



Agenda  
Village of Glen Ellyn  
Finance Commission Meeting  
Friday, June 11, 2021  
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 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.*

*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/87218680482?pwd=WmhWZ2R2eDlXVFRGanJRbS84bkFkdz09>

*Or Telephone:*

*Dial (for higher quality, dial a number based on your current location):*

*US: +1 312 626 6799 or +1 301 715 8592 or +1 646 558 8656 or +1 253 215 8782 or +1 346 248 7799 or +1 669 900 9128*

*Webinar ID: 872 1868 0482*

- A. Call to Order**
- B. Public Comment (Non Agenda Items)**
- C. Approval of Minutes**
  - 1) Minutes - Regular Meeting - April 9, 2021
- D. Financial Reports**
  - 1) General Fund Financial Report - April 2021
  - 2) Village Links / Reserve 22 Financial Reports - April 2021
  - 3) First Quarter Financial Report 2021
- E. Coronavirus Local Fiscal Recovery Fund**
  - 1) Finance Director Coyle will brief the Commission on the estimated funding, eligible uses and timeline for the Coronavirus Local Recovery Fund.
- F. Trustee Liaison's Report**
- G. Chairman's Report**
- H. Other Business**
  - 1) Economic Development Update

2) Next Meeting: Friday, July 9, 7:00 AM

**I. Adjournment**



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

Meeting 6/11/2021 7:00 AM  
Department: Finance  
Department Head:  
Category: Minutes  
Prepared By:

**AGENDA ITEM (ID # 2021-  
1199)**

**DOC ID: 2021-1199**

## **Minutes - Regular Meeting - April 9, 2021**

### **Statement of the Issue:**

Please see the attached minutes for approval.

### **Analysis:**

N/A

### **Budget Impact:**

N/A

### **Action Requested:**

Approval of the attached minutes.

### **Attachments:**

1. 4.9.21 Finance Commission Minutes

**FINANCE COMMISSION  
MINUTES  
APRIL 9, 2021**

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**CALL TO ORDER:**

|                     |                      |         |
|---------------------|----------------------|---------|
| Matthew L. Halkyard | Chairman             | Present |
| Jeremy S. VanEk     | Vice-Chairman        | Present |
| Michael Campagna    | Commissioner         | Present |
| Lea Dan             | Commissioner         | Present |
| Lisa A. Cleaver     | Commissioner         | Present |
| 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 Christiansen, Village Manager Franz, Finance Director Coyle and Recording Secretary Haslett.

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**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 – March 12, 2021 7:00 AM

**MOVE TO APPROVE MINUTES OF FINANCE COMMISSION MEETINGS AS PRESENTED FROM 3/12/2021.**

**RESULT** Motion Unanimously Carried  
**MOVER:** Commissioner DeLeon  
**SECONDER:** Chairman J. VanEk  
**AYES:** Campagna, Cleaver, Dan, DeLeon, Greeno, Halkyard, J. VanEk, Oakes, and Peck  
**ABSENT:** None

**D. Financial Reports**

1. General Fund Update – February 2021

Finance Director Coyle briefed the Finance Commission on the February 2021 General Fund financials. Sales and home rule sales were down from the prior year, but exceeded the budget



estimate. Income taxes exceeded last year and exceeded the budget estimate as well. Governor Pritzker plans to reinstitute the 10% reduction in income taxes. Currently there is no discernable trend with revenues because it is too early in the fiscal year with only two (2) months reporting. The increase in the number of snow events earlier in the year will most likely cause the Street Department budget to exceed the budget for 2021.

## 2. Village Links/Reserve 22 Report – February 2021

Finance Director Coyle noted the Village Links and Reserve 22 cash reserves improved, but still need to be monitored closely. The Village Links staff continues to improve their financials through controlling costs. January and February are not the best months for the Links business model, but overall improved by about \$50,000 from 2020. Finance Director Coyle discussed the 2021 year-end cash reserves. The average estimate projects that about \$450,000 will be on-hand at year-end, while the best model projects about \$1.7 million.

## E. **Tax Increment Financing (TIF) District**

### 1. General Information on TIF Districts

Finance Director Coyle provided a TIF District overview. Finance Director Coyle referenced the Illinois Municipal League publication included in the agenda. Finance Director Coyle explained with a TIF, the equalized assessed value (EAV) is frozen at the outset for a period of 23 years. Typically, DuPage County will calculate a base level of taxes. As the property value increases over the life of the TIF, due to the redevelopment, this increment in taxes is retained by the municipality to offset the TIF related expenses. Chairman Halkyard inquired about the types of eligible expenses for a TIF district. Finance Director Coyle replied some of the TIF eligible expenses include: administrative costs, property acquisition, renovation, rehabilitation, demolition, construction of public works improvements, job training, financing costs, studies, surveys, marketing costs, and professional services. Before a TIF can be created a municipality must demonstrate the need for the TIF.

Over the life of the TIF, the property value increases due to improvements made to the property. Once the TIF period expires, the higher tax base benefits all the taxing districts and not just the municipality. Accordingly, without the TIF, this higher EAV would not have been achieved. To date, the Village of Glen Ellyn has used TIF funds for grants related to business façade, interior and fire improvements, to satisfy redevelopment agreements and studies related to the TIF. Every year the TIF funds are audited and a report is filed with the State of Illinois and is available on the Comptrollers website.

Commissioner Greeno inquired about how you go about getting a TIF approved. Finance Director Coyle explained at the beginning stages of the TIF, a joint review board is created, public hearings are held, and studies are done to demonstrate the need for the TIF. The joint review board includes all the taxing bodies.

Finance Director Coyle reviewed the presentation from the 2019 Joint Review Board meeting. For the Central Business District (CBD) TIF the cumulative private investment is \$2,380,075. The cumulative public investment is \$1,586,032. The 2019 Budget allocated \$125,000 to downtown facade, retail interior improvements, and fire prevention award programs. The TIF has paid \$206,250 in award programs that generated \$2,380,075 in private investment. The 2019 CBD Awards include the following recipients: A Toda Madre, 419 A & B Main Street, Stam, 2 Hound Red, Nobel House, Shawn Sargent Designs, Sweet Shoppe, Sushi Ukai, Glen Art Theatre, and Vanilla Sugar Bakery. In 2018, the Village issued \$9.9 million in general obligation bonds to finance the CBD parking garage, CBD street and streetscape, and Civic Center improvements.

The APEX development is a notable TIF project with an estimated value of \$41 million, which is estimated to generated about \$7.3 million in tax increment over the life of the TIF. Some of the other TIF projects include: the Avere luxury 48-unit rental development, McChesney and Miller redevelopment, CBD Streetscape, Civic Center Parking Garage, and the CBD Train Station and Pedestrian Underpass. For the Roosevelt Road TIF District the cumulative private investment is \$2,150,000 and the cumulative public investment is \$541,467. Other developments not in the Roosevelt Road TIF district, but have positively impacted the TIF include: Baker Hill Shopping Center, Andy's Frozen Custard, Buona Beef, Bucky's Gas Station, Raising Cane, and Wendy's renovation.

## 2. Central Business District TIF Revenue Projections

Finance Director Coyle summarized the CBD TIF revenue projections provided by Kane, McKenna, & Associates, Inc. and highlighted the various redevelopment agreements approved by the Village Board including Avere, Apex and Glenwood Station. Finance Director Coyle noted these are only projections and depend upon how the assessed values progresses. Chairman Halkyard said without the TIF, a lot of these projects would not have moved forward.

## F. **Trustee Liaison Report**

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

## G. **Chairman's Report**

Chairman Halkyard stated he is moving to the Planning Board and hopes Commissioner VanEk will move into the Finance Commission Chairman role. Commissioner VanEk said he would be happy to do so and thanked Chairman Halkyard for his service to the Finance Commission.

## H. **Other Business**

### 1. Economic Development Update

No report.

2. Next Meeting Friday, May 14, 2021, 7:00AM

# **I. Adjournment**

1. Motion to Adjourn

Commissioner VanEk moved and Commissioner Oakes seconded, to adjourn the meeting.  
The meeting was adjourned at 8:12AM.

**Submitted by Aileen Haslett, Recording Secretary**



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

Meeting 6/11/2021 7:00 AM  
Department: Finance  
Department Head:  
Category: Report  
Prepared By:

**AGENDA ITEM (ID # 2021-  
1203)**

**DOC ID: 2021-1203**

## **General Fund Financial Report - April 2021**

### **Statement of the Issue:**

Please see the attached report.

### **Analysis:**

N/A

### **Budget Impact:**

N/A

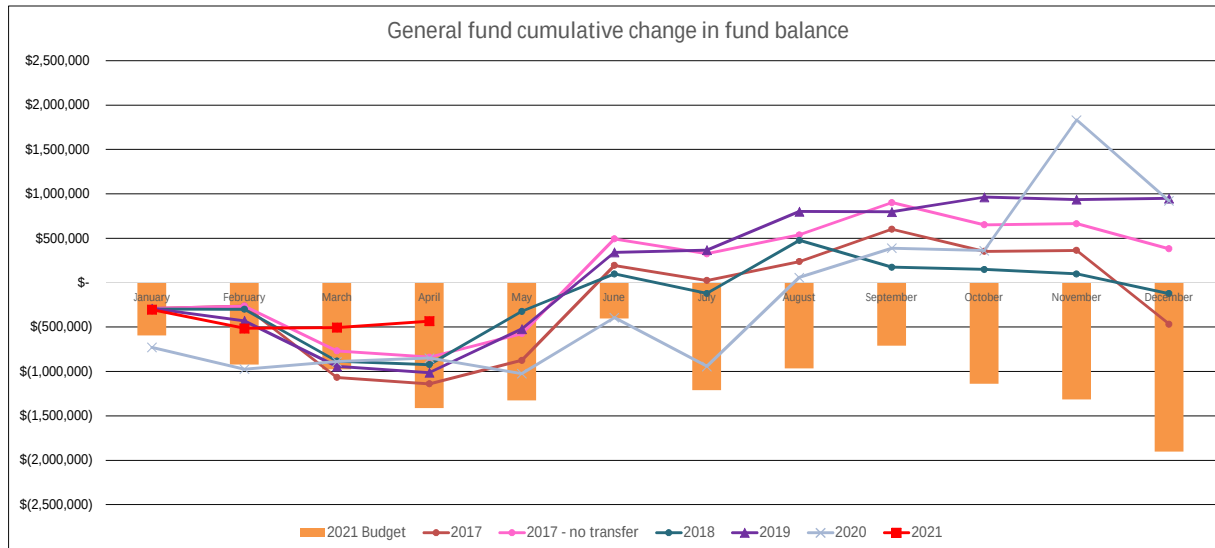
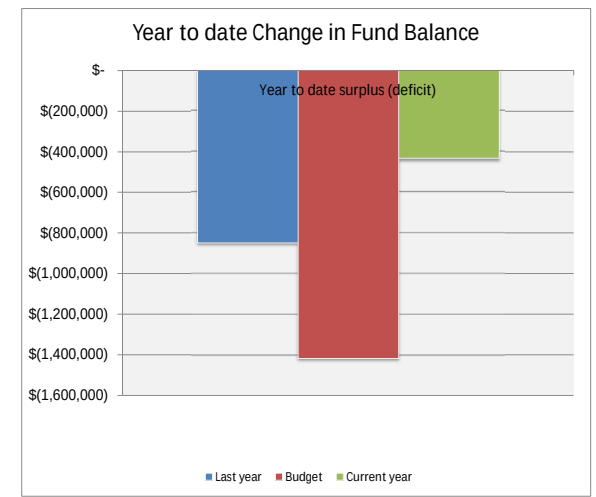
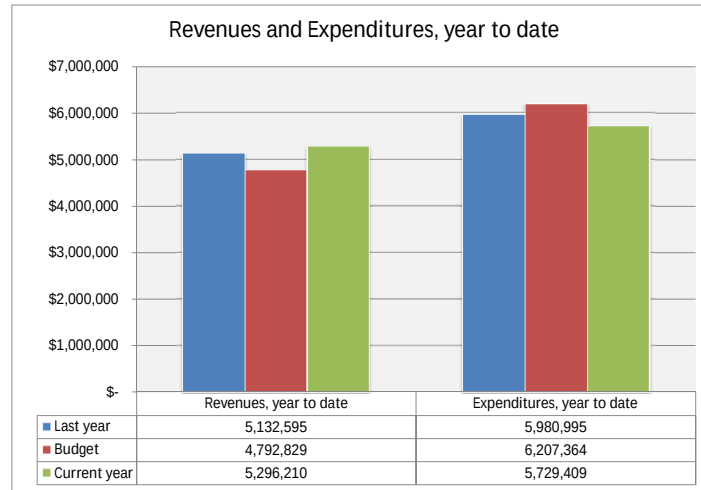
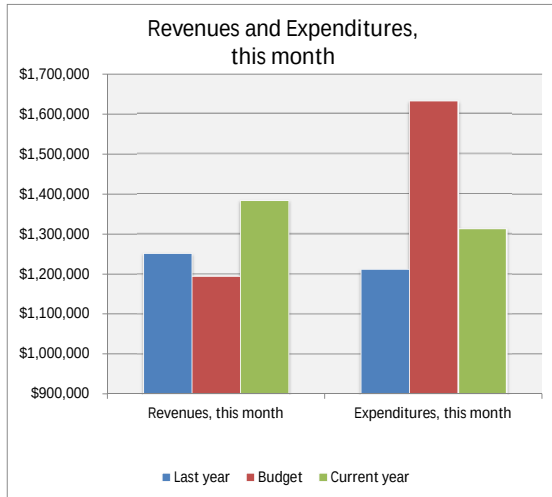
### **Action Requested:**

No action requested - discussion only.

### **Attachments:**

1. General Fund Update - 2021-04-30

General Fund Budget Summary  
For the Period Ended April 30, 2021



General Fund Budget Summary  
For the Period Ended April 30, 2021

REVENUES

TAXES

|                     | Last Year | Current Budget | Current Year | Variance from LY \$ | %   | Variance from Budget \$ | %     |
|---------------------|-----------|----------------|--------------|---------------------|-----|-------------------------|-------|
| Property Tax        | -         | 32             | -            | -                   | 0%  | (32)                    | -100% |
| Econ Dev SSA Tax    | -         | -              | -            | -                   | 0%  | -                       | 0%    |
| Sales Tax           | 289,385   | 270,797        | 316,430      | 27,045              | 9%  | 45,633                  | 17%   |
| Home Rule Sales Tax | 202,168   | 167,965        | 226,929      | 24,761              | 12% | 58,964                  | 35%   |
| State Income Tax    | 285,926   | 253,790        | 342,045      | 56,119              | 20% | 88,255                  | 35%   |
| Other Taxes         | 125,246   | 115,209        | 125,820      | 574                 | 0%  | 10,611                  | 9%    |
| Subtotal Taxes      | 902,725   | 807,791        | 1,011,224    | 108,499             | 12% | 203,433                 | 20%   |

LICENSES & PERMITS

|                             |         |         |         |        |       |          |       |
|-----------------------------|---------|---------|---------|--------|-------|----------|-------|
| Vehicle Licenses            | 103,127 | 134,346 | 106,847 | 3,720  | 4%    | (27,499) | -20%  |
| Business Registration       | 205     | 2,323   | -       | (205)  | -100% | (2,323)  | -100% |
| Liquor Licenses             | -       | 1,113   | 150     | 150    | 100%  | (963)    | -87%  |
| Building Permits/Reg./Fees  | 52,383  | 89,582  | 76,289  | 23,906 | 46%   | (13,293) | -15%  |
| Subtotal Licenses & Permits | 155,715 | 227,364 | 183,286 | 27,571 | 18%   | (44,078) | -24%  |

CHARGES & FEES

|                                 |        |        |        |          |      |         |      |
|---------------------------------|--------|--------|--------|----------|------|---------|------|
| Cable Franchise Fees            | 26,739 | -      | 22,848 | (3,891)  | -15% | 22,848  | 100% |
| Ambulance Service Fees          | -      | -      | -      | -        | 0%   | -       | 0%   |
| Police Service Reimbursements   | 18,636 | 3,884  | 855    | (17,781) | -95% | (3,029) | -78% |
| Reimbursements - Other Agencies | 11,286 | 10,777 | 11,543 | 257      | 2%   | 766     | 7%   |
| Subtotal Charges & Fees         | 56,661 | 14,661 | 35,246 | (21,415) | -38% | 20,585  | 58%  |

OTHER

|                                 |         |         |         |         |      |         |      |
|---------------------------------|---------|---------|---------|---------|------|---------|------|
| Police/Court Fines/Adjudication | 35,955  | 42,630  | 41,445  | 5,490   | 15%  | (1,185) | -3%  |
| Investment Income               | 7,111   | 6,281   | 300     | (6,811) | -96% | (5,981) | -95% |
| Miscellaneous Income            | 1,737   | 3,409   | 5,482   | 3,745   | 216% | 2,073   | 61%  |
| Transfers from Other Funds      | 91,667  | 91,708  | 107,842 | 16,175  | 18%  | 16,134  | 18%  |
| Subtotal Other                  | 136,470 | 144,028 | 155,069 | 18,599  | 14%  | 11,041  | 8%   |

|                |           |           |           |         |     |         |     |
|----------------|-----------|-----------|-----------|---------|-----|---------|-----|
| Revenue Totals | 1,251,571 | 1,193,845 | 1,384,825 | 133,254 | 11% | 190,980 | 16% |
|----------------|-----------|-----------|-----------|---------|-----|---------|-----|

EXPENDITURES

|                               |         |         |         |          |      |           |      |
|-------------------------------|---------|---------|---------|----------|------|-----------|------|
| Village Board & Clerk         | 2,466   | 8,495   | 6,264   | 3,798    | 154% | (2,231)   | -26% |
| Village Manager's Office      | 92,452  | 102,565 | 69,517  | (22,935) | -25% | (33,048)  | -32% |
| Facilities Maintenance        | 59,647  | 66,964  | 60,922  | 1,275    | 2%   | (6,042)   | -9%  |
| Information Technology*       | 53,960  | 67,224  | 40,869  | (13,091) | -24% | (26,355)  | -39% |
| Senior Services               | 6,186   | 7,397   | 7,500   | 1,314    | 21%  | 103       | 1%   |
| History Park                  | 2,362   | 2,325   | 830     | (1,532)  | -65% | (1,495)   | -64% |
| Law                           | 23,348  | 25,674  | 25,939  | 2,591    | 11%  | 265       | 1%   |
| Finance - Administration      | 47,699  | 47,020  | 48,887  | 1,188    | 2%   | 1,867     | 4%   |
| Finance - Cashiers Office     | 23,659  | 26,401  | 25,918  | 2,259    | 10%  | (483)     | -2%  |
| Planning                      | 46,692  | 45,935  | 39,405  | (7,287)  | -16% | (6,530)   | -14% |
| Building                      | 71,528  | 111,815 | 79,650  | 8,122    | 11%  | (32,165)  | -29% |
| Economic Development          | 11,206  | 13,805  | 8,368   | (2,838)  | -25% | (5,437)   | -39% |
| Police - Administration       | 92,438  | 90,826  | 88,716  | (3,722)  | -4%  | (2,110)   | -2%  |
| Police - Operations           | 355,962 | 602,902 | 454,408 | 98,446   | 28%  | (148,494) | -25% |
| Police - Investigations       | 66,790  | 74,836  | 67,944  | 1,154    | 2%   | (6,892)   | -9%  |
| Fire                          | 22,242  | 37,935  | 23,621  | 1,379    | 6%   | (14,314)  | -38% |
| EMS                           | 33,642  | 57,167  | 34,944  | 1,302    | 4%   | (22,223)  | -39% |
| Public Works - Admin & Eng.** | 59,062  | 68,956  | 80,035  | 20,973   | 36%  | 11,079    | 16%  |
| Public Works - Streets        | 90,109  | 96,005  | 85,221  | (4,888)  | -5%  | (10,784)  | -11% |
| Public Works - Forestry       | 50,052  | 77,842  | 65,191  | 15,139   | 30%  | (12,651)  | -16% |

|                    |           |           |           |         |    |           |      |
|--------------------|-----------|-----------|-----------|---------|----|-----------|------|
| Expenditure Totals | 1,211,502 | 1,632,088 | 1,314,149 | 102,647 | 8% | (317,939) | -19% |
|--------------------|-----------|-----------|-----------|---------|----|-----------|------|

|                         |        |           |        |        |  |         |  |
|-------------------------|--------|-----------|--------|--------|--|---------|--|
| Net Surplus / (Deficit) | 40,069 | (438,243) | 70,676 | 30,607 |  | 508,919 |  |
|-------------------------|--------|-----------|--------|--------|--|---------|--|

YTD

|  | Last Year | Current Budget | Current Year | Variance from LY \$ | %     | Variance YTD Budget \$ | %    |
|--|-----------|----------------|--------------|---------------------|-------|------------------------|------|
|  | 212       | 255            | 8,551        | 8,339               | 3933% | 8,296                  | 97%  |
|  | -         | (49)           | 625          | 625                 | 100%  | 674                    | 108% |
|  | 1,255,648 | 1,121,129      | 1,241,735    | (13,913)            | -1%   | 120,606                | 10%  |
|  | 891,125   | 719,109        | 869,634      | (21,491)            | -2%   | 150,525                | 17%  |
|  | 996,504   | 918,215        | 1,162,228    | 165,724             | 17%   | 244,013                | 21%  |
|  | 473,214   | 504,956        | 567,519      | 94,305              | 20%   | 62,563                 | 11%  |
|  | 3,616,703 | 3,263,615      | 3,850,292    | 233,589             | 6%    | 586,677                | 15%  |

|  |         |         |         |           |       |          |       |
|--|---------|---------|---------|-----------|-------|----------|-------|
|  | 214,801 | 272,622 | 239,482 | 24,681    | 11%   | (33,140) | -14%  |
|  | 6,730   | 7,642   | -       | (6,730)   | -100% | (7,642)  | -100% |
|  | 40      | 4,706   | 463     | 423       | 1058% | (4,243)  | -916% |
|  | 418,033 | 281,486 | 275,320 | (142,713) | -34%  | (6,166)  | -2%   |
|  | 639,604 | 566,457 | 515,265 | (124,339) | -19%  | (51,192) | -10%  |

|  |         |         |         |          |       |         |      |
|--|---------|---------|---------|----------|-------|---------|------|
|  | 163,651 | 143,750 | 157,173 | (6,478)  | -4%   | 13,423  | 9%   |
|  | 25      | -       | -       | (25)     | -100% | -       | 0%   |
|  | 23,851  | 15,122  | 19,285  | (4,566)  | -19%  | 4,163   | 22%  |
|  | 45,144  | 52,297  | 46,172  | 1,028    | 2%    | (6,125) | -13% |
|  | 232,671 | 211,169 | 222,630 | (10,041) | -4%   | 11,461  | 5%   |

|  |         |         |         |          |      |          |       |
|--|---------|---------|---------|----------|------|----------|-------|
|  | 138,687 | 175,766 | 148,574 | 9,887    | 7%   | (27,192) | -18%  |
|  | 45,999  | 14,147  | 2,301   | (43,698) | -95% | (11,846) | -515% |
|  | 47,012  | 71,067  | 86,091  | 39,079   | 83%  | 15,024   | 17%   |
|  | 411,919 | 490,608 | 471,057 | 59,138   | 14%  | (19,551) | -4%   |
|  | 643,617 | 751,589 | 708,023 | 64,406   | 10%  | (43,566) | -6%   |

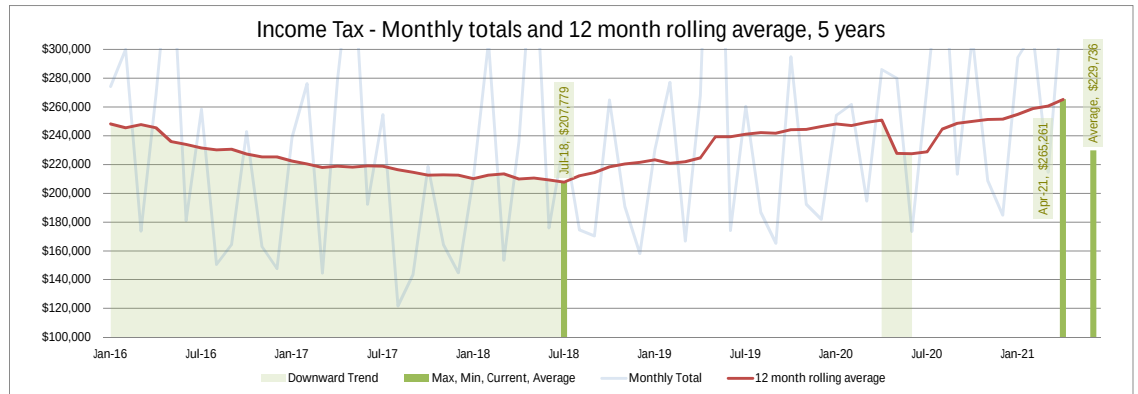
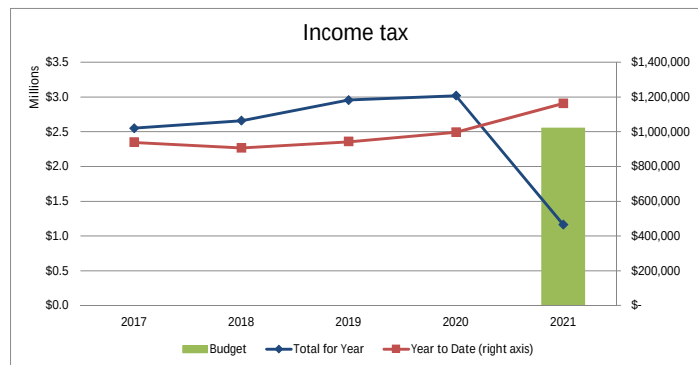
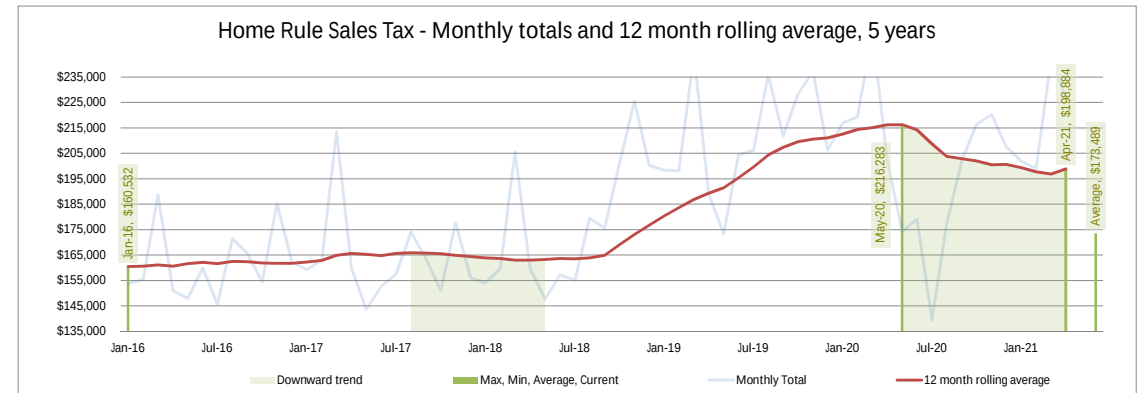
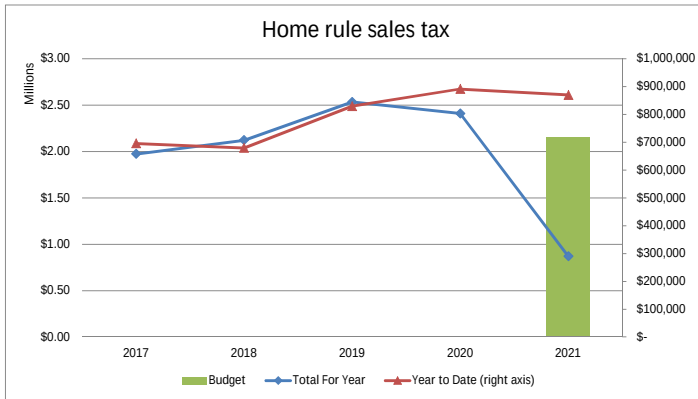
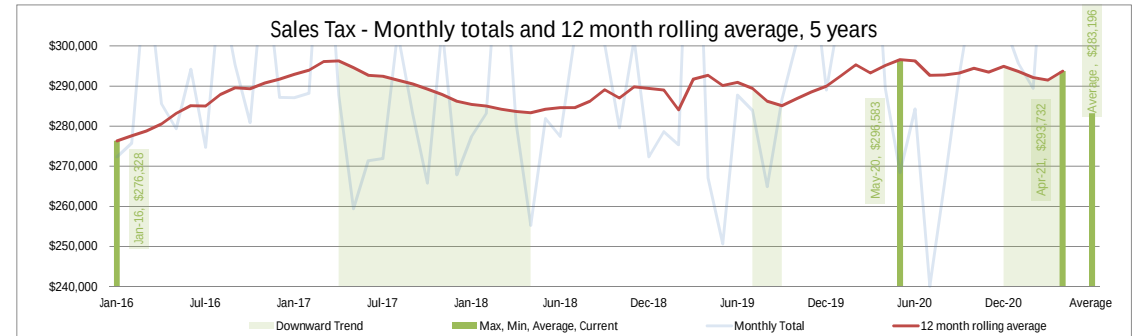
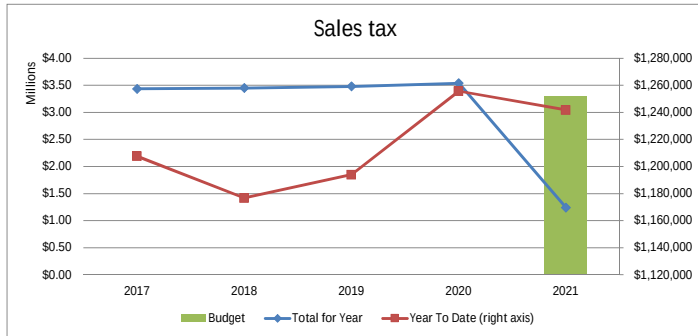
|  |           |           |           |         |    |         |     |
|--|-----------|-----------|-----------|---------|----|---------|-----|
|  | 5,132,595 | 4,792,829 | 5,296,210 | 163,615 | 3% | 503,381 | 10% |
|--|-----------|-----------|-----------|---------|----|---------|-----|

|  |           |           |           |           |      |           |      |
|--|-----------|-----------|-----------|-----------|------|-----------|------|
|  | 41,692    | 44,690    | 41,810    | 118       | 0%   | (2,880)   | -6%  |
|  | 301,193   | 410,261   | 361,635   | 60,442    | 20%  | (48,626)  | -12% |
|  | 283,925   | 267,857   | 245,162   | (38,763)  | -14% | (22,695)  | -8%  |
|  | 195,145   | 268,894   | 249,198   | 54,053    | 28%  | (19,696)  | -7%  |
|  | 30,181    | 29,588    | 27,195    | (2,986)   | -10% | (2,393)   | -8%  |
|  | 8,677     | 9,526     | 9,713     | 1,036     | 12%  | 187       | 2%   |
|  | 113,151   | 102,695   | 132,098   | 18,947    | 17%  | 29,403    | 29%  |
|  | 240,348   | 188,165   | 195,833   | (44,515)  | -19% | 7,668     | 4%   |
|  | 103,634   | 105,606   | 112,882   | 9,248     | 9%   | 7,276     | 7%   |
|  | 201,505   | 183,738   | 169,918   | (31,587)  | -16% | (13,820)  | -8%  |
|  | 436,096   | 447,262   | 333,290   | (102,806) | -24% | (113,972) | -25% |
|  | 164,003   | 191,472   | 191,288   | 27,285    | 17%  | (184)     | 0%   |
|  | 454,462   | 405,305   | 399,254   | (55,208)  | -12% | (6,051)   | -1%  |
|  | 1,773,273 | 1,902,360 | 1,644,131 | (129,142) | -7%  | (258,229) | -14% |
|  | 310,772   | 299,342   | 284,679   | (26,093)  | -8%  | (14,663)  | -5%  |
|  | 100,702   | 123,930   | 107,898   | 7,196     | 7%   | (16,032)  | -13% |
|  | 197,947   | 185,867   | 235,558   | 37,611    | 19%  | 49,691    | 27%  |
|  | 280,833   | 275,822   | 263,840   | (16,993)  | -6%  | (11,982)  | -4%  |
|  | 450,584   | 453,618   | 495,217   | 44,633    | 10%  | 41,599    | 9%   |
|  | 292,872   | 311,368   | 228,810   | (64,062)  | -22% | (82,558)  | -27% |

|  |           |           |           |           |     |           |     |
|--|-----------|-----------|-----------|-----------|-----|-----------|-----|
|  | 5,980,995 | 6,207,364 | 5,729,409 | (251,586) | -4% | (477,955) | -8% |
|--|-----------|-----------|-----------|-----------|-----|-----------|-----|

|  |           |             |           |         |  |         |  |
|--|-----------|-------------|-----------|---------|--|---------|--|
|  | (848,400) | (1,414,535) | (433,199) | 415,201 |  | 981,336 |  |
|--|-----------|-------------|-----------|---------|--|---------|--|

# Key General Fund Revenues For the Period Ended April 30, 2021





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

Meeting 6/11/2021 7:00 AM  
Department: Finance  
Department Head:  
Category: Report  
Prepared By:

**AGENDA ITEM (ID # 2021-  
1204)**

**DOC ID: 2021-1204**

## **Village Links / Reserve 22 Financial Reports - April 2021**

### **Statement of the Issue:**

Please see the attached reports.

### **Analysis:**

N/A

### **Budget Impact:**

N/A

### **Action Requested:**

None - Discussion Only

### **Attachments:**

1. Manager's Report052821
2. Village Links - Financial Statements - April 2021
3. Financial Statements - April 2021 vs. 2019





# VILLAGE LINKS

## GLEN ELLYN

RESERVE  
— 22  
TWENTY-TWO

### Manager's Report for April 2021

Prepared by Jeff Vesevick, General Manager

Weather continues to be a story yet again; the average temperature was 51.9°F which is 3.0°F above normal. We had the 6<sup>th</sup> driest April on record with 0.71" of precipitation (at O'Hare) which is 2.67" below normal. While we were warm, we did record 8 frost delays. Carts were not grounded at all for the entire month which I assume is a record (100% availability).

| High Temperatures In April |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
|----------------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
|                            | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 |
| 90° days                   |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| 80° days                   | 3    |      |      |      | 1    | 2    |      |      |      | 1    | 1    | 4    | 2    | 1    | 2    | 1    | 3    |
| 70° days                   | 5    | 3    | 5    | 1    | 11   | 6    | 3    | 3    | 2    | 3    | 4    | 8    | 3    | 8    | 4    | 10   | 7    |
| 60° days                   | 6    | 10   | 9    | 9    | 4    | 4    | 13   | 12   | 10   | 12   | 4    | 12   | 6    | 5    | 7    | 9    | 7    |
| 50° days                   | 12   | 8    | 10   | 3    | 11   | 8    | 9    | 10   | 6    | 10   | 14   | 5    | 11   | 11   | 8    | 8    | 11   |
| 40° days                   | 4    | 7    | 6    | 7    | 3    | 8    | 2    | 4    | 11   | 4    | 6    | 1    | 6    | 5    | 3    | 2    | 2    |
| 30° days                   | 1    | 2    |      | 10   |      | 2    |      | 1    | 1    |      | 1    |      | 2    |      | 6    |      |      |
| Rain                       | 0.7" | 3.6" | 4.8" | 2.1" | 5.5" | 2.7" | 2.8" | 3.1" | 9.1" | 1.9" | 4.5" | 2.5" | 4.7" | 2.9" | 3.0" | 3.5" | 2.3" |
| Snow                       |      |      | 9.0" | 4.5" |      |      |      |      |      |      |      |      | 2"   |      | 2"   |      |      |

### GOLF

The dry, warm conditions have allowed us to continue to attract golfers in near record numbers. A comparison to 2020 would be fruitless, since we spent the entire month closed due to state regulated mandates. The following comparisons use 2019 activity.

**Rounds** played were up 90% for the month, and are up 105% for the year

**Green fees** were up 148% for the month, and are up 172% for the year

**Driving range** sales were up 114% for the month, and are up 144% for the year

**Motor Car** sales were up 133% for the month, and are up 173% for the year

**Resident Card** sales were up 33% for the month, and are up 22% for the year

**Golf Revenues** were up 120% for the month, and are up 112% for the year

| Golf Revenue April                                                        |                |                |                |                |                |                |                |                |                |              |                |
|---------------------------------------------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|--------------|----------------|
|                                                                           | 2011           | 2012           | 2013           | 2014           | 2015           | 2016           | 2017           | 2018           | 2019           | 2020         | 2021           |
| Rounds                                                                    | 4,366          | 6,761          | 3,746          | 4,749          | 5,677          | 5,286          | 5,281          | 3,318          | 3,826          | 0            | 7,277          |
| Green Fees                                                                | 108,315        | 157,699        | 81,570         | 102,862        | 118,672        | 108,704        | 103,595        | 64,117         | 85,950         | 0            | 213,200        |
| Driving Range                                                             | 16,855         | 23,721         | 0              | 22,653         | 28,206         | 22,369         | 24,474         | 18,810         | 23,199         | 0            | 49,594         |
| Pro Shop                                                                  | 16,431         | 15,684         | 5,501          | 12,441         | 15,700         | 14,573         | 17,400         | 14,175         | 11,454         | 1,397        | 18,467         |
| Carts                                                                     | 16,206         | 34,172         | 17,169         | 23,427         | 31,287         | 27,744         | 32,360         | 18,528         | 21,984         | 0            | 51,278         |
| Resident Cards                                                            | 2,723          | 3,240          | 4,250          | 4,870          | 5,370          | 4,490          | 4,540          | 3,080          | 3,800          | 40           | 5,040          |
| Miscellaneous                                                             | 6,501          | 5,907          | 8,416          | 8,721          | 9,984          | 9,355          | 18,443         | 6,320          | 10,877         | 776          | 9,235          |
| <b>Total Revenue</b>                                                      | <b>166,924</b> | <b>240,391</b> | <b>116,944</b> | <b>174,973</b> | <b>212,844</b> | <b>187,236</b> | <b>200,812</b> | <b>125,030</b> | <b>157,263</b> | <b>2,213</b> | <b>346,668</b> |
| Golf rounds played and revenues were by far the best in the last 11 years |                |                |                |                |                |                |                |                |                |              |                |

**Director of Golf Noel Allen** continues to negotiate with outing prospects, as 5 committed and made deposits in the month of April.

Eight of the 14 outside leagues began play in April, with the remainder to begin in early May. Most of the leagues play through August and into September on the 9-hole course. The Over 60 men's league began play on April 7. The Swingin'Set ladies league will begin its season in early May, and will be treated to 3 complimentary starter clinics conducted by the Village Links Professional Staff on Tuesdays and Thursdays in April. Approximately 36 18-holers and 60 9-holers play each Tuesday morning through September. Harris Golf Cars installed new windshields and a new, larger GPS screen on our fleet of 95 golf cars.

53 golfers utilized their suspended Spring Special memberships from 2020, and played 330 discounted rounds of golf in April, totaling \$10,380 worth of green fees.

The PGA Junior League is nearly full, with 106 of the maximum capacity of 120 junior golfers for this popular league.

## RESERVE 22

Restaurant and bar sales got an early boost by the mild April weather, as patrons were eager to rerun to in person dining.

Advertisements were placed and prospects interviewed for seasonal Server, Bartender, Busser, and Line Cook positions. Staff continues to struggle to fill positions in what seems to be a scant work force.

Staff is preparing the menus for **Mother's Day Brunch for May 9**. Reserve 22 will offer reservations throughout the day, juggling the indoor/outdoor/takeout opportunities.

| Reserve 22 - APR L      |               |                |               | Year to Date   |                |              |
|-------------------------|---------------|----------------|---------------|----------------|----------------|--------------|
|                         | 2020          | 2021           | +/-           | 2020           | 2021           | +/-          |
| Restaurant & Bar        | 23,776        | 139,834        | 488.1%        | 188,757        | 254,689        | 34.9%        |
| Banquets                | 0             | 12,203         | #DIV/0!       | 108,803        | 21,043         | -80.7%       |
| from Outings            | 0             | 0              | #DIV/0!       | 0              | 0              | #DIV/0!      |
| Beverage Cart           | 0             | 29             | #DIV/0!       | 0              | 2,173          | #DIV/0!      |
| Halfway House           | 0             | 15,053         | #DIV/0!       | 960            | 16,545         | 1623.4%      |
| Other                   | 0             | 6,201          | #DIV/0!       | 17,689         | 8,480          | -52.1%       |
| <b>Total Reserve 22</b> | <b>23,776</b> | <b>173,320</b> | <b>629.0%</b> | <b>316,209</b> | <b>302,931</b> | <b>-4.2%</b> |

**Banquet Sales** made a slight comeback in April, as pandemic restrictions finally started to ease. Inquiries remain strong, keeping **Event Planning and Sales Coordinator Aimee Detterbeck** on her toes. A 30' x 90' event tent has been erected over the golf cart bullpen area, in hopes of attracting groups wishing to have their events outdoors.

## Grounds

After careful consideration, it was determined that the 18-hole course greens could do without a regular spring aeration, as current thatch levels appear to be in check. This process is normally done only in the fall, when less golf rounds are expected. The golf course is in very good condition, as the continuation of last year's drought has promoted the fast, firm conditions many golfers love. Irrigation and hand watering will be necessary to maintain turf health.

## Grounds

1. Stumps cleaned and seeded
2. Greens sprayed for *Poa annua* seed head control 2<sup>nd</sup> App
3. Irrigation System started and tested for leaks, malfunctions, etc.
4. Began cleaning up and releveling bench stations (on going)
5. Started regular mowing of rough at end of month
6. Still looking to add seasonal staff
7. Replaced all fairway yardage markers with newly painted markers
8. De littered parkways multiple times

## **Mechanical and Building Maintenance**

1. 4 pieces of equipment were repaired and/or serviced.
2. Helped with Tent Install
3. Installed Electrical line near shelter on 8 for lightning system
4. Installed new lights in tent and restaurant patio, LEDs with wider spacing (no more missing bulbs)
5. Installed safety netting on remainder of north side of patio

## **Horticulture/Conservation**

1. Panfish Park stumps seeded by outside contractor
2. Removal of excess mulch in beds, replaced with new thin layer
3. Spraying mulch beds for weeds

**VILLAGE LINKS / RESERVE 22**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION**  
**As of April 30, 2021**

| ORG   | DESCRIPTION              | 2021<br>BUDGET | MONTH      |              |            |        | YEAR-TO-DATE |              |              |        |  |
|-------|--------------------------|----------------|------------|--------------|------------|--------|--------------|--------------|--------------|--------|--|
|       |                          |                | 2021       | 2020         | DIFF       | % DIFF | 2021         | 2020         | DIFF         | % DIFF |  |
|       | REVENUES:                |                |            |              |            |        |              |              |              |        |  |
| 5500  | Village Links Revenues   | \$ 3,113,850   | \$ 349,062 | \$ 2,530     | \$ 346,532 | 13699% | \$ 501,275   | \$ 89,439    | \$ 411,836   | 460%   |  |
| 5520  | Reserve 22 Revenues      | 2,731,000      | 173,320    | 23,776       | 149,544    | 629%   | 302,931      | 316,208      | (13,277)     | -4%    |  |
|       | Total Revenues           | \$ 5,844,850   | \$ 522,382 | \$ 26,305    | \$ 496,076 | 1886%  | \$ 804,206   | \$ 405,647   | \$ 398,559   | 98%    |  |
|       | EXPENDITURES:            |                |            |              |            |        |              |              |              |        |  |
| 55700 | Administration           | \$ 460,117     | \$ 35,239  | \$ 35,191    | \$ 48      | 0%     | \$ 150,047   | \$ 155,910   | \$ (5,863)   | -4%    |  |
| 55710 | Golf Course Maintenance  | 899,270        | 108,522    | 78,002       | 30,520     | 39%    | 195,994      | 198,604      | (2,610)      | -1%    |  |
| 55720 | Golf Services            | 722,908        | 57,489     | 40,407       | 17,082     | 42%    | 150,813      | 150,613      | 200          | 0%     |  |
| 55730 | Reserve 22               | 2,420,256      | 122,080    | 57,724       | 64,355     | 111%   | 305,864      | 477,351      | (171,486)    | -36%   |  |
| 55740 | Stormwater Management    | 28,814         | 330        | 656          | (325)      | -50%   | 1,134        | 1,637        | (503)        | -31%   |  |
| 55750 | Pro Shop Merchandise     | 158,495        | 13,980     | 19,772       | (5,792)    | -29%   | 33,132       | 7,130        | 26,002       | 365%   |  |
| 55780 | Motorized Carts          | 45,515         | 3,315      | -            | 3,315      | 0%     | 3,315        | 249          | 3,066        | 1230%  |  |
| 557X5 | Mechanical Maintenance   | 196,841        | 13,882     | 12,057       | 1,825      | 15%    | 67,176       | 55,477       | 11,698       | 21%    |  |
|       | Total Operating Expenses | \$ 4,932,216   | \$ 354,836 | \$ 243,809   | \$ 111,027 | 46%    | \$ 907,476   | \$ 1,046,972 | \$ (139,496) | -13%   |  |
|       | Operating Income (Loss)  | \$ 912,634     | \$ 167,545 | \$ (217,503) | \$ 385,049 | -177%  | \$ (103,270) | \$ (641,325) | \$ 538,055   | -84%   |  |
|       | Debt Service             | 656,084        | -          | -            | -          | 0%     | -            | -            | -            | 0%     |  |
|       | Capital Expenditures     | 222,000        | 790        | -            | 790        | 0%     | 34,940       | 8,085        | 26,855       | 332%   |  |
|       | CHANGE IN NET POSITION   | \$ 34,550      | \$ 166,755 | \$ (217,503) | \$ 384,259 | -177%  | \$ (138,210) | \$ (649,410) | \$ 511,200   | -79%   |  |

**KEY METRICS**

|                                         |             |        |       |        |     |      |       |  |
|-----------------------------------------|-------------|--------|-------|--------|-----|------|-------|--|
|                                         | <u>Goal</u> |        |       |        |     |      |       |  |
| Personnel Expenses as % of Sales        | 47%         | 34%    | 593%  | -559%  | 62% | 166% | -104% |  |
| Cash Balance (End of Month, in \$000's) | \$ 1,234    | \$ 827 | \$ 70 | \$ 757 |     |      |       |  |

**VILLAGE LINKS**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION**  
**GOLF**  
(Including Administration, Grounds, & Mechanical Maintenance)  
**As of April 30, 2021**

| ORG/<br>OBJECT | DESCRIPTION                               | 2021<br>BUDGET      | MONTH             |                     |                   |               | YEAR-TO-DATE        |                     |                   |              |
|----------------|-------------------------------------------|---------------------|-------------------|---------------------|-------------------|---------------|---------------------|---------------------|-------------------|--------------|
|                |                                           |                     | 2021              | 2020                | DIFF              | % DIFF        | 2021                | 2020                | DIFF              | % DIFF       |
| 5500           | <b>VILLAGE LINKS REVENUES:</b>            |                     |                   |                     |                   |               |                     |                     |                   |              |
| 440550         | Green Fees                                | \$ 1,950,000        | \$ 213,200        | \$ -                | \$ 213,200        | 0%            | \$ 261,672          | \$ 27,752           | \$ 233,920        | 843%         |
| 440554         | Pro Shop - Sales                          | 170,000             | 18,467            | 1,398               | 17,069            | 1221%         | 30,885              | 10,052              | 20,832            | 207%         |
| 440555         | Motor Carts                               | 500,000             | 51,278            | -                   | 51,278            | 0%            | 63,002              | 3,764               | 59,238            | 1574%        |
| 440556         | Driving Range                             | 300,000             | 49,584            | -                   | 49,584            | 0%            | 72,725              | 8,040               | 64,686            | 805%         |
| 440557         | Resident Cards                            | 32,000              | 5,040             | 40                  | 5,000             | 12500%        | 25,940              | 15,600              | 10,340            | 66%          |
| 460100         | Investment Income                         | 8,500               | 0                 | 204                 | (204)             | -100%         | 2                   | 2,308               | (2,306)           | -100%        |
| 489000         | Miscellaneous Revenue                     | 126,550             | 9,235             | 888                 | 8,348             | 940%          | 38,118              | 22,220              | 15,897            | 72%          |
| 489100         | Miscellaneous - Over/Short                | -                   | 24                | -                   | 24                | 0%            | (2)                 | (297)               | 296               | -99%         |
| 490800         | Operating Transfer In                     | 26,800              | 2,233             | -                   | 2,233             | 0%            | 8,933               | -                   | 8,933             | 0%           |
|                | <b>Total Revenues</b>                     | <b>\$ 3,113,850</b> | <b>\$ 349,062</b> | <b>\$ 2,530</b>     | <b>\$ 346,532</b> | <b>13699%</b> | <b>\$ 501,275</b>   | <b>\$ 89,439</b>    | <b>\$ 411,836</b> | <b>460%</b>  |
|                | <b>COST OF GOODS SOLD:</b>                |                     |                   |                     |                   |               |                     |                     |                   |              |
| 520945         | Cost of Goods Sold - Pro Shop             | \$ 127,500          | \$ 11,458         | \$ 17,794           | \$ (6,336)        | -36%          | \$ 23,817           | \$ (2,754)          | \$ 26,572         | -965%        |
|                | <b>Total Cost of Goods Sold</b>           | <b>\$ 127,500</b>   | <b>\$ 11,458</b>  | <b>\$ 17,794</b>    | <b>\$ (6,336)</b> | <b>-36%</b>   | <b>\$ 23,817</b>    | <b>\$ (2,754)</b>   | <b>\$ 26,572</b>  | <b>-965%</b> |
|                | <b>Gross Profit</b>                       | <b>\$ 2,986,350</b> | <b>\$ 337,603</b> | <b>\$ (15,265)</b>  | <b>\$ 352,868</b> | <b>-2312%</b> | <b>\$ 477,457</b>   | <b>\$ 92,193</b>    | <b>\$ 385,264</b> | <b>418%</b>  |
|                | <b>OTHER OPERATING EXPENSES:</b>          |                     |                   |                     |                   |               |                     |                     |                   |              |
| 510100         | Salaries - Pensionable                    | \$ 943,660          | \$ 67,687         | \$ 84,620           | \$ (16,933)       | -20%          | \$ 223,893          | \$ 219,811          | \$ 4,082          | 2%           |
| 510120         | Salaries - Non-Pensionable                | 194,800             | 15,966            | 2,730               | 13,237            | 485%          | 18,092              | 63,715              | (45,623)          | -72%         |
| 510200         | Salaries - Overtime                       | 6,740               | 130               | -                   | 130               | 0%            | 130                 | 18                  | 112               | 633%         |
| 510400         | FICA Taxes                                | 86,408              | 6,203             | 6,469               | (266)             | -4%           | 17,768              | 21,030              | (3,262)           | -16%         |
| 510500         | IMRF                                      | 82,774              | 5,503             | 7,439               | (1,936)           | -26%          | 18,674              | 23,990              | (5,317)           | -22%         |
| 590600         | Health Insurance                          | 137,400             | 9,068             | 11,276              | (2,209)           | -20%          | 38,040              | 45,391              | (7,351)           | -16%         |
| 52XXXX         | Contractual Services                      | 624,178             | 49,956            | 36,241              | 13,715            | 38%           | 174,699             | 158,995             | 15,704            | 10%          |
| 53XXXX         | Commodities                               | 308,500             | 66,785            | 19,515              | 47,271            | 242%          | 86,498              | 39,426              | 47,073            | 119%         |
|                | <b>Total Operating Expenses</b>           | <b>\$ 2,384,460</b> | <b>\$ 221,298</b> | <b>\$ 168,290</b>   | <b>\$ 53,008</b>  | <b>31%</b>    | <b>\$ 577,794</b>   | <b>\$ 572,375</b>   | <b>\$ 5,419</b>   | <b>1%</b>    |
|                | <b>Operating Income (Loss)</b>            | <b>\$ 601,890</b>   | <b>\$ 116,305</b> | <b>\$ (183,555)</b> | <b>\$ 299,860</b> | <b>-163%</b>  | <b>\$ (100,337)</b> | <b>\$ (480,183)</b> | <b>\$ 379,846</b> | <b>-79%</b>  |
|                | <b>Operating Income (Loss) Percentage</b> | <b>19%</b>          | <b>33%</b>        | <b>-7256%</b>       |                   |               | <b>-20%</b>         | <b>-537%</b>        |                   |              |

**KEY METRICS**

|                                  | Goal     |          |       |          |          |          |           |  |  |
|----------------------------------|----------|----------|-------|----------|----------|----------|-----------|--|--|
| Rounds Played                    | 70,000   | 7,277    | -     | 7,277    | 9,425    | 1,488    | 7,937     |  |  |
| Revenue Per Round                | \$ 44.48 | \$ 47.97 | \$ -  | \$ 47.97 | \$ 53.19 | \$ 60.11 | \$ (6.92) |  |  |
| Resident Cards Sold              | N/A      | 269      | 2     | 267      | 2,318    | 1,642    | 676       |  |  |
| Cost of Goods Sold % - Pro Shop  | 75%      | 62%      | 1273% | -1211%   | 77%      | -27%     | 105%      |  |  |
| Personnel Expenses as % of Sales | 47%      | 30%      | 4449% | -4419%   | 63%      | 418%     | -355%     |  |  |

VILLAGE LINKS  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
GOLF  
(Including Administration, Grounds, & Mechanical Maintenance)  
As of April 30, 2021

| ORG/<br>OBJECT                                                                                                | DESCRIPTION | 2021<br>BUDGET | MONTH    |        |          |        | YEAR-TO-DATE |           |           |        |
|---------------------------------------------------------------------------------------------------------------|-------------|----------------|----------|--------|----------|--------|--------------|-----------|-----------|--------|
|                                                                                                               |             |                | 2021     | 2020   | DIFF     | % DIFF | 2021         | 2020      | DIFF      | % DIFF |
| <u>MISCELLANEOUS REVENUE</u>                                                                                  |             |                |          |        |          |        |              |           |           |        |
| Miscellaneous Revenue includes the following items, which don't fit into any of the major revenue categories: |             |                |          |        |          |        |              |           |           |        |
| Adult & Junior Golf Lessons                                                                                   |             |                | \$ 3,575 | \$ 650 | \$ 2,925 |        | \$ 28,575    | \$ 4,800  | \$ 23,775 |        |
| Handicaps                                                                                                     |             |                | -        | 120    | (120)    |        | -            | 13,040    | (13,040)  |        |
| Hand Cart Rentals                                                                                             |             |                | 2,640    | -      | 2,640    |        | 3,395        | 856       | 2,539     |        |
| Golf Club Rentals                                                                                             |             |                | 170      | -      | 170      |        | 170          | 30        | 140       |        |
| Golf Club Repairs                                                                                             |             |                | -        | -      | -        |        | 738          | 110       | 628       |        |
| Locker Rentals                                                                                                |             |                | 560      | -      | 560      |        | 2,640        | 2,800     | (160)     |        |
| Illinois Sales Tax (1.75%)                                                                                    |             |                | 124      | 102    | 23       |        | 230          | 574       | (344)     |        |
| Glen Ellyn Food & Beverage Tax (1%)                                                                           |             |                | 12       | 10     | 1        |        | 22           | 20        | 2         |        |
| Misc. Tournament Prize                                                                                        |             |                | -        | -      | -        |        | -            | -         | -         |        |
| FootGolf Ball Rentals                                                                                         |             |                | -        | -      | -        |        | -            | -         | -         |        |
| ATM Machine Commission                                                                                        |             |                | -        | 6      | (6)      |        | 11           | 20        | (8)       |        |
| Miscellaneous                                                                                                 |             |                | 2,154    | -      | 2,154    |        | 2,336        | (30)      | 2,366     |        |
| Total                                                                                                         |             | \$ 126,550     | \$ 9,235 | \$ 888 | \$ 8,348 |        | \$ 38,118    | \$ 22,220 | \$ 15,897 |        |

**RESERVE 22**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION**  
**As of April 30, 2021**

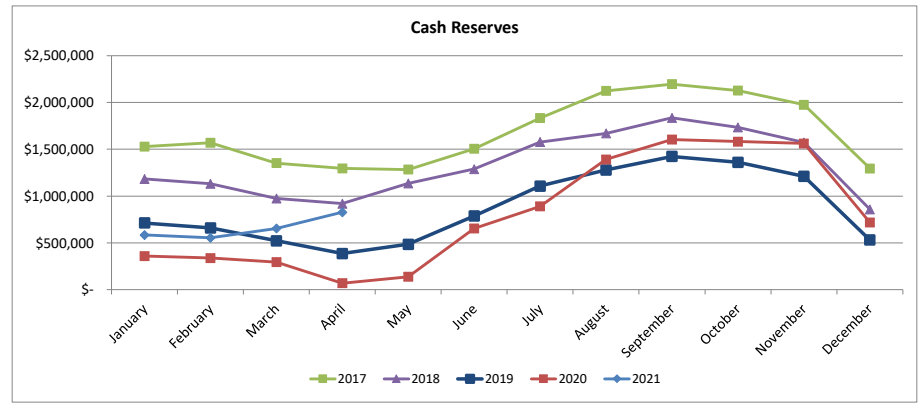
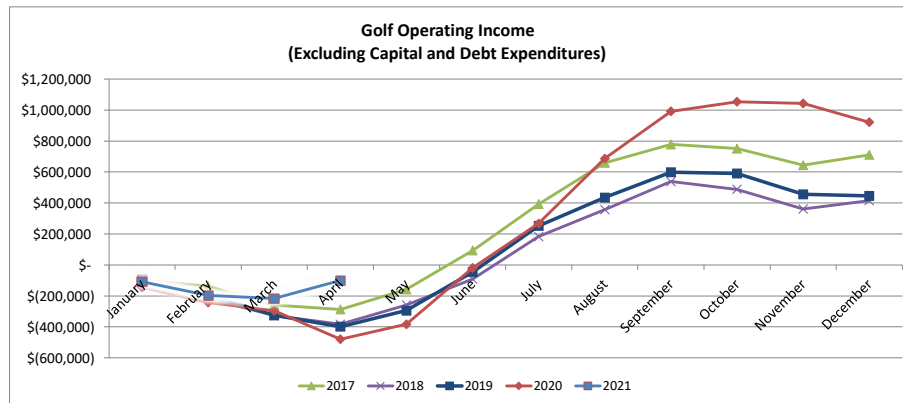
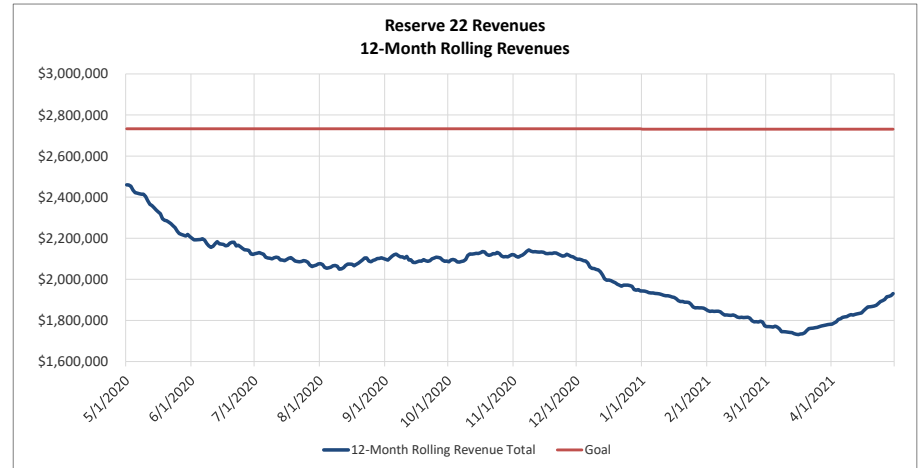
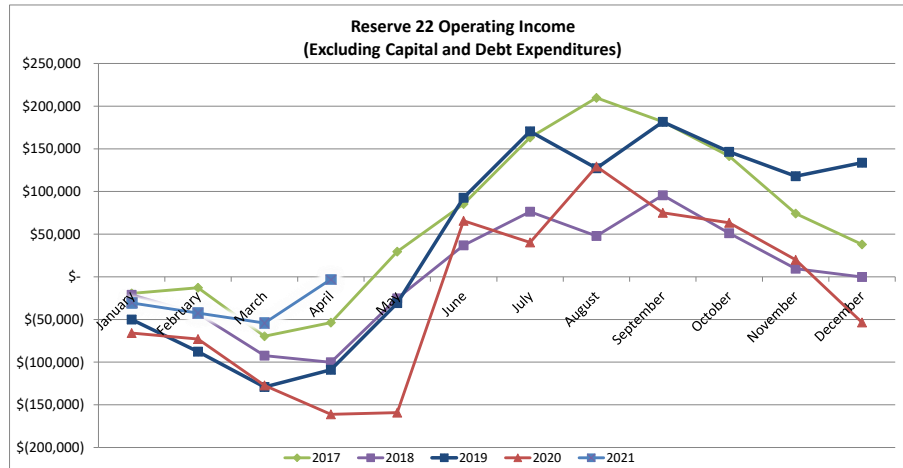
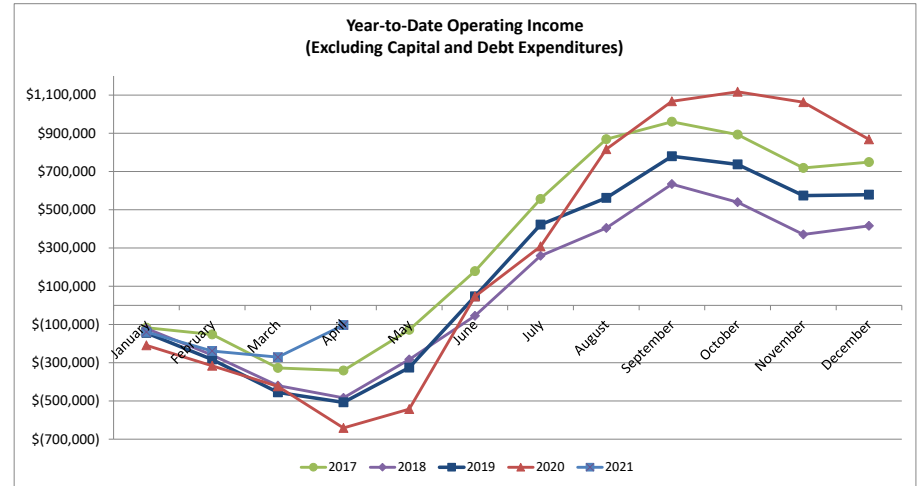
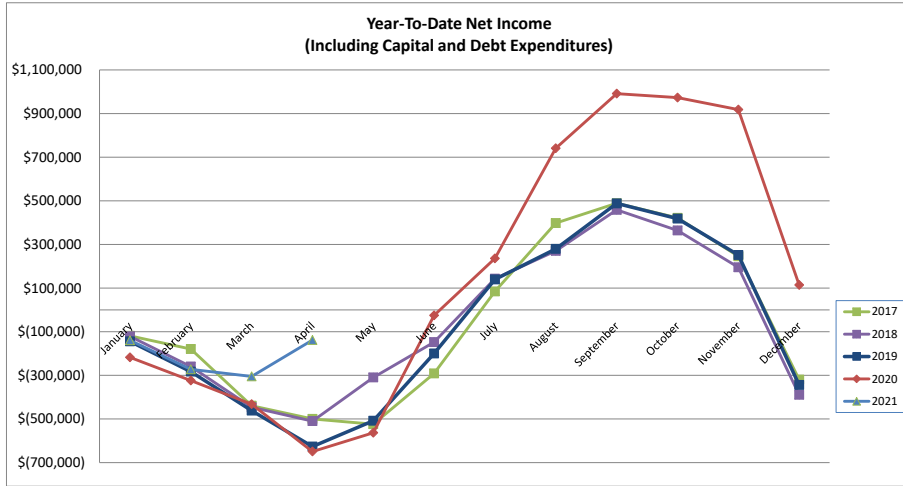
| ORG/<br>OBJECT | DESCRIPTION                               | 2021<br>BUDGET      | MONTH             |                    |                   |              | YEAR-TO-DATE      |                     |                     |             |
|----------------|-------------------------------------------|---------------------|-------------------|--------------------|-------------------|--------------|-------------------|---------------------|---------------------|-------------|
|                |                                           |                     | 2021              | 2020               | DIFF              | % DIFF       | 2021              | 2020                | DIFF                | % DIFF      |
| 5520           | <b>RESERVE 22 REVENUES:</b>               |                     |                   |                    |                   |              |                   |                     |                     |             |
| 441100         | Food                                      | \$ 1,500,000        | \$ 96,344         | \$ 23,731          | \$ 72,613         | 306%         | \$ 180,514        | \$ 195,700          | \$ (15,186)         | -8%         |
| 441101         | Liquor                                    | 260,000             | 17,183            | -                  | 17,183            | 0%           | 30,092            | 28,858              | 1,234               | 4%          |
| 441102         | Beer                                      | 485,000             | 36,846            | 15                 | 36,831            | 252613%      | 55,508            | 29,652              | 25,855              | 87%         |
| 441103         | Wine                                      | 235,000             | 15,041            | 83                 | 14,958            | 18037%       | 25,265            | 31,952              | (6,687)             | -21%        |
| 441104         | NA Beverages                              | 85,000              | 5,432             | -                  | 5,432             | 0%           | 7,488             | 4,865               | 2,623               | 54%         |
| 441106         | Room Charges                              | 4,000               | -                 | -                  | -                 | 0%           | -                 | 1,950               | (1,950)             | -100%       |
| 441107         | Service Charges                           | 160,000             | 2,375             | -                  | 2,375             | 0%           | 3,930             | 21,663              | (17,733)            | -82%        |
| 489000         | Miscellaneous Revenue                     | 2,000               | 100               | (53)               | 153               | -289%        | 134               | 1,567               | (1,434)             | -91%        |
|                | <b>Total Revenues</b>                     | <b>\$ 2,731,000</b> | <b>\$ 173,320</b> | <b>\$ 23,776</b>   | <b>\$ 149,544</b> | <b>629%</b>  | <b>\$ 302,931</b> | <b>\$ 316,208</b>   | <b>\$ (13,277)</b>  | <b>-4%</b>  |
| 55730          | <b>COST OF GOODS SOLD:</b>                |                     |                   |                    |                   |              |                   |                     |                     |             |
| 530400         | Cost of Goods Sold - Beer                 | \$ 135,800          | \$ 6,427          | \$ 2               | \$ 6,425          | 324507%      | \$ 13,515         | \$ 9,128            | \$ 4,387            | 48%         |
| 530401         | Cost of Goods Sold - Wine                 | 72,850              | 2,167             | 33                 | 2,134             | 6466%        | 6,189             | 10,659              | (4,470)             | -42%        |
| 530402         | Cost of Goods Sold - Liquor               | 52,000              | 787               | 15                 | 772               | 5250%        | 4,327             | 5,561               | (1,233)             | -22%        |
| 530405         | Cost of Goods Sold - NA Beverages         | 35,700              | 2,331             | (657)              | 2,987             | -455%        | 4,288             | 3,866               | 422                 | 11%         |
| 530420         | Cost of Goods Sold - Food                 | 480,000             | 20,951            | 3,955              | 16,996            | 430%         | 55,627            | 68,901              | (13,274)            | -19%        |
|                | <b>Total Cost of Goods Sold</b>           | <b>\$ 776,350</b>   | <b>\$ 32,662</b>  | <b>\$ 3,348</b>    | <b>\$ 29,315</b>  | <b>876%</b>  | <b>\$ 83,946</b>  | <b>\$ 98,115</b>    | <b>\$ (14,169)</b>  | <b>-14%</b> |
|                | <b>Gross Profit</b>                       | <b>\$ 1,954,650</b> | <b>\$ 140,657</b> | <b>\$ 20,428</b>   | <b>\$ 120,230</b> | <b>589%</b>  | <b>\$ 218,985</b> | <b>\$ 218,093</b>   | <b>\$ 892</b>       | <b>0%</b>   |
|                | <b>Gross Profit Percentage</b>            | <b>72%</b>          | <b>81%</b>        | <b>86%</b>         |                   |              | <b>72%</b>        | <b>69%</b>          |                     |             |
| 55730          | <b>OTHER OPERATING EXPENSES:</b>          |                     |                   |                    |                   |              |                   |                     |                     |             |
| 510100         | Salaries - Pensionable                    | \$ 607,800          | \$ 34,551         | \$ 29,232          | \$ 5,320          | 18%          | \$ 108,975        | \$ 179,492          | \$ (70,517)         | -39%        |
| 510120         | Salaries - Non-Pensionable                | 460,000             | 24,616            | 4,180              | 20,436            | 489%         | 29,577            | 59,907              | (30,330)            | -51%        |
| 510200         | Salaries - Overtime                       | 5,000               | 153               | -                  | 153               | 0%           | 153               | 400                 | (247)               | -62%        |
| 510399         | Tips Paid Through Payroll                 | -                   | (2,497)           | 41                 | (2,538)           | -6204%       | (7,409)           | 4,207               | (11,615)            | -276%       |
| 510400         | FICA Taxes                                | 115,440             | 5,916             | 2,533              | 3,383             | 134%         | 12,479            | 21,258              | (8,779)             | -41%        |
| 510500         | IMRF                                      | 53,520              | 3,760             | 2,583              | 1,177             | 46%          | 10,496            | 18,022              | (7,526)             | -42%        |
| 590600         | Health Insurance                          | 73,900              | 5,574             | 4,877              | 696               | 14%          | 22,294            | 21,949              | 346                 | 2%          |
| 52XXXX         | Contractual Services                      | 179,246             | 7,125             | 8,588              | (1,462)           | -17%         | 22,704            | 43,833              | (21,129)            | -48%        |
| 53XXXX         | Commodities                               | 149,000             | 10,220            | 2,342              | 7,877             | 336%         | 22,649            | 30,169              | (7,520)             | -25%        |
|                | <b>Total Operating Expenses</b>           | <b>\$ 1,643,906</b> | <b>\$ 89,417</b>  | <b>\$ 54,377</b>   | <b>\$ 35,041</b>  | <b>64%</b>   | <b>\$ 221,918</b> | <b>\$ 379,236</b>   | <b>\$ (157,317)</b> | <b>-41%</b> |
|                | <b>Operating Income (Loss)</b>            | <b>\$ 310,744</b>   | <b>\$ 51,240</b>  | <b>\$ (33,949)</b> | <b>\$ 85,189</b>  | <b>-251%</b> | <b>\$ (2,933)</b> | <b>\$ (161,143)</b> | <b>\$ 158,209</b>   | <b>-98%</b> |
|                | <b>Operating Income (Loss) Percentage</b> | <b>11%</b>          | <b>30%</b>        | <b>-143%</b>       |                   |              | <b>-1%</b>        | <b>-51%</b>         |                     |             |



RESERVE 22  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
As of April 30, 2021

| ORG/<br>OBJECT                                                     | DESCRIPTION | 2021<br>BUDGET | MONTH      |           |            |         | YEAR-TO-DATE |              |              |        |
|--------------------------------------------------------------------|-------------|----------------|------------|-----------|------------|---------|--------------|--------------|--------------|--------|
|                                                                    |             |                | 2021       | 2020      | DIFF       | % DIFF  | 2021         | 2020         | DIFF         | % DIFF |
| KEY METRICS                                                        |             |                |            |           |            |         |              |              |              |        |
|                                                                    |             |                | Goal       |           |            |         |              |              |              |        |
| Revenue Source:                                                    |             |                |            |           |            |         |              |              |              |        |
| Restaurant/Bar                                                     |             | N/A            | \$ 139,834 | \$ 23,829 | \$ 116,005 | 487%    | \$ 254,656   | \$ 188,393   | \$ 66,262    | 35%    |
| Banquets                                                           |             | N/A            | 14,222     | -         | 14,222     | 0%      | 24,384       | 125,958      | (101,574)    | -81%   |
| Other                                                              |             | N/A            | 19,264     | (53)      | 19,317     | -36585% | 23,891       | 1,857        | 22,034       | 1187%  |
| Total                                                              |             | \$ 2,731,000   | \$ 173,320 | \$ 23,776 | \$ 149,544 | 629%    | \$ 302,931   | \$ 316,208   | \$ (13,277)  | -4%    |
| Reserve 22 Revenues (Last 12 Months)                               |             | \$ 2,731,000   |            |           |            |         | \$ 1,930,411 | \$ 2,460,994 | \$ (530,583) | -22%   |
| Reserve 22 Expenses (Last 12 Months)                               |             | \$ 2,420,256   |            |           |            |         | \$ 1,825,701 | \$ 2,379,433 | \$ (553,732) | -23%   |
| # Guest Checks (Restaurant/Bar)                                    |             | N/A            | 3,501      | 589       | 2,912      |         | 6,177        | 5,393        | 784          |        |
| Revenue Per Guest Check                                            |             | N/A            | \$ 39.94   | \$ 40.46  | \$ (0.51)  |         | \$ 41.23     | \$ 34.93     | \$ 6.29      |        |
| # Guests (Restaurant/Bar)                                          |             | N/A            | 5,909      | 597       | 5,312      |         | 9,876        | 8,413        | 1,463        |        |
| Average Guest Spend                                                |             | N/A            | \$ 23.66   | \$ 39.91  | \$ (16.25) |         | \$ 25.79     | \$ 22.39     | \$ 3.39      |        |
| Cost of Goods Sold %                                               |             | 28%            | 19%        | 14%       | 5%         |         | 28%          | 31%          | -3%          |        |
| Cost of Goods Sold % (By Category):                                |             |                |            |           |            |         |              |              |              |        |
| Cost of Goods Sold - Beer                                          |             | 28%            | 17%        | 14%       | 4%         |         | 24%          | 31%          | -6%          |        |
| Cost of Goods Sold - Wine                                          |             | 31%            | 14%        | 40%       | -25%       |         | 24%          | 33%          | -9%          |        |
| Cost of Goods Sold - Liquor                                        |             | 20%            | 5%         | 0%        | 5%         |         | 14%          | 19%          | -5%          |        |
| Cost of Goods Sold - NA Beverages                                  |             | 42%            | 43%        | 0%        | 43%        |         | 57%          | 79%          | -22%         |        |
| Cost of Goods Sold - Food                                          |             | 32%            | 22%        | 17%       | 5%         |         | 31%          | 35%          | -4%          |        |
| Personnel Expenses as % of Sales                                   |             | 48%            | 43%        | 183%      | -140%      |         | 61%          | 95%          | -35%         |        |
| Prime Cost (Cost of Goods Sold + Personnel Expenses) as % of Sales |             | 77%            | 62%        | 197%      | -135%      |         | 88%          | 126%         | -38%         |        |

**Village Links / Reserve 22  
Dashboard Financial Report  
As of April 30, 2021**



**VILLAGE LINKS / RESERVE 22**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION**  
**As of April 30, 2021 vs. 2019**

| ORG   | DESCRIPTION              | 2021<br>BUDGET | MONTH      |              |             |        | YEAR-TO-DATE |              |              |        |
|-------|--------------------------|----------------|------------|--------------|-------------|--------|--------------|--------------|--------------|--------|
|       |                          |                | 2021       | 2019         | DIFF        | % DIFF | 2021         | 2019         | DIFF         | % DIFF |
|       | REVENUES:                |                |            |              |             |        |              |              |              |        |
| 5500  | Village Links Revenues   | \$ 3,113,850   | \$ 349,062 | \$ 158,545   | \$ 190,517  | 120%   | \$ 501,275   | \$ 237,824   | \$ 263,450   | 111%   |
| 5520  | Reserve 22 Revenues      | 2,731,000      | 173,320    | 183,337      | (10,017)    | -5%    | 302,931      | 467,702      | (164,771)    | -35%   |
|       | Total Revenues           | \$ 5,844,850   | \$ 522,382 | \$ 341,882   | \$ 180,499  | 53%    | \$ 804,206   | \$ 705,527   | \$ 98,679    | 14%    |
|       | EXPENDITURES:            |                |            |              |             |        |              |              |              |        |
| 55700 | Administration           | \$ 460,117     | \$ 35,239  | \$ 32,268    | \$ 2,971    | 9%     | \$ 150,047   | \$ 140,912   | \$ 9,135     | 6%     |
| 55710 | Golf Course Maintenance  | 899,270        | 108,522    | 127,417      | (18,896)    | -15%   | 195,994      | 225,058      | (29,064)     | -13%   |
| 55720 | Golf Services            | 722,908        | 57,489     | 45,018       | 12,471      | 28%    | 150,813      | 169,655      | (18,842)     | -11%   |
| 55730 | Reserve 22               | 2,420,256      | 122,080    | 163,126      | (41,047)    | -25%   | 305,864      | 576,637      | (270,773)    | -47%   |
| 55740 | Stormwater Management    | 28,814         | 330        | 276          | 54          | 20%    | 1,134        | 1,238        | (104)        | -8%    |
| 55750 | Pro Shop Merchandise     | 158,495        | 13,980     | 9,423        | 4,558       | 48%    | 33,132       | 24,935       | 8,197        | 33%    |
| 55780 | Motorized Carts          | 45,515         | 3,315      | 1,571        | 1,744       | 111%   | 3,315        | 1,571        | 1,744        | 111%   |
| 557X5 | Mechanical Maintenance   | 196,841        | 13,882     | 15,416       | (1,534)     | -10%   | 67,176       | 73,064       | (5,888)      | -8%    |
|       | Total Operating Expenses | \$ 4,932,216   | \$ 354,836 | \$ 394,515   | \$ (39,679) | -10%   | \$ 907,476   | \$ 1,213,071 | \$ (305,595) | -25%   |
|       | Operating Income (Loss)  | \$ 912,634     | \$ 167,545 | \$ (52,633)  | \$ 220,178  | -418%  | \$ (103,270) | \$ (507,544) | \$ 404,274   | -80%   |
|       | Debt Service             | 656,084        | -          | -            | -           | 0%     | -            | -            | -            | 0%     |
|       | Capital Expenditures     | 222,000        | 790        | 112,252      | (111,462)   | -99%   | 34,940       | 118,872      | (83,932)     | -71%   |
|       | CHANGE IN NET POSITION   | \$ 34,550      | \$ 166,755 | \$ (164,885) | \$ 331,640  | -201%  | \$ (138,210) | \$ (626,416) | \$ 488,205   | -78%   |

**KEY METRICS**

|                                         |             |        |        |        |     |     |      |  |
|-----------------------------------------|-------------|--------|--------|--------|-----|-----|------|--|
|                                         | <u>Goal</u> |        |        |        |     |     |      |  |
| Personnel Expenses as % of Sales        | 47%         | 34%    | 52%    | -18%   | 62% | 94% | -32% |  |
| Cash Balance (End of Month, in \$000's) | \$ 1,234    | \$ 827 | \$ 386 | \$ 441 |     |     |      |  |

**VILLAGE LINKS**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION**  
**GOLF**  
(Including Administration, Grounds, & Mechanical Maintenance)  
**As of April 30, 2021 vs. 2019**

| ORG/<br>OBJECT | DESCRIPTION                               | 2021<br>BUDGET      | MONTH             |                    |                   |              | YEAR-TO-DATE        |                     |                    |             |
|----------------|-------------------------------------------|---------------------|-------------------|--------------------|-------------------|--------------|---------------------|---------------------|--------------------|-------------|
|                |                                           |                     | 2021              | 2019               | DIFF              | % DIFF       | 2021                | 2019                | DIFF               | % DIFF      |
| 5500           | <b>VILLAGE LINKS REVENUES:</b>            |                     |                   |                    |                   |              |                     |                     |                    |             |
| 440550         | Green Fees                                | \$ 1,950,000        | \$ 213,200        | \$ 85,950          | \$ 127,251        | 148%         | \$ 261,672          | \$ 96,301           | \$ 165,370         | 172%        |
| 440554         | Pro Shop - Sales                          | 170,000             | 18,467            | 11,454             | 7,013             | 61%          | 30,885              | 18,268              | 12,617             | 69%         |
| 440555         | Motor Carts                               | 500,000             | 51,278            | 21,984             | 29,294            | 133%         | 63,002              | 23,064              | 39,938             | 173%        |
| 440556         | Driving Range                             | 300,000             | 49,584            | 23,199             | 26,385            | 114%         | 72,725              | 29,867              | 42,859             | 143%        |
| 440557         | Resident Cards                            | 32,000              | 5,040             | 3,800              | 1,240             | 33%          | 25,940              | 21,300              | 4,640              | 22%         |
| 460100         | Investment Income                         | 8,500               | 0                 | 1,158              | (1,157)           | -100%        | 2                   | 4,795               | (4,794)            | -100%       |
| 489000         | Miscellaneous Revenue                     | 126,550             | 9,235             | 11,051             | (1,816)           | -16%         | 38,118              | 44,260              | (6,142)            | -14%        |
| 489100         | Miscellaneous - Over/Short                | -                   | 24                | (50)               | 74                | -149%        | (2)                 | (31)                | 29                 | -94%        |
| 490800         | Operating Transfer In                     | 26,800              | 2,233             | -                  | 2,233             | 0%           | 8,933               | -                   | 8,933              | 0%          |
|                | <b>Total Revenues</b>                     | <b>\$ 3,113,850</b> | <b>\$ 349,062</b> | <b>\$ 158,545</b>  | <b>\$ 190,517</b> | <b>120%</b>  | <b>\$ 501,275</b>   | <b>\$ 237,824</b>   | <b>\$ 263,450</b>  | <b>111%</b> |
|                | <b>COST OF GOODS SOLD:</b>                |                     |                   |                    |                   |              |                     |                     |                    |             |
| 520945         | Cost of Goods Sold - Pro Shop             | \$ 127,500          | \$ 11,458         | \$ 7,277           | \$ 4,182          | 57%          | \$ 23,817           | \$ 15,536           | \$ 8,282           | 53%         |
|                | <b>Total Cost of Goods Sold</b>           | <b>\$ 127,500</b>   | <b>\$ 11,458</b>  | <b>\$ 7,277</b>    | <b>\$ 4,182</b>   | <b>57%</b>   | <b>\$ 23,817</b>    | <b>\$ 15,536</b>    | <b>\$ 8,282</b>    | <b>53%</b>  |
|                | <b>Gross Profit</b>                       | <b>\$ 2,986,350</b> | <b>\$ 337,603</b> | <b>\$ 151,268</b>  | <b>\$ 186,335</b> | <b>123%</b>  | <b>\$ 477,457</b>   | <b>\$ 222,289</b>   | <b>\$ 255,168</b>  | <b>115%</b> |
|                | <b>OTHER OPERATING EXPENSES:</b>          |                     |                   |                    |                   |              |                     |                     |                    |             |
| 510100         | Salaries - Pensionable                    | \$ 943,660          | \$ 67,687         | \$ 65,056          | \$ 2,632          | 4%           | \$ 223,893          | \$ 233,604          | \$ (9,711)         | -4%         |
| 510120         | Salaries - Non-Pensionable                | 194,800             | 15,966            | 8,236              | 7,730             | 94%          | 18,092              | 20,544              | (2,452)            | -12%        |
| 510200         | Salaries - Overtime                       | 6,740               | 130               | 32                 | 98                | 302%         | 130                 | 129                 | 0                  | 0%          |
| 510400         | FICA Taxes                                | 86,408              | 6,203             | 5,533              | 670               | 12%          | 17,768              | 19,106              | (1,338)            | -7%         |
| 510500         | IMRF                                      | 82,774              | 5,503             | 4,539              | 964               | 21%          | 18,674              | 16,187              | 2,487              | 15%         |
| 590600         | Health Insurance                          | 137,400             | 9,068             | 8,117              | 950               | 12%          | 38,040              | 35,672              | 2,368              | 7%          |
| 52XXXX         | Contractual Services                      | 624,178             | 49,956            | 43,608             | 6,348             | 15%          | 174,699             | 182,836             | (8,137)            | -4%         |
| 53XXXX         | Commodities                               | 308,500             | 66,785            | 88,991             | (22,206)          | -25%         | 86,498              | 112,819             | (26,321)           | -23%        |
|                | <b>Total Operating Expenses</b>           | <b>\$ 2,384,460</b> | <b>\$ 221,298</b> | <b>\$ 224,112</b>  | <b>\$ (2,814)</b> | <b>-1%</b>   | <b>\$ 577,794</b>   | <b>\$ 620,898</b>   | <b>\$ (43,103)</b> | <b>-7%</b>  |
|                | <b>Operating Income (Loss)</b>            | <b>\$ 601,890</b>   | <b>\$ 116,305</b> | <b>\$ (72,844)</b> | <b>\$ 189,149</b> | <b>-260%</b> | <b>\$ (100,337)</b> | <b>\$ (398,609)</b> | <b>\$ 298,272</b>  | <b>-75%</b> |
|                | <b>Operating Income (Loss) Percentage</b> | <b>19%</b>          | <b>33%</b>        | <b>-46%</b>        |                   |              | <b>-20%</b>         | <b>-168%</b>        |                    |             |

**KEY METRICS**

|                                  | Goal     |          |          |         |          |          |         |  |  |
|----------------------------------|----------|----------|----------|---------|----------|----------|---------|--|--|
| Rounds Played                    | 70,000   | 7,277    | 3,826    | 3,451   | 9,425    | 4,593    | 4,832   |  |  |
| Revenue Per Round                | \$ 44.48 | \$ 47.97 | \$ 41.44 | \$ 6.53 | \$ 53.19 | \$ 51.78 | \$ 1.41 |  |  |
| Resident Cards Sold              | N/A      | 269      | 208      | 61      | 2,318    | 1,942    | 376     |  |  |
| Cost of Goods Sold % - Pro Shop  | 75%      | 62%      | 64%      | -1%     | 77%      | 85%      | -8%     |  |  |
| Personnel Expenses as % of Sales | 47%      | 30%      | 58%      | -28%    | 63%      | 137%     | -74%    |  |  |

VILLAGE LINKS  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
GOLF  
(Including Administration, Grounds, & Mechanical Maintenance)  
As of April 30, 2021 vs. 2019

| ORG/<br>OBJECT                                                                                                | DESCRIPTION | 2021<br>BUDGET | MONTH    |           |            |        | YEAR-TO-DATE |           |            |        |
|---------------------------------------------------------------------------------------------------------------|-------------|----------------|----------|-----------|------------|--------|--------------|-----------|------------|--------|
|                                                                                                               |             |                | 2021     | 2019      | DIFF       | % DIFF | 2021         | 2019      | DIFF       | % DIFF |
| <u>MISCELLANEOUS REVENUE</u>                                                                                  |             |                |          |           |            |        |              |           |            |        |
| Miscellaneous Revenue includes the following items, which don't fit into any of the major revenue categories: |             |                |          |           |            |        |              |           |            |        |
| Adult & Junior Golf Lessons                                                                                   |             |                | \$ 3,575 | \$ 3,905  | \$ (330)   |        | \$ 28,575    | \$ 7,105  | \$ 21,470  |        |
| Handicaps                                                                                                     |             |                | -        | 3,800     | (3,800)    |        | -            | 29,440    | (29,440)   |        |
| Hand Cart Rentals                                                                                             |             |                | 2,640    | 1,724     | 916        |        | 3,395        | 2,130     | 1,265      |        |
| Golf Club Rentals                                                                                             |             |                | 170      | 150       | 20         |        | 170          | 170       | -          |        |
| Golf Club Repairs                                                                                             |             |                | -        | 695       | (695)      |        | 738          | 1,416     | (678)      |        |
| Locker Rentals                                                                                                |             |                | 560      | 320       | 240        |        | 2,640        | 3,040     | (400)      |        |
| Illinois Sales Tax (1.75%)                                                                                    |             |                | 124      | 157       | (33)       |        | 230          | 564       | (333)      |        |
| Glen Ellyn Food & Beverage Tax (1%)                                                                           |             |                | 12       | 17        | (5)        |        | 22           | 17        | 5          |        |
| Misc. Tournament Prize                                                                                        |             |                | -        | -         | -          |        | -            | -         | -          |        |
| FootGolf Ball Rentals                                                                                         |             |                | -        | 5         | (5)        |        | -            | 20        | (20)       |        |
| ATM Machine Commission                                                                                        |             |                | -        | 8         | (8)        |        | 11           | 21        | (9)        |        |
| Miscellaneous                                                                                                 |             |                | 2,154    | 271       | 1,884      |        | 2,336        | 338       | 1,999      |        |
| Total                                                                                                         |             | \$ 126,550     | \$ 9,235 | \$ 11,051 | \$ (1,816) |        | \$ 38,118    | \$ 44,260 | \$ (6,142) |        |

**RESERVE 22**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION**  
**As of April 30, 2021 vs. 2019**

| ORG/<br>OBJECT | DESCRIPTION                               | 2021<br>BUDGET      | MONTH             |                   |                    |             | YEAR-TO-DATE      |                     |                     |             |
|----------------|-------------------------------------------|---------------------|-------------------|-------------------|--------------------|-------------|-------------------|---------------------|---------------------|-------------|
|                |                                           |                     | 2021              | 2019              | DIFF               | % DIFF      | 2021              | 2019                | DIFF                | % DIFF      |
| 5520           | <b>RESERVE 22 REVENUES:</b>               |                     |                   |                   |                    |             |                   |                     |                     |             |
| 441100         | Food                                      | \$ 1,500,000        | \$ 96,344         | \$ 114,249        | \$ (17,905)        | -16%        | \$ 180,514        | \$ 287,908          | \$ (107,394)        | -37%        |
| 441101         | Liquor                                    | 260,000             | 17,183            | 14,424            | 2,759              | 19%         | 30,092            | 38,789              | (8,697)             | -22%        |
| 441102         | Beer                                      | 485,000             | 36,846            | 25,686            | 11,160             | 43%         | 55,508            | 60,987              | (5,479)             | -9%         |
| 441103         | Wine                                      | 235,000             | 15,041            | 15,215            | (174)              | -1%         | 25,265            | 46,276              | (21,011)            | -45%        |
| 441104         | NA Beverages                              | 85,000              | 5,432             | 4,694             | 738                | 16%         | 7,488             | 9,432               | (1,944)             | -21%        |
| 441106         | Room Charges                              | 4,000               | -                 | -                 | -                  | 0%          | -                 | 1,500               | (1,500)             | -100%       |
| 441107         | Service Charges                           | 160,000             | 2,375             | 9,091             | (6,716)            | -74%        | 3,930             | 22,821              | (18,890)            | -83%        |
| 489000         | Miscellaneous Revenue                     | 2,000               | 100               | (20)              | 120                | -600%       | 134               | (10)                | 144                 | -1437%      |
|                | <b>Total Revenues</b>                     | <b>\$ 2,731,000</b> | <b>\$ 173,320</b> | <b>\$ 183,337</b> | <b>\$ (10,017)</b> | <b>-5%</b>  | <b>\$ 302,931</b> | <b>\$ 467,702</b>   | <b>\$ (164,771)</b> | <b>-35%</b> |
| 55730          | <b>COST OF GOODS SOLD:</b>                |                     |                   |                   |                    |             |                   |                     |                     |             |
| 530400         | Cost of Goods Sold - Beer                 | \$ 135,800          | \$ 6,427          | \$ 5,908          | \$ 519             | 9%          | \$ 13,515         | \$ 15,358           | \$ (1,842)          | -12%        |
| 530401         | Cost of Goods Sold - Wine                 | 72,850              | 2,167             | 1,437             | 730                | 51%         | 6,189             | 10,003              | (3,814)             | -38%        |
| 530402         | Cost of Goods Sold - Liquor               | 52,000              | 787               | 3,813             | (3,026)            | -79%        | 4,327             | 7,347               | (3,020)             | -41%        |
| 530405         | Cost of Goods Sold - NA Beverages         | 35,700              | 2,331             | 2,660             | (330)              | -12%        | 4,288             | 7,080               | (2,793)             | -39%        |
| 530420         | Cost of Goods Sold - Food                 | 480,000             | 20,951            | 38,028            | (17,077)           | -45%        | 55,627            | 106,354             | (50,727)            | -48%        |
|                | <b>Total Cost of Goods Sold</b>           | <b>\$ 776,350</b>   | <b>\$ 32,662</b>  | <b>\$ 51,846</b>  | <b>\$ (19,184)</b> | <b>-37%</b> | <b>\$ 83,946</b>  | <b>\$ 146,141</b>   | <b>\$ (62,195)</b>  | <b>-43%</b> |
|                | <b>Gross Profit</b>                       | <b>\$ 1,954,650</b> | <b>\$ 140,657</b> | <b>\$ 131,491</b> | <b>\$ 9,166</b>    | <b>7%</b>   | <b>\$ 218,985</b> | <b>\$ 321,561</b>   | <b>\$ (102,576)</b> | <b>-32%</b> |
|                | <b>Gross Profit Percentage</b>            | <b>72%</b>          | <b>81%</b>        | <b>72%</b>        |                    |             | <b>72%</b>        | <b>69%</b>          |                     |             |
| 55730          | <b>OTHER OPERATING EXPENSES:</b>          |                     |                   |                   |                    |             |                   |                     |                     |             |
| 510100         | Salaries - Pensionable                    | \$ 607,800          | \$ 34,551         | \$ 46,566         | \$ (12,015)        | -26%        | \$ 108,975        | \$ 185,276          | \$ (76,300)         | -41%        |
| 510120         | Salaries - Non-Pensionable                | 460,000             | 24,616            | 22,922            | 1,694              | 7%          | 29,577            | 83,703              | (54,126)            | -65%        |
| 510200         | Salaries - Overtime                       | 5,000               | 153               | 312               | (159)              | -51%        | 153               | 331                 | (178)               | -54%        |
| 510399         | Tips Paid Through Payroll                 | -                   | (2,497)           | (3,314)           | 817                | -25%        | (7,409)           | (627)               | (6,782)             | 1082%       |
| 510400         | FICA Taxes                                | 115,440             | 5,916             | 6,381             | (465)              | -7%         | 12,479            | 24,371              | (11,892)            | -49%        |
| 510500         | IMRF                                      | 53,520              | 3,760             | 3,708             | 52                 | 1%          | 10,496            | 14,347              | (3,850)             | -27%        |
| 590600         | Health Insurance                          | 73,900              | 5,574             | 7,129             | (1,555)            | -22%        | 22,294            | 28,576              | (6,281)             | -22%        |
| 52XXXX         | Contractual Services                      | 179,246             | 7,125             | 13,042            | (5,917)            | -45%        | 22,704            | 49,501              | (26,797)            | -54%        |
| 53XXXX         | Commodities                               | 149,000             | 10,220            | 14,536            | (4,316)            | -30%        | 22,649            | 45,020              | (22,371)            | -50%        |
|                | <b>Total Operating Expenses</b>           | <b>\$ 1,643,906</b> | <b>\$ 89,417</b>  | <b>\$ 111,280</b> | <b>\$ (21,863)</b> | <b>-20%</b> | <b>\$ 221,918</b> | <b>\$ 430,496</b>   | <b>\$ (208,578)</b> | <b>-48%</b> |
|                | <b>Operating Income (Loss)</b>            | <b>\$ 310,744</b>   | <b>\$ 51,240</b>  | <b>\$ 20,211</b>  | <b>\$ 31,029</b>   | <b>154%</b> | <b>\$ (2,933)</b> | <b>\$ (108,935)</b> | <b>\$ 106,002</b>   | <b>-97%</b> |
|                | <b>Operating Income (Loss) Percentage</b> | <b>11%</b>          | <b>30%</b>        | <b>11%</b>        |                    |             | <b>-1%</b>        | <b>-23%</b>         |                     |             |

RESERVE 22  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
As of April 30, 2021 vs. 2019

| ORG/<br>OBJECT                                                     | DESCRIPTION  | 2021<br>BUDGET | MONTH      |            |             |        | YEAR-TO-DATE |              |              |        |
|--------------------------------------------------------------------|--------------|----------------|------------|------------|-------------|--------|--------------|--------------|--------------|--------|
|                                                                    |              |                | 2021       | 2019       | DIFF        | % DIFF | 2021         | 2019         | DIFF         | % DIFF |
| KEY METRICS                                                        |              |                |            |            |             |        |              |              |              |        |
|                                                                    |              |                | Goal       |            |             |        |              |              |              |        |
| Revenue Source:                                                    |              |                |            |            |             |        |              |              |              |        |
| Restaurant/Bar                                                     | N/A          |                | \$ 139,834 | \$ 118,732 | \$ 21,102   | 18%    | \$ 254,656   | \$ 319,693   | \$ (65,037)  | -20%   |
| Banquets                                                           | N/A          |                | 14,222     | 56,780     | (42,558)    | -75%   | 24,384       | 139,602      | (115,218)    | -83%   |
| Other                                                              | N/A          |                | 19,264     | 7,825      | 11,439      | 146%   | 23,891       | 8,407        | 15,484       | 184%   |
| Total                                                              | \$ 2,731,000 |                | \$ 173,320 | \$ 183,337 | \$ (10,017) | -5%    | \$ 302,931   | \$ 467,702   | \$ (164,771) | -35%   |
| Reserve 22 Revenues (Last 12 Months)                               | \$ 2,731,000 |                |            |            |             |        | \$ 1,930,411 | \$ 2,482,928 | \$ (552,517) | -22%   |
| Reserve 22 Expenses (Last 12 Months)                               | \$ 2,420,256 |                |            |            |             |        | \$ 1,825,701 | \$ 2,491,900 | \$ (666,199) | -27%   |
| # Guest Checks (Restaurant/Bar)                                    | N/A          |                | 3,501      | 3,610      | (109)       |        | 6,177        | 9,688        | (3,511)      |        |
| Revenue Per Guest Check                                            | N/A          |                | \$ 39.94   | \$ 32.89   | \$ 7.05     |        | \$ 41.23     | \$ 33.00     | \$ 8.23      |        |
| # Guests (Restaurant/Bar)                                          | N/A          |                | 5,909      | 6,214      | (305)       |        | 9,876        | 16,526       | (6,650)      |        |
| Average Guest Spend                                                | N/A          |                | \$ 23.66   | \$ 19.11   | \$ 4.56     |        | \$ 25.79     | \$ 19.34     | \$ 6.44      |        |
| Cost of Goods Sold %                                               | 28%          |                | 19%        | 28%        | -9%         |        | 28%          | 31%          | -4%          |        |
| Cost of Goods Sold % (By Category):                                |              |                |            |            |             |        |              |              |              |        |
| Cost of Goods Sold - Beer                                          | 28%          |                | 17%        | 23%        | -6%         |        | 24%          | 25%          | -1%          |        |
| Cost of Goods Sold - Wine                                          | 31%          |                | 14%        | 9%         | 5%          |        | 24%          | 22%          | 3%           |        |
| Cost of Goods Sold - Liquor                                        | 20%          |                | 5%         | 26%        | -22%        |        | 14%          | 19%          | -5%          |        |
| Cost of Goods Sold - NA Beverages                                  | 42%          |                | 43%        | 57%        | -14%        |        | 57%          | 75%          | -18%         |        |
| Cost of Goods Sold - Food                                          | 32%          |                | 22%        | 33%        | -12%        |        | 31%          | 37%          | -6%          |        |
| Personnel Expenses as % of Sales                                   | 48%          |                | 43%        | 47%        | -5%         |        | 61%          | 72%          | -11%         |        |
| Prime Cost (Cost of Goods Sold + Personnel Expenses) as % of Sales | 77%          |                | 62%        | 76%        | -14%        |        | 88%          | 103%         | -15%         |        |



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

Meeting 6/11/2021 7:00 AM  
Department: Finance  
Department Head:  
Category: Report  
Prepared By:

**AGENDA ITEM (ID # 2021-  
1205)**

**DOC ID: 2021-1205**

## **First Quarter Financial Report 2021**

### **Statement of the Issue:**

Please see the attached report.

### **Analysis:**

N/A

### **Budget Impact:**

N/A

### **Action Requested:**

None - Discussion Only.

### **Attachments:**

1. 1Q2021 Financial Report



# FIRST QUARTER FINANCIAL REPORT 2021

For the period January 1, 2021 to March 31, 2021



## ABOUT THIS REPORT

- Covers the period January 1, 2021 to March 31, 2021, unless noted
- Unaudited
- Budget basis (cash basis)
- Report will be made available on the Village website



VILLAGE OF *Glen Ellyn* ILLINOIS

# GENERAL FUND

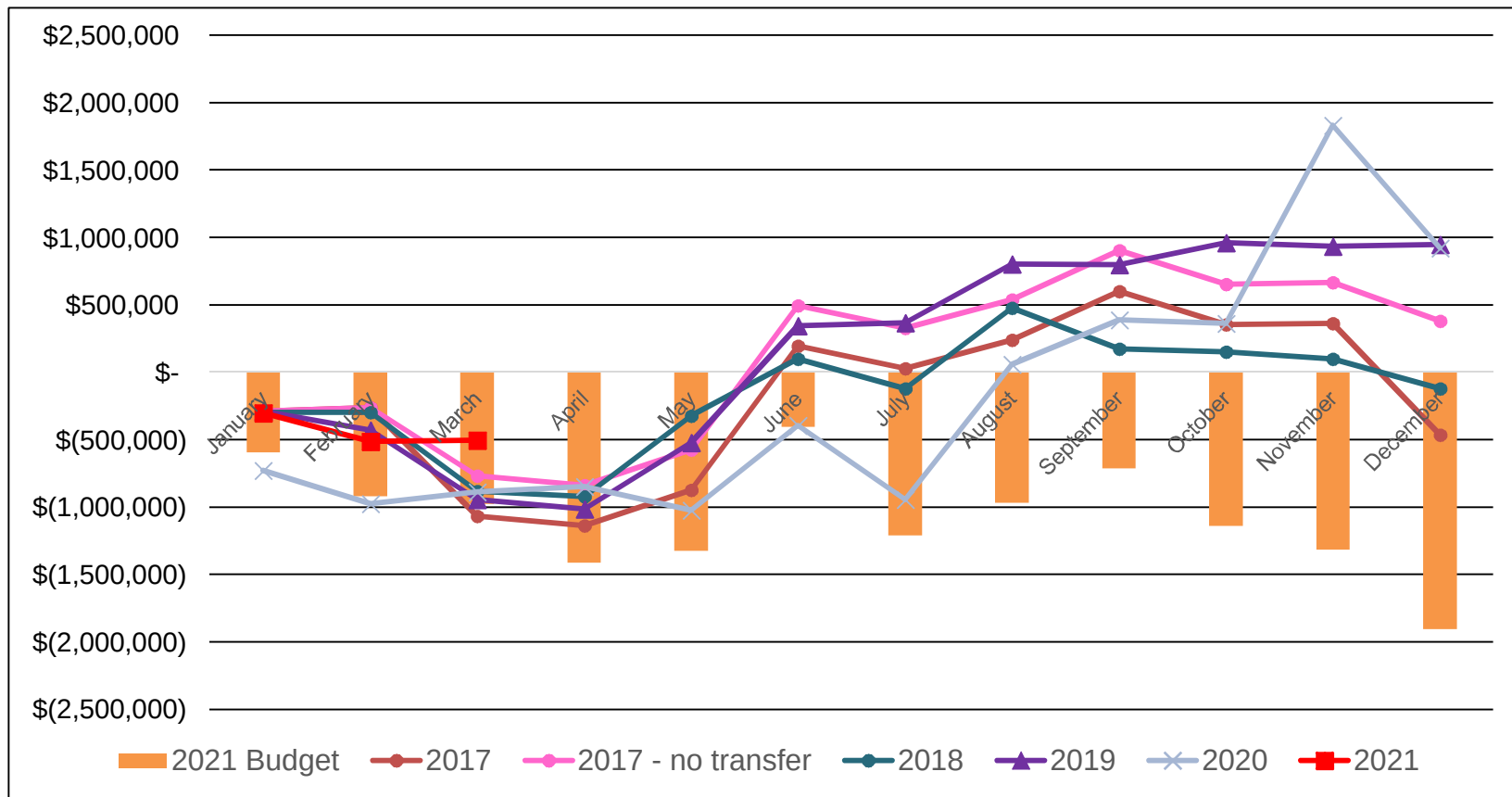
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VILLAGE OF *Glen Ellyn* ILLINOIS

## General Fund – 5 year historical trend – Cumulative Change in Fund Balance

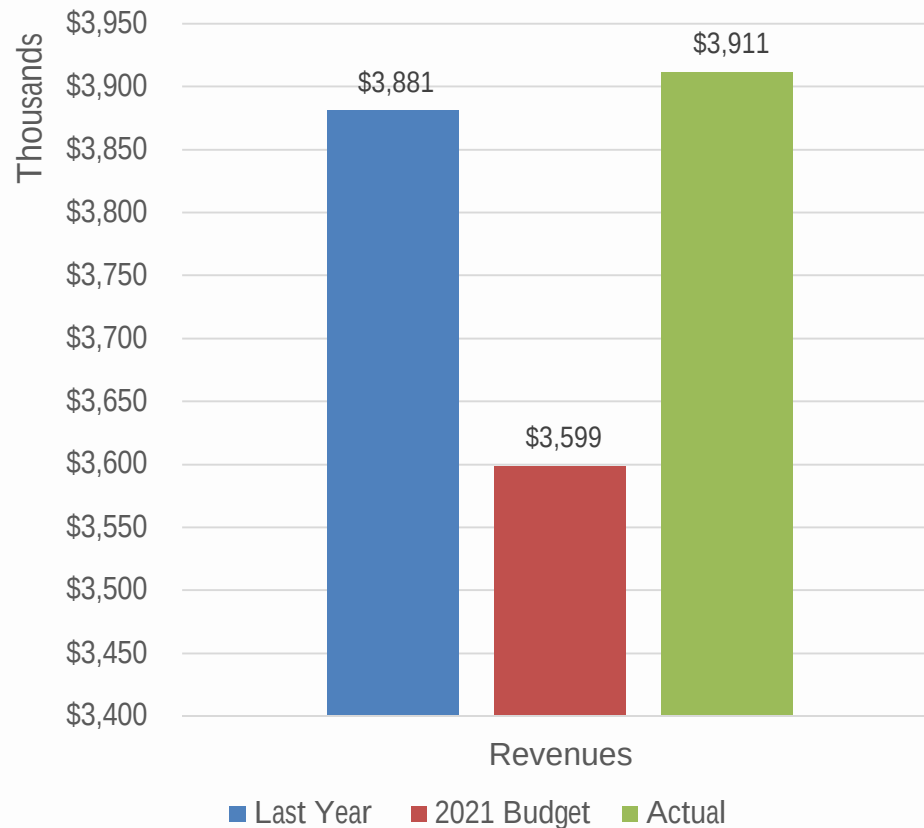


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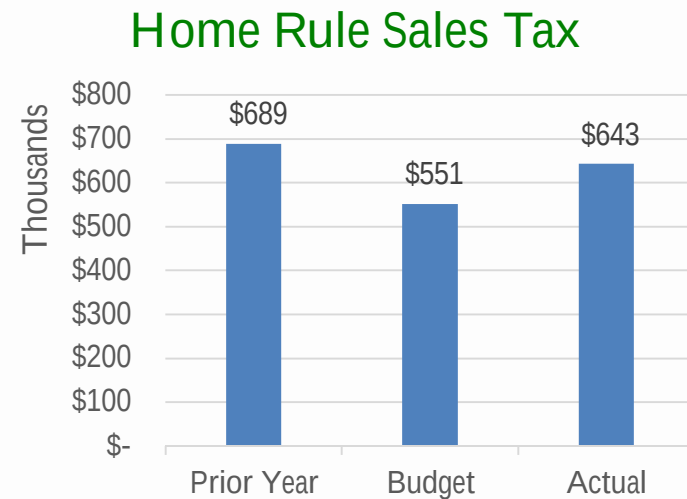
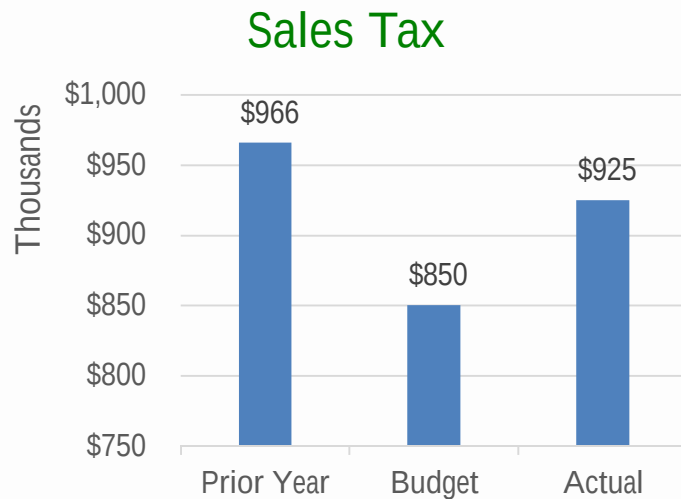
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## General Fund Revenues



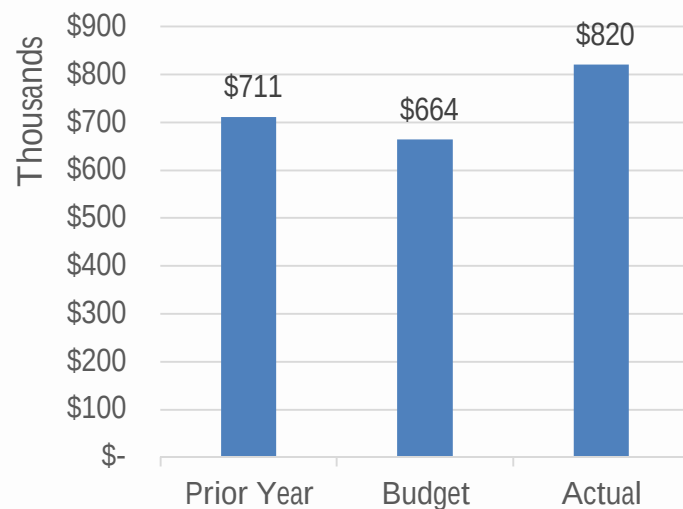
- Increases in income tax drive the positive variance from last year (increased by \$109K)
- Positive budget variances in revenues are due to positive performance in sales tax, home rule sales tax, income tax, and use taxes. All taxes combined in the General Fund are up \$125K over prior year and \$383K over budget.
- Future income tax performance is threatened by the State of Illinois 2022 budget which proposes a 10% cut to the Village's share of the income tax. This could become effective July 1, 2021.

## Sales Taxes – General Fund



- Sales tax received in 1Q2021 is for October – December 2020.
- Actual performance is better than budget, but less than prior year.
  - Prior year amounts would be reflective of a pre-Covid economy.

## Income Tax – General Fund



Several factors affect this performance:

- Job losses have impacted lower paying jobs, not impacting income tax as greatly
- Unemployment benefits provide new income taxes

Continued growth throughout 2021 could be hindered by State of Illinois budget which proposes a 10% cut to the municipal distribution of income tax starting July 1, 2021.

## Other General Fund Revenue Trends

### Positive

- Use tax - \$59,988 above budget. Use tax is collected on internet sales and is positively affected by the continued shift towards online retail.

### Negative

- Police/Court Fines/Adjudication - \$26,007 below budget – reduced travel and parking as well as delays in the court processes have negatively affected this revenue.



## General Fund Expenditure Trends – From Budget

Positive



| Department               | Amount below / above budget | Reason                                                                |
|--------------------------|-----------------------------|-----------------------------------------------------------------------|
| PW – Admin & Engineering | \$23,062 / 11%              | Fourth Engineer position budgeted that is currently under recruitment |

Negative

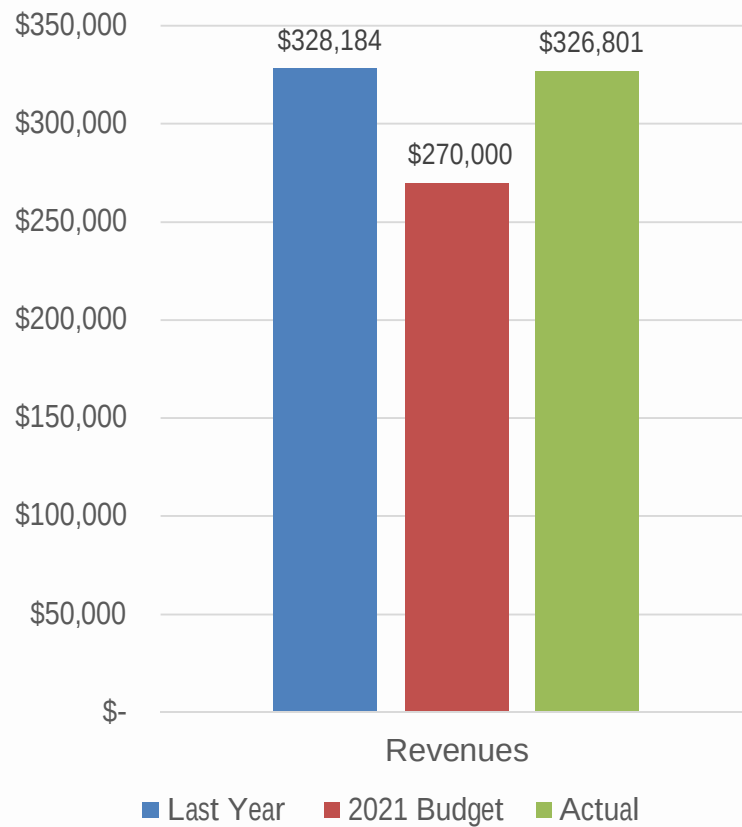


|              |                |                                                                                                                                               |
|--------------|----------------|-----------------------------------------------------------------------------------------------------------------------------------------------|
| Law          | \$29,138 / 38% | General Counsel increased (Haggerty, easements, etc)                                                                                          |
| EMS          | \$71,914 / 56% | Contractual reconciliation payment made to ambulance provider of \$67K                                                                        |
| PW - Streets | \$52,382 / 15% | Snow costs are above budget due to more frequent snow events. There were 3 more snow events and 17.5 more inches of snow than the prior year. |

# CAPITAL PROJECTS FUND



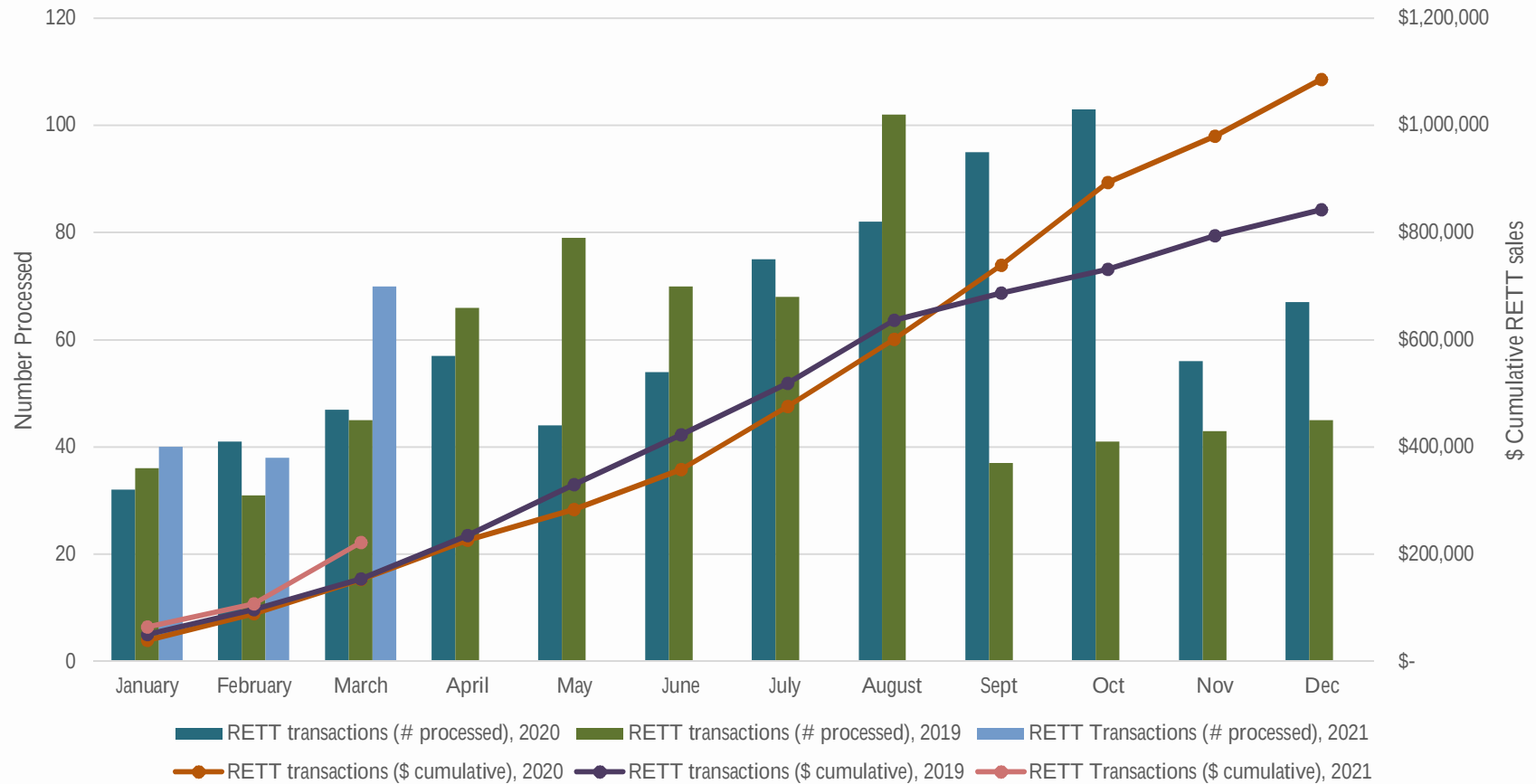
## Food and Beverage Revenues



- Food and beverage collections in 2021 are nearing the pre-Covid 2020 amounts.

VILLAGE OF *Glen Ellyn* ILLINOIS

# Real Estate



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# OTHER ITEMS



# Other Funds Progress Report

## Parking Fund

- \$5.2 million spent in 2021 on Parking Garage, with a May opening date planned. To date, \$15.9 million has been spent on the project.

## Village Links

- A separate report will be provided for the Village Links/Reserve 22



## 2020 BONDS

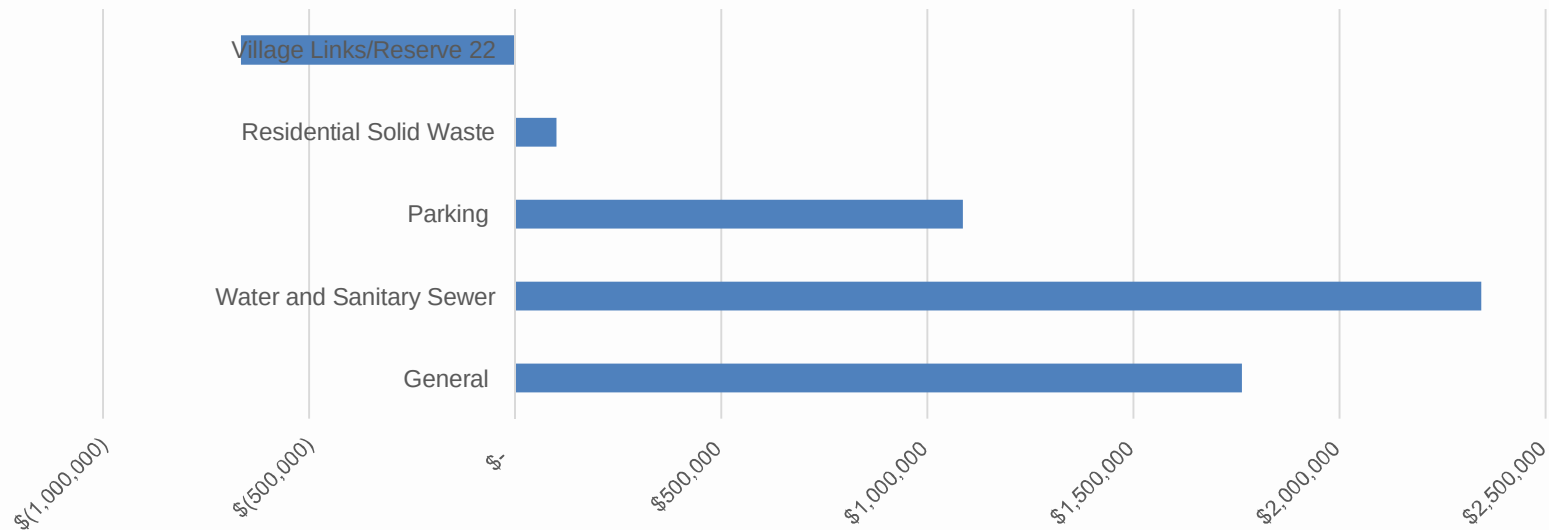
| Use            | Amount Drawn   |
|----------------|----------------|
| Parking Garage | \$4,536,084.06 |

- Balance in bond account as of 3/31/21 was \$5,335,533.31



## Cash Reserves

Cash Reserves Above Policy Level



- September is a cash high point for the cash reserves for the General Fund as the second property tax distribution is received around September 1; April/May is the low point.
- Water & Sewer reserves is above amount set aside for capital plan.
- Reserve 22 remains below policy limits, but has not needed to access the Line of Credit from the General Fund that was approved by the Board.



## American Rescue Plan

Glen Ellyn is estimated to receive \$3.4 million from the American Rescue Plan.

- Amount is currently only an estimate
- Anticipate to receive funds over 2 years
- Must expend funds by the end of 2024



## American Rescue Plan

Current Eligible Uses (Important to note that the Department of Treasury is currently working guidance/clarification on eligible uses that has not yet been published)

- To respond to the COVID public health emergency or its negative economic impacts including, but not limited to, assistance to households, small businesses, and nonprofits, or aid to impacted industries such as tourism, travel, and hospitality;
- To pay for government services to the extent needed to replace the revenue lost during COVID (compared to the revenue of the fiscal year prior to COVID);
- To provide premium pay for government essential workers or provide grants to eligible employers to pay their essential workers premium pay;
- To make necessary investments in water, sewer, or broadband infrastructure.
- State and locals can provide funding to special district governments and nonprofits.
- Prohibits states and localities from using this federal funding to pay for pensions or tax cuts.



# American Rescue Plan

## Next Steps

- Confirm final amount to be allocated
- Receive final guidelines from the Treasury on eligible uses
- Work with the Finance Commission and Village Board to develop a policy on how funds will be used
- Monitor and report on use of funds



# Budget Amendments & Frozen Positions

## Budget Amendments

- Encumbrance amendment done in March 2021 and approved by Village Board
- Amendment for Volunteer Fire Company at April 26 meeting
- Potential future amendment for purchase of property (Exec Session scheduled April 26)

## Frozen Positions

- As part of the 2021 budget process, three positions were removed from the budget
  - Administrative Clerk II (Community Development / Part-time non-pensioned position)
  - Police Program Coordinator (Police Department / Full Time Position)
  - Payroll Specialist (Finance / Full Time Position)

# Budget Amendments & Frozen Positions

## Frozen Positions

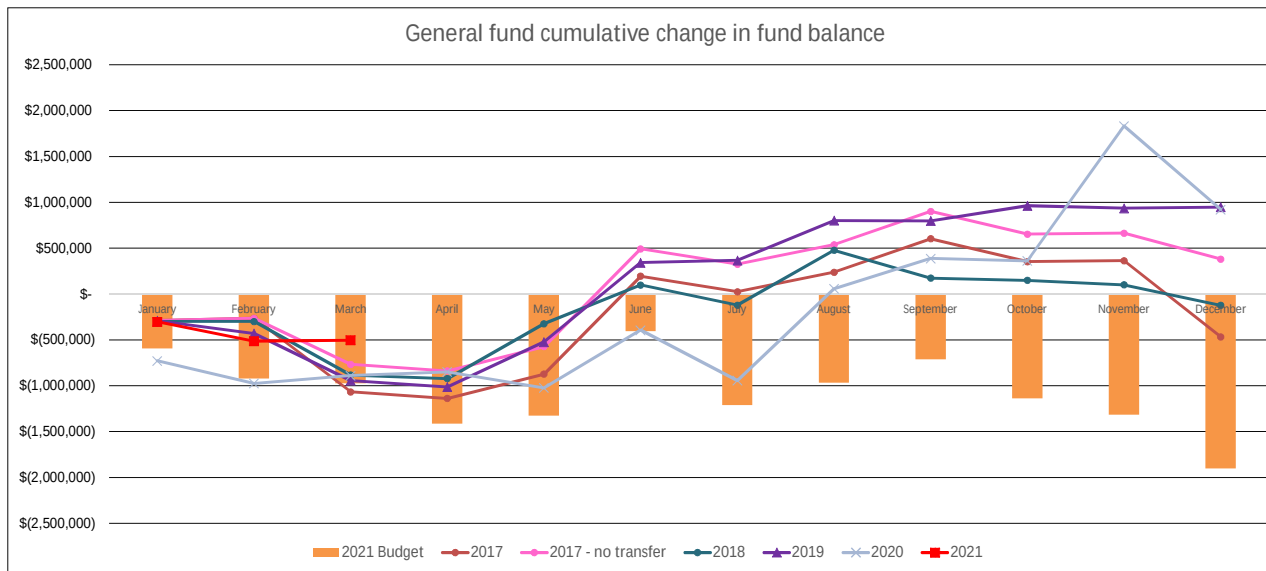
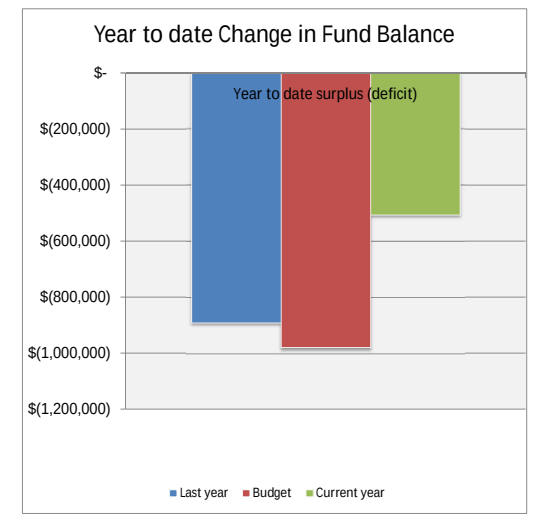
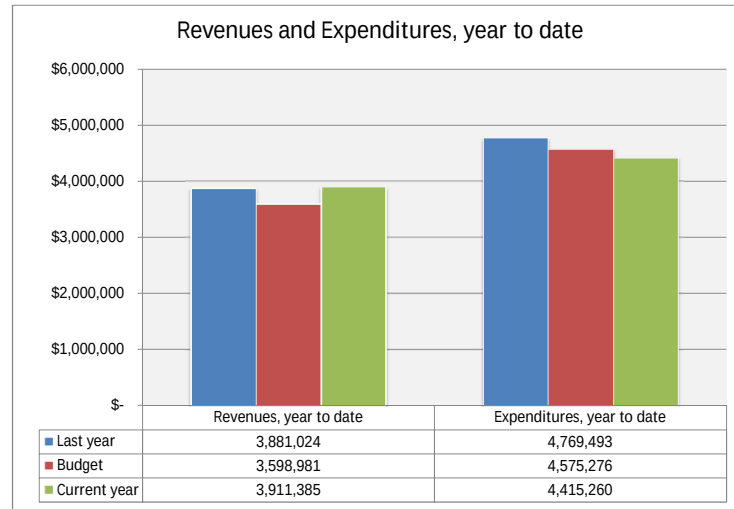
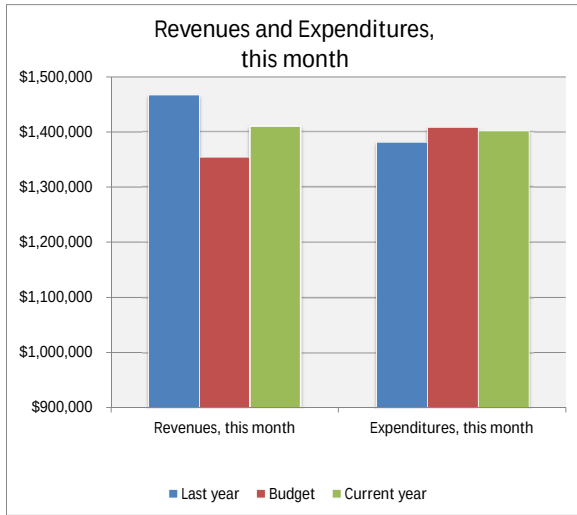
The status of these positions is as follows:

- Administrative Clerk II (Community Development / Part-time non-pensioned position) – Two vacancies in the department have created available funding to fill this position for the remainder of 2021 and staff has proceeded to fill this position. This position is under 20 hours per week and receives no benefits.
- Police Program Coordinator (Police Department / Full Time Position) – Action on this position is pending the recommendations of the Police Staffing Study. A draft report is anticipated by the end of this month and staff anticipates beginning discussions with the Village Board in the summer.
- Payroll Specialist (Finance / Full Time Position) – Staff has prepared a memo recommending to change this position from a Payroll Specialist in the Finance Department to a HR Manager in the Village Manager's Office. Due to high employee turnover in all departments and two new vacancies in the Finance Department, staff believes it is important to fill this position at this time. The Finance Department currently performs many HR duties and shifting those out of the department is ideal from an organizational standpoint. The two vacancies in the Finance Department will provide some savings for the 2021 budget, but would not completely fund the position. Current strong revenue performance and expenditures currently below budget would help fund this position.

# ATTACHMENT A – GENERAL FUND UPDATE – DECEMBER 31, 2021



# General Fund Budget Summary For the Period Ended March 31, 2021



**General Fund Budget Summary**  
**For the Period Ended March 31, 2021**

**REVENUES**

**TAXES**

|                                 | Last<br>Year | Current<br>Budget | Current<br>Year | Variance from LY<br>\$ % | Variance from Budget<br>\$ % |
|---------------------------------|--------------|-------------------|-----------------|--------------------------|------------------------------|
| Property Tax                    | -            | 173               | -               | - 0%                     | (173) -100%                  |
| Econ Dev SSA Tax                | -            | 1                 | -               | - 0%                     | (1) -100%                    |
| Sales Tax                       | 348,226      | 316,465           | 340,269         | (7,957) -2%              | 23,804 8%                    |
| Home Rule Sales Tax             | 252,540      | 214,914           | 241,684         | (10,856) -4%             | 26,770 12%                   |
| State Income Tax                | 194,673      | 149,588           | 214,517         | 19,844 10%               | 64,929 43%                   |
| Other Taxes                     | 126,209      | 149,910           | 179,287         | 53,078 42%               | 29,377 20%                   |
| Subtotal Taxes                  | 921,648      | 831,051           | 975,757         | 54,109 6%                | 144,706 15%                  |
| <b>LICENSES &amp; PERMITS</b>   |              |                   |                 |                          |                              |
| Vehicle Licenses                | 107,904      | 130,626           | 128,274         | 20,370 19%               | (2,352) -2%                  |
| Business Registration           | 1,680        | 1,475             | -               | (1,680) -100%            | (1,475) -100%                |
| Liquor Licenses                 | -            | 946               | -               | - 0%                     | (946) -100%                  |
| Building Permits/Reg./Fees      | 242,628      | 86,153            | 91,627          | (151,001) -62%           | 5,474 6%                     |
| Subtotal Licenses & Permits     | 352,212      | 219,199           | 219,901         | (132,311) -38%           | 702 0%                       |
| <b>CHARGES &amp; FEES</b>       |              |                   |                 |                          |                              |
| Cable Franchise Fees            | -            | -                 | -               | - 0%                     | - 0%                         |
| Ambulance Service Fees          | -            | -                 | -               | - 0%                     | - 0%                         |
| Police Service Reimbursements   | 1,327        | 3,651             | 650             | (677) -51%               | (3,001) -82%                 |
| Reimbursements - Other Agencies | 11,286       | 19,965            | 11,543          | 257 2%                   | (8,422) -42%                 |
| Subtotal Charges & Fees         | 12,613       | 23,615            | 12,193          | (420) -3%                | (11,422) -94%                |
| <b>OTHER</b>                    |              |                   |                 |                          |                              |
| Police/Court Fines/Adjudication | 28,402       | 50,075            | 43,240          | 14,838 52%               | (6,835) -14%                 |
| Investment Income               | 13,601       | 2,210             | 496             | (13,105) -96%            | (1,714) -78%                 |
| Miscellaneous Income            | 1,745        | 12,409            | 11,996          | 10,251 587%              | (413) -3%                    |
| Transfers from Other Funds      | 136,918      | 215,483           | 147,532         | 10,614 8%                | (67,951) -32%                |
| Subtotal Other                  | 180,666      | 280,177           | 203,264         | 22,598 13%               | (76,913) -27%                |
| Revenue Totals                  | 1,467,139    | 1,354,043         | 1,411,115       | (56,024) -4%             | 57,072 4%                    |

**EXPENDITURES**

|                               |           |           |           |               |               |
|-------------------------------|-----------|-----------|-----------|---------------|---------------|
| Village Board & Clerk         | 6,739     | 8,495     | 11,527    | 4,788 71%     | 3,032 36%     |
| Village Manager's Office      | 58,788    | 102,565   | 142,780   | 83,992 143%   | 40,215 39%    |
| Facilities Maintenance        | 68,921    | 66,964    | 62,081    | (6,840) -10%  | (4,883) -7%   |
| Information Technology*       | 40,251    | 67,224    | 62,198    | 21,947 55%    | (5,026) -7%   |
| Senior Services               | 10,048    | 7,397     | 8,042     | (2,006) -20%  | 645 9%        |
| History Park                  | 2,221     | 2,552     | 5,540     | 3,319 149%    | 2,988 117%    |
| Law                           | 31,305    | 25,674    | 45,510    | 14,205 45%    | 19,836 77%    |
| Finance - Administration      | 80,094    | 47,105    | 46,895    | (33,199) -41% | (210) 0%      |
| Finance - Cashiers Office     | 23,134    | 26,401    | 40,891    | 17,757 77%    | 14,490 55%    |
| Planning                      | 43,451    | 45,935    | 44,779    | 1,328 3%      | (1,156) -3%   |
| Building                      | 122,839   | 111,815   | 85,032    | (37,807) -31% | (26,783) -24% |
| Economic Development          | 16,387    | 13,805    | 8,291     | (8,096) -49%  | (5,514) -40%  |
| Police - Administration       | 121,912   | 90,826    | 84,508    | (37,404) -31% | (6,318) -7%   |
| Police - Operations           | 340,188   | 390,777   | 341,782   | 1,594 0%      | (48,995) -13% |
| Police - Investigations       | 67,420    | 74,836    | 69,663    | 2,243 3%      | (5,173) -7%   |
| Fire                          | 23,752    | 24,030    | 25,478    | 1,726 7%      | 1,448 6%      |
| EMS                           | 67,284    | 35,767    | 102,310   | 35,026 52%    | 66,543 186%   |
| Public Works - Admin & Eng.** | 58,209    | 68,956    | 62,842    | 4,633 8%      | (6,114) -9%   |
| Public Works - Streets        | 88,050    | 119,205   | 101,472   | 13,422 15%    | (17,733) -15% |
| Public Works - Forestry       | 111,116   | 77,842    | 50,005    | (61,111) -55% | (27,837) -36% |
| Expenditure Totals            | 1,382,109 | 1,408,170 | 1,401,626 | 19,517 1%     | (6,544) 0%    |
| Net Surplus / (Deficit)       | 85,030    | (54,127)  | 9,489     | (75,541)      | 63,616        |

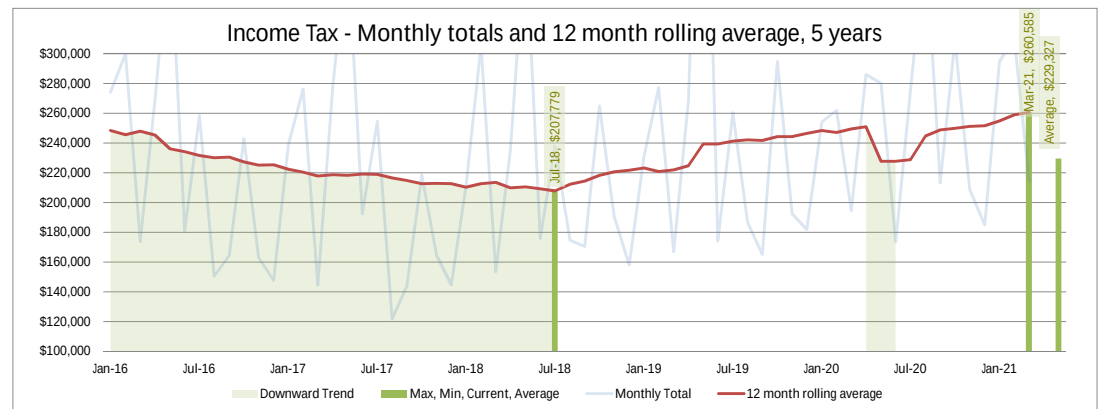
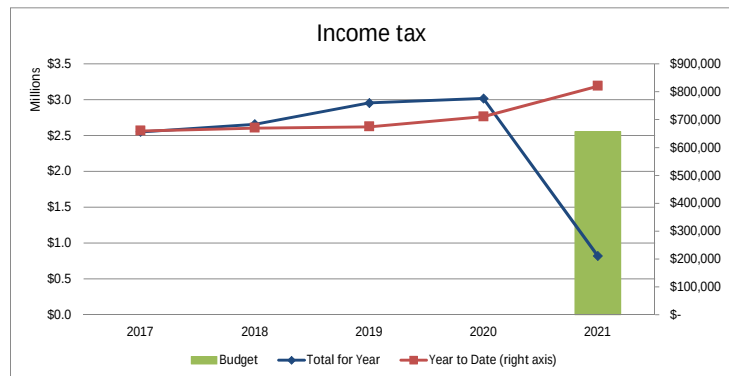
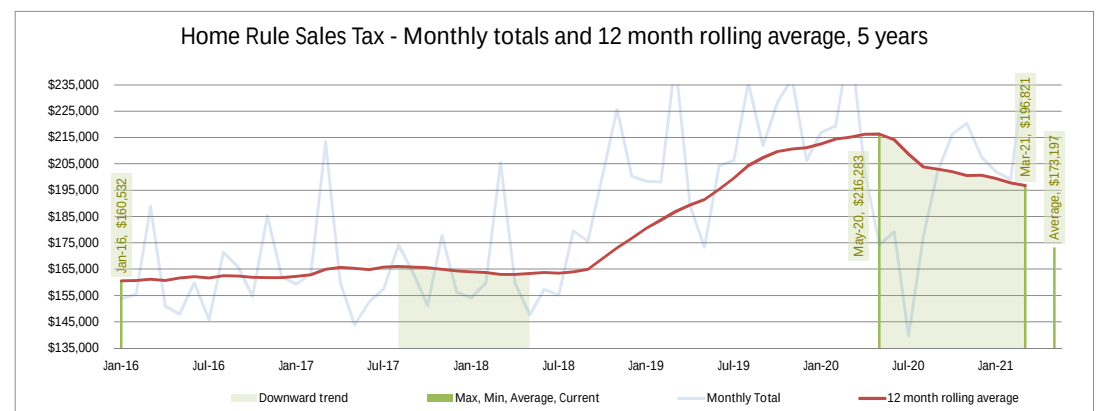
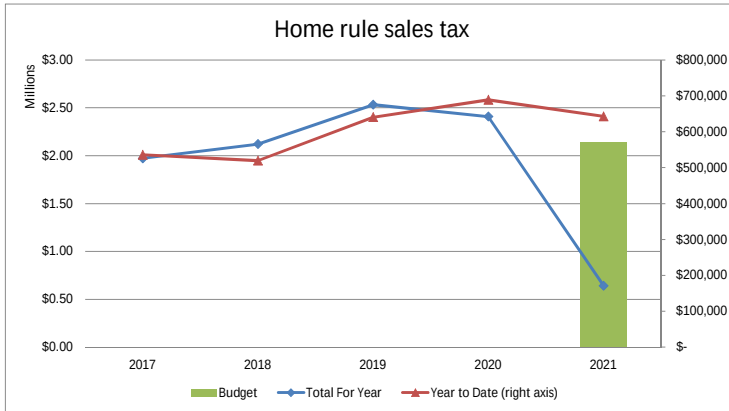
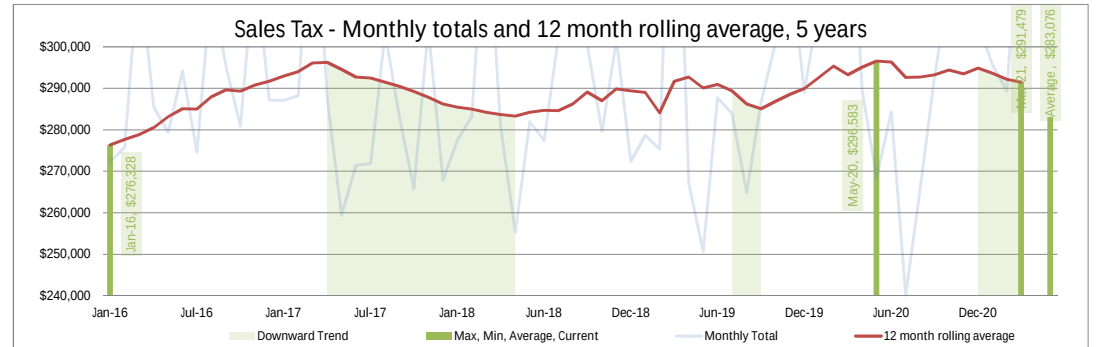
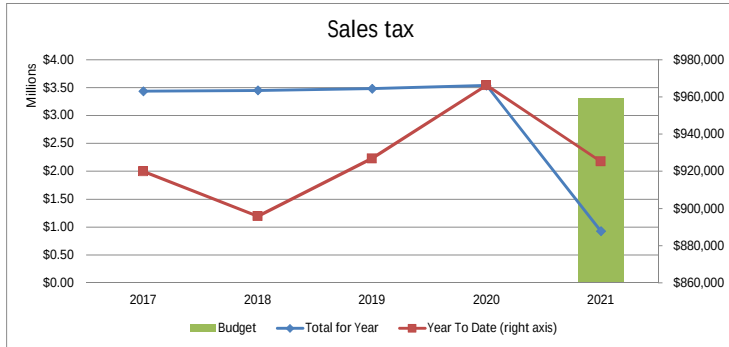
**YTD**

|  | Last<br>Year | Current<br>Budget | Current<br>Year | Variance from LY<br>\$ % | Variance YTD Budget<br>\$ % |
|--|--------------|-------------------|-----------------|--------------------------|-----------------------------|
|  | 212          | 223               | 8,551           | 8,339 3933%              | 8,328 97%                   |
|  | -            | (49)              | 625             | 625 100%                 | 674 108%                    |
|  | 966,263      | 850,332           | 925,305         | (40,958) -4%             | 74,973 8%                   |
|  | 688,957      | 551,145           | 642,705         | (46,252) -7%             | 91,560 14%                  |
|  | 710,578      | 664,426           | 820,183         | 109,605 15%              | 155,757 19%                 |
|  | 347,968      | 389,744           | 441,699         | 93,731 27%               | 51,955 12%                  |
|  | 2,713,978    | 2,455,821         | 2,839,068       | 125,090 5%               | 383,247 13%                 |
|  | 111,674      | 138,276           | 132,635         | 20,961 19%               | (5,641) -4%                 |
|  | 6,525        | 5,319             | -               | (6,525) -100%            | (5,319) 100%                |
|  | 40           | 3,593             | 313             | 273 683%                 | (3,280) -1048%              |
|  | 365,650      | 191,904           | 199,031         | (166,619) -46%           | 7,127 4%                    |
|  | 483,889      | 339,092           | 331,979         | (151,910) -31%           | (7,113) -2%                 |
|  | 136,912      | 143,750           | 134,325         | (2,587) -2%              | (9,425) -7%                 |
|  | 25           | -                 | -               | (25) -100%               | - 0%                        |
|  | 5,215        | 11,238            | 18,430          | 13,215 253%              | 7,192 39%                   |
|  | 33,858       | 41,520            | 34,629          | 771 2%                   | (6,891) -20%                |
|  | 176,010      | 196,507           | 187,384         | 11,374 6%                | (9,123) -5%                 |
|  | 102,732      | 133,136           | 107,129         | 4,397 4%                 | (26,007) -24%               |
|  | 38,888       | 7,867             | 2,001           | (36,887) -95%            | (5,866) -293%               |
|  | 45,275       | 67,658            | 80,609          | 35,334 78%               | 12,951 16%                  |
|  | 320,252      | 398,900           | 363,215         | 42,963 13%               | (35,685) -10%               |
|  | 507,147      | 607,560           | 552,954         | 45,807 9%                | (54,606) -10%               |
|  | 3,881,024    | 3,598,981         | 3,911,385       | 30,361 1%                | 312,404 8%                  |

|  |           |           |           |                |               |
|--|-----------|-----------|-----------|----------------|---------------|
|  | 39,226    | 36,195    | 35,546    | (3,680) -9%    | (649) -2%     |
|  | 208,741   | 307,696   | 292,118   | 83,377 40%     | (15,578) -5%  |
|  | 224,278   | 200,893   | 184,240   | (40,038) -18%  | (16,653) -8%  |
|  | 141,185   | 201,671   | 208,329   | 67,144 48%     | 6,658 3%      |
|  | 23,995    | 22,191    | 19,695    | (4,300) -18%   | (2,496) -11%  |
|  | 6,315     | 7,201     | 8,883     | 2,568 41%      | 1,682 23%     |
|  | 89,803    | 77,021    | 106,159   | 16,356 18%     | 29,138 38%    |
|  | 192,649   | 141,145   | 146,946   | (45,703) -24%  | 5,801 4%      |
|  | 79,975    | 79,204    | 86,964    | 6,989 9%       | 7,760 10%     |
|  | 154,813   | 137,804   | 130,513   | (24,300) -16%  | (7,291) -5%   |
|  | 364,568   | 335,446   | 253,640   | (110,928) -30% | (81,806) -24% |
|  | 152,797   | 177,666   | 182,920   | 30,123 20%     | 5,254 3%      |
|  | 362,024   | 314,479   | 310,538   | (51,486) -14%  | (3,941) -1%   |
|  | 1,417,311 | 1,299,457 | 1,189,723 | (227,588) -16% | (109,734) -8% |
|  | 243,982   | 224,507   | 216,735   | (27,247) -11%  | (7,772) -3%   |
|  | 78,460    | 85,995    | 84,277    | 5,817 7%       | (1,718) -2%   |
|  | 164,305   | 128,700   | 200,614   | 36,309 22%     | 71,914 56%    |
|  | 221,771   | 206,867   | 183,805   | (37,966) -17%  | (23,062) -11% |
|  | 360,475   | 357,614   | 409,996   | 49,521 14%     | 52,382 15%    |
|  | 242,820   | 233,526   | 163,619   | (79,201) -33%  | (69,907) -30% |
|  | 4,769,493 | 4,575,276 | 4,415,260 | (354,233) -7%  | (160,016) -3% |
|  | (888,469) | (976,295) | (503,875) | 384,594        | 472,420       |



# Key General Fund Revenues For the Period Ended March 31, 2021



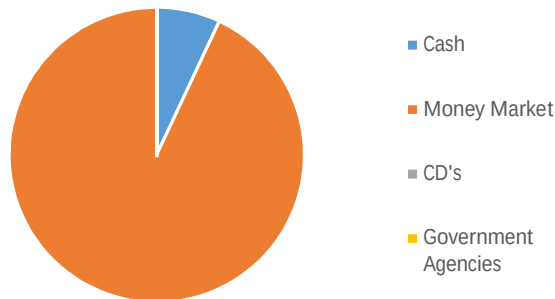
## ATTACHMENT B – CASH AND INVESTMENTS REPORT – DECEMBER 31, 2021



Village of Glen Ellyn  
Schedule of Cash and Investment Balances  
For the Month Ended March 31, 2021

| Summary of Investments by Type       | Par Value            | Market Value         | Maturity < 1 year    | 1-3 years   |
|--------------------------------------|----------------------|----------------------|----------------------|-------------|
| Cash/Checking                        | \$ 5,183,143         | \$ 5,183,143         | \$ 5,183,143         | \$ -        |
| Cash/Checking - Federal Drug         | 2,999                | 2,999                | 2,999                | -           |
| Cash/Checking - State Drug           | 325                  | 325                  | 325                  | -           |
| Cash/Checking - FLEX                 | 33,421               | 33,421               | 33,421               | -           |
| Cash/Checking - Seized Property      | 34,623               | 34,623               | 34,623               | -           |
| Money Market - IL Funds              | 21,381,279           | 21,381,279           | 21,381,279           | -           |
| Money Market - IL Funds State Drug   | 28,535               | 28,535               | 28,535               | -           |
| Money Market - IL Funds Fed Drug     | 113,480              | 113,480              | 113,480              | -           |
| Money Market - IL Funds MFT          | 2,377,416            | 2,377,416            | 2,377,416            | -           |
| Money Market - IMET Convenience Fund | 3,755                | 3,755                | 3,755                | -           |
| PFM Illinois Trust                   | 15,247,169           | 15,247,169           | 15,247,169           | -           |
| PMA 2020 Bond Account - Money Market | 5,335,533            | 5,335,533            | 5,335,533            | -           |
| PMA Portfolio - Money Market         | 25,798,518           | 25,798,518           | 25,798,518           | -           |
| PMA Portfolio - CD's                 | -                    | -                    | -                    | -           |
|                                      | <u>\$ 75,540,196</u> | <u>\$ 75,540,196</u> | <u>\$ 75,540,196</u> | <u>\$ -</u> |
|                                      |                      |                      | 100%                 | 0%          |

Investments by Type



| Portfolio Concentration                       | Percent of Portfolio | Policy Limit |
|-----------------------------------------------|----------------------|--------------|
| Cash/Checking Total (Glen Ellyn Bank & Trust) | 6.96%                | 25%          |
| IL Funds Total                                | 31.64%               | 75%          |
| IMET Total                                    | 0.00%                | 25%          |
| PFM Total                                     | 20.18%               | 25%          |
| PMA Total                                     | 41.22%               | N/A          |

| Investment Income | FY2020     | FY2021    |
|-------------------|------------|-----------|
| Investment Income | \$ 338,584 | \$ 11,457 |

| Investment Performance                    | FY2020 | FY2021 |
|-------------------------------------------|--------|--------|
| Average Yield YTD - IL Funds              | 1.462% | 0.074% |
| Average Yield YTD - IMET Convenience Fund | 1.207% | 0.250% |
| Average Yield YTD - PFM                   | 1.580% | 0.060% |
| Average Yield YTD - PMA                   | 2.311% | 0.057% |
| Benchmark - Three Month T-Bill            | 0.110% | 0.030% |

Village of Glen Ellyn  
Analysis of Available Cash Reserves  
For the Month Ended March 31, 2021

|                             | A                                          | B                                             | C                     | D                            | E                          | F                           | G                                   | I                                   | J                                         | K                                  | L                                          | M                                    | N                                  |   |
|-----------------------------|--------------------------------------------|-----------------------------------------------|-----------------------|------------------------------|----------------------------|-----------------------------|-------------------------------------|-------------------------------------|-------------------------------------------|------------------------------------|--------------------------------------------|--------------------------------------|------------------------------------|---|
| Fund                        | Last Year<br>Cash & Investment<br>Balances | Current Year<br>Cash & Investment<br>Balances | Less<br>Encumbrances  | Transfer<br>between<br>Funds | Less<br>Deposits/<br>Other | Restricted<br>by<br>Statute | Assigned<br>for<br>Capital Projects | Assigned<br>for<br>Liab/Health Ins. | Assigned<br>for Property<br>Tax Abatement | Assigned for<br>FY 2021<br>Deficit | Balance<br>Subject to<br>Reserve<br>Policy | Less<br>Minimum<br>Reserve<br>Policy | Cash<br>Above<br>Minimum<br>Policy |   |
| 1 General                   | \$ 10,202,306                              | \$ 12,990,077                                 | \$ (347,360)          | \$ -                         | \$ (2,578,764)             | \$ -                        | \$ -                                | \$ -                                | \$ (222,948)                              | \$ (1,904,467)                     | \$ 7,936,538                               | \$ (6,174,000)                       | \$ 1,762,538                       | 1 |
| 2 Corporate Reserve         | 30,223                                     | 595,214                                       | (9,768)               | -                            | -                          | -                           | -                                   | -                                   | -                                         | -                                  | 585,446                                    | -                                    | 585,446                            |   |
| 3 Motor Fuel Tax            | 1,184,068                                  | 2,377,416                                     | (258,510)             | -                            | -                          | (2,118,906)                 | -                                   | -                                   | -                                         | -                                  | -                                          | -                                    | -                                  |   |
| 4 Fire Services             | 3,504,976                                  | 4,134,697                                     | -                     | -                            | -                          | -                           | (4,134,697)                         | -                                   | -                                         | -                                  | -                                          | -                                    | -                                  |   |
| 5 CBD TIF                   | 456,734                                    | 749,292                                       | (105,415)             | -                            | -                          | (643,877)                   | -                                   | -                                   | -                                         | -                                  | -                                          | -                                    | -                                  |   |
| 6 Roosevelt Road TIF        | 109,885                                    | 249,833                                       | (370)                 | -                            | -                          | (249,463)                   | -                                   | -                                   | -                                         | -                                  | -                                          | -                                    | -                                  |   |
| 7 Forfeiture Fund           | 330,081                                    | 179,962                                       | (102,200)             | -                            | -                          | (77,762)                    | -                                   | -                                   | -                                         | -                                  | -                                          | -                                    | -                                  |   |
| 8 Debt Service              | 40,765                                     | 76,857                                        | -                     | -                            | -                          | (76,857)                    | -                                   | -                                   | -                                         | -                                  | -                                          | -                                    | -                                  |   |
| 9 Capital Projects          | 21,357,895                                 | 22,897,218                                    | (2,405,441)           | (4,714,021)                  | -                          | -                           | (15,777,756)                        | -                                   | -                                         | -                                  | -                                          | -                                    | -                                  |   |
| 10 Facilities Maint Reserve | 597,813                                    | 831,821                                       | (498,217)             | -                            | -                          | -                           | (333,604)                           | -                                   | -                                         | -                                  | -                                          | -                                    | -                                  |   |
| 11 Water and Sanitary Sewer | 18,235,794                                 | 20,312,844                                    | (1,052,457)           | -                            | (205,397)                  | -                           | (14,303,134)                        | -                                   | -                                         | -                                  | 4,751,856                                  | (2,408,000)                          | 2,343,856                          | 2 |
| 12 Parking                  | 1,412,197                                  | 1,716,734                                     | (4,739,835)           | 4,714,021                    | -                          | -                           | (525,000)                           | -                                   | -                                         | -                                  | 1,165,920                                  | (79,600)                             | 1,086,320                          | 2 |
| 13 Residential Solid Waste  | 654,288                                    | 550,262                                       | (21,500)              | -                            | -                          | -                           | -                                   | -                                   | -                                         | -                                  | 528,762                                    | (428,325)                            | 100,437                            | 2 |
| 14 Village Links/Reserve 22 | 294,869                                    | 654,572                                       | (84,059)              | -                            | (2,396)                    | -                           | -                                   | -                                   | -                                         | -                                  | 568,117                                    | (1,234,000)                          | (665,883)                          | 3 |
| 15 Insurance                | 1,843,035                                  | 1,728,919                                     | -                     | -                            | -                          | -                           | -                                   | (1,728,919)                         | -                                         | -                                  | -                                          | -                                    | -                                  |   |
| 16 Equipment Services       | 5,212,888                                  | 5,494,478                                     | (233,409)             | -                            | -                          | -                           | (5,310,407)                         | -                                   | -                                         | -                                  | (49,338)                                   | -                                    | (49,338)                           |   |
|                             | <u>\$ 65,467,817</u>                       | <u>\$ 75,540,196</u>                          | <u>\$ (9,858,541)</u> | <u>\$ -</u>                  | <u>\$ (2,786,557)</u>      | <u>\$ (3,166,865)</u>       | <u>\$ (40,384,598)</u>              | <u>\$ (1,728,919)</u>               | <u>\$ (222,948)</u>                       | <u>\$ (1,904,467)</u>              | <u>\$ 15,487,301</u>                       | <u>\$ (10,323,925)</u>               | <u>\$ 5,163,376</u>                |   |
| 17 Police Pension           | \$ 28,007,786                              | \$ 36,166,084                                 | \$ (375)              | \$ -                         | \$ -                       | \$ (36,165,709)             | \$ -                                | \$ -                                | \$ -                                      | \$ -                               | \$ -                                       | \$ -                                 | \$ -                               |   |

Footnotes:

- (a) Encumbrances represent the unexpended portion of approved contracts for goods and services as of the end of the quarter. While encumbrances are not expenditures, they do represent a reduction in the level of available spendable cash.
- (b) Transfer between funds represents Capital Projects Fund and bond proceeds to be transferred to the Parking Fund for the parking garage project.
- (c) Deposits/Other represents money that the Village is holding but either is due to others such as deposits or other payables.
- (d) Amounts restricted by statute are required by state or federal law to only be spent on specific expenditures.
- (e) Amounts that are assigned have been designated by the Village's ordinances or budget to be spent on specific purposes. Amounts per fund are as follows:  
General Fund: \$222K assigned by Village Board for property tax abatement. \$1.9M assigned for 2021 budget deficit. \$250K has also been designated to Vlinks Line of Credit which has not been accessed  
Fire Services: Designated by Village code for fire operations, equipment and facilities.  
Capital Projects: Designated by the 5 year Capital Improvement Plan  
Facilities Maintenance Reserve: Designated by the 5 year Plan to be used for Village facilities.  
Water & Sewer: Designated by the 5 year Capital Improvement Plan  
Equipment Services: Designated by the Equipment Replacement Plan
- (f) The Village has reserve policies as follows:  
General Fund: Amount subject to reserve is 30% of operating expenditures.  
Water and Sanitary Sewer Fund: Amount subject to reserve is \$2,408,000, which will be adjusted annually by CPI-U or 3%, whichever is less.  
Parking Fund: Amount subject to reserve is 25% of operating expenses.  
Residential Solid Waste Fund: Amount subject to reserve is 25% of operating expenses.  
Village Links/Reserve 22 Fund: Amount subject to reserve is 25% of operating expenses.
- (g) The cash above minimum policy is the amount undesignated above the minimum required level. In some cases, these funds may be restricted to the purpose for which the fund exists.

Notes on cash above/below reserve policy:

- 1 The Village hits a cash peak in September and a low point in April/May.
- 2 These are enterprise funds and are meant to be treated as separate enterprises/businesses. Generally, these funds cannot be repurposed to other funds.
- 3 The Village Links/Reserve 22 has reduced its cash levels due to two years of poor weather. The Village Board approved a \$250K line of credit from the General Fund which may be used if needed. As of March 31, 2021, that line of credit had not been accessed.

## ATTACHMENT C – ALL FUNDS SUMMARY – DECEMBER 31, 2021



VILLAGE OF GLEN ELLYN  
ALL FUNDS SUMMARY  
FOR THE QUARTER ENDED MARCH 31, 2021

| Current Year Activity               |                |                |                 |               |               |                |              |                   |  | Prior Year Activity |               |                |               |                   |
|-------------------------------------|----------------|----------------|-----------------|---------------|---------------|----------------|--------------|-------------------|--|---------------------|---------------|----------------|---------------|-------------------|
| Fund                                | Revised Budget |                |                 | Year to date  |               |                |              |                   |  | Year to date        |               |                |               |                   |
|                                     | Revised Budget | Revised Budget | Net Income      | Year to date  | Expenditures  | Net Income     | Encumbrances | Net Income        |  | Year to date        | Expenditures  | Net Income     | Encumbrances  | Net Income        |
|                                     | Revenues       | (Expenses)     | (Loss)          | Revenues      | (Expenses)    | (Loss)         |              | Less Encumbrances |  | Revenues            | (Expenses)    | (Loss)         |               | Less Encumbrances |
| Governmental Funds                  |                |                |                 |               |               |                |              |                   |  |                     |               |                |               |                   |
| General                             | \$ 18,891,819  | \$ 20,882,103  | \$ (1,990,284)  | \$ 3,911,381  | \$ 4,415,259  | \$ (503,878)   | \$ 347,360   | \$ (851,238)      |  | \$ 3,881,019        | \$ 4,769,492  | \$ (888,473)   | \$ 176,174    | \$ (1,064,647)    |
| Debt Service                        | 2,245,286      | 2,246,436      | (1,150)         | 6             | 550           | (544)          | -            | (544)             |  | 185                 | 550           | (365)          | -             | (365)             |
| Capital Projects                    | 9,536,128      | 17,242,373     | (7,706,245)     | 1,002,876     | 5,584,155     | (4,581,279)    | 2,405,441    | (6,986,720)       |  | 1,114,863           | 357,394       | 757,469        | 3,209,653     | (2,452,184)       |
| Corporate Reserve                   | 600            | 68,998         | (68,398)        | 3             | 2,500         | (2,497)        | 9,768        | (12,265)          |  | 137                 | -             | 137            | -             | 137               |
| Motor Fuel Tax                      | 1,708,400      | 1,470,016      | 238,384         | 555,251       | 179,937       | 375,314        | 258,510      | 116,804           |  | 301,012             | 135,271       | 165,741        | 271,876       | (106,135)         |
| Central Business District (CBD) TIF | 463,200        | 403,990        | 59,210          | 1,346         | 117,063       | (115,717)      | 105,415      | (221,132)         |  | 1,088               | 44,189        | (43,101)       | 15,370        | (58,471)          |
| Roosevelt Road TIF                  | 145,100        | 25,370         | 119,730         | -             | -             | -              | 370          | (370)             |  | -                   | 12,000        | (12,000)       | 370           | (12,370)          |
| Fire Services                       | 1,851,762      | 1,072,716      | 779,046         | 412,197       | 199,963       | 212,234        | -            | 212,234           |  | 423,996             | 202,624       | 221,372        | 77,000        | 144,372           |
| Forfeiture Fund                     | 4,000          | 168,475        | (164,475)       | 1,788         | 39,690        | (37,902)       | 102,200      | (140,102)         |  | 51,715              | 45,614        | 6,101          | -             | 6,101             |
| Facilities Maint Reserve            | 378,750        | 1,020,000      | (641,250)       | 93,828        | 5,212         | 88,616         | 498,217      | (409,601)         |  | 98,606              | 20,757        | 77,849         | 139,242       | (61,393)          |
| TOTAL GOVERNMENTAL FUNDS            | \$ 35,225,045  | \$ 44,600,477  | \$ (9,375,432)  | \$ 5,978,676  | \$ 10,544,329 | \$ (4,565,653) | \$ 3,727,281 | \$ (8,292,934)    |  | \$ 5,872,621        | \$ 5,587,891  | \$ 284,730     | \$ 3,889,685  | \$ (3,604,955)    |
| Enterprise Funds                    |                |                |                 |               |               |                |              |                   |  |                     |               |                |               |                   |
| Water and Sanitary Sewer            | \$ 13,694,575  | \$ 18,277,845  | \$ (4,583,270)  | \$ 3,037,675  | \$ 2,643,142  | \$ 394,533     | \$ 1,052,457 | \$ (657,924)      |  | \$ 3,304,006        | \$ 2,637,809  | \$ 666,197     | \$ 1,337,238  | \$ (671,041)      |
| Village Links/Reserve 22            | 5,844,850      | 5,810,300      | 34,550          | 281,824       | 586,790       | (304,966)      | 84,059       | (389,025)         |  | 379,341             | 811,248       | (431,907)      | 2,502         | (434,409)         |
| Parking                             | 4,850,323      | 9,577,117      | (4,726,794)     | 5,227,400     | 5,232,526     | (5,126)        | 4,739,835    | (4,744,961)       |  | 140,945             | 436,611       | (295,666)      | 14,903,070    | (15,198,736)      |
| Residential Solid Waste             | 1,752,800      | 1,713,300      | 39,500          | 435,125       | 413,784       | 21,341         | 21,500       | (159)             |  | 422,852             | 406,906       | 15,946         | -             | 15,946            |
| TOTAL ENTERPRISE FUNDS              | \$ 26,142,548  | \$ 35,378,562  | \$ (9,236,014)  | \$ 8,982,024  | \$ 8,876,242  | \$ 105,782     | \$ 5,897,851 | \$ (5,792,069)    |  | \$ 4,247,144        | \$ 4,292,574  | \$ (45,430)    | \$ 16,242,810 | \$ (16,288,240)   |
| VILLAGE OPERATIONS TOTAL            | \$ 61,367,593  | \$ 79,979,039  | \$ (18,611,446) | \$ 14,960,700 | \$ 19,420,571 | \$ (4,459,871) | \$ 9,625,132 | \$ (14,085,003)   |  | \$ 10,119,765       | \$ 9,880,465  | \$ 239,300     | \$ 20,132,495 | \$ (19,893,195)   |
| Internal Service Funds              |                |                |                 |               |               |                |              |                   |  |                     |               |                |               |                   |
| Insurance                           | \$ 3,464,436   | \$ 3,758,070   | \$ (293,634)    | \$ 869,120    | \$ 860,977    | \$ 8,143       | \$ -         | \$ 8,143          |  | \$ 894,381          | \$ 720,654    | \$ 173,727     | \$ -          | \$ 173,727        |
| Equipment Services                  | 1,543,100      | 2,633,660      | (1,090,560)     | 373,038       | 255,885       | 117,153        | 233,409      | (116,256)         |  | 415,068             | 231,542       | 183,526        | 403,549       | (220,023)         |
| ST Internal Service Funds           | \$ 5,007,536   | \$ 6,391,730   | \$ (1,384,194)  | \$ 1,242,158  | \$ 1,116,862  | \$ 125,296     | \$ 233,409   | \$ (108,113)      |  | \$ 1,309,449        | \$ 952,196    | \$ 357,253     | \$ 403,549    | \$ (46,296)       |
| Trust Fund                          |                |                |                 |               |               |                |              |                   |  |                     |               |                |               |                   |
| Police Pension                      | \$ 4,587,000   | \$ 2,761,725   | \$ 1,825,275    | \$ 1,206,867  | \$ 651,764    | \$ 555,103     | \$ 375       | \$ 554,728        |  | \$ (4,100,956)      | \$ 642,490    | \$ (4,743,446) | \$ 675        | \$ (4,744,121)    |
| VILLAGE TOTAL                       | \$ 70,962,129  | \$ 89,132,494  | \$ (18,170,365) | \$ 17,409,725 | \$ 21,189,197 | \$ (3,779,472) | \$ 9,858,916 | \$ (13,638,388)   |  | \$ 7,328,258        | \$ 11,475,151 | \$ (4,146,893) | \$ 20,536,719 | \$ (24,683,612)   |



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

Meeting 6/11/2021 7:00 AM  
Department: Finance  
Department Head:  
Category: Discussion Item  
Prepared By:

**AGENDA ITEM (ID # 2021-  
1206)**

**DOC ID: 2021-1206**

## **Finance Director Coyle will brief the Commission on the estimated funding, eligible uses and timeline for the Coronavirus Local Recovery Fund.**

### **Statement of the Issue:**

The American Rescue Plan, signed into law on March 11, 2021, provides \$1.9 trillion in various stimulus and COVID relief funding. As part of this law, \$65 billion was provided for all municipalities, nationwide. At this time, the Village of Glen Ellyn is estimated to receive \$3.4 million of this funding. The Village will need to determine the best uses of this funding which aligns with the allowable uses in the law.

### **Analysis:**

The \$65.1 billion in nationwide funding will first be divided between "entitlement" and "non-entitlement" municipalities. Typically, those that are entitlement are larger cities and those that are non-entitlement are smaller. Entitlement municipalities will receive their funding directly from the Federal Department of Treasury while the smaller non-entitlement entities will receive their funding from their state. Glen Ellyn is considered a non-entitlement municipality and therefore, its funding will flow through the state of Illinois.

At this time, Glen Ellyn has been estimated to receive \$3.4 million in funding. Based upon the Department of Treasury guidelines, the state of Illinois will need to determine final allocations to the non-entitlement entities within Illinois by using the guidelines outlined in the Department of Treasury Guidance. Therefore, the \$3.4 million is only an estimate at this point. The Village will have until December 31, 2024 to obligate this funding. There are also exceptions in the guidance that allow funds to be used as late as 2026.

Attached to this document are several pieces of information on this program for the Commission's review. The Commission does not need to read all of this material to prepare for Friday's meeting. Rather, this is material to read and be referenced as the Commission progresses in its conversations on this topic. Friday is meant to only introduce the Commission to this program.

The Village will need to identify a plan on how to wisely allocate these dollars as permissible by the program guidelines. Friday's Finance Commission meeting is solely to educate the Finance Commission on the program as well as to outline a path/timeline forward on how to engage with the Commission and the Village Board to allocate this funding.

At this time, staff recommends the following timeline to begin this process. Given the ample time to designate funding, this process should not be rushed and can be modified if additional meetings are needed.

Registration process: Completed - the Village is required to have DUNS (Dun & Bradstreet) account and a SAM (federal System for Award Management) registration. These requirements have already been met.

June Finance Commission: Educate and brief the Finance Commission on the program and funding requirements. Allow the Commission to ask questions for follow up.

July Finance Commission: Prepare list of funding priorities for discussion at the Finance Commission.

July Board Workshop: Brief and educate the Village Board on the program requirements and general direction given by Finance Commission. At this time, determine what further discussion or analysis with Finance Commission or Village Board is needed.

**Budget Impact:**

The Village is estimated to receive \$3.4 million between now and 2024 for this program. This would cover 3.5 fiscal years.

**Action Requested:**

No action is requested at this time. This item is discussion only.

**Attachments:**

1. IML Fact Sheet CLFRF
2. Dept of Treasury Fact Sheet CSLFRF - May 10 2021
3. Dept of Treasury Q&A as of May 27 2021
4. Dept of Treasury Quick Fact Sheet
5. Non-Metro-Cities-Illinois-NEU Projections as of March 8 2021





# AMERICAN RESCUE PLAN

## Coronavirus Local Fiscal Recovery Fund Resource Guide

On March 11, 2021, President Joseph R. Biden, Jr. signed [H.R. 1319, entitled the American Rescue Plan \(ARP\) Act of 2021](#). The law will provide \$1.9 trillion in economic stimulus and COVID-19 relief. [A complete summary of provisions relevant to municipalities is available on the National League of Cities' website \(nlc.org\) via this link.](#)

As a resource for our members, the Illinois Municipal League (IML) has developed this overview of how ARP funds may be utilized by municipalities. **Generally, IML recommends that municipalities use this funding to provide short-term economic stimulus that will have long-term positive economic and community impacts.**

This guide provides the following: 1) what the Act says; 2) what steps municipalities should take first; 3) how municipalities may spend the money in line with federal guidelines; and, 4) recommendations regarding how to utilize this funding in compliance with federal guidelines and best practices.

## What Does the Act Say?

**Included in ARP is \$65.1 billion in financial assistance for all municipalities, nationwide.**

Of that, \$45.57 billion will be allocated to metropolitan (also known as, entitlement) municipalities, which either are the central city of a metropolitan area or have a population above 50,000. Funds will be distributed based on the Community Development Block Grant (CDBG) formula. The remaining \$19.53 billion will be sent to state governments to distribute directly to non-metropolitan municipalities (also known as, non-entitlement) based on population. For non-metropolitan municipalities, the amount of funding they may receive is capped at 75% of the municipality's pre-pandemic budget as of January 27, 2020.

[The allocations for metropolitan municipalities in Illinois are available via this link.](#)

[More information regarding the distribution of ARP funds to non-metropolitan units of local government in Illinois is available via this link.](#) Population data from the U.S. Department of the Treasury for non-metropolitan units of local government is [available via this link](#).

[Linked here are the most recent allocation estimates for non-metropolitan municipalities as of March 8, 2021](#), this information is likely to change, as final allocations have not yet been provided.

**Based on the Act, municipalities will be allowed to use ARP funds on eligible costs incurred by December 31, 2024.** Eligible costs include:

1. Costs to respond to the public health emergency with respect to COVID-19 or its negative economic impacts, including assistance to households, small businesses and nonprofits, or aid to impacted industries such as tourism, travel and hospitality;
2. Costs to respond to workers performing essential work during the COVID-19 public health emergency by providing premium pay to eligible workers of the municipality that perform essential work, or by providing grants to eligible employers that have eligible workers who perform essential work;
3. Costs for the provision of government services to the extent of the reduction in revenue of a municipality due to the COVID-19 public health emergency relative to revenues collected in the most recent full fiscal year of the municipality; or,
4. Costs to make necessary investments in water, sewer and broadband infrastructure.

## What Should Municipalities Do First?

**On April 15, 2021, the U.S. Treasury Department released [steps \(available via this link\)](#) that units of local governments should take to receive their funds in a timely fashion once the funds become available.**

**Metropolitan (entitlement) cities should take the following steps as soon as possible:**

- Ensure your community has a valid DUNS number. A DUNS number is a unique nine-character number used to identify an organization and is issued by Dun & Bradstreet. The federal government uses the DUNS number to track how federal money is allocated. A DUNS number is required prior to registering with the federal System for Award Management (SAM) database, which is outlined below. Registering for a DUNS number is free of charge.  
  
If an entity does not have a valid DUNS number, please visit [Dun & Bradstreet's website \(available via this link\)](#) or call 1-866-705-5711 to begin the registration process.
- Ensure your community has an active SAM registration. SAM is the official government-wide database to register with in order to do business with the U.S. government. All federal financial assistance recipients must register on SAM.gov and renew their SAM registration annually to maintain an active status, to be eligible to receive federal financial assistance. There is no charge to register or maintain an entity's SAM registration.  
  
If an entity does not have an active SAM registration, please visit [SAM.gov \(available via this link\)](#) to begin

**Non-metropolitan (non-entitlement) cities, which will receive their distribution from the State of Illinois, should take the following step as soon as possible:**

Ensure your community has a valid DUNS number. A DUNS number is a unique nine-character number used to identify an organization and is issued by Dun & Bradstreet. The federal government uses the DUNS number to track how federal money is allocated. Registering for a DUNS number is free of charge.

If an entity does not have a valid DUNS number, please visit [Dun & Bradstreet's website \(available via this link\)](#) or call 1-866-705-5711 to begin the registration process.

the registration or renewal process. Please note that SAM registration can take up to three weeks; delay in registering could impact the timely payment of funds.

The Governor's Office of Management and Budget (GOMB) has provided an [overview presentation \(available via this link\)](#) regarding how to create a SAM registration.

- Gather the community's payment information, including:
  - a) Entity Identification Number (EIN), name and contact information;
  - b) Name and title of an authorized representative of the entity; and,
  - c) Financial institution information (e.g., routing and account number, financial institution name and contact information).



# How Can Municipalities Spend Their ARP Funds?

On May 10, 2021, the [U.S. Treasury Department released guidance \(available via this link\)](#) that details the eligible uses for ARP funds received by municipalities. The main provisions of that guidance are listed below.

Metropolitan municipalities may request Coronavirus State and Local Fiscal Recovery Funds through the [Treasury Department's Submission Portal \(available via this link\)](#).

Non-metropolitan municipalities in Illinois will receive their allocations, based on population, through the State of Illinois, subject to a cap of not more than 75% of their most recent pre-pandemic annual budget. Non-metropolitan municipalities without formal budgets as of January 27, 2020, will be permitted to self-certify their most recent annual expenditures as of January 27, 2020, for the purpose of calculating the cap.

Local governments will receive funds in two distributions, with 50% provided as early as May 2021 and the balance delivered approximately one year later. The state will not be authorized to restrict or regulate the distribution of funding to non-metropolitan municipalities beyond those required by ARP and the Treasury Department's implementing regulations and guidance. Recipient municipalities have broad flexibility to decide how best to use this funding to meet the needs of those communities.

## ELIGIBLE USES

Recipients may use Coronavirus State and Local Fiscal Recovery Funds to:

- Support public health expenditures, by funding COVID-19 mitigation efforts, medical expenses, behavioral healthcare and certain public health and safety staff;
- Address negative economic impacts caused by the public health emergency, including economic harms to workers, households, small businesses, impacted industries and the public sector;
- Replace lost public sector revenue, using this funding to provide government services to the extent of the reduction in revenue experienced due to the pandemic;
- Provide premium pay for essential workers, offering additional support to those who have borne and will bear the greatest health risks because of their service in critical infrastructure sectors; and,
- Invest in water, sewer and broadband infrastructure, making necessary investments to improve access to clean drinking water, support vital wastewater and stormwater infrastructure and to expand access to broadband Internet.

## INELIGIBLE USES

The [Treasury Department's Fact Sheet \(available via this link\)](#) identifies ineligible uses, including:

- A prohibition against funding to directly or indirectly offset reductions in tax revenue due to a change in law from March 3, 2021, through the last day of the fiscal year in which the funds have been spent (i.e., new state or local tax cuts); and,
- A prohibition against making a deposit into a pension fund for the purpose of reducing an accrued, unfunded liability.

The [Treasury Department's Interim Final Rule \(available via this link\)](#) identifies several other ineligible uses, including:

- Funding debt service;
- Funding legal settlements or judgments;
- Deposits to rainy day funds or financial reserves; and,
- General infrastructure spending is not covered as an eligible use unless the spending is on water, sewer and broadband investments, addressing a specific pandemic public health need or a specific negative economic impact.



Within these overall categories, [the Treasury Department's Interim Final Rule \(available via this link\)](#) provides guidelines and principles for determining the types of programs and services that this funding can support, together with examples of allowable uses that recipients may consider.

Additional information, including examples of eligible uses, on the State and Local Fiscal Recovery Funds is also summarized in [the Treasury Department's Fact Sheet \(available via this link\)](#).

## REPORTING REQUIREMENTS

Financial records and supporting documents related to ARP funding must be retained for a period of five years after all funds have been expended or returned to the U.S. Treasury Department, whichever is later. This includes records and documents that demonstrate the funds were used for eligible purposes in accordance with ARP, Treasury Department regulations implementing those sections and Treasury Department guidance on eligible uses of funds.

**Metropolitan cities will be required to submit quarterly project and expenditure reports to the Treasury Department.** This report will include financial data, information on contracts and sub-awards in excess of \$50,000, types of projects funded and other information regarding an entity's utilization of funds. An interim report on expenditures through July 31, 2021, is due on August 31, 2021. The initial quarterly project and expenditure report is due October 31, 2021, and subsequent reports are due within 30 days of the end of each calendar quarter. Metropolitan cities with a population in excess of 250,000 residents will also be required to submit an annual recovery plan performance report to the Treasury Department. Local governments with fewer than 250,000 residents are not required to submit a recovery plan performance report.

**Non-metropolitan cities will be required to submit annual project and expenditure reports to the Treasury Department.** The initial annual project and expenditure report for non-metropolitan cities will cover activity from the date of funding to September 30, 2021, and must be submitted to the Treasury Department by October 31, 2021. Subsequent annual reports must be submitted to the Treasury Department by October 31 of each year.

Most of the provisions of the federal Uniform Guidance (2 CFR 200) apply to this program, including the Cost Principles and Single Audit Act requirements. Recipients should refer to the Assistance Listing for detail on the specific provisions of the Uniform Guidance that do not apply to this program. The Assistance Listing is available on [beta.SAM.gov via this link](#).

## What Should Municipalities Do With This Funding?

ARP funding will be critical for communities as they continue to respond to and recover from the COVID-19 public health emergency. IML encourages municipalities to utilize their funding in a way that both addresses short-term economic needs and provides long-term benefits to their communities. **IML urges communities to remember some basic principles when it comes to utilizing this one-time funding:**

- **Review the Guidance.** It is important for municipal officials and staff to review the U.S. Treasury Department's guidance in full before making any funding decisions. IML recommends community leaders consult with their finance officer or treasurer and legal counsel regarding the eligible uses of ARP funding.



- **Don't be Afraid to Ask Questions.** Asking questions about this funding will help ensure all of the important issues are addressed before funding is depleted. The Treasury Department has already answered many questions related to their guidance in their [Frequently Asked Questions document \(available via this link\)](#). General inquiries regarding the guidance can be submitted to the Treasury Department by email at [SLFRP@treasury.gov](mailto:SLFRP@treasury.gov). IML will continue to provide new information as it is developed and available, as a resource to IML member municipalities.
- **Engage with Stakeholders and the Public.** Listen to stakeholders and provide ample, open opportunity for the public to discuss how ARP funding for your community could be utilized. Public engagement on the programs and projects funded will be important to ensure short- and long-term benefits and transparency.
- **Ensure Compliance with all Reporting Requirements.** The Treasury Department requires that both metropolitan and non-metropolitan municipalities meet various reporting requirements and deadlines. Not meeting those requirements could subject a municipality to repayment of funds to the federal government that have already been spent.
- **Take Your Time.** These funds are not required to be spent right away. Per the [Treasury Department's Interim Final Rule \(available via this link\)](#), local governments have until December 31, 2024, to obligate the funding. There is time to plan and implement an open and thorough process that ensures the funding is being used in a way that provides the best short-term stimulus that has long-term positive impacts in each community.

## Treasury Department Resources

- [U.S. Department of the Treasury Website Regarding Coronavirus State and Local Fiscal Recovery Funds](#)
- [Interim Final Rule for Coronavirus State and Local Fiscal Recovery Funds](#)
- [Coronavirus State and Local Fiscal Recovery Funds Fact Sheet](#)
- [Coronavirus State and Local Fiscal Recovery Funds Quick Reference Guide](#)
- [Coronavirus Local Fiscal Recovery Fund Guidance Regarding Distribution of Funds to Non-Metropolitan Units of Local Government](#)
- [Coronavirus State and Local Fiscal Recovery Funds Frequently Asked Questions](#)

## Other ARP Resources

- [Illinois Municipal League COVID-19 Resources Website](#)
- [National League of Cities Website on COVID-19 Pandemic Response & Relief](#)
- [U.S. Conference of Mayors American Rescue Plan Resource Center](#)
- [National Association of Counties COVID-19 Recovery Clearinghouse](#)

# FACT SHEET: The Coronavirus State and Local Fiscal Recovery Funds Will Deliver \$350 Billion for State, Local, Territorial, and Tribal Governments to Respond to the COVID-19 Emergency and Bring Back Jobs

**May 10, 2021**

*Aid to state, local, territorial, and Tribal governments will help turn the tide on the pandemic, address its economic fallout, and lay the foundation for a strong and equitable recovery*

Today, the U.S. Department of the Treasury announced the launch of the Coronavirus State and Local Fiscal Recovery Funds, established by the American Rescue Plan Act of 2021, to provide \$350 billion in emergency funding for eligible state, local, territorial, and Tribal governments. Treasury also released details on how these funds can be used to respond to acute pandemic response needs, fill revenue shortfalls among these governments, and support the communities and populations hardest-hit by the COVID-19 crisis. With the launch of the Coronavirus State and Local Fiscal Recovery Funds, eligible jurisdictions will be able to access this funding in the coming days to address these needs.

State, local, territorial, and Tribal governments have been on the frontlines of responding to the immense public health and economic needs created by this crisis – from standing up vaccination sites to supporting small businesses – even as these governments confronted revenue shortfalls during the downturn. As a result, these governments have endured unprecedented strains, forcing many to make untenable choices between laying off educators, firefighters, and other frontline workers or failing to provide other services that communities rely on. Faced with these challenges, state and local governments have cut over 1 million jobs since the beginning of the crisis. The experience of prior economic downturns has shown that budget pressures like these often result in prolonged fiscal austerity that can slow an economic recovery.

To support the immediate pandemic response, bring back jobs, and lay the groundwork for a strong and equitable recovery, the American Rescue Plan Act of 2021 established the Coronavirus State and Local Fiscal Recovery Funds, designed to deliver \$350 billion to state, local, territorial, and Tribal governments to bolster their response to the COVID-19 emergency and its economic impacts. Today, Treasury is launching this much-needed relief to:

- Support urgent COVID-19 response efforts to continue to decrease spread of the virus and bring the pandemic under control;
- Replace lost public sector revenue to strengthen support for vital public services and help retain jobs;
- Support immediate economic stabilization for households and businesses; and,
- Address systemic public health and economic challenges that have contributed to the unequal impact of the pandemic on certain populations.

The Coronavirus State and Local Fiscal Recovery Funds provide substantial flexibility for each jurisdiction to meet local needs—including support for households, small businesses, impacted industries, essential workers, and the communities hardest-hit by the crisis. These funds also deliver resources that recipients can invest in building, maintaining, or upgrading their water, sewer, and broadband infrastructure.

Starting today, eligible state, territorial, metropolitan city, county, and Tribal governments may request Coronavirus State and Local Fiscal Recovery Funds through the Treasury Submission Portal. Concurrent with this program launch, Treasury has published an Interim Final Rule that implements the provisions of this program.

## **FUNDING AMOUNTS**

The American Rescue Plan provides a total of \$350 billion in Coronavirus State and Local Fiscal Recovery Funds to help eligible state, local, territorial, and Tribal governments meet their present needs and build the foundation for a strong recovery. Congress has allocated this funding to tens of thousands of jurisdictions. These allocations include:

| <b>Type</b>                                  | <b>Amount<br/>(\$ billions)</b> |
|----------------------------------------------|---------------------------------|
| States & District of Columbia                | \$195.3                         |
| Counties                                     | \$65.1                          |
| Metropolitan Cites                           | \$45.6                          |
| Tribal Governments                           | \$20.0                          |
| Territories                                  | \$4.5                           |
| Non-Entitlement Units of<br>Local Government | \$19.5                          |

Treasury expects to distribute these funds directly to each state, territorial, metropolitan city, county, and Tribal government. Local governments that are classified as non-entitlement units will receive this funding through their applicable state government. Treasury expects to provide further guidance on distributions to non-entitlement units next week.

Local governments should expect to receive funds in two tranches, with 50% provided beginning in May 2021 and the balance delivered 12 months later. States that have experienced a net increase in the unemployment rate of more than 2 percentage points from February 2020 to the latest available data as of the date of certification will receive their full allocation of funds in a single payment; other states will receive funds in two equal tranches. Governments of U.S. territories will receive a single payment. Tribal governments will receive two payments, with the first payment available in May and the second payment, based on employment data, to be delivered in June 2021.

## **USES OF FUNDING**

Coronavirus State and Local Fiscal Recovery Funds provide eligible state, local, territorial, and Tribal governments with a substantial infusion of resources to meet pandemic response needs and rebuild a stronger, more equitable economy as the country recovers. Within the categories of eligible uses, recipients have broad flexibility to decide how best to use this funding to meet the needs of their communities. Recipients may use Coronavirus State and Local Fiscal Recovery Funds to:

- **Support public health expenditures**, by funding COVID-19 mitigation efforts, medical expenses, behavioral healthcare, and certain public health and safety staff;
- **Address negative economic impacts caused by the public health emergency**, including economic harms to workers, households, small businesses, impacted industries, and the public sector;
- **Replace lost public sector revenue**, using this funding to provide government services to the extent of the reduction in revenue experienced due to the pandemic;
- **Provide premium pay for essential workers**, offering additional support to those who have borne and will bear the greatest health risks because of their service in critical infrastructure sectors; and,
- **Invest in water, sewer, and broadband infrastructure**, making necessary investments to improve access to clean drinking water, support vital wastewater and stormwater infrastructure, and to expand access to broadband internet.

Within these overall categories, Treasury’s Interim Final Rule provides guidelines and principles for determining the types of programs and services that this funding can support, together with examples of allowable uses that recipients may consider. As described below, Treasury has also designed these provisions to take into consideration the disproportionate impacts of the COVID-19 public health emergency on those hardest-hit by the pandemic.

## 1. Supporting the public health response

Mitigating the impact of COVID-19 continues to require an unprecedented public health response from state, local, territorial, and Tribal governments. Coronavirus State and Local Fiscal Recovery Funds provide resources to meet these needs through the provision of care for those impacted by the virus and through services that address disparities in public health that have been exacerbated by the pandemic. Recipients may use this funding to address a broad range of public health needs across COVID-19 mitigation, medical expenses, behavioral healthcare, and public health resources. Among other services, these funds can help support:

- **Services and programs to contain and mitigate the spread of COVID-19, including:**
  - ✓ Vaccination programs
  - ✓ Medical expenses
  - ✓ Testing
  - ✓ Contact tracing
  - ✓ Isolation or quarantine
  - ✓ PPE purchases
  - ✓ Support for vulnerable populations to access medical or public health services
  - ✓ Public health surveillance (e.g., monitoring for variants)
  - ✓ Enforcement of public health orders
  - ✓ Public communication efforts
  - ✓ Enhancement of healthcare capacity, including alternative care facilities
  - ✓ Support for prevention, mitigation, or other services in congregate living facilities and schools
  - ✓ Enhancement of public health data systems
  - ✓ Capital investments in public facilities to meet pandemic operational needs
  - ✓ Ventilation improvements in key settings like healthcare facilities



- **Services to address behavioral healthcare needs exacerbated by the pandemic, including:**
  - ✓ Mental health treatment
  - ✓ Substance misuse treatment
  - ✓ Other behavioral health services
  - ✓ Hotlines or warmlines
  - ✓ Crisis intervention
  - ✓ Services or outreach to promote access to health and social services
- **Payroll and covered benefits expenses** for public health, healthcare, human services, public safety and similar employees, to the extent that they work on the COVID-19 response. For public health and safety workers, recipients can use these funds to cover the full payroll and covered benefits costs for employees or operating units or divisions primarily dedicated to the COVID-19 response.

## 2. Addressing the negative economic impacts caused by the public health emergency

The COVID-19 public health emergency resulted in significant economic hardship for many Americans. As businesses closed, consumers stayed home, schools shifted to remote education, and travel declined precipitously, over 20 million jobs were lost between February and April 2020. Although many have since returned to work, as of April 2021, the economy remains more than 8 million jobs below its pre-pandemic peak, and more than 3 million workers have dropped out of the labor market altogether since February 2020.

To help alleviate the economic hardships caused by the pandemic, Coronavirus State and Local Fiscal Recovery Funds enable eligible state, local, territorial, and Tribal governments to provide a wide range of assistance to individuals and households, small businesses, and impacted industries, in addition to enabling governments to rehire public sector staff and rebuild capacity. Among these uses include:

- **Delivering assistance to workers and families**, including aid to unemployed workers and job training, as well as aid to households facing food, housing, or other financial insecurity. In addition, these funds can support survivor's benefits for family members of COVID-19 victims.
- **Supporting small businesses**, helping them to address financial challenges caused by the pandemic and to make investments in COVID-19 prevention and mitigation tactics, as well as to provide technical assistance. To achieve these goals, recipients may employ this funding to execute a broad array of loan, grant, in-kind assistance, and counseling programs to enable small businesses to rebound from the downturn.
- **Speeding the recovery of the tourism, travel, and hospitality sectors**, supporting industries that were particularly hard-hit by the COVID-19 emergency and are just now beginning to mend. Similarly impacted sectors within a local area are also eligible for support.
- **Rebuilding public sector capacity**, by rehiring public sector staff and replenishing unemployment insurance (UI) trust funds, in each case up to pre-pandemic levels. Recipients may also use this funding to build their internal capacity to successfully implement economic relief programs, with investments in data analysis, targeted outreach, technology infrastructure, and impact evaluations.

### 3. Serving the hardest-hit communities and families

While the pandemic has affected communities across the country, it has disproportionately impacted low-income families and communities of color and has exacerbated systemic health and economic inequities. Low-income and socially vulnerable communities have experienced the most severe health impacts. For example, counties with high poverty rates also have the highest rates of infections and deaths, with 223 deaths per 100,000 compared to the U.S. average of 175 deaths per 100,000.

Coronavirus State and Local Fiscal Recovery Funds allow for a broad range of uses to address the disproportionate public health and economic impacts of the crisis on the hardest-hit communities, populations, and households. Eligible services include:

- **Addressing health disparities and the social determinants of health**, through funding for community health workers, public benefits navigators, remediation of lead hazards, and community violence intervention programs;
- **Investments in housing and neighborhoods**, such as services to address individuals experiencing homelessness, affordable housing development, housing vouchers, and residential counseling and housing navigation assistance to facilitate moves to neighborhoods with high economic opportunity;
- **Addressing educational disparities** through new or expanded early learning services, providing additional resources to high-poverty school districts, and offering educational services like tutoring or afterschool programs as well as services to address social, emotional, and mental health needs; and,
- **Promoting healthy childhood environments**, including new or expanded high quality childcare, home visiting programs for families with young children, and enhanced services for child welfare-involved families and foster youth.

Governments may use Coronavirus State and Local Fiscal Recovery Funds to support these additional services if they are provided:

- within a Qualified Census Tract (a low-income area as designated by the Department of Housing and Urban Development);
- to families living in Qualified Census Tracts;
- by a Tribal government; or,
- to other populations, households, or geographic areas disproportionately impacted by the pandemic.

### 4. Replacing lost public sector revenue

State, local, territorial, and Tribal governments that are facing budget shortfalls may use Coronavirus State and Local Fiscal Recovery Funds to avoid cuts to government services. With these additional resources, recipients can continue to provide valuable public services and ensure that fiscal austerity measures do not hamper the broader economic recovery.

Many state, local, territorial, and Tribal governments have experienced significant budget shortfalls, which can yield a devastating impact on their respective communities. Faced with budget shortfalls and pandemic-related uncertainty, state and local governments cut staff in all 50 states. These budget shortfalls and staff cuts are particularly problematic at present, as these entities are on the front lines of battling the COVID-19 pandemic and helping citizens weather the economic downturn.

Recipients may use these funds to replace lost revenue. Treasury's Interim Final Rule establishes a methodology that each recipient can use to calculate its reduction in revenue. Specifically, recipients will compute the extent of their reduction in revenue by comparing their actual revenue to an alternative representing what could have been expected to occur in the absence of the pandemic. Analysis of this expected trend begins with the last full fiscal year prior to the public health emergency and projects forward at either (a) the recipient's average annual revenue growth over the three full fiscal years prior to the public health emergency or (b) 4.1%, the national average state and local revenue growth rate from 2015-18 (the latest available data).

For administrative convenience, Treasury's Interim Final Rule allows recipients to presume that any diminution in actual revenue relative to the expected trend is due to the COVID-19 public health emergency. Upon receiving Coronavirus State and Local Fiscal Recovery Funds, recipients may immediately calculate the reduction in revenue that occurred in 2020 and deploy funds to address any shortfall. Recipients will have the opportunity to re-calculate revenue loss at several points through the program, supporting those entities that experience a lagged impact of the crisis on revenues.

Importantly, once a shortfall in revenue is identified, recipients will have broad latitude to use this funding to support government services, up to this amount of lost revenue.

## **5. Providing premium pay for essential workers**

Coronavirus State and Local Fiscal Recovery Funds provide resources for eligible state, local, territorial, and Tribal governments to recognize the heroic contributions of essential workers. Since the start of the public health emergency, essential workers have put their physical well-being at risk to meet the daily needs of their communities and to provide care for others.

Many of these essential workers have not received compensation for the heightened risks they have faced and continue to face. Recipients may use this funding to provide premium pay directly, or through grants to private employers, to a broad range of essential workers who must be physically present at their jobs including, among others:

- |                                                                                 |                                                       |
|---------------------------------------------------------------------------------|-------------------------------------------------------|
| ✓ Staff at nursing homes, hospitals, and home-care settings                     | ✓ Truck drivers, transit staff, and warehouse workers |
| ✓ Workers at farms, food production facilities, grocery stores, and restaurants | ✓ Childcare workers, educators, and school staff      |
| ✓ Janitors and sanitation workers                                               | ✓ Social service and human services staff             |
| ✓ Public health and safety staff                                                |                                                       |

Treasury's Interim Final Rule emphasizes the need for recipients to prioritize premium pay for lower income workers. Premium pay that would increase a worker's total pay above 150% of the greater of the state or county average annual wage requires specific justification for how it responds to the needs of these workers.

In addition, employers are both permitted and encouraged to use Coronavirus State and Local Fiscal Recovery Funds to offer retrospective premium pay, recognizing that many essential workers have not yet received additional compensation for work performed. Staff working for third-party contractors in eligible sectors are also eligible for premium pay.

## **6. Investing in water and sewer infrastructure**

Recipients may use Coronavirus State and Local Fiscal Recovery Funds to invest in necessary improvements to their water and sewer infrastructures, including projects that address the impacts of climate change.

Recipients may use this funding to invest in an array of drinking water infrastructure projects, such as building or upgrading facilities and transmission, distribution, and storage systems, including the replacement of lead service lines.

Recipients may also use this funding to invest in wastewater infrastructure projects, including constructing publicly-owned treatment infrastructure, managing and treating stormwater or subsurface drainage water, facilitating water reuse, and securing publicly-owned treatment works.

To help jurisdictions expedite their execution of these essential investments, Treasury's Interim Final Rule aligns types of eligible projects with the wide range of projects that can be supported by the Environmental Protection Agency's Clean Water State Revolving Fund and Drinking Water State Revolving Fund. Recipients retain substantial flexibility to identify those water and sewer infrastructure investments that are of the highest priority for their own communities.

Treasury's Interim Final Rule also encourages recipients to ensure that water, sewer, and broadband projects use strong labor standards, including project labor agreements and community benefits agreements that offer wages at or above the prevailing rate and include local hire provisions.

## **7. Investing in broadband infrastructure**

The pandemic has underscored the importance of access to universal, high-speed, reliable, and affordable broadband coverage. Over the past year, millions of Americans relied on the internet to participate in remote school, healthcare, and work.

Yet, by at least one measure, 30 million Americans live in areas where there is no broadband service or where existing services do not deliver minimally acceptable speeds. For millions of other Americans, the high cost of broadband access may place it out of reach. The American Rescue Plan aims to help remedy these shortfalls, providing recipients with flexibility to use Coronavirus State and Local Fiscal Recovery Funds to invest in broadband infrastructure.

Recognizing the acute need in certain communities, Treasury's Interim Final Rule provides that investments in broadband be made in areas that are currently unserved or underserved—in other words, lacking a wireline connection that reliably delivers minimum speeds of 25 Mbps download and 3 Mbps upload. Recipients are also encouraged to prioritize projects that achieve last-mile connections to households and businesses.

Using these funds, recipients generally should build broadband infrastructure with modern technologies in mind, specifically those projects that deliver services offering reliable 100 Mbps download and 100

Mbps upload speeds, unless impracticable due to topography, geography, or financial cost. In addition, recipients are encouraged to pursue fiber optic investments.

In view of the wide disparities in broadband access, assistance to households to support internet access or digital literacy is an eligible use to respond to the public health and negative economic impacts of the pandemic, as detailed above.

## 8. Ineligible Uses

Coronavirus State and Local Fiscal Recovery Funds provide substantial resources to help eligible state, local, territorial, and Tribal governments manage the public health and economic consequences of COVID-19. Recipients have considerable flexibility to use these funds to address the diverse needs of their communities.

To ensure that these funds are used for their intended purposes, the American Rescue Plan Act also specifies two ineligible uses of funds:

- **States and territories may not use this funding to directly or indirectly offset a reduction in net tax revenue due to a change in law from March 3, 2021 through the last day of the fiscal year in which the funds provided have been spent.** The American Rescue Plan ensures that funds needed to provide vital services and support public employees, small businesses, and families struggling to make it through the pandemic are not used to fund reductions in net tax revenue. Treasury's Interim Final Rule implements this requirement. If a state or territory cuts taxes, they must demonstrate how they paid for the tax cuts from sources other than Coronavirus State Fiscal Recovery Funds—by enacting policies to raise other sources of revenue, by cutting spending, or through higher revenue due to economic growth. If the funds provided have been used to offset tax cuts, the amount used for this purpose must be paid back to the Treasury.
- **No recipient may use this funding to make a deposit to a pension fund.** Treasury's Interim Final Rule defines a "deposit" as an extraordinary contribution to a pension fund for the purpose of reducing an accrued, unfunded liability. While pension deposits are prohibited, recipients may use funds for routine payroll contributions for employees whose wages and salaries are an eligible use of funds.

Treasury's Interim Final Rule identifies several other ineligible uses, including funding debt service, legal settlements or judgments, and deposits to rainy day funds or financial reserves. Further, general infrastructure spending is not covered as an eligible use outside of water, sewer, and broadband investments or above the amount allocated under the revenue loss provision. While the program offers broad flexibility to recipients to address local conditions, these restrictions will help ensure that funds are used to augment existing activities and address pressing needs.

## **Coronavirus State and Local Fiscal Recovery Funds**

### **Frequently Asked Questions**

**AS OF MAY 27, 2021**

This document contains answers to frequently asked questions regarding the Coronavirus State and Local Fiscal Recovery Funds (CSFRF / CLFRF, or Fiscal Recovery Funds). Treasury will be updating this document periodically in response to questions received from stakeholders. Recipients and stakeholders should consult the [Interim Final Rule](#) for additional information.

- For overall information about the program, including information on requesting funding, please see <https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments>
- For general questions about CSFRF / CLFRF, please email [SLFRP@treasury.gov](mailto:SLFRP@treasury.gov)
- Treasury is seeking comment on all aspects of the Interim Final Rule. Stakeholders are encouraged to submit comments electronically through the Federal eRulemaking Portal (<https://www.regulations.gov/document/TREAS-DO-2021-0008-0002>) on or before July 16, 2021. Please be advised that comments received will be part of the public record and subject to public disclosure. Do not disclose any information in your comment or supporting materials that you consider confidential or inappropriate for public disclosure.

Questions added 5/27/21: 1.5, 1.6, 2.13, 2.14, 2.15, 3.9, 4.5, 4.6, 10.3, 10.4 (noted with “[5/27]”)

## **1. Eligibility and Allocations**

### **1.1. Which governments are eligible for funds?**

The following governments are eligible:

- States and the District of Columbia
- Territories
- Tribal governments
- Counties
- Metropolitan cities
- Non-entitlement units, or smaller local governments

### **1.2. Which governments receive funds directly from Treasury?**

Treasury will distribute funds directly to each eligible state, territory, metropolitan city, county, or Tribal government. Smaller local governments that are classified as non-entitlement units will receive funds through their applicable state government.

### **1.3. Are special-purpose units of government eligible to receive funds?**

Special-purpose units of local government will not receive funding allocations; however, a state, territory, local, or Tribal government may transfer funds to a special-purpose unit of government. Special-purpose districts perform specific functions in the community, such as fire, water, sewer or mosquito abatement districts.

**1.4. How are funds being allocated to Tribal governments, and how will Tribal governments find out their allocation amounts?**

\$20 billion of Fiscal Recovery Funds was reserved for Tribal governments. The American Rescue Plan Act specifies that \$1 billion will be allocated evenly to all eligible Tribal governments. The remaining \$19 billion will be distributed using an allocation methodology based on enrollment and employment.

There will be two payments to Tribal governments. Each Tribal government's first payment will include (i) an amount in respect of the \$1 billion allocation that is to be divided equally among eligible Tribal governments and (ii) each Tribal government's pro rata share of the Enrollment Allocation. Tribal governments will be notified of their allocation amount and delivery of payment 4-5 days after completing request for funds in the Treasury Submission Portal. The deadline to make the initial request for funds is June 7, 2021.

In late-May or shortly after completing the initial request for funds, Tribal governments will receive an email notification to re-enter the Treasury Submission Portal to confirm or amend their 2019 employment numbers that were submitted to the Department of the Treasury for the CARES Act's Coronavirus Relief Fund. The deadline to confirm employment numbers is June 21, 2021. Treasury will calculate each Tribal government's pro rata share of the Employment Allocation for those Tribal governments that confirmed or submitted amended employment numbers. In late-June, Treasury will communicate to Tribal governments the amount of their portion of the Employment Allocation and the anticipated date for the second payment.

**1.5. My county is a unit of general local government with population under 50,000. Will my county receive funds directly from Treasury? [5/27]**

Yes. All counties that are units of general local government will receive funds directly from Treasury and should apply via the [online portal](#). The list of county allocations is available [here](#).

**1.6. My local government expected to be classified as a nonentitlement unit. Instead, it was classified as a metropolitan city. Why? [5/27]**

The American Rescue Plan Act defines, for purposes of the Coronavirus Local Fiscal Recovery Fund (CLFRF), metropolitan cities to include those that are currently metropolitan cities under the Community Development Block Grant (CDBG) program but also those cities that relinquish or defer their status as a metropolitan city for purposes

of the CDBG program. This would include, by way of example, cities that are principal cities of their metropolitan statistical area, even if their population is less than 50,000. In other words, a city that is eligible to be a metropolitan city under the CDBG program is eligible as a metropolitan city under the CLFRF, regardless of how that city has elected to participate in the CDBG program.

Unofficial allocation estimates produced by other organizations may have classified certain local governments as nonentitlement units of local government. However, based on the statutory definitions, some of these local governments should have been classified as metropolitan cities.

## **2. Eligible Uses – Responding to the Public Health Emergency / Negative Economic Impacts**

### **2.1. What types of COVID-19 response, mitigation, and prevention activities are eligible?**

A broad range of services are needed to contain COVID-19 and are eligible uses, including vaccination programs; medical care; testing; contact tracing; support for isolation or quarantine; supports for vulnerable populations to access medical or public health services; public health surveillance (e.g., monitoring case trends, genomic sequencing for variants); enforcement of public health orders; public communication efforts; enhancement to health care capacity, including through alternative care facilities; purchases of personal protective equipment; support for prevention, mitigation, or other services in congregate living facilities (e.g., nursing homes, incarceration settings, homeless shelters, group living facilities) and other key settings like schools; ventilation improvements in congregate settings, health care settings, or other key locations; enhancement of public health data systems; and other public health responses. Capital investments in public facilities to meet pandemic operational needs are also eligible, such as physical plant improvements to public hospitals and health clinics or adaptations to public buildings to implement COVID-19 mitigation tactics.

### **2.2. If a use of funds was allowable under the Coronavirus Relief Fund (CRF) to respond to the public health emergency, may recipients presume it is also allowable under CSFRF/CLFRF?**

Generally, funding uses eligible under CRF as a response to the direct public health impacts of COVID-19 will continue to be eligible under CSFRF/CLFRF, with the following two exceptions: (1) the standard for eligibility of public health and safety payrolls has been updated; and (2) expenses related to the issuance of tax-anticipation notes are not an eligible funding use.

### **2.3. If a use of funds is not explicitly permitted in the Interim Final Rule as a response to the public health emergency and its negative economic impacts, does that mean it is prohibited?**



The Interim Final Rule contains a non-exclusive list of programs or services that may be funded as responding to COVID-19 or the negative economic impacts of the COVID-19 public health emergency, along with considerations for evaluating other potential uses of Fiscal Recovery Funds not explicitly listed. The Interim Final Rule also provides flexibility for recipients to use Fiscal Recovery Funds for programs or services that are not identified on these non-exclusive lists but which meet the objectives of section 602(c)(1)(A) or 603(c)(1)(A) by responding to the COVID-19 public health emergency with respect to COVID-19 or its negative economic impacts.

**2.4. May recipients use funds to respond to the public health emergency and its negative economic impacts by replenishing state unemployment funds?**

Consistent with the approach taken in the CRF, recipients may make deposits into the state account of the Unemployment Trust Fund up to the level needed to restore the pre-pandemic balances of such account as of January 27, 2020, or to pay back advances received for the payment of benefits between January 27, 2020 and the date when the Interim Final Rule is published in the Federal Register.

**2.5. What types of services are eligible as responses to the negative economic impacts of the pandemic?**

Eligible uses in this category include assistance to households; small businesses and non-profits; and aid to impacted industries.

Assistance to households includes, but is not limited to: food assistance; rent, mortgage, or utility assistance; counseling and legal aid to prevent eviction or homelessness; cash assistance; emergency assistance for burials, home repairs, weatherization, or other needs; internet access or digital literacy assistance; or job training to address negative economic or public health impacts experienced due to a worker's occupation or level of training.

Assistance to small business and non-profits includes, but is not limited to:

- loans or grants to mitigate financial hardship such as declines in revenues or impacts of periods of business closure, for example by supporting payroll and benefits costs, costs to retain employees, mortgage, rent, or utilities costs, and other operating costs;
- Loans, grants, or in-kind assistance to implement COVID-19 prevention or mitigation tactics, such as physical plant changes to enable social distancing, enhanced cleaning efforts, barriers or partitions, or COVID-19 vaccination, testing, or contact tracing programs; and
- Technical assistance, counseling, or other services to assist with business planning needs

**2.6. May recipients use funds to respond to the public health emergency and its negative economic impacts by providing direct cash transfers to households?**

Yes, provided the recipient considers whether, and the extent to which, the household has experienced a negative economic impact from the pandemic. Additionally, cash transfers must be reasonably proportional to the negative economic impact they are intended to address. Cash transfers grossly in excess of the amount needed to address the negative economic impact identified by the recipient would not be considered to be a response to the COVID-19 public health emergency or its negative impacts. In particular, when considering appropriate size of permissible cash transfers made in response to the COVID-19 public health emergency, state, local, territorial, and Tribal governments may consider and take guidance from the per person amounts previously provided by the federal government in response to the COVID crisis.

**2.7. May funds be used to reimburse recipients for costs incurred by state and local governments in responding to the public health emergency and its negative economic impacts prior to passage of the American Rescue Plan?**

Use of Fiscal Recovery Funds is generally forward looking. The Interim Final Rule permits funds to be used to cover costs incurred beginning on March 3, 2021.

**2.8. May recipients use funds for general economic development or workforce development?**

Generally, not. Recipients must demonstrate that funding uses directly address a negative economic impact of the COVID-19 public health emergency, including funds used for economic or workforce development. For example, job training for unemployed workers may be used to address negative economic impacts of the public health emergency and be eligible.

**2.9. How can recipients use funds to assist the travel, tourism, and hospitality industries?**

Aid provided to tourism, travel, and hospitality industries should respond to the negative economic impacts of the pandemic. For example, a recipient may provide aid to support safe reopening of businesses in the tourism, travel and hospitality industries and to districts that were closed during the COVID-19 public health emergency, as well as aid a planned expansion or upgrade of tourism, travel and hospitality facilities delayed due to the pandemic.

Tribal development districts are considered the commercial centers for tribal hospitality, gaming, tourism and entertainment industries.

**2.10. May recipients use funds to assist impacted industries other than travel, tourism, and hospitality?**

Yes, provided that recipients consider the extent of the impact in such industries as compared to tourism, travel, and hospitality, the industries enumerated in the statute. For

example, nationwide the leisure and hospitality industry has experienced an approximately 17 percent decline in employment and 24 percent decline in revenue, on net, due to the COVID-19 public health emergency. Recipients should also consider whether impacts were due to the COVID-19 pandemic, as opposed to longer-term economic or industrial trends unrelated to the pandemic.

Recipients should maintain records to support their assessment of how businesses or business districts receiving assistance were affected by the negative economic impacts of the pandemic and how the aid provided responds to these impacts.

**2.11. How does the Interim Final Rule help address the disparate impact of COVID-19 on certain populations and geographies?**

In recognition of the disproportionate impacts of the COVID-19 virus on health and economic outcomes in low-income and Native American communities, the Interim Final Rule identifies a broader range of services and programs that are considered to be in response to the public health emergency when provided in these communities. Specifically, Treasury will presume that certain types of services are eligible uses when provided in a Qualified Census Tract (QCT), to families living in QCTs, or when these services are provided by Tribal governments.

Recipients may also provide these services to other populations, households, or geographic areas disproportionately impacted by the pandemic. In identifying these disproportionately-impacted communities, recipients should be able to support their determination for how the pandemic disproportionately impacted the populations, households, or geographic areas to be served.

Eligible services include:

- Addressing health disparities and the social determinants of health, including: community health workers, public benefits navigators, remediation of lead paint or other lead hazards, and community violence intervention programs;
- Building stronger neighborhoods and communities, including: supportive housing and other services for individuals experiencing homelessness, development of affordable housing, and housing vouchers and assistance relocating to neighborhoods with higher levels of economic opportunity;
- Addressing educational disparities exacerbated by COVID-19, including: early learning services, increasing resources for high-poverty school districts, educational services like tutoring or afterschool programs, and supports for students' social, emotional, and mental health needs; and
- Promoting healthy childhood environments, including: child care, home visiting programs for families with young children, and enhanced services for child welfare-involved families and foster youth.

**2.12. May recipients use funds to pay for vaccine incentive programs (e.g., cash or in-kind transfers, lottery programs, or other incentives for individuals who get vaccinated)?**

Yes. Under the Interim Final Rule, recipients may use Coronavirus State and Local Fiscal Recovery Funds to respond to the COVID-19 public health emergency, including expenses related to COVID-19 vaccination programs. See forthcoming 31 CFR 35.6(b)(1)(i). Programs that provide incentives reasonably expected to increase the number of people who choose to get vaccinated, or that motivate people to get vaccinated sooner than they otherwise would have, are an allowable use of funds so long as such costs are reasonably proportional to the expected public health benefit.

**2.13. May recipients use funds to pay “back to work incentives” (e.g., cash payments for newly employed workers after a certain period of time on the job)? [5/27]**

Yes. Under the Interim Final Rule, recipients may use Coronavirus State and Local Fiscal Recovery Funds to provide assistance to unemployed workers. See forthcoming 31 CFR 35.6(b)(4). This assistance can include job training or other efforts to accelerate rehiring and thus reduce unemployment, such as childcare assistance, assistance with transportation to and from a jobsite or interview, and incentives for newly employed workers.

**2.14. The Coronavirus Relief Fund (CRF) included as an eligible use: "Payroll expenses for public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency." What has changed in CSFRF/CLFRF, and what type of documentation is required under CSFRF/CLFRF? [5/27]**

Many of the expenses authorized under the Coronavirus Relief Fund are also eligible uses under the CSFRF/CLFRF. However, in the case of payroll expenses for public safety, public health, health care, human services, and similar employees (hereafter, public health and safety staff), the CSFRF/CLFRF does differ from the CRF. This change reflects the differences between the ARPA and CARES Act and recognizes that the response to the COVID-19 public health emergency has changed and will continue to change over time. In particular, funds may be used for payroll and covered benefits expenses for public safety, public health, health care, human services, and similar employees, including first responders, to the extent that the employee's time that is dedicated to responding to the COVID-19 public health emergency.

For administrative convenience, the recipient may consider a public health and safety employee to be entirely devoted to mitigating or responding to the COVID-19 public health emergency, and therefore fully covered, if the employee, or his or her operating unit or division, is primarily dedicated (e.g., more than half of the employee's time is dedicated) to responding to the COVID-19 public health emergency.

Recipients may use presumptions for assessing whether an employee, division, or operating unit is primarily dedicated to COVID-19 response. The recipient should maintain records to support its assessment, such as payroll records, attestations from supervisors or staff, or regular work product or correspondence demonstrating work on the COVID-19 response. Recipients need not routinely track staff hours. Recipients should periodically reassess their determinations.

**2.15. What staff are included in “public safety, public health, health care, human services, and similar employees”? Would this include, for example, 911 operators, morgue staff, medical examiner staff, or EMS staff? [5/27]**

As discussed in the Interim Final Rule, funds may be used for payroll and covered benefits expenses for public safety, public health, health care, human services, and similar employees, for the portion of the employee’s time that is dedicated to responding to the COVID-19 public health emergency.

Public safety employees would include police officers (including state police officers), sheriffs and deputy sheriffs, firefighters, emergency medical responders, correctional and detention officers, and those who directly support such employees such as dispatchers and supervisory personnel. Public health employees would include employees involved in providing medical and other health services to patients and supervisory personnel, including medical staff assigned to schools, prisons, and other such institutions, and other support services essential for patient care (e.g., laboratory technicians, medical examiner or morgue staff) as well as employees of public health departments directly engaged in matters related to public health and related supervisory personnel. Human services staff include employees providing or administering social services; public benefits; child welfare services; and child, elder, or family care, as well as others.

### **3. Eligible Uses – Revenue Loss**

**3.1. How is revenue defined for the purpose of this provision?**

The Interim Final Rule adopts a definition of “General Revenue” that is based on, but not identical, to the Census Bureau’s concept of “General Revenue from Own Sources” in the Annual Survey of State and Local Government Finances.

General Revenue includes revenue from taxes, current charges, and miscellaneous general revenue. It excludes refunds and other correcting transactions, proceeds from issuance of debt or the sale of investments, agency or private trust transactions, and revenue generated by utilities and insurance trusts. General revenue also includes intergovernmental transfers between state and local governments, but excludes intergovernmental transfers from the Federal government, including Federal transfers made via a state to a locality pursuant to the CRF or the Fiscal Recovery Funds.

Tribal governments may include all revenue from Tribal enterprises and gaming operations in the definition of General Revenue.

**3.2. Will revenue be calculated on an entity-wide basis or on a source-by-source basis (e.g. property tax, income tax, sales tax, etc.)?**

Recipients should calculate revenue on an entity-wide basis. This approach minimizes the administrative burden for recipients, provides for greater consistency across recipients, and presents a more accurate representation of the net impact of the COVID- 19 public health emergency on a recipient's revenue, rather than relying on financial reporting prepared by each recipient, which vary in methodology used and which generally aggregates revenue by purpose rather than by source.

**3.3. Does the definition of revenue include outside concessions that contract with a state or local government?**

Recipients should classify revenue sources as they would if responding to the U.S. Census Bureau's Annual Survey of State and Local Government Finances. According to the Census Bureau's [Government Finance and Employment Classification manual](#), the following is an example of current charges that would be included in a state or local government's general revenue from own sources: "Gross revenue of facilities operated by a government (swimming pools, recreational marinas and piers, golf courses, skating rinks, museums, zoos, etc.); auxiliary facilities in public recreation areas (camping areas, refreshment stands, gift shops, etc.); lease or use fees from stadiums, auditoriums, and community and convention centers; and rentals from concessions at such facilities."

**3.4. What is the time period for estimating revenue loss? Will revenue losses experienced prior to the passage of the Act be considered?**

Recipients are permitted to calculate the extent of reduction in revenue as of four points in time: December 31, 2020; December 31, 2021; December 31, 2022; and December 31, 2023. This approach recognizes that some recipients may experience lagged effects of the pandemic on revenues.

Upon receiving Fiscal Recovery Fund payments, recipients may immediately calculate revenue loss for the period ending December 31, 2020.

**3.5. What is the formula for calculating the reduction in revenue?**

A reduction in a recipient's General Revenue equals:

$$\text{Max } \{ [\text{Base Year Revenue} * (1 + \text{Growth Adjustment})^{\left(\frac{n_t}{12}\right)}] - \text{Actual General Revenue}_t ; 0 \}$$

Where:

*Base Year Revenue* is General Revenue collected in the most recent full fiscal year prior to the COVID-19 public health emergency.

*Growth Adjustment* is equal to the greater of 4.1 percent (or 0.041) and the recipient's average annual revenue growth over the three full fiscal years prior to the COVID-19 public health emergency.

$n$  equals the number of months elapsed from the end of the base year to the calculation date.

*Actual General Revenue* is a recipient's actual general revenue collected during 12-month period ending on each calculation date.

Subscript  $t$  denotes the calculation date.

**3.6. Are recipients expected to demonstrate that reduction in revenue is due to the COVID-19 public health emergency?**

In the Interim Final Rule, any diminution in actual revenue calculated using the formula above would be presumed to have been “due to” the COVID-19 public health emergency. This presumption is made for administrative ease and in recognition of the broad-based economic damage that the pandemic has wrought.

**3.7. May recipients use pre-pandemic projections as a basis to estimate the reduction in revenue?**

No. Treasury is disallowing the use of projections to ensure consistency and comparability across recipients and to streamline verification. However, in estimating the revenue shortfall using the formula above, recipients may incorporate their average annual revenue growth rate in the three full fiscal years prior to the public health emergency.

**3.8. Once a recipient has identified a reduction in revenue, are there any restrictions on how recipients use funds up to the amount of the reduction?**

The Interim Final Rule gives recipients broad latitude to use funds for the provision of government services to the extent of reduction in revenue. Government services can include, but are not limited to, maintenance of infrastructure or pay-go spending for building new infrastructure, including roads; modernization of cybersecurity, including hardware, software, and protection of critical infrastructure; health services; environmental remediation; school or educational services; and the provision of police, fire, and other public safety services.

However, paying interest or principal on outstanding debt, replenishing rainy day or other reserve funds, or paying settlements or judgments would not be considered provision of a government service, since these uses of funds do not entail direct provision of services to

citizens. This restriction on paying interest or principal on any outstanding debt instrument, includes, for example, short-term revenue or tax anticipation notes, or paying fees or issuance costs associated with the issuance of new debt. In addition, the overarching restrictions on all program funds (e.g., restriction on pension deposits, restriction on using funds for non-federal match where barred by regulation or statute) would apply.

### **3.9. How do I know if a certain type of revenue should be counted for the purpose of computing revenue loss? [5/27]**

As discussed in FAQ #3.1, the Interim Final Rule adopts a definition of “General Revenue” that is based on, but not identical, to the Census Bureau’s concept of “General Revenue from Own Sources” in the Annual Survey of State and Local Government Finances.

Recipients should refer to the definition of “General Revenue” included in the Interim Final Rule. See forthcoming 31 CFR 35.3. If a recipient is unsure whether a particular revenue source is included in the Interim Final Rule’s definition of “General Revenue,” the recipient may consider the classification and instructions used to complete the Census Bureau’s Annual Survey.

For example, parking fees would be classified as a Current Charge for the purpose of the Census Bureau’s Annual Survey, and the Interim Final Rule’s concept of “General Revenue” includes all Current Charges. Therefore, parking fees would be included in the Interim Final Rule’s concept of “General Revenue.”

The Census Bureau’s Government Finance and Employment Classification manual is available [here](#).

## **4. Eligible Uses – General**

### **4.1. May recipients use funds to replenish a budget stabilization fund, rainy day fund, or similar reserve account?**

No. Funds made available to respond to the public health emergency and its negative economic impacts are intended to help meet pandemic response needs and provide immediate stabilization for households and businesses. Contributions to rainy day funds and similar reserves funds would not address these needs or respond to the COVID-19 public health emergency, but would rather be savings for future spending needs. Similarly, funds made available for the provision of governmental services (to the extent of reduction in revenue) are intended to support direct provision of services to citizens. Contributions to rainy day funds are not considered provision of government services, since such expenses do not directly relate to the provision of government services.



**4.2. May recipients use funds to invest in infrastructure other than water, sewer, and broadband projects (e.g. roads, public facilities)?**

Under 602(c)(1)(C) or 603(c)(1)(C), recipients may use funds for maintenance of infrastructure or pay-go spending for building of new infrastructure as part of the general provision of government services, to the extent of the estimated reduction in revenue due to the public health emergency.

Under 602(c)(1)(A) or 603(c)(1)(A), a general infrastructure project typically would not be considered a response to the public health emergency and its negative economic impacts unless the project responds to a specific pandemic-related public health need (e.g., investments in facilities for the delivery of vaccines) or a specific negative economic impact of the pandemic (e.g., affordable housing in a Qualified Census Tract).

**4.3. May recipients use funds to pay interest or principal on outstanding debt?**

No. Expenses related to financing, including servicing or redeeming notes, would not address the needs of pandemic response or its negative economic impacts. Such expenses would also not be considered provision of government services, as these financing expenses do not directly provide services or aid to citizens.

This applies to paying interest or principal on any outstanding debt instrument, including, for example, short-term revenue or tax anticipation notes, or paying fees or issuance costs associated with the issuance of new debt.

**4.4. May recipients use funds to satisfy nonfederal matching requirements under the Stafford Act? May recipients use funds to satisfy nonfederal matching requirements generally?**

Fiscal Recovery Funds are subject to pre-existing limitations in other federal statutes and regulations and may not be used as non-federal match for other Federal programs whose statute or regulations bar the use of Federal funds to meet matching requirements. For example, expenses for the state share of Medicaid are not an eligible use. For information on FEMA programs, please [see here](#).

**4.5. Are governments required to submit proposed expenditures to Treasury for approval? [5/27]**

No. Recipients are not required to submit planned expenditures for prior approval by Treasury. Recipients are subject to the requirements and guidelines for eligible uses contained in the Interim Final Rule.

**4.6. How do I know if a specific use is eligible? [5/27]**

Fiscal Recovery Funds must be used in one of the four eligible use categories specified in the American Rescue Plan Act and implemented in the Interim Final Rule:

- a) To respond to the public health emergency or its negative economic impacts, including assistance to households, small businesses, and nonprofits, or aid to impacted industries such as tourism, travel, and hospitality;
- b) To respond to workers performing essential work during the COVID-19 public health emergency by providing premium pay to eligible workers;
- c) For the provision of government services to the extent of the reduction in revenue due to the COVID-19 public health emergency relative to revenues collected in the most recent full fiscal year prior to the emergency; and
- d) To make necessary investments in water, sewer, or broadband infrastructure.

Recipients should consult Section II of the Interim Final Rule for additional information on eligible uses. For recipients evaluating potential uses under (a), the Interim Final Rule contains a non-exclusive list of programs or services that may be funded as responding to COVID-19 or the negative economic impacts of the COVID-19 public health emergency, along with considerations for evaluating other potential uses of Fiscal Recovery Funds not explicitly listed. See Section 2 for additional discussion.

For recipients evaluating potential uses under (c), the Interim Final Rule gives recipients broad latitude to use funds for the provision of government services to the extent of reduction in revenue. See FAQ #3.8 for additional discussion.

For recipients evaluating potential uses under (b) and (d), see Sections 5 and 6.

## **5. Eligible Uses – Premium Pay**

### **5.1. What criteria should recipients use in identifying essential workers to receive premium pay?**

Essential workers are those in critical infrastructure sectors who regularly perform in-person work, interact with others at work, or physically handle items handled by others.

Critical infrastructure sectors include healthcare, education and childcare, transportation, sanitation, grocery and food production, and public health and safety, among others, as provided in the Interim Final Rule. Governments receiving Fiscal Recovery Funds have the discretion to add additional sectors to this list, so long as the sectors are considered critical to protect the health and well-being of residents.

The Interim Final Rule emphasizes the need for recipients to prioritize premium pay for lower income workers. Premium pay that would increase a worker's total pay above 150% of the greater of the state or county average annual wage requires specific justification for how it responds to the needs of these workers.

**5.2. What criteria should recipients use in identifying third-party employers to receive grants for the purpose of providing premium pay to essential workers?**

Any third-party employers of essential workers are eligible. Third-party contractors who employ essential workers in eligible sectors are also eligible for grants to provide premium pay. Selection of third-party employers and contractors who receive grants is at the discretion of recipients.

To ensure any grants respond to the needs of essential workers and are made in a fair and transparent manner, the rule imposes some additional reporting requirements for grants to third-party employers, including the public disclosure of grants provided.

**5.3. May recipients provide premium pay retroactively for work already performed?**

Yes. Treasury encourages recipients to consider providing premium pay retroactively for work performed during the pandemic, recognizing that many essential workers have not yet received additional compensation for their service during the pandemic.

**6. Eligible Uses – Water, Sewer, and Broadband Infrastructure**

**6.1. What types of water and sewer projects are eligible uses of funds?**

The Interim Final Rule generally aligns eligible uses of the Funds with the wide range of types or categories of projects that would be eligible to receive financial assistance through the Environmental Protection Agency’s Clean Water State Revolving Fund (CWSRF) or Drinking Water State Revolving Fund (DWSRF).

Under the DWSRF, categories of [eligible projects](#) include: treatment, transmission and distribution (including lead service line replacement), source rehabilitation and decontamination, storage, consolidation, and new systems development.

Under the CWSRF, categories of [eligible projects](#) include: construction of publicly-owned treatment works, nonpoint source pollution management, national estuary program projects, decentralized wastewater treatment systems, stormwater systems, water conservation, efficiency, and reuse measures, watershed pilot projects, energy efficiency measures for publicly-owned treatment works, water reuse projects, security measures at publicly-owned treatment works, and technical assistance to ensure compliance with the Clean Water Act.

As mentioned in the Interim Final Rule, eligible projects under the DWSRF and CWSRF support efforts to address climate change, as well as to meet cybersecurity needs to protect water and sewer infrastructure. Given the lifelong impacts of lead exposure for children, and the widespread nature of lead service lines, Treasury also encourages recipients to consider projects to replace lead service lines.

**6.2. May construction on eligible water, sewer, or broadband infrastructure projects continue past December 31, 2024, assuming funds have been obligated prior to that date?**

Yes. Treasury is interpreting the requirement that costs be incurred by December 31, 2024 to only require that recipients have obligated the funds by such date. The period of performance will run until December 31, 2026, which will provide recipients a reasonable amount of time to complete projects funded with Fiscal Recovery Funds.

**6.3. May recipients use funds as a non-federal match for the Clean Water State Revolving Fund (CWSRF) or Drinking Water State Revolving Fund (DWSRF)?**

Recipients may not use funds as a state match for the CWSRF and DWSRF due to prohibitions in utilizing federal funds as a state match in the authorizing statutes and regulations of the CWSRF and DWSRF.

**6.4. Does the National Environmental Policy Act (NEPA) apply to eligible infrastructure projects?**

NEPA does not apply to Treasury's administration of the Funds. Projects supported with payments from the Funds may still be subject to NEPA review if they are also funded by other federal financial assistance programs.

**6.5. What types of broadband projects are eligible?**

The Interim Final Rule requires eligible projects to reliably deliver minimum speeds of 100 Mbps download and 100 Mbps upload. In cases where it is impracticable due to geography, topography, or financial cost to meet those standards, projects must reliably deliver at least 100 Mbps download speed, at least 20 Mbps upload speed, and be scalable to a minimum of 100 Mbps download speed and 100 Mbps upload speed.

Projects must also be designed to serve unserved or underserved households and businesses, defined as those that are not currently served by a wireline connection that reliably delivers at least 25 Mbps download speed and 3 Mbps of upload speed.

**6.6. For broadband investments, may recipients use funds for related programs such as cybersecurity or digital literacy training?**

Yes. Recipients may use funds to provide assistance to households facing negative economic impacts due to Covid-19, including digital literacy training and other programs that promote access to the Internet. Recipients may also use funds for modernization of cybersecurity, including hardware, software, and protection of critical infrastructure, as part of provision of government services up to the amount of revenue lost due to the public health emergency.

## **7. Non-Entitlement Units (NEUs)**

### **7.1. Can states impose requirements or conditions on the transfer of funds to NEUs?**

As the statute requires states to make distributions based on population, states may not place additional conditions or requirements on distributions to NEUs, beyond those required by the ARPA and Treasury’s implementing regulations and guidance.

For example, states may not impose stricter limitations than permitted by statute or Treasury regulations or guidance on an NEU’s use of Fiscal Recovery Funds based on the NEU’s proposed spending plan or other policies, nor permitted to offset any debt owed by the NEU against its payment. Further, states may not provide funding on a reimbursement basis (e.g., requiring NEUs to pay for project costs up front before being reimbursed with Fiscal Recovery Fund payments), because this approach would not comport with the statutory requirement that states make distributions to NEUs within the statutory timeframe.

### **7.2. Can states transfer additional funds to local governments beyond amount allocated to NEUs?**

Yes. The Interim Final Rule permits states, territories, and Tribal governments to transfer Fiscal Recovery Funds to other constituent units of government or private entities beyond those specified in the statute, as long as the transferee abides by the transferor’s eligible use and other requirements. Similarly, local governments are authorized to transfer Fiscal Recovery Funds to other constituent units of government (e.g., a county is able to transfer Fiscal Recovery Funds to a city, town or school district within it).

### **7.3. What is the definition of “budget” for the purpose of the 75 percent cap on NEU payments, and who is responsible for enforcing this cap?**

States are responsible for enforcing the “75 percent cap” on NEU payments, which is a statutory requirement that distributions to NEUs not exceed 75 percent of the NEU’s most recent budget. Treasury interprets the most recent budget as the NEU’s most recent annual total operating budget, including its general fund and other funds, as of January 27, 2020. States may rely for this determination on a certified top-line budget total from the NEU. Funding amounts in excess of such cap must be returned to Treasury.

### **7.4. May states use funds to pay for the administrative costs of allocating and distributing money to the NEUs?**

Yes. If necessary, states may use Fiscal Recovery Funds to support the administrative costs of allocating and distributing money to NEUs, as disbursing these funds itself is a response to the public health emergency and its negative economic impacts.

## 8. Ineligible Uses

### 8.1. What is meant by a pension “deposit”? Can governments use funds for routine pension contributions for employees whose payroll and covered benefits are eligible expenses?

Treasury interprets “deposit” in this context to refer to an extraordinary payment into a pension fund for the purpose of reducing an accrued, unfunded liability. More specifically, the interim final rule does not permit this assistance to be used to make a payment into a pension fund if both: (1) the payment reduces a liability incurred prior to the start of the COVID-19 public health emergency, and (2) the payment occurs outside the recipient’s regular timing for making such payments.

Under this interpretation, a “deposit” is distinct from a “payroll contribution,” which occurs when employers make payments into pension funds on regular intervals, with contribution amounts based on a pre-determined percentage of employees’ wages and salaries. In general, if an employee’s wages and salaries are an eligible use of Fiscal Recovery Funds, recipients may treat the employee’s covered benefits as an eligible use of Fiscal Recovery Funds.

## 9. Reporting

### 9.1. What records must be kept by governments receiving funds?

Financial records and supporting documents related to the award must be retained for a period of five years after all funds have been expended or returned to Treasury, whichever is later. This includes those which demonstrate the award funds were used for eligible purposes in accordance with the ARPA, Treasury’s regulations implementing those sections, and Treasury’s guidance on eligible uses of funds.

### 9.2. What reporting will be required, and when will the first report be due?

Recipients will be required to submit an interim report, quarterly project and expenditure reports, and annual recovery plan performance reports as specified below, regarding their utilization of Coronavirus State and Local Fiscal Recovery Funds.

Interim reports: States (defined to include the District of Columbia), territories, metropolitan cities, counties, and Tribal governments will be required to submit one interim report. The interim report will include a recipient’s expenditures by category at the summary level and for states, information related to distributions to nonentitlement units of local government must also be included in the interim report. The interim report will cover activity from the date of award to July 31, 2021 and must be submitted to Treasury by August 31, 2021. Nonentitlement units of local government are not required to submit an interim report.

Quarterly Project and Expenditure reports: State (defined to include the District of Columbia), territorial, metropolitan city, county, and Tribal governments will be required to submit quarterly project and expenditure reports. This report will include financial data, information on contracts and subawards over \$50,000, types of projects funded, and other information regarding a recipient's utilization of award funds. Reports will be required quarterly with the exception of nonentitlement units, which will report annually. An interim report is due on August 31, 2021. The reports will include the same general data as those submitted by recipients of the Coronavirus Relief Fund, with some modifications to expenditure categories and the addition of data elements related to specific eligible uses. The initial quarterly Project and Expenditure report will cover two calendar quarters from the date of award to September 30, 2021 and must be submitted to Treasury by October 31, 2021. The subsequent quarterly reports will cover one calendar quarter and must be submitted to Treasury within 30 days after the end of each calendar quarter.

Nonentitlement units of local government will be required to submit the project and expenditure report annually. The initial annual Project and Expenditure report for nonentitlement units of local government will cover activity from the date of award to September 30, 2021 and must be submitted to Treasury by October 31, 2021. The subsequent annual reports must be submitted to Treasury by October 31 each year.

Recovery Plan Performance reports: States (defined to include the District of Columbia), territories, metropolitan cities, and counties with a population that exceeds 250,000 residents will also be required to submit an annual recovery plan performance report to Treasury. This report will include descriptions of the projects funded and information on the performance indicators and objectives of each award, helping local residents understand how their governments are using the substantial resources provided by Coronavirus State and Local Fiscal Recovery Funds program. The initial recovery plan performance report will cover activity from date of award to July 31, 2021 and must be submitted to Treasury by August 31, 2021. Thereafter, the recovery plan performance reports will cover a 12-month period and recipients will be required to submit the report to Treasury within 30 days after the end of the 12-month period. The second Recovery Plan Performance report will cover the period from July 1, 2021 to June 30, 2022 and must be submitted to Treasury by July 31, 2022. Each annual recovery plan performance report must be posted on the public-facing website of the recipient. Local governments with fewer than 250,000 residents, Tribal governments, and nonentitlement units of local government are not required to develop a Recovery Plan Performance report.

Treasury will provide further guidance and instructions on the reporting requirements for program at a later date.

### **9.3. What provisions of the Uniform Guidance for grants apply to these funds? Will the Single Audit requirements apply?**

Most of the provisions of the Uniform Guidance (2 CFR Part 200) apply to this program, including the Cost Principles and Single Audit Act requirements. Recipients should refer

to the Assistance Listing for detail on the specific provisions of the Uniform Guidance that do not apply to this program. The Assistance Listing will be available on [beta.SAM.gov](https://beta.SAM.gov).

## **10. Miscellaneous**

### **10.1. May governments retain assets purchased with Fiscal Recovery Funds? If so, what rules apply to the proceeds of disposition or sale of such assets?**

Yes, if the purchase of the asset was consistent with the limitations on the eligible use of funds. If such assets are disposed of prior to December 31, 2024, the proceeds would be subject to the restrictions on the eligible use of payments.

### **10.2. Can recipients use funds for administrative purposes?**

Recipients may use funds to cover the portion of payroll and benefits of employees corresponding to time spent on administrative work necessary due to the COVID–19 public health emergency and its negative economic impacts. This includes, but is not limited to, costs related to disbursing payments of Fiscal Recovery Funds and managing new grant programs established using Fiscal Recovery Funds.

### **10.3. Are recipients required to remit interest earned on CSFRF/CLFRF payments made by Treasury? [5/27]**

No. CSFRF/CLFRF payments made by Treasury to states, territories, and the District of Columbia are not subject to the requirement of the Cash Management Improvement Act and Treasury’s implementing regulations at 31 CFR part 205 to remit interest to Treasury. CSFRF/CLFRF payments made by Treasury to local governments and Tribes are not subject to the requirement of 2 CFR 200.305(b)(8)–(9) to maintain balances in an interest-bearing account and remit payments to Treasury.

### **10.4. Is there a deadline to apply for funds? [5/27]**

The Interim Final Rule requires that costs be incurred by December 31, 2024. Eligible recipients are encouraged to apply as soon as possible. For recipients other than Tribal governments, there is not a specific application deadline.

Tribal governments do have deadlines to complete the application process and should visit [www.treasury.gov/SLFRPTribal](https://www.treasury.gov/SLFRPTribal) for guidance on applicable deadlines.

## **11. Operations**

### **11.1. How do I know if my entity is eligible?**



The Coronavirus State and Local Fiscal Recovery Funds American Rescue Plan Act of 2021 set forth the jurisdictions eligible to receive funds under the program, which are:

- States and the District of Columbia
- Territories
- Tribal governments
- Counties
- Metropolitan cities (typically, but not always, those with populations over 50,000)
- Non-entitlement units of local government, or smaller local governments (typically, but not always, those with populations under 50,000)

**11.2. How does an eligible entity request payment?**

Eligible entities (other than non-entitlement units) must submit their information to the [Treasury Submission Portal](#). Please visit the [Coronavirus State and Local Fiscal Recovery Fund website](#) for more information on the submission process.

**11.3. I cannot log into the Treasury Submission Portal or am having trouble navigating it. Who can help me?**

If you have questions about the Treasury Submission Portal or for technical support, please email [covidreliefitsupport@treasury.gov](mailto:covidreliefitsupport@treasury.gov).

**11.4. What do I need to do to receive my payment?**

All eligible payees are required to have a DUNS Number previously issued by Dun & Bradstreet (<https://www.dnb.com/>).

All eligible payees are also required to have an active registration with the System for Award Management (SAM) (<https://www.sam.gov>).

And eligible payees must have a bank account enabled for Automated Clearing House (ACH) direct deposit. Payees with a Wire account are encouraged to provide that information as well.

More information on these and all program pre-submission requirements can be found on the [Coronavirus State and Local Fiscal Recovery Fund website](#).

**11.5. Why is Treasury employing id.me for the Treasury Submission Portal?**

ID.me is a trusted technology partner to multiple government agencies and healthcare providers. It provides secure digital identity verification to those government agencies and healthcare providers to make sure you're you – and not someone pretending to be you – when you request access to online services. All personally identifiable information provided to ID.me is encrypted and disclosed only with the express consent of the user. Please refer to ID.me Contact Support for assistance with your ID.me account. Their support website is <https://help.id.me>.

**11.6. Why is an entity not on the list of eligible entities in Treasury Submission Portal?**

The ARP statute lays out which governments are eligible for payments. The list of entities within the Treasury Submission Portal includes entities eligible to receive a direct payment of funds from Treasury, which include states (defined to include the District of Columbia), territories, Tribal governments, counties, and metropolitan cities.

Eligible non-entitlement units of local government will receive a distribution of funds from their respective state government and should not submit information to the Treasury Submission Portal.

If you believe an entity has been mistakenly left off the eligible entity list, please email [SLFRP@treasury.gov](mailto:SLFRP@treasury.gov).

**11.7. What is an Authorized Representative?**

An Authorized Representative is an individual with legal authority to bind the government entity (e.g., the Chief Executive Officer of the government entity). An Authorized Representative must sign the Acceptance of Award terms for it to be valid.

**11.8. How does a Tribal government determine their allocation?**

Tribal governments will receive information about their allocation when the submission to the Treasury Submission Portal is confirmed to be complete and accurate.

**11.9. How do I know the status of my request for funds (submission)?**

Entities can check the status of their submission at any time by logging into [Treasury Submission Portal](#).

**11.10. My Treasury Submission Portal submission requires additional information/correction. What is the process for that?**

If your Authorized Representative has not yet signed the award terms, you can edit your submission with in the into [Treasury Submission Portal](#). If your Authorized Representative has signed the award terms, please email [SLFRP@treasury.gov](mailto:SLFRP@treasury.gov) to request assistance with updating your information.

**11.11. My request for funds was denied. How do I find out why it was denied or appeal the decision?**

Please check to ensure that no one else from your entity has applied, causing a duplicate submission. Please also review the list of all eligible entities on the [Coronavirus State and Local Fiscal Recovery Fund website](#).

If you still have questions regarding your submission, please email [SLFRP@treasury.gov](mailto:SLFRP@treasury.gov).

**11.12. When will entities get their money?**

Before Treasury is able to execute a payment, a representative of an eligible government must submit the government's information for verification through the [Treasury Submission Portal](#). The verification process takes approximately four business days. If any errors are identified, the designated point of contact for the government will be contacted via email to correct the information before the payment can proceed. Once verification is complete, the designated point of contact of the eligible government will receive an email notifying them that their submission has been verified. Payments are generally scheduled for the next business day after this verification email, though funds may not be available immediately due to processing time of their financial institution.

**11.13. How does a local government entity provide Treasury with a notice of transfer of funds to its State?**

For more information on how to provide Treasury with notice of transfer to a state, please email [SLRedirectFunds@treasury.gov](mailto:SLRedirectFunds@treasury.gov).



## Coronavirus State and Local Fiscal Recovery Funds

The American Rescue Plan will deliver \$350 billion for state, local, territorial, and Tribal governments to respond to the COVID-19 emergency and bring back jobs.

The Coronavirus State and Local Fiscal Recovery Funds provide a substantial infusion of resources to help turn the tide on the pandemic, address its economic fallout, and lay the foundation for a strong and equitable recovery.

### Funding Objectives

- **Support urgent COVID-19 response efforts** to continue to decrease spread of the virus and bring the pandemic under control
- **Replace lost public sector revenue** to strengthen support for vital public services and help retain jobs
- **Support immediate economic stabilization** for households and businesses
- **Address systemic public health and economic challenges** that have contributed to the inequal impact of the pandemic

### Eligible Jurisdictions & Allocations

#### Direct Recipients

- States and District of Columbia (\$195.3 billion)
- Counties (\$65.1 billion)
- Metropolitan cities (\$45.6 billion)
- Tribal governments (\$20.0 billion)
- Territories (\$4.5 billion)

#### Indirect Recipients

- Non-entitlement units (\$19.5 billion)



#### Support Public Health Response

Fund COVID-19 mitigation efforts, medical expenses, behavioral healthcare, and certain public health and safety staff



#### Address Negative Economic Impacts

Respond to economic harms to workers, families, small businesses, impacted industries, and the public sector



#### Replace Public Sector Revenue Loss

Use funds to provide government services to the extent of the reduction in revenue experienced due to the pandemic



#### Premium Pay for Essential Workers

Offer additional support to those who have and will bear the greatest health risks because of their service in critical infrastructure sectors



#### Water and Sewer Infrastructure

Make necessary investments to improve access to clean drinking water and invest in wastewater and stormwater infrastructure



#### Broadband Infrastructure

Make necessary investments to provide unserved or underserved locations with new or expanded broadband access



**For More Information:** Please visit [www.treasury.gov/SLFRP](http://www.treasury.gov/SLFRP)

**For Media Inquiries:** Please contact the U.S. Treasury Press Office at (202) 622-2960

**For General Inquiries:** Please email [SLFRP@treasury.gov](mailto:SLFRP@treasury.gov) for additional information



# Example Uses of Funds



## Support Public Health Response

- **Services to contain and mitigate the spread of COVID-19**, including vaccination, medical expenses, testing, contact tracing, quarantine costs, capacity enhancements, and many related activities
- **Behavioral healthcare services**, including mental health or substance misuse treatment, crisis intervention, and related services
- **Payroll and covered benefits** for public health, healthcare, human services, and public safety staff to the extent that they work on the COVID-19 response



## Replace Public Sector Revenue Loss

- **Ensure continuity of vital government services** by filling budget shortfalls
- **Revenue loss is calculated** relative to the expected trend, beginning with the last full fiscal year pre-pandemic and adjusted annually for growth
- **Recipients may re-calculate revenue loss** at multiple points during the program, supporting those entities that experience revenue loss with a lag



## Water & Sewer Infrastructure

- **Includes improvements to infrastructure**, such as building or upgrading facilities and transmission, distribution, and storage systems
- **Eligible uses aligned to Environmental Protection Agency project categories** for the Clean Water State Revolving Fund and Drinking Water State Revolving Fund



## Equity-Focused Services

- **Additional flexibility for the hardest-hit communities and families** to address health disparities, invest in housing, address educational disparities, and promote healthy childhood environments
- **Broadly applicable** to Qualified Census Tracts, other disproportionately impacted areas, and when provided by Tribal governments



## Address Negative Economic Impacts

- **Deliver assistance to workers and families**, including support for unemployed workers, aid to households, and survivor's benefits for families of COVID-19 victims
- **Support small businesses** with loans, grants, in-kind assistance, and counseling programs
- **Speed the recovery of impacted industries**, including the tourism, travel, and hospitality sectors
- **Rebuild public sector capacity** by rehiring staff, replenishing state unemployment insurance funds, and implementing economic relief programs



## Premium Pay for Essential Workers

- **Provide premium pay to essential workers**, both directly and through grants to third-party employers
- **Prioritize low- and moderate-income workers**, who face the greatest mismatch between employment-related health risks and compensation
- **Key sectors include** healthcare, grocery and food services, education, childcare, sanitation, and transit
- **Must be fully additive** to a worker's wages



## Broadband Infrastructure

- **Focus on households and businesses** without access to broadband and those with connections that do not provide minimally acceptable speeds
- **Fund projects that deliver reliable service** with minimum 100 Mbps download / 100 Mbps upload speeds unless impracticable
- **Complement broadband investments** made through the Capital Projects Fund



## Ineligible Uses

- **Changes that reduce net tax revenue** must not be offset with American Rescue Plan funds
- **Extraordinary payments into a pension fund** are a prohibited use of this funding
- **Other restrictions apply** to eligible uses

The examples listed in this document are non-exhaustive, do not describe all terms and conditions associated with the use of this funding, and do not describe all the restrictions on use that may apply. The U.S. Department of the Treasury provides this document, the State and Local contact channels, and other resources for informational purposes. Although efforts have been made to ensure the accuracy of the information provided, the information is subject to change or correction. Any Coronavirus State and Local Fiscal Recovery Funds received will be subject to the terms and conditions of the agreement entered into by Treasury and the respective jurisdiction, which shall incorporate the provisions of the Interim Final Rule and/or Final Rule that implements this program.

**Nonentitlement Allocation Projections, 03.08.21**  
(all totals in **millions**)

**Note:** Estimates use 2019 Census data to identify populations eligible for assistance, and do not include villages or other sublocal entities that may also qualify for funding. Projected amounts may be distributed to more nonentitlement governments than are listed in the breakdown to the extent that eligible nonentitlement governments have overlapping populations (for example, residents of a village government and town government in New York). What this means is that village AND town governments will be receiving a direct allocation of federal assistance, as intended by the legislation, but village amounts are not included because of the complications of calculating those amounts until a process is put in place to divvy up funds between overlapping governments. Identification of eligible governments and distribution of assistance across units with overlapping populations may reflect decisions made by the Department of Treasury and state governments.

|                    |          |
|--------------------|----------|
| Abingdon city      | 0.376944 |
| Addieville village | 0.029404 |
| Addison village    | 4.507272 |
| Adeline village    | 0.009884 |
| Albany village     | 0.106622 |
| Albers village     | 0.140227 |
| Albion city        | 0.234617 |
| Aledo city         | 0.424016 |
| Alexis village     | 0.095997 |
| Algonquin village  | 3.817257 |
| Alhambra village   | 0.080306 |
| Allendale village  | 0.058932 |
| Allenville village | 0.017420 |
| Allerton village   | 0.032864 |
| Alma village       | 0.037435 |
| Alorton village    | 0.234864 |
| Alpha village      | 0.078453 |
| Alsey village      | 0.025945 |
| Alsip village      | 2.311456 |
| Altamont city      | 0.288978 |
| Alto Pass village  | 0.044724 |
| Alton city         | 3.237941 |
| Altona village     | 0.061403 |



|                          |          |
|--------------------------|----------|
| Alvan village            | 0.030763 |
| Amboy city               | 0.286755 |
| Anchor village           | 0.017297 |
| Andalusia village        | 0.141833 |
| Andover village          | 0.070669 |
| Anna city                | 0.506546 |
| Annawan town             | 0.105386 |
| Antioch village          | 1.751290 |
| Apple River village      | 0.042377 |
| Arcola city              | 0.349764 |
| Arenzville village       | 0.045342 |
| Argenta village          | 0.108351 |
| Arlington village        | 0.022362 |
| Armington village        | 0.039906 |
| Aroma Park village       | 0.084260 |
| Arrowsmith village       | 0.034099 |
| Arthur village           | 0.271805 |
| Ashkum village           | 0.085619 |
| Ashland village          | 0.147145 |
| Ashley city              | 0.060538 |
| Ashmore village          | 0.092537 |
| Ashton village           | 0.110081 |
| Assumption city          | 0.131702 |
| Astoria town             | 0.127996 |
| Athens city              | 0.235729 |
| Atkinson town            | 0.119100 |
| Atlanta city             | 0.197677 |
| Atwood village           | 0.143068 |
| Auburn city              | 0.571162 |
| Augusta village          | 0.067086 |
| Ava city                 | 0.075611 |
| Aviston village          | 0.263898 |
| Avon village             | 0.088213 |
| Baldwin village          | 0.042006 |
| Banner village           | 0.022486 |
| Bannockburn village      | 0.186063 |
| Bardolph village         | 0.028663 |
| Barrington Hills village | 0.517665 |
| Barrington village       | 1.262288 |
| Barry city               | 0.154064 |
| Bartelso village         | 0.075364 |
| Bartlett village         | 5.021848 |
| Bartonville village      | 0.755248 |
| Basco village            | 0.010996 |
| Batavia city             | 3.264134 |
| Batchtown village        | 0.024462 |
| Bath village             | 0.038053 |

|                          |          |
|--------------------------|----------|
| Bay View Gardens village | 0.050902 |
| Baylis village           | 0.024215 |
| Beach Park village       | 1.692729 |
| Beardstown city          | 0.672841 |
| Beaverville village      | 0.040277 |
| Beckemeyer village       | 0.124536 |
| Bedford Park village     | 0.074623 |
| Beecher City village     | 0.055967 |
| Beecher village          | 0.546946 |
| Belgium village          | 0.045342 |
| Belknap village          | 0.013096 |
| Belle Prairie City town  | 0.006177 |
| Belle Rive village       | 0.043242 |
| Belleville city          | 5.052735 |
| Bellevue village         | 0.253149 |
| Bellflower village       | 0.042500 |
| Bellmont village         | 0.032987 |
| Bellwood village         | 2.306885 |
| Belvidere city           | 3.106363 |
| Bement village           | 0.205954 |
| Benld city               | 0.175685 |
| Bensenville village      | 2.229297 |
| Benson village           | 0.050531 |
| Bentley town             | 0.004077 |
| Benton city              | 0.846426 |
| Berkeley village         | 0.623669 |
| Berlin village           | 0.021497 |
| Bethalto village         | 1.137875 |
| Bethany village          | 0.153076 |
| Big Rock village         | 0.139485 |
| Biggsville village       | 0.034346 |
| Bingham village          | 0.009884 |
| Bishop Hill village      | 0.015073 |
| Bismarck village         | 0.065480 |
| Blandinsville village    | 0.073511 |
| Bloomington village      | 2.690748 |
| Blue Island city         | 2.829122 |
| Blue Mound village       | 0.132443 |
| Bluffs village           | 0.081418 |
| Bluford village          | 0.082653 |
| Bolingbrook village      | 9.209873 |
| Bondville village        | 0.053249 |
| Bone Gap village         | 0.028910 |
| Bonfield village         | 0.043983 |
| Bonnie village           | 0.047072 |
| Bourbonnais village      | 2.404488 |
| Bowen village            | 0.056461 |



|                         |          |
|-------------------------|----------|
| Braceville village      | 0.093773 |
| Bradford village        | 0.084260 |
| Bradley village         | 1.892011 |
| Braidwood city          | 0.764267 |
| Breese city             | 0.553865 |
| Bridgeport city         | 0.210649 |
| Bridgeview village      | 1.988626 |
| Brighton village        | 0.263280 |
| Brimfield village       | 0.102298 |
| Broadlands village      | 0.041636 |
| Broadview village       | 0.941187 |
| Broadwell village       | 0.016803 |
| Brocton village         | 0.036200 |
| Brookfield village      | 2.262161 |
| Brooklyn village        | 0.086236 |
| Brookport city          | 0.102051 |
| Broughton village       | 0.022980 |
| Browning village        | 0.015196 |
| Browns village          | 0.015938 |
| Brownstown village      | 0.089819 |
| Brussels village        | 0.016185 |
| Bryant village          | 0.026316 |
| Buckingham village      | 0.034346 |
| Buckley village         | 0.066963 |
| Buckner village         | 0.054361 |
| Buda village            | 0.061897 |
| Buffalo Grove village   | 5.002946 |
| Buffalo village         | 0.059303 |
| Bull Valley village     | 0.133926 |
| Bulpitt village         | 0.024833 |
| Buncombe village        | 0.025080 |
| Bunker Hill city        | 0.208425 |
| Burbank city            | 3.495044 |
| Bureau Junction village | 0.037064 |
| Burlington village      | 0.076600 |
| Burnham village         | 0.505064 |
| Burnt Prairie village   | 0.005930 |
| Burr Ridge village      | 1.329128 |
| Bush village            | 0.032987 |
| Bushnell city           | 0.354088 |
| Butler village          | 0.020385 |
| Byron city              | 0.453173 |
| Cabery village          | 0.030393 |
| Cahokia village         | 1.714844 |
| Cairo city              | 0.257227 |
| Caledonia village       | 0.023845 |
| Calhoun village         | 0.020509 |

|                         |          |
|-------------------------|----------|
| Calumet City city       | 4.436973 |
| Calumet Park village    | 0.939211 |
| Camargo village         | 0.055226 |
| Cambria village         | 0.180750 |
| Cambridge village       | 0.256732 |
| Camden village          | 0.009637 |
| Camp Point village      | 0.135038 |
| Campbell Hill village   | 0.038300 |
| Campton Hills village   | 1.370269 |
| Campus village          | 0.019397 |
| Canton city             | 1.668637 |
| Cantrall village        | 0.016432 |
| Capron village          | 0.168272 |
| Carbon Cliff village    | 0.241783 |
| Carbon Hill village     | 0.041389 |
| Carbondale city         | 3.098950 |
| Carlinville city        | 0.677166 |
| Carlock village         | 0.068816 |
| Carlyle city            | 0.393623 |
| Carmi city              | 0.594389 |
| Carol Stream village    | 4.843445 |
| Carpentersville village | 4.602651 |
| Carrier Mills village   | 0.191746 |
| Carrollton city         | 0.296268 |
| Carterville city        | 0.722384 |
| Carthage city           | 0.303557 |
| Cary village            | 2.232139 |
| Casey city              | 0.323695 |
| Caseyville village      | 0.507782 |
| Catlin village          | 0.237953 |
| Cave-In-Rock village    | 0.034593 |
| Cedar Point village     | 0.031628 |
| Cedarville village      | 0.085124 |
| Central City village    | 0.137756 |
| Centralia city          | 1.508519 |
| Centreville city        | 0.605014 |
| Cerro Gordo village     | 0.166419 |
| Chadwick village        | 0.063751 |
| Chandlerville village   | 0.061033 |
| Channahon village       | 1.635650 |
| Chapin village          | 0.059056 |
| Charleston city         | 2.485412 |
| Chatham village         | 1.607110 |
| Chatsworth town         | 0.137756 |
| Chebanse village        | 0.119965 |
| Chenoa city             | 0.212873 |
| Cherry Valley village   | 0.355447 |

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|-------------------------|----------|
| Cherry village          | 0.055967 |
| Chester city            | 1.014698 |
| Chesterfield village    | 0.021868 |
| Chicago Heights city    | 3.622669 |
| Chicago Ridge village   | 1.720774 |
| Chillicothe city        | 0.742770 |
| Chrisman city           | 0.156288 |
| Christopher city        | 0.335679 |
| Cisco village           | 0.029899 |
| Cisne village           | 0.081542 |
| Cissna Park village     | 0.096244 |
| Claremont village       | 0.021003 |
| Clarendon Hills village | 1.081291 |
| Clay City village       | 0.112552 |
| Clayton village         | 0.083148 |
| Clear Lake village      | 0.027181 |
| Cleveland village       | 0.022486 |
| Clifton village         | 0.163207 |
| Clinton city            | 0.847167 |
| Coal City village       | 0.668270 |
| Coal Valley village     | 0.459969 |
| Coalton village         | 0.035335 |
| Coatsburg village       | 0.017544 |
| Cobden village          | 0.131455 |
| Coffeen city            | 0.079565 |
| Colchester city         | 0.159130 |
| Coleta village          | 0.018779 |
| Colfax village          | 0.125154 |
| Collinsville city       | 3.013949 |
| Colona city             | 0.632565 |
| Colp village            | 0.025945 |
| Columbia city           | 1.298858 |
| Columbus village        | 0.011861 |
| Compton village         | 0.034964 |
| Concord village         | 0.019026 |
| Congerville village     | 0.060786 |
| Cooksville village      | 0.022115 |
| Cordova village         | 0.079688 |
| Cornell village         | 0.056214 |
| Cortland town           | 0.544599 |
| Coulterville village    | 0.110575 |
| Country Club Hills city | 2.036315 |
| Countryside city        | 0.733009 |
| Cowden village          | 0.071534 |
| Crainville village      | 0.172967 |
| Creal Springs city      | 0.065110 |
| Crescent City village   | 0.068693 |

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|------------------------|----------|
| Crest Hill city        | 2.517411 |
| Creston village        | 0.079935 |
| Crestwood village      | 1.322703 |
| Crete village          | 0.991224 |
| Creve Coeur village    | 0.638619 |
| Crossville village     | 0.085124 |
| Crystal Lake city      | 4.920786 |
| Cuba city              | 0.144551 |
| Cullom village         | 0.064492 |
| Curran village         | 0.025574 |
| Cutler village         | 0.051025 |
| Cypress village        | 0.029034 |
| Dahlgren village       | 0.062021 |
| Dakota village         | 0.057820 |
| Dallas City city       | 0.107734 |
| Dalton City village    | 0.061897 |
| Dalzell village        | 0.081418 |
| Damiansville village   | 0.060415 |
| Dana village           | 0.018532 |
| Danforth village       | 0.068198 |
| Danvers village        | 0.135903 |
| Darien city            | 2.672092 |
| Davis Junction village | 0.289596 |
| Davis village          | 0.077464 |
| Dawson village         | 0.059550 |
| De Land village        | 0.052508 |
| De Pue village         | 0.207931 |
| De Soto village        | 0.185569 |
| De Witt village        | 0.021744 |
| Deer Creek village     | 0.081912 |
| Deer Grove village     | 0.005560 |
| Deer Park village      | 0.521990 |
| Deerfield village      | 2.303673 |
| Delavan city           | 0.199653 |
| Detroit village        | 0.010007 |
| Diamond village        | 0.309611 |
| Dieterich village      | 0.073511 |
| Divernon village       | 0.136520 |
| Dix village            | 0.054361 |
| Dixmoor village        | 0.440201 |
| Dixon city             | 1.867425 |
| Dolton village         | 2.761047 |
| Dongola village        | 0.083765 |
| Donnellson village     | 0.024092 |
| Donovan village        | 0.033852 |
| Dorchester village     | 0.017050 |
| Dover village          | 0.018903 |

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|-----------------------------|----------|
| Dowell village              | 0.047689 |
| Downers Grove village       | 6.060886 |
| Downs village               | 0.117494 |
| Du Bois village             | 0.023351 |
| Du Quoin city               | 0.700516 |
| Dunfermline village         | 0.034964 |
| Dunlap village              | 0.178897 |
| Dupo village                | 0.478995 |
| Durand village              | 0.172226 |
| Dwight village              | 0.492215 |
| Eagarville village          | 0.014826 |
| Earlville city              | 0.196070 |
| East Alton village          | 0.735604 |
| East Brooklyn village       | 0.012973 |
| East Cape Girardeau village | 0.035335 |
| East Carondelet village     | 0.058438 |
| East Dubuque city           | 0.193847 |
| East Dundee village         | 0.397330 |
| East Galesburg village      | 0.095626 |
| East Gillespie village      | 0.032370 |
| East Hazel Crest village    | 0.184951 |
| East Moline city            | 2.550645 |
| East Peoria city            | 2.785509 |
| East St. Louis city         | 3.218050 |
| Easton village              | 0.035458 |
| Eddyville village           | 0.012108 |
| Edgewood village            | 0.053126 |
| Edinburg village            | 0.125030 |
| Edwardsville city           | 3.117482 |
| Effingham city              | 1.545707 |
| El Dara village             | 0.009390 |
| El Paso city                | 0.337286 |
| Elburn village              | 0.740916 |
| Eldorado city               | 0.483072 |
| Eldred village              | 0.022980 |
| Elizabeth village           | 0.089202 |
| Elizabethtown village       | 0.033729 |
| Elk Grove Village village   | 4.002950 |
| Elkhart village             | 0.048184 |
| Elkville village            | 0.106622 |
| Elliott village             | 0.033234 |
| Ellis Grove village         | 0.042995 |
| Ellisville village          | 0.011366 |
| Ellsworth village           | 0.024462 |
| Elmhurst city               | 5.775367 |
| Elmwood Park village        | 2.977256 |
| Elmwood city                | 0.248455 |

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|------------------------|----------|
| Elsah village          | 0.074870 |
| Elvaston village       | 0.019026 |
| Elwood village         | 0.275017 |
| Emden village          | 0.056832 |
| Emington village       | 0.013343 |
| Energy village         | 0.137015 |
| Enfield village        | 0.068198 |
| Equality village       | 0.063998 |
| Erie village           | 0.185198 |
| Essex village          | 0.093649 |
| Eureka city            | 0.652703 |
| Evansville village     | 0.079935 |
| Evergreen Park village | 2.365570 |
| Ewing village          | 0.036570 |
| Exeter village         | 0.007413 |
| Fairbury city          | 0.447490 |
| Fairfield city         | 0.609832 |
| Fairmont City village  | 0.303063 |
| Fairmount village      | 0.073635 |
| Fairview Heights city  | 2.014200 |
| Fairview village       | 0.058191 |
| Farina village         | 0.061650 |
| Farmer City city       | 0.239189 |
| Farmersville village   | 0.082901 |
| Farmington city        | 0.274647 |
| Fayetteville village   | 0.041883 |
| Ferris village         | 0.017667 |
| Fidelity village       | 0.013837 |
| Fieldon village        | 0.026933 |
| Fillmore village       | 0.038300 |
| Findlay village        | 0.078824 |
| Fisher village         | 0.239312 |
| Fithian village        | 0.055473 |
| Flanagan village       | 0.131455 |
| Flat Rock village      | 0.037929 |
| Flora city             | 0.599454 |
| Florence village       | 0.004571 |
| Flossmoor village      | 1.131080 |
| Foosland village       | 0.012108 |
| Ford Heights village   | 0.331355 |
| Forest City village    | 0.027798 |
| Forest Park village    | 1.693099 |
| Forest View village    | 0.082283 |
| Forrest village        | 0.140227 |
| Forreston village      | 0.165678 |
| Forsyth village        | 0.429823 |
| Fox Lake village       | 1.291198 |

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|--------------------------|----------|
| Fox River Grove village  | 0.564984 |
| Frankfort village        | 2.393492 |
| Franklin Grove village   | 0.115888 |
| Franklin Park village    | 2.177778 |
| Franklin village         | 0.073882 |
| Freeburg village         | 0.524090 |
| Freeman Spur village     | 0.034470 |
| Freeport city            | 2.937350 |
| Fulton city              | 0.409561 |
| Fults village            | 0.003459 |
| Galatia village          | 0.108722 |
| Galena city              | 0.390164 |
| Galesburg city           | 3.730774 |
| Galva city               | 0.306152 |
| Gardner village          | 0.170620 |
| Garrett village          | 0.019521 |
| Gays village             | 0.031381 |
| Geneseo city             | 0.802443 |
| Geneva city              | 2.694455 |
| Genoa city               | 0.647020 |
| Georgetown city          | 0.393500 |
| German Valley village    | 0.052508 |
| Germantown Hills village | 0.422904 |
| Germantown village       | 0.157400 |
| Gibson City city         | 0.399430 |
| Gifford village          | 0.129478 |
| Gilberts village         | 0.997772 |
| Gillespie city           | 0.381516 |
| Gilman city              | 0.204101 |
| Girard city              | 0.247096 |
| Gladstone village        | 0.032617 |
| Glasford village         | 0.118235 |
| Glasgow village          | 0.016308 |
| Glen Carbon village      | 1.587590 |
| Glen Ellyn village       | 3.424004 |
| Glencoe village          | 1.090433 |
| Glendale Heights village | 4.153307 |
| Glenview village         | 5.844801 |
| Glenwood village         | 1.076719 |
| Godfrey village          | 2.149732 |
| Godley village           | 0.093402 |
| Golconda city            | 0.077959 |
| Golden Gate village      | 0.008031 |
| Golden village           | 0.076229 |
| Golf village             | 0.060909 |
| Good Hope village        | 0.044971 |
| Goodfield village        | 0.121818 |

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|-------------------------|----------|
| Goreville village       | 0.130961 |
| Gorham village          | 0.027057 |
| Grafton city            | 0.079071 |
| Grand Ridge village     | 0.064863 |
| Grand Tower city        | 0.069681 |
| Grandview village       | 0.170867 |
| Granite City city       | 3.478860 |
| Grant Park village      | 0.154311 |
| Grantfork village       | 0.042377 |
| Granville village       | 0.161601 |
| Grayslake village       | 2.560529 |
| Grayville city          | 0.193352 |
| Green Oaks village      | 0.481466 |
| Green Valley village    | 0.079441 |
| Greenfield city         | 0.122065 |
| Greenup village         | 0.184086 |
| Greenvew village        | 0.089449 |
| Greenville city         | 0.792806 |
| Greenwood village       | 0.027922 |
| Gridley village         | 0.172720 |
| Griggsville city        | 0.142080 |
| Gulf Port village       | 0.005807 |
| Gurnee village          | 3.753136 |
| Hainesville village     | 0.439460 |
| Hamburg village         | 0.014702 |
| Hamel village           | 0.100074 |
| Hamilton city           | 0.335432 |
| Hammond village         | 0.059179 |
| Hampshire village       | 0.772297 |
| Hampton village         | 0.215220 |
| Hanaford village        | 0.039782 |
| Hanna City village      | 0.147269 |
| Hanover Park village    | 4.623901 |
| Hanover village         | 0.094885 |
| Hardin village          | 0.111193 |
| Harmon village          | 0.013714 |
| Harrisburg city         | 1.051763 |
| Harristown village      | 0.159624 |
| Hartford village        | 0.165678 |
| Hartsburg village       | 0.037929 |
| Harvard city            | 1.119343 |
| Harvel village          | 0.026069 |
| Harvey city             | 3.015555 |
| Harwood Heights village | 1.029524 |
| Havana city             | 0.369037 |
| Hawthorn Woods village  | 1.070665 |
| Hazel Crest village     | 1.675926 |



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|-----------------------|----------|
| Hebron village        | 0.146157 |
| Hecker village        | 0.059056 |
| Henderson village     | 0.030146 |
| Hennepin village      | 0.087101 |
| Henning village       | 0.028910 |
| Henry city            | 0.272917 |
| Herrick village       | 0.053249 |
| Herrin city           | 1.567451 |
| Herscher village      | 0.185816 |
| Hettick village       | 0.021127 |
| Heyworth village      | 0.354212 |
| Hickory Hills city    | 1.693841 |
| Hidalgo village       | 0.012973 |
| Highland Park city    | 3.646514 |
| Highland city         | 1.214969 |
| Highwood city         | 0.645414 |
| Hillcrest village     | 0.151346 |
| Hillsboro city        | 0.737581 |
| Hillsdale village     | 0.062392 |
| Hillside village      | 0.980105 |
| Hillview village      | 0.021868 |
| Hinckley village      | 0.253273 |
| Hindsboro village     | 0.036570 |
| Hinsdale village      | 2.179013 |
| Hodgkins village      | 0.243513 |
| Hoffman village       | 0.059674 |
| Holiday Hills village | 0.071534 |
| Hollowayville village | 0.010625 |
| Homer Glen village    | 3.023462 |
| Homer village         | 0.143192 |
| Hometown city         | 0.516059 |
| Homewood village      | 2.310715 |
| Hoopeston city        | 0.618851 |
| Hooppole village      | 0.023598 |
| Hopedale village      | 0.101927 |
| Hopewell village      | 0.049172 |
| Hopkins Park village  | 0.073882 |
| Hoyleton village      | 0.061033 |
| Hudson village        | 0.223992 |
| Huey village          | 0.020138 |
| Hull village          | 0.053496 |
| Humboldt village      | 0.051643 |
| Hume village          | 0.042871 |
| Huntley village       | 3.363960 |
| Hurst city            | 0.097109 |
| Hutsonville village   | 0.064492 |
| Illioopolis village   | 0.104027 |

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|--------------------------|----------|
| Ina village              | 0.281565 |
| Indian Creek village     | 0.066098 |
| Indian Head Park village | 0.459474 |
| Indianola village        | 0.031752 |
| Industry village         | 0.054114 |
| Inverness village        | 0.911289 |
| Iola village             | 0.016803 |
| Ipava village            | 0.052014 |
| Iroquois village         | 0.016926 |
| Irving village           | 0.057079 |
| Irvington village        | 0.075735 |
| Irwin village            | 0.009143 |
| Island Lake village      | 0.990854 |
| Itasca village           | 1.211386 |
| Iuka village             | 0.057326 |
| Ivesdale village         | 0.031134 |
| Jacksonville city        | 2.298360 |
| Jeffersonville village   | 0.044354 |
| Jeisyville village       | 0.012478 |
| Jerome village           | 0.196194 |
| Jerseyville city         | 1.013092 |
| Jewett village           | 0.027181 |
| Johnsburg village        | 0.786753 |
| Johnsonville village     | 0.009513 |
| Johnston City city       | 0.418704 |
| Jonesboro city           | 0.210031 |
| Joppa village            | 0.037435 |
| Joy village              | 0.047195 |
| Junction City village    | 0.057573 |
| Junction village         | 0.013714 |
| Justice village          | 1.557691 |
| Kampsville village       | 0.037559 |
| Kane village             | 0.049913 |
| Kaneville village        | 0.059303 |
| Kangley village          | 0.028787 |
| Kansas village           | 0.088831 |
| Kappa village            | 0.029651 |
| Karnak village           | 0.053620 |
| Kaskaskia village        | 0.001606 |
| Keenes village           | 0.009884 |
| Keensburg village        | 0.024833 |
| Keithsburg city          | 0.071658 |
| Kell village             | 0.025574 |
| Kempton village          | 0.025451 |
| Kenilworth village       | 0.305781 |
| Kenney village           | 0.038670 |
| Kewanee city             | 1.524457 |

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|---------------------------|----------|
| Keyesport village         | 0.050037 |
| Kilbourne village         | 0.034099 |
| Kildeer village           | 0.495674 |
| Kincaid village           | 0.169508 |
| Kinderhook village        | 0.025698 |
| Kingston Mines village    | 0.034840 |
| Kingston village          | 0.144427 |
| Kinmundy city             | 0.093279 |
| Kinsman village           | 0.011984 |
| Kirkland village          | 0.213614 |
| Kirkwood village          | 0.083395 |
| Knoxville city            | 0.336791 |
| La Fayette village        | 0.024710 |
| La Grange Park village    | 1.628113 |
| La Grange village         | 1.893000 |
| La Harpe city             | 0.141215 |
| La Moille village         | 0.083889 |
| La Prairie village        | 0.005560 |
| La Rose village           | 0.016061 |
| LaSalle city              | 1.110201 |
| Lacon city                | 0.214850 |
| Ladd village              | 0.147640 |
| Lake Barrington village   | 0.601431 |
| Lake Bluff village        | 0.687173 |
| Lake Forest city          | 2.402511 |
| Lake Ka-Ho village        | 0.027304 |
| Lake Villa village        | 1.059176 |
| Lake Zurich village       | 2.455760 |
| Lake in the Hills village | 3.537668 |
| Lakemoor village          | 0.737210 |
| Lakewood village          | 0.494315 |
| Lanark city               | 0.164689 |
| Lansing village           | 3.385458 |
| Latham village            | 0.044971 |
| Lawrenceville city        | 0.543487 |
| Le Roy city               | 0.431553 |
| Leaf River village        | 0.050160 |
| Lebanon city              | 0.523596 |
| Lee village               | 0.040400 |
| Leland Grove city         | 0.180874 |
| Leland village            | 0.112923 |
| Lemont village            | 2.136265 |
| Lena village              | 0.335927 |
| Lenzburg village          | 0.060168 |
| Leonore village           | 0.015196 |
| Lerna village             | 0.033729 |
| Lewistown city            | 0.265134 |

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|------------------------|----------|
| Lexington city         | 0.250308 |
| Liberty village        | 0.062145 |
| Libertyville village   | 2.496284 |
| Lily Lake village      | 0.126389 |
| Lima village           | 0.018285 |
| Limestone village      | 0.188040 |
| Lincoln city           | 1.670861 |
| Lincolnshire village   | 0.975163 |
| Lincolnwood village    | 1.512843 |
| Lindenhurst village    | 1.756356 |
| Lisbon village         | 0.038053 |
| Lisle village          | 2.874958 |
| Litchfield city        | 0.829624 |
| Little York village    | 0.038423 |
| Littleton village      | 0.019768 |
| Liverpool village      | 0.015196 |
| Livingston village     | 0.099332 |
| Loami village          | 0.092661 |
| Lockport city          | 3.164678 |
| Loda village           | 0.049172 |
| Lomax village          | 0.049543 |
| Lombard village        | 5.473539 |
| London Mills village   | 0.046454 |
| Long Creek village     | 0.157276 |
| Long Grove village     | 0.976646 |
| Long Point village     | 0.026439 |
| Longview village       | 0.018285 |
| Loraine village        | 0.037311 |
| Lostant village        | 0.059303 |
| Louisville village     | 0.135285 |
| Loves Park city        | 2.887436 |
| Lovington village      | 0.126760 |
| Ludlow village         | 0.043983 |
| Lyndon village         | 0.075364 |
| Lynnville village      | 0.013714 |
| Lynwood village        | 1.135899 |
| Lyons village          | 1.281438 |
| Macedonia village      | 0.007784 |
| Machesney Park village | 2.801694 |
| Mackinaw village       | 0.232764 |
| Macomb city            | 2.151338 |
| Macon city             | 0.137385 |
| Madison city           | 0.464293 |
| Maeystown village      | 0.020015 |
| Magnolia village       | 0.030640 |
| Mahomet village        | 1.063129 |
| Makanda village        | 0.065480 |

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|------------------------|----------|
| Malden village         | 0.042130 |
| Malta village          | 0.143068 |
| Manchester village     | 0.033234 |
| Manhattan village      | 1.018034 |
| Manito village         | 0.183592 |
| Manlius village        | 0.041265 |
| Mansfield village      | 0.117123 |
| Manteno village        | 1.112178 |
| Maple Park village     | 0.168643 |
| Mapleton village       | 0.033234 |
| Maquon village         | 0.032122 |
| Marengo city           | 0.918825 |
| Marietta village       | 0.013467 |
| Marine village         | 0.113911 |
| Marion city            | 2.164558 |
| Marissa village        | 0.223127 |
| Mark village           | 0.066592 |
| Markham city           | 1.521368 |
| Maroa city             | 0.211390 |
| Marquette Heights city | 0.326784 |
| Marseilles city        | 0.597230 |
| Marshall city          | 0.470841 |
| Martinsville city      | 0.134420 |
| Martinton village      | 0.042377 |
| Maryville village      | 0.982452 |
| Mascoutah city         | 0.987641 |
| Mason City city        | 0.261798 |
| Mason town             | 0.041512 |
| Matherville village    | 0.081789 |
| Matteson village       | 2.402758 |
| Mattoon city           | 2.176295 |
| Maunie village         | 0.016061 |
| Maywood village        | 2.861121 |
| Mazon village          | 0.119471 |
| McClure village        | 0.037188 |
| McCook village         | 0.027181 |
| McCullom Lake village  | 0.124536 |
| McHenry city           | 3.343328 |
| McLean village         | 0.098221 |
| McLeansboro city       | 0.339262 |
| McNabb village         | 0.032122 |
| Mechanicsburg village  | 0.081665 |
| Media village          | 0.011613 |
| Medora village         | 0.048431 |
| Melrose Park village   | 3.052002 |
| Melvin village         | 0.050655 |
| Mendon village         | 0.118729 |

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|--------------------------|----------|
| Mendota city             | 0.864093 |
| Menominee village        | 0.029651 |
| Meredosia village        | 0.120088 |
| Merrionette Park village | 0.229552 |
| Metamora village         | 0.457003 |
| Metcalf village          | 0.021127 |
| Metropolis city          | 0.734492 |
| Mettawa village          | 0.067086 |
| Middletown village       | 0.037559 |
| Midlothian village       | 1.772417 |
| Milan village            | 0.616627 |
| Milford village          | 0.144675 |
| Mill Creek village       | 0.007907 |
| Mill Shoals village      | 0.024339 |
| Millbrook village        | 0.040524 |
| Milledgeville village    | 0.117618 |
| Millington village       | 0.081418 |
| Millstadt village        | 0.476524 |
| Milton village           | 0.032864 |
| Mineral village          | 0.027428 |
| Minier village           | 0.147022 |
| Minonk city              | 0.243883 |
| Minooka village          | 1.408075 |
| Modesto village          | 0.021992 |
| Mokena village           | 2.490601 |
| Momence city             | 0.382257 |
| Monee village            | 0.625276 |
| Monmouth city            | 1.097846 |
| Monroe Center village    | 0.053743 |
| Montgomery village       | 2.426232 |
| Monticello city          | 0.683714 |
| Montrose village         | 0.024092 |
| Morris city              | 1.859765 |
| Morrison city            | 0.492709 |
| Morrisonville village    | 0.123301 |
| Morton Grove village     | 2.816396 |
| Morton village           | 2.010988 |
| Mound City city          | 0.062268 |
| Mound Station village    | 0.014332 |
| Mounds city              | 0.084507 |
| Mount Auburn village     | 0.055597 |
| Mount Carmel city        | 0.864958 |
| Mount Carroll city       | 0.194094 |
| Mount Clare village      | 0.032493 |
| Mount Erie village       | 0.010254 |
| Mount Morris village     | 0.345193 |
| Mount Olive city         | 0.239559 |

|                         |          |
|-------------------------|----------|
| Mount Pulaski city      | 0.180874 |
| Mount Sterling city     | 0.235853 |
| Mount Vernon city       | 1.818995 |
| Mount Zion village      | 0.715960 |
| Moweaqua village        | 0.211761 |
| Muddy village           | 0.007784 |
| Mulberry Grove village  | 0.071040 |
| Muncie village          | 0.017050 |
| Mundelein village       | 3.836284 |
| Murphysboro city        | 0.914995 |
| Murrayville village     | 0.067704 |
| Naplate village         | 0.058067 |
| Naples town             | 0.014702 |
| Nashville city          | 0.372003 |
| Nason city              | 0.028787 |
| Nauvoo city             | 0.131331 |
| Nebo village            | 0.040524 |
| Nelson village          | 0.019644 |
| Neoga city              | 0.197924 |
| Neponset village        | 0.053867 |
| New Athens village      | 0.232764 |
| New Baden village       | 0.400419 |
| New Bedford village     | 0.008648 |
| New Berlin village      | 0.164689 |
| New Boston city         | 0.080306 |
| New Burnside village    | 0.026439 |
| New Canton town         | 0.042748 |
| New Douglas village     | 0.037929 |
| New Grand Chain village | 0.022486 |
| New Haven village       | 0.047195 |
| New Holland village     | 0.033111 |
| New Lenox village       | 3.326649 |
| New Milford village     | 0.086360 |
| New Minden village      | 0.025451 |
| New Salem village       | 0.016555 |
| Newark village          | 0.127007 |
| Newman city             | 0.102915 |
| Newton city             | 0.353717 |
| Niantic village         | 0.080924 |
| Niles village           | 3.575227 |
| Nilwood town            | 0.028292 |
| Noble village           | 0.079194 |
| Nokomis city            | 0.260686 |
| Nora village            | 0.014332 |
| Norridge village        | 1.748449 |
| Norris City village     | 0.142204 |
| Norris village          | 0.024710 |

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|--------------------------|----------|
| North Aurora village     | 2.230903 |
| North Barrington village | 0.364713 |
| North Chicago city       | 3.658869 |
| North City village       | 0.070299 |
| North Henderson village  | 0.021497 |
| North Pekin village      | 0.190881 |
| North Riverside village  | 0.794289 |
| North Utica village      | 0.165060 |
| Northbrook village       | 4.071889 |
| Northfield village       | 0.665429 |
| Northlake city           | 1.502465 |
| Norwood village          | 0.056708 |
| O'Fallon city            | 3.654915 |
| Oak Brook village        | 0.990359 |
| Oak Forest city          | 3.357165 |
| Oak Grove village        | 0.073017 |
| Oakbrook Terrace city    | 0.259203 |
| Oakdale village          | 0.024710 |
| Oakford village          | 0.034099 |
| Oakland city             | 0.105510 |
| Oakwood Hills village    | 0.250555 |
| Oakwood village          | 0.183469 |
| Oblong village           | 0.169384 |
| Oconee village           | 0.021250 |
| Odell village            | 0.119100 |
| Odin village             | 0.124660 |
| Ogden village            | 0.098838 |
| Oglesby city             | 0.439707 |
| Ohio village             | 0.059303 |
| Ohlman village           | 0.015567 |
| Okawville village        | 0.168025 |
| Old Mill Creek village   | 0.020632 |
| Old Ripley village       | 0.012231 |
| Old Shawneetown village  | 0.020262 |
| Olmsted village          | 0.036323 |
| Olney city               | 1.071654 |
| Olympia Fields village   | 0.591794 |
| Omaha village            | 0.028169 |
| Onarga village           | 0.156164 |
| Oneida city              | 0.081789 |
| Oquawka village          | 0.154682 |
| Orangeville village      | 0.092908 |
| Oreana village           | 0.100197 |
| Oregon city              | 0.428711 |
| Orient city              | 0.042377 |
| Orion village            | 0.222139 |
| Orland Hills village     | 0.867676 |



|                        |          |
|------------------------|----------|
| Orland Park village    | 7.148107 |
| Oswego village         | 4.478856 |
| Ottawa city            | 2.231644 |
| Otterville town        | 0.014579 |
| Owaneco village        | 0.027551 |
| Palestine village      | 0.157276 |
| Palmer village         | 0.025327 |
| Palmyra village        | 0.081418 |
| Palos Heights city     | 1.546819 |
| Palos Hills city       | 2.107726 |
| Palos Park village     | 0.585123 |
| Pana city              | 0.664193 |
| Panama village         | 0.039412 |
| Panola village         | 0.006424 |
| Papineau village       | 0.018409 |
| Paris city             | 1.023594 |
| Park City city         | 0.918949 |
| Park Forest village    | 2.620449 |
| Park Ridge city        | 4.565092 |
| Parkersburg village    | 0.024710 |
| Patoka village         | 0.067581 |
| Paw Paw village        | 0.104769 |
| Pawnee village         | 0.326166 |
| Paxton city            | 0.509635 |
| Payson village         | 0.122312 |
| Pearl City village     | 0.096738 |
| Pearl village          | 0.016308 |
| Pecatonica village     | 0.256732 |
| Peoria Heights village | 0.713983 |
| Peotone village        | 0.507164 |
| Percy village          | 0.113540 |
| Perry village          | 0.047195 |
| Peru city              | 1.202120 |
| Pesotum village        | 0.064739 |
| Petersburg city        | 0.273535 |
| Phillipstown village   | 0.005065 |
| Philo village          | 0.172967 |
| Phoenix village        | 0.235729 |
| Pierron village        | 0.067210 |
| Pinckneyville city     | 0.663699 |
| Pingree Grove village  | 1.219911 |
| Piper City village     | 0.092661 |
| Pittsburg village      | 0.068075 |
| Pittsfield city        | 0.525572 |
| Plainfield village     | 5.474157 |
| Plainville village     | 0.031505 |
| Plano city             | 1.441185 |

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|---------------------------|----------|
| Plattville village        | 0.031628 |
| Pleasant Hill village     | 0.114282 |
| Pleasant Plains village   | 0.097726 |
| Plymouth village          | 0.057573 |
| Pocahontas village        | 0.090313 |
| Polo city                 | 0.268222 |
| Pontiac city              | 1.390284 |
| Pontoon Beach village     | 0.696933 |
| Pontoosuc village         | 0.016803 |
| Poplar Grove village      | 0.630588 |
| Port Barrington village   | 0.183839 |
| Port Byron village        | 0.198541 |
| Posen village             | 0.724608 |
| Potomac village           | 0.085248 |
| Prairie City village      | 0.043365 |
| Prairie Grove village     | 0.238571 |
| Prairie du Rocher village | 0.068940 |
| Princeton city            | 0.922655 |
| Princeville village       | 0.206572 |
| Prophetstown city         | 0.239559 |
| Prospect Heights city     | 1.962804 |
| Pulaski village           | 0.021621 |
| Quincy city               | 4.935612 |
| Radom village             | 0.026069 |
| Raleigh village           | 0.040647 |
| Ramsey village            | 0.124907 |
| Rankin village            | 0.063380 |
| Ransom village            | 0.043983 |
| Rapids City village       | 0.119471 |
| Raritan village           | 0.015073 |
| Raymond village           | 0.116382 |
| Red Bud city              | 0.429946 |
| Reddick village           | 0.019397 |
| Redmon village            | 0.019521 |
| Reynolds village          | 0.062639 |
| Richmond village          | 0.235235 |
| Richton Park village      | 1.642198 |
| Richview village          | 0.030022 |
| Ridge Farm village        | 0.100321 |
| Ridgway village           | 0.092290 |
| Ridott village            | 0.018656 |
| Ringwood village          | 0.100444 |
| Rio village               | 0.025574 |
| Ripley village            | 0.010131 |
| River Forest village      | 1.336293 |
| River Grove village       | 1.221023 |
| Riverdale village         | 1.615635 |

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|----------------------------|----------|
| Riverside village          | 1.057940 |
| Riverton village           | 0.424263 |
| Riverwoods village         | 0.440077 |
| Roanoke village            | 0.245860 |
| Robbins village            | 0.671853 |
| Roberts village            | 0.040647 |
| Robinson city              | 0.906965 |
| Rochelle city              | 1.118355 |
| Rochester village          | 0.458239 |
| Rock City village          | 0.034964 |
| Rock Falls city            | 1.079808 |
| Rockbridge village         | 0.019397 |
| Rockdale village           | 0.235976 |
| Rockton village            | 0.919319 |
| Rockwood village           | 0.005065 |
| Rolling Meadows city       | 2.907327 |
| Romeoville village         | 4.910532 |
| Roodhouse city             | 0.207190 |
| Roscoe village             | 1.298488 |
| Rose Hill village          | 0.010007 |
| Roselle village            | 2.775255 |
| Rosemont village           | 0.502345 |
| Roseville village          | 0.110946 |
| Rosiclare city             | 0.125277 |
| Rossville village          | 0.150358 |
| Round Lake Beach village   | 3.348146 |
| Round Lake Heights village | 0.326784 |
| Round Lake Park village    | 0.957125 |
| Round Lake village         | 2.236216 |
| Roxana village             | 0.177168 |
| Royal Lakes village        | 0.022856 |
| Royal village              | 0.034223 |
| Royalton village           | 0.138003 |
| Ruma village               | 0.037559 |
| Rushville city             | 0.351741 |
| Russellville village       | 0.010625 |
| Rutland village            | 0.037559 |
| Sadorus village            | 0.048184 |
| Sailor Springs village     | 0.011490 |
| Salem city                 | 0.861252 |
| Sammons Point village      | 0.031999 |
| San Jose village           | 0.073387 |
| Sandoval village           | 0.149987 |
| Sandwich city              | 0.916478 |
| Sauget village             | 0.020756 |
| Sauk Village village       | 1.265871 |
| Saunemin village           | 0.049913 |

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|-------------------------------|----------|
| Savanna city                  | 0.345563 |
| Savoy village                 | 1.037925 |
| Sawyerville village           | 0.032864 |
| Saybrook village              | 0.082530 |
| Scales Mound village          | 0.043983 |
| Schiller Park village         | 1.408816 |
| Schram City village           | 0.067951 |
| Sciota village                | 0.006919 |
| Scottville village            | 0.013590 |
| Seaton village                | 0.024957 |
| Seatonville village           | 0.036570 |
| Secor village                 | 0.043859 |
| Seneca village                | 0.278106 |
| Sesser city                   | 0.229799 |
| Shabbona village              | 0.113664 |
| Shannon village               | 0.085001 |
| Shawneetown city              | 0.133061 |
| Sheffield village             | 0.106622 |
| Shelbyville city              | 0.555347 |
| Sheldon village               | 0.117247 |
| Sheridan village              | 0.311341 |
| Sherman village               | 0.578080 |
| Sherrard village              | 0.073387 |
| Shiloh village                | 1.678521 |
| Shipman town                  | 0.072523 |
| Shorewood village             | 2.163199 |
| Shumway village               | 0.024092 |
| Sibley village                | 0.031134 |
| Sidell village                | 0.069557 |
| Sidney village                | 0.147145 |
| Sigel town                    | 0.043859 |
| Silvis city                   | 0.923520 |
| Simpson village               | 0.007413 |
| Sims village                  | 0.029651 |
| Sleepy Hollow village         | 0.400789 |
| Smithboro village             | 0.020385 |
| Smithfield village            | 0.027304 |
| Smithton village              | 0.471459 |
| Somonauk village              | 0.231158 |
| Sorento village               | 0.057944 |
| South Barrington village      | 0.617245 |
| South Beloit city             | 0.941929 |
| South Chicago Heights village | 0.494562 |
| South Elgin village           | 3.058426 |
| South Holland village         | 2.631075 |
| South Jacksonville village    | 0.383245 |
| South Pekin village           | 0.135038 |

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|--------------------------|----------|
| South Roxana village     | 0.245984 |
| South Wilmington village | 0.079565 |
| Southern View village    | 0.193970 |
| Sparland village         | 0.045342 |
| Sparta city              | 0.527920 |
| Spaulding village        | 0.104892 |
| Spillertown village      | 0.024215 |
| Spring Bay village       | 0.057079 |
| Spring Grove village     | 0.704964 |
| Spring Valley city       | 0.633183 |
| Springerton village      | 0.012602 |
| St. Anne village         | 0.147393 |
| St. Augustine village    | 0.013837 |
| St. Charles city         | 4.063117 |
| St. David village        | 0.065110 |
| St. Elmo city            | 0.173338 |
| St. Francisville city    | 0.076847 |
| St. Jacob village        | 0.162960 |
| St. Johns village        | 0.025698 |
| St. Joseph village       | 0.476895 |
| St. Libory village       | 0.074499 |
| St. Peter village        | 0.042130 |
| St. Rose village         | 0.050284 |
| Standard City village    | 0.017914 |
| Standard village         | 0.025080 |
| Stanford village         | 0.073882 |
| Staunton city            | 0.612056 |
| Ste. Marie village       | 0.029404 |
| Steeleville village      | 0.237830 |
| Steger village           | 1.139235 |
| Sterling city            | 1.786872 |
| Steward village          | 0.029775 |
| Stewardson village       | 0.089078 |
| Stickney village         | 0.811215 |
| Stillman Valley village  | 0.130096 |
| Stockton village         | 0.211514 |
| Stone Park village       | 0.596242 |
| Stonefort village        | 0.035211 |
| Stonington village       | 0.104521 |
| Stoy village             | 0.014208 |
| Strasburg village        | 0.054237 |
| Strawn village           | 0.011490 |
| Streamwood village       | 4.846534 |
| Streator city            | 1.620083 |
| Stronghurst village      | 0.097479 |
| Sublette village         | 0.052014 |
| Sugar Grove village      | 1.221641 |

|                           |          |
|---------------------------|----------|
| Sullivan city             | 0.547688 |
| Summerfield village       | 0.048801 |
| Summit village            | 1.373358 |
| Sumner city               | 0.368173 |
| Sun River Terrace village | 0.061280 |
| Swansea village           | 1.649363 |
| Sycamore city             | 2.263643 |
| Symerton village          | 0.011243 |
| Table Grove village       | 0.047319 |
| Tallula village           | 0.058562 |
| Tamaroa village           | 0.073758 |
| Tamms village             | 0.058315 |
| Tampico village           | 0.090066 |
| Taylor Springs village    | 0.081418 |
| Taylorville city          | 1.279955 |
| Tennessee village         | 0.013343 |
| Teutopolis village        | 0.202866 |
| Thawville village         | 0.030146 |
| Thayer village            | 0.080924 |
| Thebes village            | 0.039659 |
| Third Lake village        | 0.141586 |
| Thomasboro village        | 0.133926 |
| Thompsonville village     | 0.064986 |
| Thomson village           | 0.068075 |
| Thornton village          | 0.296638 |
| Tilden village            | 0.108846 |
| Tilton village            | 0.331849 |
| Timberlane village        | 0.116876 |
| Time village              | 0.002718 |
| Tinley Park village       | 6.890633 |
| Tiskilwa village          | 0.094638 |
| Toledo village            | 0.147022 |
| Tolono village            | 0.419074 |
| Toluca city               | 0.156782 |
| Tonica village            | 0.088337 |
| Topeka village            | 0.008648 |
| Toulon city               | 0.143439 |
| Tovey village             | 0.058809 |
| Towanda village           | 0.057079 |
| Tower Hill village        | 0.072646 |
| Tower Lakes village       | 0.151470 |
| Tremont village           | 0.261921 |
| Trenton city              | 0.319989 |
| Trout Valley village      | 0.063380 |
| Troy Grove village        | 0.029404 |
| Troy city                 | 1.281809 |
| Tuscola city              | 0.539039 |

|                         |          |
|-------------------------|----------|
| Ullin village           | 0.049419 |
| Union Hill village      | 0.007042 |
| Union village           | 0.068322 |
| University Park village | 0.850874 |
| Ursa village            | 0.074746 |
| Valier village          | 0.078700 |
| Valley City village     | 0.001606 |
| Valmeyer village        | 0.154188 |
| Vandalia city           | 0.825794 |
| Varna village           | 0.042871 |
| Venedy village          | 0.016432 |
| Venice city             | 0.229552 |
| Vergennes village       | 0.034717 |
| Vermilion village       | 0.024957 |
| Vermont village         | 0.079071 |
| Vernon Hills village    | 3.276612 |
| Vernon village          | 0.014579 |
| Verona village          | 0.025451 |
| Versailles village      | 0.056585 |
| Victoria village        | 0.035705 |
| Vienna city             | 0.177909 |
| Villa Grove city        | 0.298739 |
| Villa Park village      | 2.654178 |
| Viola village           | 0.109710 |
| Virden city             | 0.411414 |
| Virgil village          | 0.040400 |
| Virginia city           | 0.177291 |
| Volo village            | 0.718184 |
| Wadsworth village       | 0.451073 |
| Waggoner village        | 0.031258 |
| Walnut Hill village     | 0.012849 |
| Walnut village          | 0.161353 |
| Walshville village      | 0.007660 |
| Waltonville village     | 0.053373 |
| Wamac city              | 0.138744 |
| Wapella village         | 0.064492 |
| Warren village          | 0.161106 |
| Warrensburg village     | 0.139115 |
| Warrenville city        | 1.627619 |
| Warsaw city             | 0.182851 |
| Washburn village        | 0.133679 |
| Washington Park village | 0.477512 |
| Washington city         | 2.040516 |
| Wataga village          | 0.097109 |
| Waterloo city           | 1.306889 |
| Waterman village        | 0.185322 |
| Watseka city            | 0.588952 |

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|-------------------------|----------|
| Watson village          | 0.090437 |
| Wauconda village        | 1.668390 |
| Waverly city            | 0.147516 |
| Wayne City village      | 0.122683 |
| Wayne village           | 0.300098 |
| Waynesville village     | 0.050655 |
| Weldon village          | 0.050902 |
| Wellington village      | 0.026686 |
| Wenona city             | 0.115888 |
| Wenonah village         | 0.004324 |
| West Brooklyn village   | 0.016432 |
| West Chicago city       | 3.313059 |
| West City village       | 0.078824 |
| West Dundee village     | 1.002344 |
| West Frankfort city     | 0.966515 |
| West Peoria city        | 0.550406 |
| West Point village      | 0.020138 |
| West Salem village      | 0.105139 |
| Westchester village     | 1.991220 |
| Western Springs village | 1.650475 |
| Westfield village       | 0.068940 |
| Westmont village        | 3.019880 |
| Westville village       | 0.363848 |
| Wheaton city            | 6.516530 |
| Wheeler village         | 0.018038 |
| Wheeling village        | 4.774629 |
| White City village      | 0.028416 |
| White Hall city         | 0.287743 |
| Williamsfield village   | 0.067334 |
| Williamson village      | 0.026563 |
| Williamsville village   | 0.183469 |
| Willisville village     | 0.072523 |
| Willow Hill village     | 0.028169 |
| Willow Springs village  | 0.694462 |
| Willowbrook village     | 1.059917 |
| Wilmette village        | 3.346787 |
| Wilmington city         | 0.698416 |
| Wilmington village      | 0.016308 |
| Wilsonville village     | 0.068322 |
| Winchester city         | 0.181245 |
| Windsor city            | 0.142204 |
| Windsor village         | 0.095379 |
| Winfield village        | 1.190507 |
| Winnebago village       | 0.369532 |
| Winnetka village        | 1.521615 |
| Winslow village         | 0.038547 |
| Winthrop Harbor village | 0.817640 |



|                     |          |
|---------------------|----------|
| Witt city           | 0.104151 |
| Wonder Lake village | 0.479613 |
| Wood Dale city      | 1.681115 |
| Wood River city     | 1.241779 |
| Woodhull village    | 0.096738 |
| Woodland village    | 0.036694 |
| Woodlawn village    | 0.084260 |
| Woodridge village   | 4.130451 |
| Woodson village     | 0.059921 |
| Woodstock city      | 3.118347 |
| Worden village      | 0.128613 |
| Worth village       | 1.293052 |
| Wyanet village      | 0.114035 |
| Wyoming city        | 0.157276 |
| Xenia village       | 0.045466 |
| Yale village        | 0.010502 |
| Yates City village  | 0.080553 |
| Yorkville city      | 2.546691 |
| Zeigler city        | 0.211514 |
| Zion city           | 2.901768 |



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

Meeting 6/11/2021 7:00 AM  
Department: Finance  
Department Head:  
Category: Other  
Prepared By:

**AGENDA ITEM (ID # 2021-1200)**

**DOC ID: 2021-1200**

## **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 6/11/2021 7:00 AM  
Department: Finance  
Department Head:  
Category: Reminder  
Prepared By:

**AGENDA ITEM (ID # 2021-  
1202)**

**DOC ID: 2021-1202**

**Next Meeting: Friday, July 9, 7:00 AM**

**Statement of the Issue:**

**Analysis:**

**Budget Impact:**

**Action Requested:**

**Attachments:**