as well as equipment needed by Public Works.
- Transfers out increased by $38,000. The transfer to the Police Pension Fund for the annual Village contribution increased by $100,000. This is offset by decreased contribution requirements to the Equipment Services Fund.

GENERAL FUND REVENUES – PAGE 3-4

- **Sales Tax – The budget anticipates a 10% decrease in sales tax from 2020 to 2021. The summer months of 2020 fared well; however it is anticipated that the Village will see decreases during the winter.**
- **Home Rule Sales Tax – The Home Rule Sales Tax is budgeted at 1.25%, the rate that went into effect July 2018. The Home Rule Sales tax is budgeted to decrease by 15.9% from 2020. Sales tax is positively affected during the pandemic by the Village's large concentration of grocery sales tax. However, Home Rule Sales Tax is not taken on groceries.**
- **Income Tax – Income tax is anticipated to see a 6.4% from 2020, based upon per capita estimates from the Illinois Municipal League. The current state budget (July 2020 – June 2021) does not include any reductions to the Village's income tax. However, should a graduated income tax fail, it is possible that the State of Illinois may look again to reduce the revenue allocated to municipalities to balance the State's budget.**
- **Use Tax – Based upon per capita estimates from the Illinois Municipal League, Use Tax is anticipated to increase by 20.6%. Use tax is positively affected by internet sales.**
- **Building Permit Revenue – Building permit revenue is forecast at $1.0 million based upon 2020 activity and the anticipation of a development at the former McChesney Miller grocery store.**
- **Investment Income – Declining interest rates have reduced investment income into the General Fund. Therefore, the budget is lowered by 79% for 2021.**

VILLAGE BOARD & CLERK – PAGE 3-23

- DEI Facilitatior - $15,000
- Reduction on Commission Secretary salaries

VILLAGE MANAGER – PAGE 3-26

- No additional merit awards beyond the 2.25% merit pool this year
- Police test added - $15,000
- Covid expenses - $500,000

FACILITIES MAINTENANCE – PAGE 3-31

- Flat budget overall
- Increased overtime budget due to historical experience and Covid-19 cleaning needs
- Furniture was budgeted for meeting rooms in 2020 that was not completed and is deferred indefinitely

INFORMATION TECHNOLOGY – PAGE 3-35

- AV System annual maintenance for new system - $9K
- Realignment of maintenance agreements
- Realignment of phone services centralized under IT
- Requesting additional $100K for Office ($50k) and network switches ($50k)

SENIOR SERVICES– PAGE 3-39

- No major changes
- Realigned salaries with hours worked

HISTORY PARK – PAGE 3-43

- Realigned professional services with actual experience (pest control, fire alarm, misc)
- Realigned utilities with actual experience

LAW – PAGE 3-44

- No notable changes

ECONOMIC DEVELOPMENT/MARKETING – PAGE 3-45

- Economic Development Coordinator at part time (removes health insurance)
- Revised economic incentive agreements based upon current performance
- Removed conference expense for 2021

FINANCE – PAGE 3-52

- Payroll Specialist being held vacant – added small amount of overtime to account for this
- Banking Service fees will return due to decrease in interest rate
- OPEB actuarial report required every other year for the audit

COMMUNITY DEVELOPMENT – PAGE 3-72

- Part time administrative position held vacant
- Increase to plumbing, forestry and building reviews are due to an expected increase in permits and will be offset/reimbursed through permit fees
- Increase in stormwater engineering to assist with special projects and rain events.

POLICE – PAGE 3-85

- Sworn count at 40; continue allow overhire by two officers
- Program Coordinator held vacant
- $10K placeholder for staffing study recommendations
- Increases in education and uniforms – largely related to hiring officers
- Replacement of pistols

FIRE/EMS (GENERAL FUND ONLY) – PAGE 3-96

- No Major Changes

TIF FUNDS – PAGE 4-8

- CBD TIF
  - Continues award programs
  - Beginning of transfer of $75,000 to Capital Projects Fund for Capital Program
- Roosevelt Road
  - Continuation of award programs
  - No major changes

CORPORATE RESERVE FUND– PAGE 4-8

- $25K for Community Grant Program
- $25K for Public Art Initiative

2021 BUDGET

OCTOBER 26, 2020

RECAP OF PRIOR BUDGET MEETING

What did we cover last meeting?

- Budget Overview
- General Fund
  - Covered all departments of the General Fund except Public Works
- TIF Funds

Requests from Last Meeting:

- 5 year historical comparison of contractual services
- Property tax history

Other Questions or Requests?

FIRE SERVICES FUND – PAGE 4-2

- Levy for unincorporated areas – driven by prior year expenditures
- Larger capital projects budgeted for in prior year
- Squad budgeted for in 2020 but deferred to 2022 due to timing.
- One buggy/car to be replaced in 2021

DEBT SERVICE FUND – PAGE 6-32

- Library debt ends in 2020 (no payment in 2021)
- Addition of debt service for 2020 bonds issued this Fall
- Increase in transfer from Capital Projects Fund due to the 2020 bond issue
- No debt anticipated to be issued in 2021

INSURANCE FUND – PAGE 7-3

- Insurance fund collects amounts from other departments/funds to pay the cost of health, liability, WC and property insurance
- Health insurance premium increase of 4% in July 2021 (estimate only; preliminary renewal in January)
- Transfer of reserves to operating funds of $200K (equal to one month premium)
- Liability insurance premium increase of 3% (estimate only; renewal in March)

POLICE PENSION FUND – PAGE 8-4

- Contribution to the pension fund increases by $100,000 based on actuarial report
  - Tier 2 benefit changes
  - Natural amortization schedule
- Benefits based upon known payments with an escalator for potential retirements

CORPORATE RESERVE FUND– PAGE 4-8

- $25K for Community Grant Program
- $25K for Public Art Initiative

NEXT MEETING

Next Meeting is Thursday, October 29

Will Cover Public Works and Recap of Capital Budget

2021 BUDGET

OCTOBER 29, 2020

RECAP OF PRIOR BUDGET MEETING

What did we cover last meetings?

- Budget Overview
- General Fund
  - Covered all departments of the General Fund except Public Works
- TIF Funds
- Village Links/Reserve 22
- Fire Services Fund
- Insurance Fund
- Pension Fund

Requests from Last Meetings:

- 5 year historical comparison of contractual services
- Property tax history

Topics for Further Discussion:

- Community Grants/GEYFS
- Panfish Park

Other Questions or Requests?

EQUIPMENT SERVICES FUND – PAGE 7-12

- Reduced budget for fuel due to low fuel costs
- Replacing 11 vehicles in 2021 – list on 7-15
- Overall operating expense decrease of $8,850 or 0.9%
- Operating transfer out of $300,000 to support General Fund

WATER & SEWER FUND – PAGE 5-5

- No rate increase in 2021
  - Rate study deferred to 2021
- Water cost expected to be flat (up in 2020 due to summer drought)
- Security Fence at Public Works/Wilson ($10K)
- Orchard & Park Lift Station Upgrades ($143K)

GENERAL FUND – PW ADMIN & ENGINEERING – 3-112

- Overall budget for this department decreased by 1.9%
- Cartegraph software costs moved to MFT

GENERAL FUND – PW STREETS – PAGE 3-122

- No extended seasonal in 2021
- Replacement of asphalt grinder ($25K); other small capital items rebudgeted to 2021 that were deferred in 2020 due to COVID
- Cartegraph costs moved t o MFT

GENERAL FUND – PW FORESTRY – PAGE 3-127

- Postpone Pennsylvania bed improvements ($10K)
- Move Cartegraph to MFT ($4,375)
- Reduction of $4K for floral clock display
- Increase tree pruning in zone A with an increase of 1,376 additional trees
- Tree removal decreased due to historical experience
- Increase EAB due to deferral in 2020

PARKING FUND – 5-56

- Reduction in 2020 projected permit renewal due to 25% reduction approved by Board
- Reduced revenues for daily lots and meters for COVID
- Resurfacing of Park/Montclair lot
- Completion of parking garage ($4.5 million remaining)
- Begin $75K transfer to capital projects fund for projects

MOTOR FUEL TAX FUND – PAGE 6-37

- Addition of Rebuild Illinois revenue (600K per year for three years) – transfer funds to Capital Projects Fund for Capital Projects
- Moved Cartegraph costs from the General Fund
- Moved tree replacement from General Fund

CAPITAL UPDATE

- Capital Program budget presented in September
- Engineer discussion

FACILITIES MAINTENANCE RESERVE FUND

- See list of projects on Page 6-19

NEXT MEETING

Optional Budget Workshop - November 2

Public Hearing on November 9

VILLAGE LINKS
GLEN ELLYN

RESERVE 22 TWENTY-TWO

Budget – CY2021

Provide an outstanding recreational golf and dining experience for the Glen Ellyn community, while also providing storm water protection, at no cost to the taxpayer.

OPERATIONAL PERFORMANCE HISTORY								
	2014	2015	2016	2017	2018	2019	2020	**CY21**
Rounds Played	*66,677*	*70,543*	*71,138*	*70,429*	*61,928*	*60,283*	*67,414*	***70,000***
Golf	2,775,096	2,939,190	2,857,781	2,936,313	2,754,493	2,737,413	2,991,183	**3,088,500**
Reserve 22	1,680,664	2,153,538	2,284,363	2,402,674	2,456,794	2,584,034	2,089,642	**2,731,000**
ADMINISTRATION	603,709	541,206	406,163	359,254	383,860	406,226	433,017	**451,010**
GROUNDS	703,096	744,564	796,805	713,918	729,169	758,671	763,400	**889,430**
GOLF SERVICES	679,373	642,460	717,109	694,471	732,605	715,377	627,363	**716,650**
RESERVE 22	1,418,171	1,962,069	2,106,342	2,297,981	2,506,261	2,498,308	2,062,482	**2,429,049**
STORM WATER	11,903	22,057	22,993	42,580	22,301	18,959	7,737	**28,789**
GOLF SHOP	166,094	206,449	162,099	180,713	158,567	136,797	131,089	**158,512**
CARTS	45,771	48,924	51,430	45,123	43,835	39,574	38,330	**45,515**
MECH. MAINT.	137,608	115,831	162,887	164,178	212,588	185,944	150,832	**196,539**
TOTAL REVENUE	4,455,760	5,092,728	5,142,143	5,338,988	5,211,286	5,321,447	5,080,825	**5,819,500**
OPERATING COSTS	3,765,724	4,283,559	4,425,828	4,498,219	4,789,186	4,759,856	4,214,249	**4,915,493**
OPERATING PROFIT	690,036	809,169	716,315	840,769	422,101	561,591	866,575	**904,007**
DEBT SERVICE	617,296	642,921	642,433	641,058	648,621	645,084	650,383	**656,084**
CAPITAL EXP.	620,249	65,832	56,403	397,509	124,550	276,158	57,507	**222,000**
NET CHANGE	(547,509)	100,417	17,480	(197,798)	(351,070)	(359,650)	158,686	**25,923**

Assumptions:

Typical Weather Year – 70,000 Rounds

User Fee increases

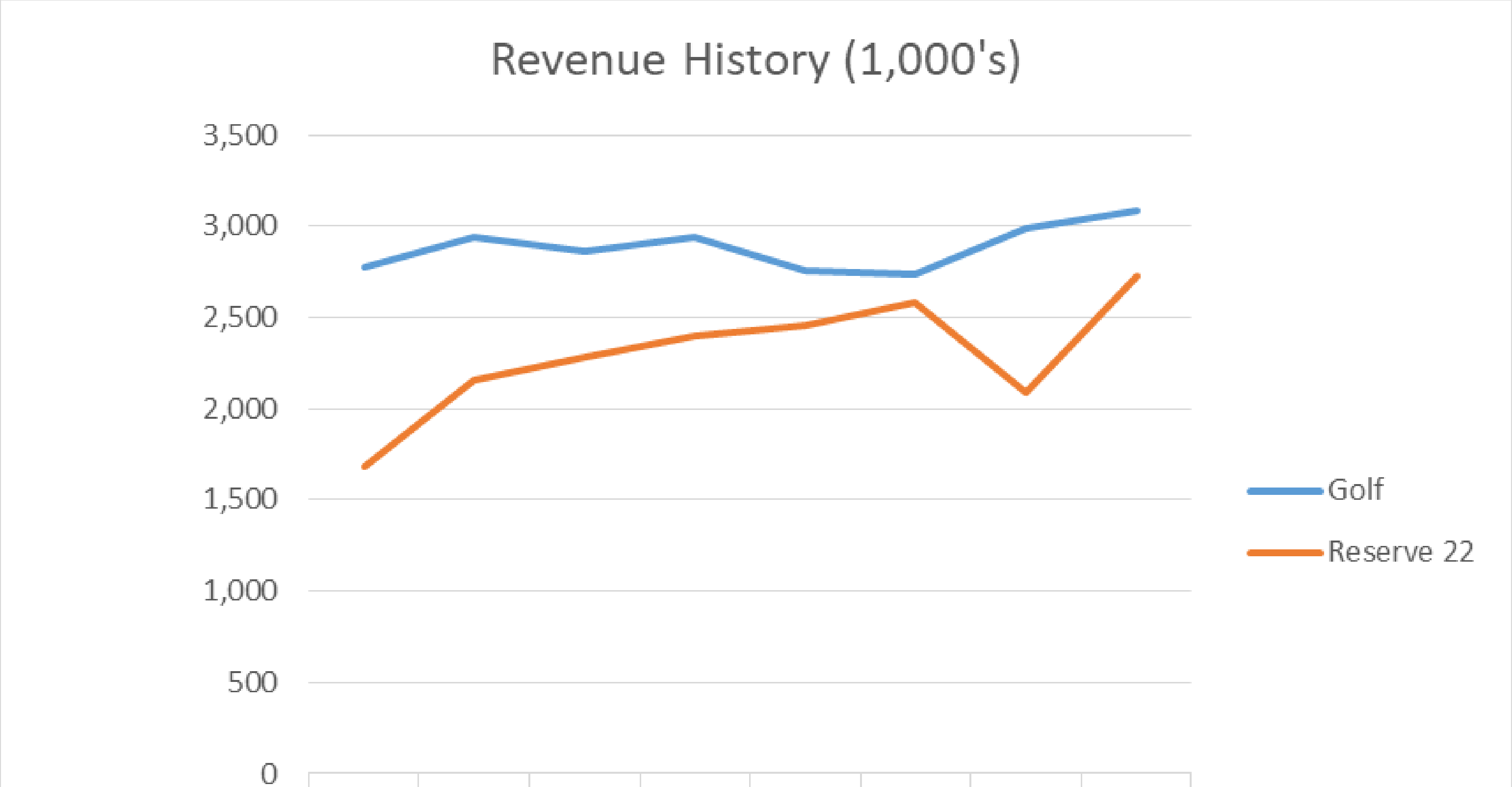
Minimum Wage Increase

Reinstate Maintenance Crew

Banquet Events Return

Expenses fluctuate with Volume

Replace Golf Cart Fleet



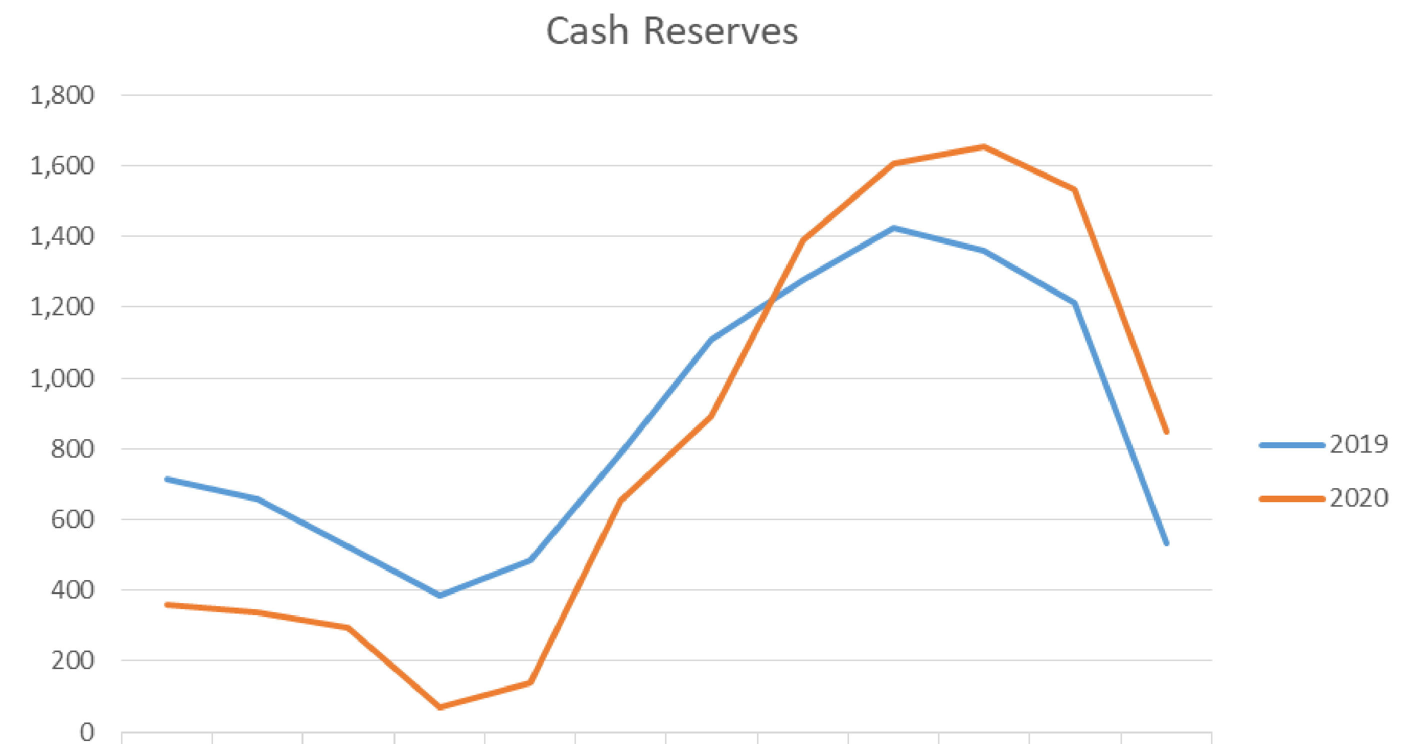
	2014	2015	2016	2017	2018	2019	2020	CY21
Golf	2,775	2,939	2,858	2,936	2,754	2,737	2,991	3,089
Reserve 22	1,681	2,154	2,284	2,403	2,457	2,584	2,090	2,731

2018-19 were 2 worst weather springs in history, summer 2020 was outstanding

2021 golf forecast based on increase in $$/round, typical weather year (70,000+ rounds)

Reserve 22 forecast based on trends, increased marketing, return of banquets

2021 forecast is challenging, but attainable



	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
2019	713	660	522	386	485	788	1,107	1,278	1,424	1,360	1,212	532
2020	359	338	295	70	139	655	891	1,392	1,605	1,655	1,534	851

- **OCT-DEC 2020 projected**
- **Covered Debt and Capital Replacements, while remaining no burden to taxpayer**
- **Enhanced Expense Control**
- **2021 will be the final FULL payment of 2003 Bond**
- **Increased Reserve Balance 13% - project 60% through December**

VILLAGE LINKS / RESERVE 22
MONTHLY CASH INCREASE/DECREASE HISTORY

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
2014	(112)	(270)	(77)	50	130	30	306	177	138	10	(148)	(663)
2015	(100)	(63)	9	67	80	153	356	352	239	(97)	(42)	(689)
2016	(114)	(20)	41	(109)	206	296	186	237	160	36	(76)	(671)
2017	(114)	42	(218)	(57)	(11)	223	328	291	72	(69)	(151)	(681)
2018	(113)	(50)	(157)	(56)	216	153	291	92	165	(102)	(160)	(716)
2019	(144)	(53)	(138)	(136)	99	304	319	171	146	(64)	(148)	(680)
2020	(173)	(21)	(43)	(225)	69	516	237	500	214	(48)	(121)	(683)
Avg	(124)	(62)	(83)	(67)	113	239	289	260	162	(48)	(121)	(683)
Best	(100)	42	41	67	216	516	356	500	239	36	(42)	(671)
Worst	(173)	(270)	(218)	(225)	(11)	30	186	92	72	(102)	(160)	(716)

NEXT 12 MONTH CASH BALANCE SCENARIOS

	2020 SEP	2020 OCT	2020 NOV	2020 DEC	2021 JAN	2021 FEB	2021 MAR	2021 APR	2021 MAY	2021 JUN	2021 JUL	2021 AUG
Avg	1,605	1,557	1,436	753	629	567	483	417	529	769	1,057	1,317
Best	1,605	1,641	1,599	928	828	870	911	978	1,194	1,710	2,066	2,566
Worst	1,605	1,503	1,343	627	454	184	(34)	(259)	(270)	(240)	(54)	38

	QTY	DESCRIPTION	2021 BUDGET	2022 FORECAST	2023 FORECAST	2024 FORECAST	2025 FORECAST	TOTAL FIVE-YEAR FORECAST
2021	95	Replace Motor Cart Fleet	58,000					58,000
2021		**Rough Mower**	53,000					53,000
2021		**Fairway Mower**	57,000					57,000
2021		**Tractor w/Loader, Cab, Snow Pusher**	54,000					54,000
		TOTAL	222,000					222,000
2022		Rough Mower		58,000				58,000
2022		Greens Mower		45,000				45,000
2022		Greens Mower		45,000				45,000
2022	2	Gas Utility Carts		18,000				18,000
2022		Golf Cart Fleet Payment		58,000				58,000
		TOTAL		224,000				224,000
2023		Fairway Mower			57,000			57,000
2023		84" Trim or Sidewinder			35,000			35,000
2023		Heavy Duty Cart			27,000			27,000
2023		Heavy Duty Cart			27,000			27,000
2023		Golf Cart Fleet Payment			58,000			58,000
2023		Gas Utility Cart			9,500			9,500
2023		Flail Mower			7,000			7,000
		TOTAL			220,500			220,500
2024		Pave Parking Lot				180,000		180,000
2024		Toro NSN Irrigation Support				14,000		14,000
2024		84" Trim/Sidewinder				35,000		35,000
		Golf Cart Fleet Payment				58,000		58,000
2024		Greens Mower				45,000		45,000
2024		Greens Mower				45,000		45,000
2024		Greens Roller				22,000		22,000
2024		Gas Utility Cart				9,500		9,500
2024	2	Beverage Cart				22,000		22,000
2024		Gas Utility Cart				9,500		9,500
		TOTAL				440,000		440,000
2025		Tractor w/Cab					42,000	42,000
2025		Deep Tine Aerifier					52,000	52,000
2025		Skid Steer					55,000	55,000
2025	2	Gas Utility Carts					19,000	19,000
		TOTAL					168,000	168,000
		TOTAL	222,000	224,000	220,500	440,000	168,000	1,274,500

Adjusts annually based on condition of Equipment

Facility Upgrades not included – consideration when Cash Reserves increase

Many Equipment replacements get deferred

Restaurant Equipment not included

Glen Ellyn Finance Commission
535 Duane Street
Glen Ellyn, IL 60137

Meeting 12/11/2020 7:00 AM
Department: Finance
Department Head:
Category: Discussion Item
Prepared By:

AGENDA ITEM (ID # 2020-728)

DOC ID: 2020-728

Economic Development Update

Statement of the Issue:

Analysis:

Budget Impact:

Action Requested:

Attachments:

Glen Ellyn Finance Commission
535 Duane Street
Glen Ellyn, IL 60137

Meeting 12/11/2020 7:00 AM
Department: Finance
Department Head:
Category: Reminder
Prepared By:

AGENDA ITEM (ID # 2020-727)

DOC ID: 2020-727

The next meeting is scheduled for January 8, 2020, but staff would like to propose moving that meeting to January 15, 2020.

Statement of the Issue:

Analysis:

Budget Impact:

Action Requested:

Attachments: