



Agenda
Village of Glen Ellyn
Glen Ellyn Village Board
Special Workshop Meeting
Monday, July 27, 2020
6:00 PM

Glen Ellyn Civic Center, Galligan Board Room
Streaming on www.glenellyn.org

This meeting will be conducted by audio and video conference as well as broadcasted on cable and streamed online without a physically present quorum of the Village Board 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 101-0640) amends the Open Meetings Act and allows the Village Board to participate electronically in Board meetings when it is not feasible due to a disaster such as COVID-19. The Village President has determined that an in-person meeting at the Civic Center is not practical or prudent because of the disaster. Physical attendance at the Civic Center by the public is also not feasible because of the disaster. The Village Manager and Village Clerk will be in attendance at the Civic Center in compliance with the Act.

To participate in this meeting at the appointed date and time, please visit the following link:
<https://us02web.zoom.us/j/82635415398?pwd=UjNXZFZsanMzVjVFN1JlclUzbEx3QT09>

Password: 432839

Or join by 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: 826 3541 5398

Passcode: 432839

- A. Call to Order**
- B. Pledge of Allegiance**
- C. Roll Call**
- D. Audience Participation**

- 1. Open:

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 101-0640) amends the Open Meetings Act and allows the Village Board to participate electronically in Board meetings when it is not feasible due to a disaster such as COVID-19. To participate in this meeting at the appointed date and time, please visit <https://us02web.zoom.us/j/82635415398?pwd=UjNXZFZsanMzVjVFN1JlclUzbEx3QT09>.

In lieu of participating in the electronic meeting, the public may also complete a public comment form which will be read into the record during the meeting. This form can be found at www.glenellyn.org/publiccomment. Members of the public are welcome to speak or submit public comment forms on any item not specifically listed on tonight's agenda for up to (3) three minutes. For those items which are on tonight's agenda, the public may speak up to (3) three minutes on those items or may submit public comment forms which will be read into the record during that agenda item.

E. 2020-2022 Strategic Plan (Presented by Village Manager Franz) (Discussion Only)

1. Village Manager Franz will provide an update on the 2020-2022 Strategic Plan.

F. Revenue Projections (Presented by Finance Director Coyle) (Discussion Only)

1. Finance Director Coyle will update the Village Board on the COVID-19 revenue projections.

G. 2020 Bond Issuance (Presented by Finance Director Coyle) (Discussion Only)

1. Finance Director Coyle will update the Village Board on the timeline for issuing General Obligation Bonds.

H. Other Items

I. Adjournment



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

Meeting: 07/27/20 06:00 PM
Department: Glen Ellyn Village Board
Department Head: Lindsey Kaminsky
Category: Discussion Item
Prepared By: Lindsey Kaminsky

SCHEDULED

AGENDA ITEM (ID # 4566)

DOC ID: 4566

Village Manager Franz will provide an update on the 2020-2022 Strategic Plan.

Background

From October through December 2019, the Village Board and staff engaged in a strategic planning process that involved the community survey data, financial scorecard data and in-process comprehensive plan to assess the overall environment and develop a plan for the next several years. The process resulted in a strategic plan covering 2020-2022. The plan consists of five **strategic priorities** which are those issues of greatest importance to the Village over the next three years:

1. Financial Stability
2. Development
3. Effective Governance
4. Workforce and Operations
5. Infrastructure

Associated with each priority is a set of **strategic initiatives, actions** (*desired outcomes*), and **measures of success** (*key outcome indicators*), describing expected results and how the results will be measured.

Subject

All successful organizations need to develop a set of priorities and an action plan that are formalized into a strategic plan. The Village has regularly and consistently executed on a strategic plan for years. Over the last three years, the Village has identified the following top 10 priorities and has achieved a level of success in executing these goals:

1. Construct the pedestrian underpass on Taylor Ave. by December 2018 - **Complete**
2. Complete the renovations of the Civic Center, including overseeing the Innovation DuPage build-out on time and on budget by May 2019 - **Complete**
3. Design and update utility and streetscape improvements in CBD to enhance critical commercial area to allow further private investment and improve quality of life by December 2019 - **In progress, delayed due to Frida and COVID-19**
4. Evaluate parking garage alternatives as well as economic development partnerships that would increase parking in the downtown by October 2019. Village Board provided further direction to proceed with plans to construct a parking garage behind the Civic Center by July 2020 - **To be completed by March 2021**
5. Focus on key development sites in the CBD and move forward with Giesche and McChesney sites and other underutilized parcels by December 31, 2019 - **Both projects are moving forward**
6. Execute the Economic Development plan including TIF promotion, Awards Program, business retention, as well as market village events, business education and promote available sites

and other opportunities to grow EAV, sales tax and a diverse and dynamic commercial districts; monitor annually by December 31, 2019 - **Ongoing, EAV and Sales Tax growth continues**

7. Embrace residential and commercial annexation opportunities:

- Finalize the annexation of the industrial properties on the north side of Hill Avenue - **Complete**
- Finalize the annexation of DuPage Forest Preserve between Crescent and St. Charles by March 1, 2018 - **Complete**
- Finalize the annexation of the industrial properties on the south side of Hill Avenue by August 1, 2020 - **In progress**
- Finalize the annexation of the development on Swift Road through the existing pre-annexation agreement - **Complete**
- Continue to pursue annexation on Cumnor Avenue by July 2020 - **In progress**
- Continue to pursue annexation of areas near GWA by December 2020 - **On Hold**

8. Engage the community in a process and update the Village's Comprehensive Plan by May 2020 - **In progress, delayed by COVID-19**

9. Monitor state budget impacts and identify new revenue sources and grant opportunities to address budget shortfalls including HRST increase and food and beverage tax - **All**

Complete

- HRST Increase in June 2018
- No increase to W/S for 2019 or 2020.
- New building permit fees went into effect on January 1, 2019
- Food and Beverage Tax went into effect on March 1, 2019.
- EMS Contact (3 years) took effect July 2019
- Issuing 3 Series of Bonds (Series 1-Complete-2018; Series 2-Fall-2020; Series 3-2022 if necessary)

10. Generate profit to cover annual debt, execute CIP targets, build cash reserves, and meet financial goals at the Village Links/Reserve 22 by January 1, 2020 and 2021 - **Partially Complete. Bad weather years in 208 and 2019 and COVID-19 impacts in early 2020.**

- Operating Revenues at \$3M in Golf; and \$2.5M in Food & Beverage including \$850K in banquet sales
- Overall Operating Profits at 18% of Revenues, to cover debt, capital projects, and maintain adequate cash reserves. Prime cost between 75% and 85%.
- Guest Satisfaction Rating at 4 or above, measured by online reviews, customer satisfaction rating cards, and Secret Shopper program

Understanding where we have been is a key component of strategic planning. Understanding the future needs of the community (community survey), long term development goals (Comprehensive Plan), and the financial challenges and how the Village of Glen Ellyn compares to our peers (Financial Scorecard) are critical to developing a new strategic plan.

The most recent planning effort began with an examination of the operating environment via an environmental scan, and a SWOT analysis. On November 5 and 18, 2019, the Board and senior management team held strategic planning sessions. They drafted the organization's vision, mission

and values to guide their work. They then developed a set of priorities, key outcomes and performance targets. Given the ongoing COVID-19 pandemic, financial sustainability, public health, business retention efforts and internal and external communication efforts have been reprioritized. The goals and action plan have been modified to address those issues.

Based upon those priorities, the senior management team met on December 6, 2019 to identify a set of strategic initiatives and begin development of detailed action plans. The strategic priorities, key measures of success, performance targets and strategic initiatives are summarized in the attached draft plan. In addition, the community survey, financial scorecard, and comprehensive plan link (still in progress) are included as part of the overall strategic plan.

Recommendation

Staff looks forward to our consultant Craig Rapp presenting this draft plan and leading a discussion with the Village Board to adapt and improve the final version of the strategic plan. Once we receive this feedback from the Village Board, staff can incorporate additional modifications into a final document to present to the Village Board as the 2020-22 Village of Glen Ellyn Strategic Plan.

ATTACHMENTS:

- Strategic Plan Draft - Glen Ellyn (PDF)

FY 2020 – 2022 STRATEGIC PLAN

JULY 2020





RAPP CONSULTING GROUP

July 2020

RE: FY 2020-2022 Strategic Plan – Village of Glen Ellyn

Dear Mayor McGinley,

I am pleased to present the 2020-2022 Strategic Plan and Summary Report to the Village of Glen Ellyn. The plan reflects the organization's priorities, commitment to measurable results and the delivery of quality services.

It has been a pleasure assisting the Village of Glen Ellyn with this important project. The Village Board and senior management team displayed clear thinking, dedication and focused effort.

I particularly wish to thank Village Manager Mark Franz for his help and support during the process.

Yours truly,

A handwritten signature in black ink, appearing to read 'C. Rapp'. The signature is fluid and cursive, with the first letter 'C' being large and looping.

Craig R. Rapp
President

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EXECUTIVE SUMMARY

From October through December 2019, the Village of Glen Ellyn engaged in a strategic planning process. The process resulted in a strategic plan covering 2020-2022.

The plan consists of five **strategic priorities**—the issues of greatest importance to the Village over the next three years. Associated with each priority is a set of **desired outcomes**, **key outcome indicators**, and **performance targets**, describing expected results and how the results will be measured. The plan also includes **strategic initiatives** that will be undertaken to achieve the targeted outcomes.

The planning effort began with an examination of the operating environment via an environmental scan, and a SWOT analysis. On November 5th and 18th, 2019, the Board and senior management team held strategic planning sessions. They drafted the organization's vision, mission and values to guide their work. They then developed a set of priorities, key outcomes and performance targets.

Given the ongoing COVID-19 pandemic, financial sustainability, public health, business retention efforts and internal and external communication efforts have been reprioritized. The goals and execution plan have been modified to address those issues.

Based upon those priorities, the senior management team met on December 6, 2019 to identify a set of strategic initiatives and begin development of detailed action plans. The strategic priorities, key outcome indicators, performance targets and strategic initiatives are summarized here and on the following page.



strategy

The Plan

Five Strategic Priorities

- 1 FINANCIAL SUSTAINABILITY
- 2 DEVELOPMENT
- 3 EFFECTIVE GOVERNANCE
- 4 WORKFORCE AND OPERATIONS
- 5 INFRASTRUCTURE

STRATEGIC PLAN SUMMARY 2020–2022

Village of Glen Ellyn

Strategic Priority	Desired Outcome	Key Outcome Indicator	Target	Strategic Initiatives
Financial Sustainability	Maintain Financial stability	- Bond Rating	- Maintain AAA - Maintain fund balance targets	a) Strategy for revenue diversity & growth b) Capital prioritization c) 5 yr. forecast for Links & restaurant d) 5 yr. financial plan e) Continue & enhance financial scorecard
	Village Links/R22 is self-sustaining	- Net income - Cash reserves	- Positive net income annually - Cash reserves meet policy by ____	
	Capital funding viability	- Fund balance targets	- ____% funding of 5 yr. capital plan--rolling average	
Development	Optimize new investment in the downtown	- EAV increase downtown - Alignment w/ comp plan	- ____% increase dwtn EAV 2020-2022 - ____% consistency w/ comp plan	a) ROI review b) Complete Comp Plan c) Downtown project impact analysis d) Business retention program e) Multi-jurisdictional business resource program f) Key marketing program
	Successful growth, development, expansion & retention	- Retail vacancy rates - Commercial sq. ft added - Multi-fam units added	- Retail vacancy rate ____% by ____ - 25k sq. ft new retail by ____ - 400 new multi fam by ____	
	Effective stewardship of incentives	- Policy compliance - Leverage/ROI	____% compliance w/ policy ____% ROI targets achieved	
Effective Governance	Robust citizen participation	- Board candidate applications - Participation numbers	- >= ____# applicants per Adv Bd vacancy - >= ____# Adv members file for Board	a) Citizen Academy b) Create Board effectiveness index c) Board and Commission improvement process d) Board application and recruitment process e) Comprehensive community survey
	Effective Board meetings	- Board effectiveness index - Board actions	- < ____% of issues continued - >= 7 out of 10 on annual effectiveness index evaluation	
	A well-informed community	- Gaps addressed - Usage targets	- ____% respondents rate communications meet needs	
	An engaged community	- Citizen comments - # Participants - Survey results - Click rates, open rates	- ____% citizens indicate effective engagement by ____ - Transparency eval score of ____ by ____ - ____% increase in web comments btwn 2020-22	
Workforce and Operations	Adequate staffing to meet service demands	- Staffing ratios - Service delivery targets	- Staffing & service levels defined in 3 key areas by ____	a) Conduct staffing study b) Service delivery/alt. service delivery determinations c) Review pay & classifications d) Develop 5yr. IT plan f) Develop/determine staff effectiveness standards
	Competitive Compensation	- Compensation targets	- All positions reviewed by 2022 -	
	IT infrastructure adequate to meet service delivery	- Replacement plan - User satisfaction rate	- +/- ____% of users indicate IT meets delivery needs annually	
Infrastructure	Well managed projects	- Deadline compliance - Budget compliance	- Industry best practices implemented--each area by 2022	a) Major project tracking system b) 5 yr. CIP c) Metra projects d) Parking garage e) Master utility plan f) Best practices review g) Facility study & 5 yr. plan
	Transit oriented downtown	- ADA improvements - Parking optimization	- Metra/underpass by 2025 - Parking complete by 1/2021 - Metra Phase II by 3/2023	
	Safe & reliable roads & utilities	- Project milestones	- 90% of master utility plan deadline targets met - ____% of CBD SVI deadlines met	

OUR VISION

Glen Ellyn is a place where people want to live! A welcoming, engaged community with a vibrant downtown, cultural and recreational opportunities--in a safe, attractive environment for residents and visitors.

OUR MISSION

Our mission is to support a high quality of life in Glen Ellyn. We do this through the equitable delivery of reliable, cost-effective services.



OUR VALUES

RESPECT

Each person has value; honor and treat them accordingly

ACCOUNTABILITY

Commit to action, and accountability for results

LEADERSHIP

Guide and facilitate others to make a positive difference

PRINCIPLES OF SERVICE

Serve the needs of the community with professionalism and courtesy

EQUALITY AND INCLUSIVITY

Everyone is equal; provide opportunities for participation

BEST FOR THE COMMUNITY

Work on behalf of community interests, not individual interests

TRUST

Earn trust through reliability, honesty and effectiveness

STRATEGIC PLANNING PROCESS

Strategic planning is a process that helps leaders examine the current state of the organization, determine a desired future state, establish priorities, and define a set of actions to achieve specific outcomes. The process followed by the Village of Glen Ellyn was designed to answer four key questions: (1) Where are we now? (2) Where are we going? (3) How will we get there? (4) What will we do? The process is divided into a development phase and an implementation phase. The full process is depicted below.

- 1 Where are we now?**
- 2 Where are we going?**
- 3 How will we get there?**
- 4 What will we do?**



Initiating the Process – Setting Expectations, Reviewing Current Situation

The strategic planning process began with a meeting of the senior management team and the consultant on October 4, 2019. The meeting included an overview of strategic planning principles, previous planning efforts, and a discussion of how to brief the Board on the current environment. In addition, the team examined the Village's current vision statement, discussed organizational value proposition, and how to address the mission statement and organizational values at the upcoming retreat sessions.

The group debated the merits of various organizational value propositions, and brainstormed concepts for mission and values statements. They established a commitment to brief the Board on the following: strategic plan progress, financial scorecard, comprehensive plan and community survey results. Lastly, they developed ideas for presenting the vision, mission and values discussion to the Board at the strategic planning sessions.

Setting Direction: Mission, Vision, Value Proposition and Organizational Culture

On November 5th and 18th, the Village Board and senior staff held sessions to develop the strategic plan. To address the question of “Where are we now?”, staff presented data from a variety of sources to present a full picture of the current operating environment. Following staff presentations, the group was challenged to define the current organizational culture and its value proposition—understanding that an organization’s culture, and the value proposition it puts forth provide the foundation for the way services are delivered and strategic direction is set.

The three value propositions and core cultures are summarized as follows.

FOUR CORE CULTURES

Control Culture

(example: Military - command and control)

Strengths: Systematic, clear

Weaknesses: Inflexible, compliance over innovation

Competence Culture

(ex: Research Lab – best and brightest)

Strengths: Results oriented, efficient

Weaknesses: Values, human element can be ignored

Collaboration Culture

(example: Family-teams)

Strengths: Manages diversity well, versatile

Weaknesses: Group think, short-term oriented

Cultivation Culture

(example: Non-profit/religious group-mission/values)

Strengths: Socially responsible, consensus oriented

Weaknesses: Lacks focus, judgmental

DATA SOURCES

Community Survey

<https://www.glenellyn.org/692/Community-Survey>

Financial Scorecard

<http://www.glenellyn.org/218/Finance-Commission-Reports>

Comprehensive Plan

<http://www.hlplanning.com/portals/glenellyn/>

THREE VALUE PROPOSITIONS

Operational Excellence

(ex: Wal-Mart, Southwest Airlines)

- They adjust to us (command and control)

Product/Service Leadership

(ex: Apple, Google)

- They ‘ooh and ‘ah’ over our products/services (competence)

Customer Intimacy

(ex: Nordstrom, Ritz-Carlton)

- We get to know them and solve their problems/satisfy their needs (collaborative)

The group engaged in an extended discussion regarding the value proposition and its relationship to the culture. It was generally agreed that customer intimacy reflects much of the community's history and current approach. It was also noted that the organization is innovative and committed to new and different ways of operating. The staff mentioned that operational excellence has been important and will continue to be important for operational stability. Following a facilitated discussion, it was agreed that **customer intimacy** was the primary value proposition, with **operational excellence** as a secondary focus.



STRATEGIC PLANNING PROCESS

ASSESS CURRENT ENVIRONMENT

- Senior Management Review
- Previous Plan status
- Vision/Mission/Values
- Assess Current Environment
- SWOT Analysis

SET PRIORITIES, TARGETS

- Strategic Planning Retreat
- Operating Environment
 - Culture, Value Proposition
 - Vision/Mission/Values
 - Internal SWOT
- Challenges, Priorities
- Outcomes, KOI's, Targets

IMPLEMENT THE PLAN

- Implementation Session
 - Strategic Initiatives
 - Action Plans
- Refine details
- Final Review, Approval

The group then directed their attention to their mission, vision and values statements. They agreed that the vision statement needed updating. They examined the current statement, and spent time debating their purpose and long-term aspirations for the community. They compared their vision statement to statements from other communities. A brainstorming process ensued, resulting in the identification of key concepts the group favored for the vision. These were then used by the consultant over the succeeding weeks to create a draft statement which was submitted to the Village for final approval. The vision is listed on the following page.

The group then turned its attention to their mission and organizational values. Similar to the process used for the vision statement, the group reviewed sample statements, discussed their beliefs, considered the decisions regarding value proposition and organizational culture, and identified concepts that reflected their consensus. These were used by the consultant to draft a mission statement and a list of values. The mission and value statements are listed below.



MISSION STATEMENT

Our mission is to support a high quality of life in Glen Ellyn. We do this through the equitable delivery of reliable, cost-effective services.



VISION STATEMENT

Glen Ellyn is a place where people want to live! A welcoming, engaged community with a vibrant downtown, cultural and recreational opportunities-- in a safe, attractive environment for residents and visitors.



VALUES

RESPECT

Each person has value; honor and treat them accordingly

ACCOUNTABILITY

Commit to action, and accountability for results

LEADERSHIP

Guide and facilitate others to make a positive difference

PRINCIPLES OF SERVICE

Serve the needs of the community with professionalism and courtesy

EQUALITY AND INCLUSIVITY

Everyone is equal; provide opportunities for participation

BEST FOR THE COMMUNITY

Work on behalf of community interests, not individual interests

TRUST

Earn trust through reliability, honesty and effectiveness

STRATEGIC PLANNING PROCESS

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- Challenges, Priorities
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IMPLEMENT THE PLAN

- Implementation Session
 - Strategic Initiatives
 - Action Plans
- Refine details
- Final Review, Approval

Reviewing the Environment, Setting Strategic Priorities

Following the vision, mission and values discussion, the leadership team continued the process of assessing the operating environment. This was done via a SWOT (Strengths, Weaknesses, Opportunities, and Threats) analysis--a process that examines the organization's internal strengths and weaknesses, as well as the opportunities and threats in the external environment. To facilitate this, a SWOT questionnaire was distributed to the Board and senior staff in advance of the planning session. Using the SWOT data, a small group review process revealed the most frequently mentioned characteristics in each area.

STRENGTHS

- competent
- dedicated staff
- financial stability
- customer service oriented
- engaged community
- teamwork and collaboration

WEAKNESSES

- Fractional Board--lack of cohesive vision
- staff issues--lean staff, workload/retention
- compensation--raises not competitive with other communities
- communication--interface with customer needs improvement
- technology--outdated systems

SWOT Analysis

- Development
- communication/discussion
- community partnerships/involvement
- investment in infrastructure

OPPORTUNITIES

- Money--growing expenses outpace revenues
- distrust of government--internal and external
- differing views of development
- attraction and retention of residents--cost of housing

THREATS



A welcoming, engaged community with a vibrant downtown

The group used this information to identify those opportunities that would be helped the most by the organization's inherent strengths and which external threats were most likely to exacerbate their weaknesses.

STRENGTHS LEVERAGING OPPORTUNITIES

(Make good things happen)

- Financial stability – investment in infrastructure
- Customer service oriented – communication
- Teamwork and collaboration – community partnerships
- Engaged community – discussion

WEAKNESSES EXACERBATED BY THREATS

(Keep bad things from happening)

- Fix Board dysfunction to minimize – distrust of government, differing views on development
- Fix staff compensation issues to minimize – departures/loss of staff
- Fix external communications to minimize – distrust of government

Following this exercise, the group examined the results, and then engaged in additional brainstorming to identify the strategic issues and challenges facing the organization.



STRATEGIC ISSUES/CHALLENGES

- Infrastructure
- Communication--external communication
- Development
- Community partnerships
- Board dysfunction
- Community expectations of the Board
- Staff issues
- Technology
- Pensions
- Financial sustainability
- Lack of vision
- Electoral process
- Business development

Based upon the challenges and issues identified, a facilitated discussion ensued to determine the highest priorities for the strategic planning period. The following priorities emerged as the most important over the next three years.

STRATEGIC PRIORITIES

FINANCIAL SUSTAINABILITY

WORKFORCE AND OPERATIONS

DEVELOPMENT

INFRASTRUCTURE

EFFECTIVE GOVERNANCE



Defining the Priorities

To clarify the meaning of each priority, the group identified key concepts which were used at the retreat to create guidance, and ultimately will be used to create definitions.



Key Outcomes, Indicators, and Targets by Priority

With concepts/definitions in place, the group determined the most important outcomes to be achieved for each priority, defined Key Outcome Indicators (KOI's), and developed Performance Targets. KOI's define progress toward desired outcomes. Performance Targets define successful outcomes, expressed in measurable terms.

The alignment created between priorities, outcomes and targets is important, not only for clarity, but also for maintaining a disciplined focus on the desired results.

Financial Sustainability

- a. **Outcome:** Maintain financial stability
KOI: Bond rating; EAV
Target: Maintain AAA; Maintain fund balance targets
- b. **Outcome:** Village Links/R22 is self-sustaining
KOI: Net income; Cash reserves
Target: Positive net income annually; Cash reserves up to policy by __
- c. **Outcome:** Capital funding viability
KOI: Fund balance targets
Target: __% funding of 5 yr. capital plan--rolling average



Development

- a. **Outcome:** Optimize new investment in the downtown
KOI: EAV increase downtown; Alignment with comp plan
Target: __% increase in downtown EAV 2020-2023; __% consistency with comp plan; __% increase in sales tax downtown
- b. **Outcome:** Successful growth, development, expansion & retention
KOI: Retail vacancy rates; Commercial sq. ft. added; Multi-family units added
Target: Retail vacancy rate __% by __; 25K sq. ft. of new retail by __; 400 new multi-family units by __
- c. **Outcome:** Effective stewardship of incentives
KOI: Policy compliance; Leverage/ROI
Target: __% compliance with policy; __% ROI targets achieved

Effective Governance

- a. **Outcome:** Robust citizen participation
KOI: Board candidate applications; Participation numbers
Target: =/> __ applicants/ Advisory Bd. vacancy; Increase by __% participation at Village sponsored events 2020-2022
- b. **Outcome:** Effective Board meetings
KOI: Board effectiveness index
Target: < __% of issues continued; =/> 7 out of 10 on effectiveness index evaluation annually
- c. **Outcome:** A well-informed community
KOI: Gaps addressed; Usage targets
Target: __% of respondents indicate communications meet their needs
- d. **Outcome:** An engaged community
KOI: Citizen comments; Number of participants; Survey results; Click rates; Open rates
Target: - __% citizens indicate effective engagement by __; -Transparency eval score of __ by __; - __% increase in web comments between 2020-22

Workforce and Operations

- a. **Outcome:** Adequate staffing to meet service demands
KOI: Staffing ratios; Service delivery targets
Target: Staffing and service levels defined in 3 areas by 2022
- b. **Outcome:** Competitive compensation
KOI: Compensation targets
Target: All positions' compensation reviewed by 2022
- c. **Outcome:** IT infrastructure adequate to meet service delivery
KOI: Replacement plan; User satisfaction rate
Target: All departments indicate IT meets needs by ____

Communication

- a. **Outcome:** Well managed projects
KOI: Deadline compliance; Budget compliance
Target: Industry best practices implemented-each area by 2022
- b. **Outcome:** Transit oriented downtown
KOI: ADA improvements; Parking optimization
Target: Metra /underpass by 2025; Parking complete by 1/2021; Metra Phase II by 3/2023
- c. **Outcome:** Safe and reliable roads and utilities
KOI: Project milestones
Target: Master utility plan targets met 90%; CBD SVI deadlines met ____%

STRATEGIC PLANNING PROCESS



Implementing the Vision – Developing Strategic Initiatives and Action Plans

To successfully address the strategic priorities and achieve the intended outcomes expressed in the performance targets, it is necessary to have a focused set of actions, including detailed implementation steps to guide organizational effort.

The Village of Glen Ellyn will accomplish this through a set of strategic initiatives. Strategic initiatives are broadly described, but narrowly focused activities that are aligned with the priorities and targeted to the achievement of outcomes expressed in the Targets. On September 4, 2019, senior staff and the consultant met to identify strategic initiatives. Following this session, staff teams worked to develop detailed action plans for each initiative.

Financial Sustainability

- Strategy for revenue growth and diversity
- Capital prioritization
- 5-year forecast --Links and restaurant
- 5-year financial plan
- Financial scorecard

Development

- ROI review
- Complete comprehensive plan
- Downtown project impact analysis
- Business retention program
- Multi-jurisdictional business resource program
- Key marketing program

Effective Governance

- Citizen Academy
- Create Board Effectiveness Index
- Board and Commission improvement process
- Board application and recruitment process

Workforce and Operations

- Conduct staffing study
- Service delivery methods and standards
- Review pay and classifications
- 5-year IT plan
- Staff effectiveness standards

Workforce and Operations

- Major project tracking project
- 5-year CIP
- Metra projects
- Parking garage
- Master utility plan
- Best practice review
- Facility study and 5-year plan



Strategic Planning Participants

The strategic plan was developed with the hard work and dedication of many individuals. The Board of Trustees led the way, taking time out their schedules to commit to long-term thinking. They defined a direction and a set of outcomes that are important to the citizens, businesses and stakeholders with whom they partner and serve.

The Village's senior staff supported the Board and offered challenges to conventional thinking.

Board of Trustees

Diane McGinley, *Village President*

Kelli Christiansen, *Trustee*

Bill Enright, *Trustee*

Gary Fasules, *Trustee*

Craig Pryde, *Trustee*

Mark Senak, *Trustee*

Steve Thompson, *Trustee*

John Chereskin, *Village Clerk*

Senior Staff

Mark Franz, *Village Manager*

Bill Holmer, *Assistant Village Manager*

Greg Mathews, *Village Attorney*

Megan Plahm, *Communications Coordinator*

Justin Chiappetta, *IT Manager*

Julius Hansen, *Public Works Director*

Rich Daubert, *Professional Engineer*

Phil Norton, *Police Chief*

Christina Coyle, *Finance Director*

Staci Springer, *Community Development Coordinator*

AJ Goyal, *Economic Development Coordinator*

Jeff Vesevick, *General Manager, Village Links*

Chris Clark, *Fire Chief*

Nicole Shanley, *Fire Administrator*

APPENDIX I

SWOT Results

Strengths

- Dynamic Trustees! A group of dedicated people who sincerely have the Village's best interest at heart and who put in countless hours for the handsome salary of \$0.00.
- Solid Revenue Based – stable/(gradually) appreciating equalized assessed value of residential property; well-developed sales tax/home rule sales tax, and food and beverage tax base. Triple "A" bond rating.
- Attractive Brand – charming historic downtown, Roosevelt Road retail corridor, good transportation, low crime rate, good schools, good parks, centrally located in metropolitan Chicago area.
- Educated and experienced management team
- Focused and productive Plan Commission and CIC
- Recent new building and office remodeling provide good working environment
- Supportive view of increasing our technology and equipment to catch up with other communities
- Accomplish much with tight resources
- Mindset is oriented toward customer service
- Its citizens. They are diverse socially, racially, economically and educationally but provide a strength of a happy and health population.
- Glen Ellyn elected officials which strives to gather and collect the wishes of the people.
- Glen Ellyn Staff is made up of a professional core of people to provide for the general health, safety and happiness of the people of Glen Ellyn.
- Greatest strengths are its people at every level.
- Experienced staff
- Committed elected board.
- Solid financial condition.
- Commitment to long term community success.
- Strong and effective leadership/ chain of command within the local administration
- Strong and passionate department leadership with good control over department personnel
- Strong financial position and performance over past 5 years
- Great staff
- Staff dedication to maintaining/improving infrastructure
- Customer friendly operations
- Dedicated staff
- Good financial position in most funds
- Good planning processes (project, capital, etc.)
- Employees who want to do best things for village/residents

- Competent staff who care about the community and the job they perform. Staff understands the customer service side of local government. In fact, they generally perform very well in the customer service arena.
- Dedicated, Professional staff
- AAA Bond Rating
- Fiscally responsible
- Active Volunteer base
- Dedicated and hardworking staff
- Engaged community
- Volunteer Fire Company
- Experienced staff
- Good relationships with Chamber and alliance
- Quality services delivered daily
- Good partnerships with Intergovernmental groups
- Strong ethical culture built on integrity and professionalism
- Fair & practical management
- Positivity
- Abundant financial resources
- Appreciative and good to work with Village Manager
- Hard-working and committed staff members
- Strong financial standing which allows the Village to pursue many initiatives
- Home rule community
- Funding is available to make improvements
- Strong balance sheet
- Some outstanding employees
- Obtained a big grant for train station
- Experienced staff
- Good leadership team

Weaknesses

- Public perception is often uninformed and incorrect
- Raises are not keeping up with other communities
- Risk losing talent to other towns with better compensation
- Need to hire some positions at higher rate which unbalances salary structure
- Rushed and hectic pace of work results in missing elements, not fully thinking through implications, or over spending
- Need more recognition opportunities for employees, including financial recognition
- Need to replace/add technology equipment in meeting rooms and Board room (e.g. microphones/phones)
- Need to be judicious/wise and fully evaluate pros/cons of the expenditure of taxpayer money on projects/items
- Elected officials often listen only to the outspoken minority and not the silent majority
- Can't make everyone happy so need to make decisions for the larger whole, not the few who are repeatedly opposed to any type of change
- Having great difficulty finding part-time workers so should consider combining part time positions into full time
- At meetings, elected officials appear to be at odds with, or distrustful of, management staff which erodes public confidence in Village staff
- Communication could be strengthened as sometimes staff is not aware of, or is not told, about things happening in the organization
- Long range financial position must be looked at carefully, but it appears our past long-range forecast were very conservative, so we have done better than expected
- We need to conduct a long-range reserve study on the capital needs of our buildings and facilities.
-
- Make it easier to do business with the Village on all things, more self service via the web and web enabled forms rather than fill in and print.
-
- Improve the commission structure, possible reduction of members, small increase in staff resources and budgets to take on more work on research and options for community needs.
- Improve the video and audio of BOD meetings, redesign the Board Room to reflect new security realities.
- Inexperienced elected officials. Susceptibility to pressure from small community groups that resist development. Lack of available rental properties particularly in the Central Business District.

- Outdated or ineffective zoning ordinance procedures that if followed, protect village zoning process from legal challenges
- Inability to promote change within the community to support financial growth and future impact to property taxes
- Unidentifiable economic development activities
- Parking garage
- Outdated codes related to property developments
- Customer friendly operations
- Facility planning
- Difficult to balance core responsibilities with large projects
- Dwindling revenues yet growing expenses
- Aging infrastructure
- Aging facilities
- Staff turnover
- Lack of a cohesive vision
- Reliance on consultants
- Distrust among some residents
- Communication and outreach efforts
- Pursuit of growth at any cost (perception)
- All-volunteer approach to the Village Board and Commissions
- Teardowns
- CBD parking (perception)
- Bifurcated neighborhoods
- Lack of awareness of and sensitivity to lower-income residents
- Lean staffing levels training current staff.
- Outdated Codes & regulations
- Lack of innovation and creativity
- Lack of leadership in some key departments
- Long term facility planning
- Not data driven in public safety or other departments
- Village links/Reserve 22 financial success in a tough golf climate
- Disorganized management structure
- Prioritization of resources
- Lean staff
- High turnover in part-time and entry level positions
- Inefficient and technology lacking
- Sometimes too quick to move on complex initiatives
- Board constantly changes their mind meeting to meeting
- Board does not work together

- No respect on the Board for others
- Police Dept acts as their own, not as part of Village
- Pension funds rising, state increasingly taking funds= expenses rising faster than revenues
- Some codes and regulations make it tough on developers
- No desire to uphold any previous decisions, votes or plans
- Grandstanding by one elected official to promote personal agenda is not appropriate for various reasons
- Issues of disrespect
- Not being able to retain outstanding employees because of excessive workload and pay increases that are half what other organizations are paying annually.
- Too many meetings
- Condition of facilities/infrastructure
- Passive Trustees! We tend to follow and not lead.
- We don't do a great job of setting policy, so the staff knows which direction to take. Absent this, the staff is called upon to engage in policymaking.
- But, since the staff is not elected and many do not live in the Village, when the staff makes policy it creates an inherent disconnect between the residents and their municipal government. The most recent budget process illustrates this point. The staff gave the Board a draft budget. The Board did not make a single change to the budget. We simply rubber-stamped what the staff handed us.
- They don't do much talking and we don't do much listening.
- Many of our residents do not actively participate in Village government. We misinterpret this as apathy, but it's really a matter of priorities.
- We want "change" because we see other towns and villages doing so and we think we're missing something. However, we don't know what we want to "change," so we look to consultants and developers to tell us what we should do. But they do what is in their self-interest, not what is in the Village's best interest.
- We look at other towns and say, "Hey, we should do what they're doing in Elmhurst, or Naperville, or Hinsdale, or [fill in the blank]." But, most of our residents don't want to live in Naperville, or Elmhurst, and they can't afford to live in Hinsdale. But imitation is safe. If you're ever challenged, the safe answer is, "Well, they did it that way in Hinsdale and Naperville." So, we want change, but we're afraid of doing anything other than what everybody else is doing.

Opportunities

- TIF districts allow us to encourage/support redevelopment
- Comprehensive plan sets new vision for future
- Downtown revitalization (new developments, train station, parking garage, streetscape), will reshape and modernize our downtown to be successful in the future
- Improve community discussion on economic development
- Learn how to disagree without being disagreeable
- Follow through on community input and keep documents updated and accurate
- Location near commuter rail line. High pedestrian traffic in CBD. Good reputation. Good schools and services.
- Promotion of future development and growth opportunities for the community
- Promotion of resident diversity within the community, young professionals
- Promote development that offers lower income housing or for sale housing at the lower end of the market to attract future residents
- Purchasing new property
- Opportunity for redevelopment of existing land and structures
- Development downtown
- Technology improvements
- Articulating the mission and vision for Glen Ellyn
- Playing to our assets
- Encouraging responsible development
- Leading on environmentally friendly policies and practices
- Expanding westward beyond GEPL
- Redeveloping and/or reconfiguring surface parking lots
- Expanding diversity among residents"
- Ability for change/development/progress to make Village attractive for new residents.
- Ability to improve perception of government.
- Desirable business opportunities
- Establish a vision for the community through Comp Plan
- Build on ID to create a tech hub in downtown Glen Ellyn that becomes a talent magnet
- Embrace downtown development
- Execute on capital reinvestment in CBD
- COD Partnerships
- Create a strategic plan for the village and for each department and build these into performance management and the annual budget
- CBD development

- Capitalize on community involvement
- Redevelopment of underutilized commercial/retail properties
- Revitalization of downtown
- Community support of exceptional services and infrastructure
- Supportive Boards and Management that help move initiatives along
- Finally build a parking garage that has been on the top of every Board's list for many years
- Collaboration with other communities for police work, i.e. detective department
- Opportunities for development
- Obtain more grants
- Several large parcels in the central business district remain undeveloped.
- Collaboration with College of DuPage – Innovation DuPage and the Frieda Kahlo exhibit are examples of what can be achieved when we work collaboratively.
- Differentiating our “brand” from the other ubiquitous “suburbs.””
- Still many opportunities for annexation and redevelopment in the Village
- Should embrace opportunities for higher density development which is desired by older and younger population groups
- Improve the downtown
- Improve the Parking
- Improve the train station
- Retain the outstanding employees by reducing workload and/or paying more
- Collaboration with other governments

Threats

- A volunteer fire department. Should the volunteer fire department ever dissolve, it would send a seismic tremor through our tax base.
- Unfunded police pension liability is eating up more and more of our tax revenue.
- Citizens misunderstanding of government role and/or regulations
- Citizens misperception that Village is vastly different from other communities in application of codes and ordinances
- Small group of individuals who continually appear to oppose initiatives seem to direct public policy and decisions
- The squeaky wheel seems to get the attention even when it is not merited
- If developments are unable to move forward in the Village due to litigation or denial, developers will avoid Glen Ellyn reducing future reinvestment in the community
- Reliance on state and federal dollars
- Must work harder on getting grants for village work
- Improve dialogue with citizens
- Staff and elected officials must circulate more in community events, make a plan to cover all community groups in the village.
- Stay on track for streets, sewer and water line replacements, doing a good job but need to maintain efforts
- Resistance to commercial and residential development.
- High property values equate to high taxes.
- Deteriorating building stock in Central Business District.
- Deteriorating brick and mortar retail success nationwide leading to reduced sales tax revenue.
- Resistance to change
- Lack of outside investment to the community - puts more pressure on the current and future residents
- Rising cost of housing and entry costs to the community
- Rising costs of education and the impact of local taxes on residents"
- Over extension
- Unfettered social media
- Distrust of government
- Containment of development costs
- Sense of residents that government should solve all their problems"
- Distrust of government
- High expectation for service contrasts with desire for low taxes
- Growing expenses that outpace dwindling revenues

- Uncertain economy
- Growing pension costs
- Unsuitable multistory mixed-use developments
- Lack of affordable housing
- Continued teardowns
- Over-reliance on bars and restaurants to drive sales tax and F&B tax revenue
- Granting variances and deviations that set unwanted precedents
- Opposition groups which are against change, making it difficult to progress.
- Limited revenue streams.
- Aging population
- We are the greatest threat to ourselves. Lack of a cohesive long-term vision. Lack of innovation. Fear of failure.
- We think spending money is progress. But sometimes we have no basis to support our reasons for spending money. We'll spend millions to build a pedestrian tunnel at the train station, ostensibly for public safety and to promote economic development. But there's no evidence people are being injured or killed at the train crossing and no evidence other communities that have done so have experienced increased economic development.
- We have little understanding of the consequences of what we do. We want to increase the population of the downtown, but we can't answer the question, ""When does too much development become a bad thing.""
- What can our infrastructure support before it becomes overwhelmed? When does too much traffic, noise make people want to stay away from the downtown?
- Tax base is not sufficiently diversified to minimize impact of economic downturn. We have a disproportionate concentration of elastic revenue sources. Bars and restaurants generate tax revenue during good economic times, but it is questionable whether that will continue when the economy slows.
- Traffic flow
- NIMBYism
- Lack of understanding the moderate point of view and/or the silent majority
- Unfunded pension liability
- Lack of diversity of housing
- Lack of significant commercial development opportunities, land locked
- State of Illinois financial condition
- Economic deviation from mom & pop businesses
- Affordable parking
- Safe & accessible businesses on Roosevelt
- Recession; more specifically disinterest in new families coming to the Village due to overpriced housing and high property taxes

- Distrust on board of each other
- The desire of some to pay for many things without finding new revenues
- The changing definition of ""financial responsibility"" without residents knowing
- Board members who are afraid to vote/afraid of confrontation
- The treatment of staff from board in public"
- Unfunded government mandates from the state and federal levels
- Lack of future revenue available to make improvements and provide high level of service resulting from a culture of not raising taxes incrementally as the cost of doing what is required continues to rise.
- Not being able to retain outstanding employees because of excessive workload and pay increases that are half what other organizations are paying annually."
- Economy
- Citizens distrust of government

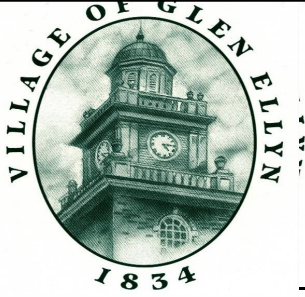
Greatest challenges – Next three years

- Diversify tax base.
- Replace lost revenue from the State.
- Find the right scale for Village government so we can continue to deliver services, but don't become a bloated bureaucracy.
- Develop the downtown to complement not compromise our ""brand.""
- Leverage the resources of COD by, for example, developing a transit link to and from COD and the downtown.
- Engage the residents so they participate in Village government.
- Diversify housing stock so new families see Glen Ellyn as an attractive community to raise a family and senior resident can remain in the community.
- Draw residents from other communities to Glen Ellyn to dine/shop. Some ways to do so, a downtown performing arts venue, night football games at Glenbard West. A central gathering space (a "piazza") to conduct community events like Taste of Glen Ellyn, JazzFest, a winter festival.
- Financial stability with large spending on so many projects recently
- Providing age in place housing as our population ages
- Continuing to maintain pace with changes in technology
- Retaining good employees since Village has not been keeping pace with many other communities' raises
- Balance growth with vision for our Village with a majority of citizens
- Complete the comprehensive plan
- Attract new investment with broad range community support
- Improve the look and feel of major commercial hubs; downtown, Roosevelt Rd, Five Corners
- Start and complete downtown streetscape
- Attracting commercial development.
- Replacing lost sales tax revenue as the nation moves to the gig economy.
- Transition to new generation of residents.
- Solving the current legal battles that will challenge each new project within the village.
- Maintaining our strong restaurant base within the retail community and growing this base
- Continued development of our retail zones for maintaining retail sales tax income
- Parking garage
- High taxes
- Too much debt

- Maximizing infrastructure for delivery of basic municipal services
- Sustaining financial viability of the Village
- Overcoming lack of revenue sources
- Completing high profile capital projects (CBD, parking garage, train station)
- Financial sustainability for the General Fund (long term)
- Financial sustainability for the Village Links/Reserve 22
- Balancing the budget
- Making the most of Frida 2020
- Coordinating downtown Streetscape work
- Long term financial sustainability.
- Balancing impact of infrastructure work with business viability.
- Keeping downtown vibrant/diverse
- Growing EAV, diversifying revenues, and controlling taxes
- Creating a vision for the next generation of Glen Ellyn residents through the Comprehensive master plan
- Managing major capital projects in CBD while minimizing impact on downtown businesses
- Sustainable businesses in CBD
- Maintaining small town environment in modern economy
- Housing costs
- Managing expectations with respect to facilitating economic growth and redevelopment of the Village. These matters are complex and take time to facilitate.
- Implementing the CBD Streetscape and Utility Project; more specifically making timely decisions to complete the project design and allow the project to commence; also putting the downtown businesses and Village as a whole in a reasonably comfortable position with respect to construction impacts
- Long term financial sustainability
- Keeping development viable in GE
- Keeping staff happy so they stay (keeping turnover low)
- Making the right decisions on large projects that are happening over the next 5 years
- Creating a strong board
- Downtown needs significant Improvements
- Employees need to be compensated and respected for retention
- Some elected officials need to improve performance
- Maintaining quality infrastructure

APPENDIX II

DRAFT ACTION PLAN



2020-22 Strategic Plan Summary

Village of Glen Ellyn

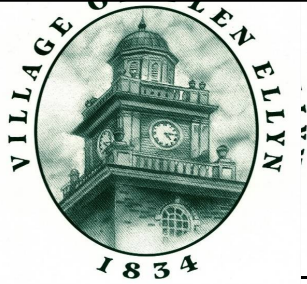
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Red: Critical - significant unresolved issues impacts project scope, schedule &/or budget. Successful project completion unlikely w/o changes or resources

STRATEGIC PRIORITY	INITIATIVE	ACTIONS	MEASURE OF SUCCESS	TARGET DATE	DEPT(S)
FINANCIAL SUSTAINABILITY	a) Maintain financial stability and create a financial decision making framework	Develop strategy for revenue diversity & growth and cost control measures to meet the challenges of the new economy as the COVID-19 impact becomes more clear.	Bond Rating-Maintain AAA Bond Rating	Q4 2020	Finance
		Create 5-year Forecast and access fund balance targets	Complete 5-year Forecast and review fund balance targets	Q4 2020	Finance
		Increase Board awareness of financial policies and procedures through regular communication; review financial policies with Finance Commission & Village Board	Develop a calendar of ongoing policy review into the Finance Commission annual calendar	Q3 2020	Finance
		Present recommended budget document with integrated strategic priorities	Budget and Audit Award Annually	Q4 2020	Finance
		Develop fee review schedule	Establish a schedule to review all fees on a rotating basis over a 5 year period	Q4 2021	Finance
		Determine how to achieve other revenue growth (new or enhanced, rate increases, grant funding)	Review opportunities for creating new revenue	Q4 2020	Finance
	b) Maintain Village Links/R22 as self-sustaining	Review monthly and annual financial statement and goals with Recreation Commission and quarterly with Village Board	Positive net income annually	Q4 2020	Finance/Rec.
		Present 5-Year Forecast to Recreation Commission and Village Board for Village Links/Reserve 22	Completion of 5-year Forecast	Q4 2020	Finance/Rec.
	c) Maintain capital funding viability	Continue to prioritize capital projects through annual CIP	Approved Annual CIP and quarterly reports	Q4 2020	Finance
	d) Evaluate long-range financial outlook	Present 5-Year Forecast to Finance Commission and Village Board as part of Budget process	Completion of 5-year Forecast	Q4 2020	Finance
		Presentation and education of financial scorecard every 5 years to assess financial health with our peer communities	Completion of Financial Scorecard	Q1 2020	Finance
DEVELOPMENT	a) Implement Economic Development strategy focused on overall commercial vitality, EAV growth and sales tax growth.	Update Comprehensive Plan to assist in guiding future development, revise codes and regulations that inhibit commercial development and identify catalyst sites in the downtown and Roosevelt Rd. corridor	Alignment with Comprehensive Plan	Q3 2020	CD/ED
		Promote and manage TIF Districts by evaluating major commercial projects and ROI assessments	EAV increase community-wide, downtown and TIF Districts by 5% by end of 2022. (Focus: McChesney Project)	Q4 2020	CD/ED
		Evaluate financial impact and compliance with downtown plan goals for all major CBD commercial developments	Alignment with 2009 Downtown Plan	Ongoing	CD/ED
		Increase number of new units in the downtown	Add 400 Multi-family units in the downtown; Avere scheduled to be complete in 12/20	Q4 2020	CD/ED
		Complete Civic Center Parking Garage and improve Main St. Parking Lot	Increase # of parking spaces in downtown by 250 spaces	Q2 2021	CD/ED
		Partner with the Chamber and the Alliance on opportunities to assist CBD businesses and all businesses to recover from COVID-19 and begin to focus on enhancing business climate in CBD by extending hours, increasing pedestrian traffic and customers through special events and activities	Maintain # of events in and around the downtown	Q4 2021	CD/ED
			Add commercial sq./ft. and strategic residential sq./ft. through annexation: * Finalize the annexation of the industrial properties on the south side of Hill Ave by October 1, 2020 *Finalize annexation on Cumnor/Acorn by August 2020. * Finalize pre-annexation for SW corner of Butterfield and 53 by September 2020 and enforce pre-annexation agreements with residential properties north of Butterfield that expire in 2023. *Continue to pursue annexation of areas near GWA by December 2021.	Ongoing	CD/ED
	b) Successful growth, development, annexation & business retention	Consider annexation opportunities to increase the tax base, control future development, share costs of infrastructure, and provide and protect high quality of life for neighborhoods.		Ongoing	CD/ED
		In partnership with our local business-oriented agencies, continue proactive efforts to recruit new businesses and retain current business by creating favorable, welcoming climate for all businesses	Add new commercial sq. ft. and/or new businesses	Ongoing	CD/ED
				Ongoing	CD/ED



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Village of Glen Ellyn

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STRATEGIC PRIORITY	INITIATIVE	ACTIONS	MEASURE OF SUCCESS	TARGET DATE	DEPT(S)
		Implement an online building permit system to provide customer flexibility and improved service to all customers	Upgrade ERP and create new online system in place by end of 2022	Q4 2022	CD/ED
		Review and modify building codes, sustainability goals and architecture review guidelines to create more flexibility and protection for residents and businesses	Code update by end of 2021	Q4 2021	CD/ED
		Consider including additional green space and public art (COD Partnership) to enhance the CBD as part of the overall streetscape improvement project	Incorporate into final streetscape plans	Q3 2021	CD/ED
	c) Access and improve commercial district infrastructure to support business retention and growth by investing in streetscape improvements, wayfinding signage, and other beautification efforts.		Construct Phase II of the wayfinding plan; develop a plan for beautification efforts for east Roosevelt Rd. from 53 to Lombard border.		
	d) Effective stewardship of incentives to support business recruitment and retention	Coordinate award programs and assessment of value to business community annually	Policy compliance that leverages ROI	Q1 2020	CD/ED
		Evaluate all incentive requests by assessing risk to Village and ROI.	Policy compliance that leverages ROI	Ongoing	CD/ED
		Grow business relationships with economic development partners, including but not limited to, Alliance of Downtown Glen Ellyn, Glen Ellyn Chamber of Commerce, Choose DuPage, College of DuPage, Glen Ellyn Public Library, DuPage Convention and Visitors Bureau, Innovation DuPage, and Business Development Center, and Library	Monthly Meetings with ED partners (12/year)	Q4 2020	CD/ED
		Continue business retention visits with existing businesses	Conduct 24 visits annually (2/month)	Q4 2020	CD/ED
EFFECTIVE GOVERNANCE	a) Robust citizen participation and inclusivity	Develop recruitment strategy for future Village Board members and Village Commissioners through the newsletter and e-news and promote diversity, inclusiveness, and public engagement.	2 or 3 news articles on recruitment and opportunities annually	Q1 2021	Admin
		Continue to evaluate and increase opportunities for partnership with intergovernmental entities	Track involvement with various agencies.	Q4 2020	Admin
		Improve organization's understanding of resident needs and expectations by completing the Citizen Survey and track progress from previous surveys	Complete survey and compare results by 2022	Q4 2021	Admin
		Create board effectiveness index	Create a work group of Elected Officials to further evaluate	Q4 2021	Admin
	b) Effective Village Board and Board/Commission process and meetings	Procure legislative management system to integrate agenda development and web streaming of Village meetings	Implementation and launch of new system	Q3 2020	Admin
		Recruit / attract qualified and diverse members for board and commission vacancies	Monitor new database	Q3 2020	Admin
		Email weekly e-news and continue to publish quarterly newsletters	Increase distribution list and open rates	Ongoing	Admin
	c) A well-informed and engaged community	Update New Resident information	Complete new web-based new resident packet	Q4 2020	Admin
		Implementation of service request system to expedite registering, processing and tracking of residential service requests	Launch of service request system: See/Click/Fix	Q3 2020	Admin
		Communicate updates to 2020-22 Strategic Plan quarterly, develop new Strategic Plan and incorporate goals into the annual budget process	Incorporate into annual budget	Q4 2020	Admin
WORKFORCE & OPERATIONS	a) Competent, high-quality workforce and adequate staffing to meet service demands	Conduct periodic department assessment and staffing studies	Complete Police Department Assessment and Staffing Study	Q1 2021	Admin
		Review pay & classifications for all positions and review overall compensation plan annually as part of the budget process	All positions' compensation reviewed every three years	Q3 2020	Admin
		Provide leadership/management training and opportunities for supervisors, including those outside of traditional job responsibilities	Assign/include supervisors in staff projects/ assignments and leadership training	Q2 2021	Admin
		Review organization-wide training needs and formalize a list of certifications and/or specialized skills of all current positions; develop a plan to maintain all requirements for each	Develop a comprehensive training calendar	Q2	



2020-22 Strategic Plan Summary

Village of Glen Ellyn

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STRATEGIC PRIORITY	INITIATIVE	ACTIONS	MEASURE OF SUCCESS	TARGET DATE	DEPT(S)
		Create succession plans in all departments and continually review staffing allocation and needs	Track key positions and prepare plans to fill positions as necessary	Ongoing	Admin
	b) Evaluate Technology Needs of the Organization; Redefine Organizational Philosophy Toward the use of Technology	Redefine the role of the IT to focus on identifying "best practices" and innovative methods of service delivery and operational effectiveness through the use of technology	Develop an 5-Year IT Plan and implementation schedule	Q2 2021	Admin
		Develop a plan for additional e-services in all departments to streamline process and improve customer satisfaction.	Develop schedule and implement: Building permit and business registration ; Payroll/HR processes; Accounts Payable; Police Services; Public Works Services; Special Events/Raffle Licenses/Black Parties;	Various	Admin
		Conduct IT employee satisfaction survey	Complete survey annually	Q2 2021	Admin
	c) Examine Additional Shared Service Opportunities	Continue to evaluate and increase opportunities for partnership with intergovernmental entities and government consortiums and shared services.	Annual report to the Village Board as part of the budget process	Q4 2020	Admin
INFRASTRUCTURE	a) Develop the Capital Improvement Plan (CIP)	Execute the Capital Improvement Plan (CIP) including IT improvements, facility improvements, and equipment replacement annually.	Quarterly review with internal committee and financial commission	Ongoing	PW/Admin
		Develop and continuously monitor and enhance funding options as necessary to execute plan.	Budget compliance	Q4 2020	PW/Admin
		Prepare for construction of the new Metra Station funding primarily by grants and TIF funds	Complete design and prepare for bid	Q3 2023	PW/Admin
		Complete Civic Center Parking Garage and improve Main St. Parking Lot	Project completion on budget and on time	Q2 2021	PW/Admin
		Assess all Village facilities and develop a comprehensive facility plan and maintenance/ replacement schedule.	Complete Facility Study	Q4 2021	PW/Admin
	b) Transit oriented downtown	Complete the downtown streetscape project including utilities, streets, sidewalks to improve pedestrian accessibility and parking and consider enhancing outdoor dining and special event space to spur future private investment.	Develop a scope, schedule and budget approved by the VB	Q2 2021	PW/Admin
		Evaluate parking opportunities as economic development partnerships that would increase parking in the downtown	Consider major commercial projects in CBD	Ongoing	PW/Admin
		Evaluate a public art program through a partnership with COD	Pass a resolution approving program	Q4 2020	PW/Admin
	c) Safe & reliable roads & utilities	Continue to improve streets on a 20-22 year cycle by conducting regular street assessments and executing on approved CIP priorities.	Complete projects on time and on budget	Q4 2020	PW/Admin
		Complete a water/sewer rate assessment to ensure a sustainable financial structure	Complete W/S Study	Q4 2021	PW/Admin
		Complete 5-Year CIP for GWA and execute the plan.	Quarterly review with GWA Tech Committee and EOC	Ongoing	PW/Admin



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

Meeting: 07/27/20 06:00 PM
Department: Finance
Department Head: Christina Coyle
Category: Report
Prepared By: Christina Coyle

SCHEDULED

AGENDA ITEM (ID # 4567)

DOC ID: 4567

Finance Director Coyle will update the Village Board on the COVID-19 revenue projections.

Background:

During the Covid pandemic, staff has modeled and monitored revenue reductions that were likely to align with the economic impact of the pandemic. Many of the revenues received from the Village are at a lag. The Village is just beginning to receive sales tax data from the beginning of the pandemic. This memo serves to update the Village Board on some key revenue metrics for the Village.

In the Village's initial modeling, it was identified that these key revenue streams would be impacted by Covid-19. Key revenue streams are those that have a significant impact on the Village's financial health.

- Sales Tax (General Fund)
- Home Rule Sales Tax (General Fund)
- Income Tax (General Fund)
- Real Estate Transfer Tax (Capital Projects Fund)
- Food & Beverage Tax (Capital Projects Fund)

Analysis:

This memo provides an update on the actual performance of these revenue streams to date. An update from the Illinois Municipal League (IML) is also attached for reference. A full analysis of the General Fund Revenues and Capital Projects Fund Revenues is also included in this memo.

General Fund Analysis

The three key revenues in the General Fund are Sales Tax, Home Rule Sales Tax, and Income Tax.

Sales Tax (General Fund):

The sales tax information from the Illinois Department of Revenue has only been released through April sales. March sales tax only performed 1.2% or \$3,377 lower than the prior year. Sales tax is taken on grocery purchases and the mass buying of items such as bread, toilet paper, and hand sanitizer in March likely helped the sales tax performance for Glen Ellyn. April sales tax was 15.4%

or \$43,812 lower than the prior year. If a 15.4% reduction is forecast for May sales and a 10% reduction is forecasted for the remaining months of 2020, then sales tax will end the year \$313,918 below the 2020 budget. Our original projections indicated between a \$604,000 to \$1.1 million decrease from the 2020 budget. If this estimate occurs, then actual performance will be much better than our original projections for Covid-19. Factors such as if we return to phase 2 or phase 3 will determine actual performance. Attached to this memo is also a chart depicting historical sales tax performance. Those numbers entered in red are estimated.

Home Rule Sales Tax (General Fund):

The home sales tax information from the Illinois Department of Revenue has only been released through April sales. March home rule sales tax performed 12.3% or \$25,168 lower than the prior March. April home rule sales tax performed 32.3% or \$66,543 lower than the prior year. Home Rule Sales Tax is not collected on groceries, which is likely why this tax did not perform as well as sales tax. If a 32.3% decrease is forecast for May and a 20% decrease for the remaining months of 2020, then this revenue would be \$299,131 below the 2020 budget. Our original projections indicated between a \$517,000 to \$935,000 decrease from the 2020 budget. If this estimate occurs, then actual performance will be much better than our original projections for Covid-19. Factors such as if we return to phase 2 or phase 3 will determine actual performance. Attached to this memo is also a chart depicting historical sales tax performance. Those numbers entered in red are estimated. It should be noted that 2019 is the first full year of the 1.25% rate. The home rule sales tax rate increased from 1.00% to 1.25% in July 2018.

Income Tax (General Fund):

Income tax for July is for June collections. Year-to-date income tax revenue is \$1,725,211. This is \$107,453 below our year-to-date budget. Based on the attached projections from the Illinois Municipal League, Income tax is anticipated to be \$2,667,163 for 2020. This is below our budget of \$2,730,000 by \$62,837. This is improved from our Covid projections of a loss between \$227,000 and \$682,500.

Full General Fund Revenues Analysis

The Covid analysis for General Fund revenues has been updated and is attached. At this time, we anticipate revenues to be \$1.3 million below budget. This is on the low range of the original estimates provided. We will continue to update this analysis as additional information becomes available. The trajectory of the remainder of 2020, including whether the region reverts to phase 3 or phase 2 will determine actual performance of the revenues.

Also to be noted, on the expense side, the Village has incurred \$139,000 in General Fund Covid expenses that were unbudgeted. Staff also identified approximately \$1 million in budget cuts at the

beginning of the pandemic which were implemented to offset anticipated budget shortfalls.

Capital Projects Fund Analysis

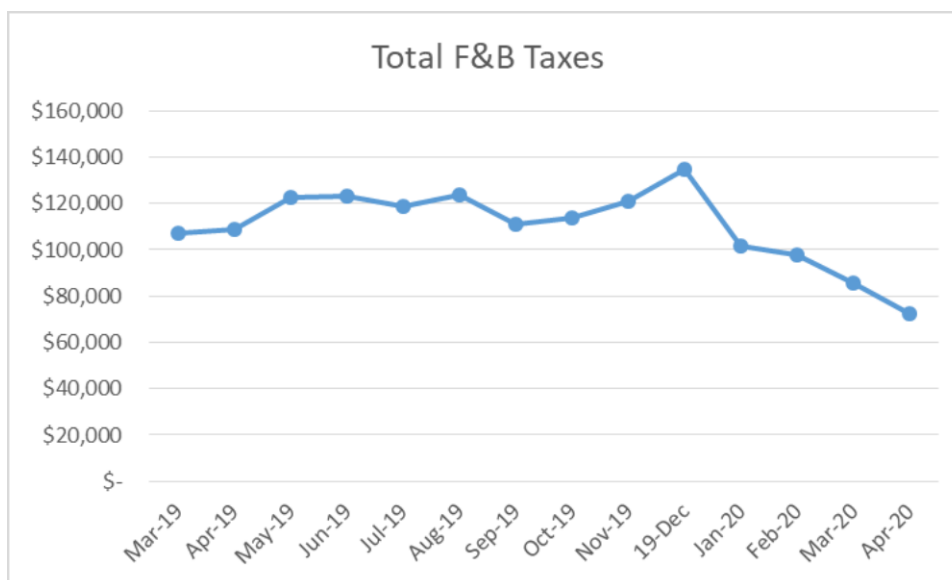
The two key revenues in the Capital Projects Fund are the Real Estate Transfer Tax and the Food & Beverage Tax.

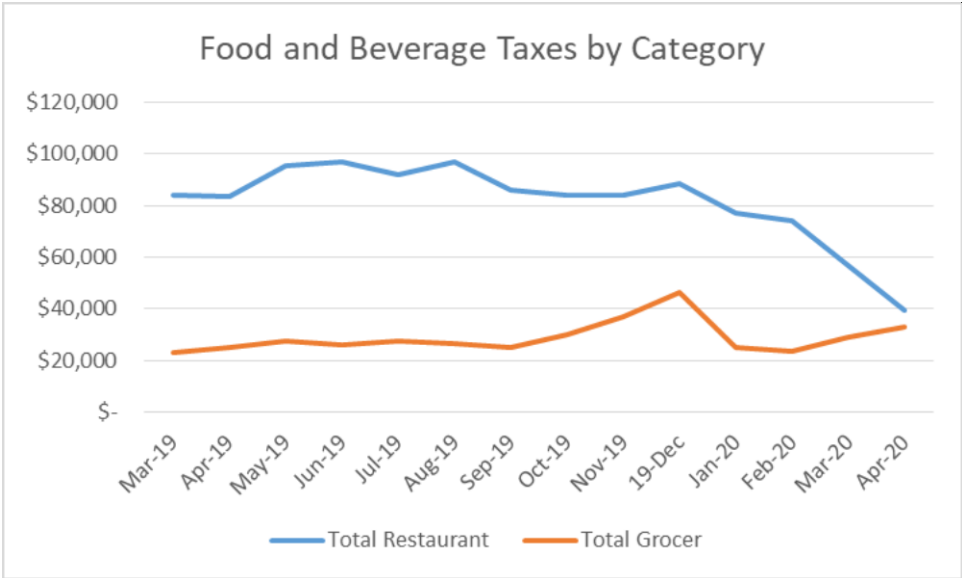
Real Estate Transfer Tax (Capital Projects Fund)

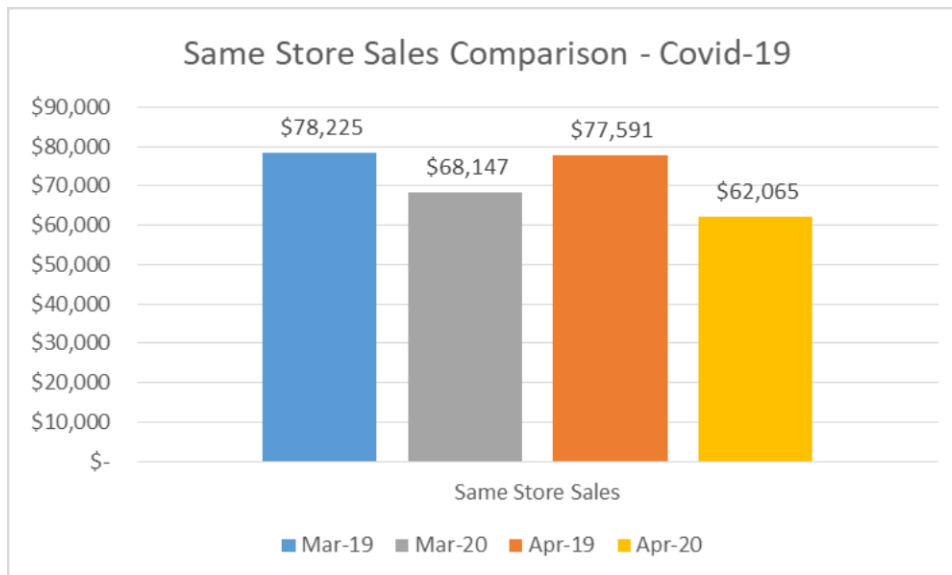
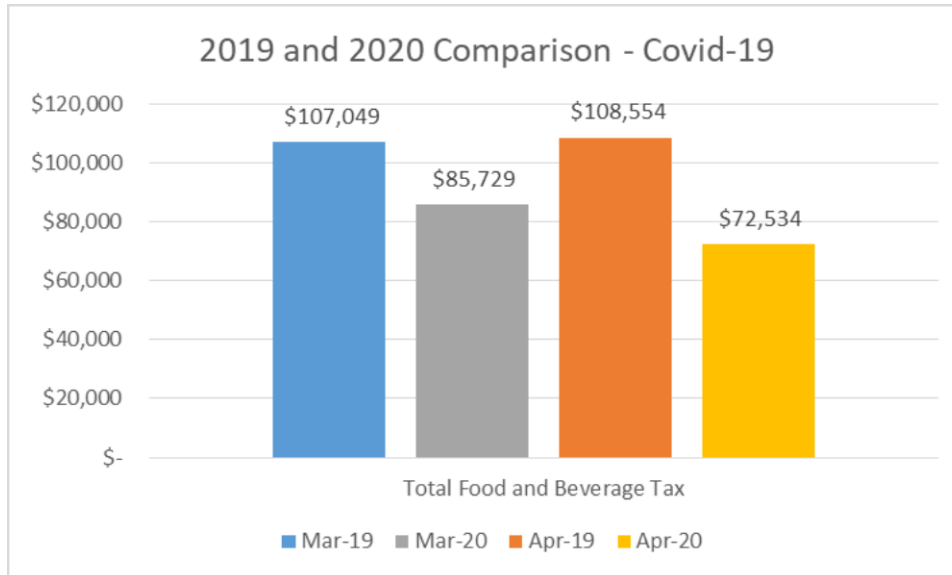
Our original Covid model showed a real estate transfer tax reduction between \$62,500 and \$387,057. Based upon year-to-date revenues, we estimate the actual reduction to be approximately \$160,000. Year-to-date, real estate transfer taxes are down \$57,743 from the prior year.

Food & Beverage Tax (Capital Projects Fund)

Our original Covid model showed food and beverage tax revenues decreasing between \$108,333 and \$975,000 for 2020. Based upon data through May receipts, we currently anticipate this reduction to be \$220,000 for 2020. Decreases in restaurant sales were somewhat offset by grocer sales (likely packaged liquor). Some charts are included below to provide some points of reference for food and beverage tax performance. A same store sales comparison was also made. This removes any restaurant/store that opened or closed during the analysis period and also removed any restaurant/store that has not filed a return during the Covid period as a grace period was allowed.







Full Capital Projects Fund Revenues

The Covid analysis for the Capital Projects has been updated and is attached. At this time, we anticipate revenues to be \$443,000 below budget. This is within the range of the original estimates provided. We will continue to update this analysis as additional information becomes available. We will update the full analysis for the General Fund once the data for sales tax and home rule sales tax is more certain. At this point, only having the data for March makes it difficult to come to a more firm estimate.

CARES Act

The Village Board Meeting for July 27 includes an intergovernmental agreement so that the Village can receive CARES Act funding from DuPage County. The Village will receive approximately \$1.5 million in CARES funding for eligible expenses. The funding cannot replace lost revenue.

Next Steps

Staff will continue to monitor and evaluate financial performance of the Village and report back to the Village Board.

Action Requested

No action is requested at this time.

ATTACHMENTS:

- Sales Tax History and Projections (PDF)
- Home Rule Sales Tax History and Projections (PDF)
- Income Tax History (PDF)
- IML Revenue Estimates July 2020 (PDF)
- Covid Capital projects Fund Update 2020-07-07 (PDF)
- Covid General Fund Projection Update 2020-07-22 (PDF)

Village of Glen Ellyn
General Fund
Sales Tax - History

Month Received by Village	For Sales in Month of	2012	2013	2014	2015	2016	2017	2018	2019	2020	% Change From Prior Incr/(Decr)	Monthly Budget	Monthly Budget Variance \$	%
January	October	243,006	253,863	255,696	261,542	272,373	287,082	277,441	278,639	310,359	11.4%	294,097.61	\$ 16,261	5.5%
February	November	248,669	255,899	262,219	260,029	275,765	288,225	283,168	275,345	307,678	11.7%	296,392.76	\$ 11,285	3.8%
March	December	320,782	281,126	303,413	305,367	319,664	344,629	335,213	372,925	348,226	(6.6%)	349,326.92	\$ (1,101)	(0.3%)
April	January	257,287	257,939	245,057	264,997	285,569	287,726	280,897	267,055	289,385	8.4%	299,599.39	\$ (10,214)	(3.4%)
May	February	236,301	228,521	220,976	248,053	279,367	259,416	255,310	250,650	268,454	7.1%	278,927.93	\$ (10,474)	(3.8%)
June	March	240,112	242,780	270,066	270,903	294,184	271,399	281,881	287,701	284,324	(1.2%)	299,398.18	\$ (15,074)	(5.0%)
July	April	234,506	255,149	260,414	275,433	274,695	271,909	277,415	283,889	240,077	(15.4%)	294,502.12	\$ (54,425)	(18.5%)
August	May	264,532	263,398	287,450	280,279	314,704	303,341	302,606	264,888	224,008	(15.4%)	321,395.56		
September	June	254,215	267,122	261,544	274,896	295,277	283,072	300,417	286,666	257,999	(10.0%)	308,830.13		
October	July	246,032	251,388	274,720	284,255	280,905	265,804	279,602	300,873	270,786	(10.0%)	297,525.86		
November	August	277,053	280,174	290,262	303,881	321,092	304,514	301,604	321,859	289,673	(10.0%)	329,657.12		
December	September	235,399	257,160	274,903	275,464	287,154	267,890	272,323	289,014	260,113	(10.0%)	295,346.42		
Total		\$ 3,057,894	\$ 3,094,519	\$ 3,206,720	\$ 3,305,099	\$ 3,500,749	\$ 3,435,007	\$ 3,447,877	\$ 3,479,504	\$ 3,351,082		\$ 3,665,000	\$ (63,742)	
Budget										\$ 3,665,000	Red are estimates			
Year to date		\$ 1,546,157	\$ 1,520,128	\$ 1,557,427	\$ 1,610,891	\$ 1,726,922	\$ 1,738,477	\$ 1,713,910	\$ 1,732,315	\$ 1,808,426	(313,918)	Estimated budget variance		
YTD % Change from prior		N/A	(1.7%)	2.5%	3.4%	7.2%	0.7%	(1.4%)	1.1%					
YTD														

Village of Glen Ellyn
General Fund
Home Rule Sales Tax History

Month Received by Village	For Sales in Month of	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	% Change From Prior Incr/(Decr)	Monthly Budget	Monthly Budget Variance \$ %
January	October	135,813	139,324	142,906	138,381	\$ 147,280	\$ 153,697	\$ 159,304	\$ 154,083	\$ 198,323	\$ 216,975	9.4%	\$ 197,165	\$ 19,810 10.0%
February	November	147,976	140,563	142,786	152,666	153,420	155,471	163,090	159,793	198,172	219,442	10.7%	202,726	\$ 16,716 8.2%
March	December	173,882	184,853	168,686	179,396	183,561	188,745	213,447	205,566	244,038	252,540	3.5%	253,692	\$ (1,152) (0.5%)
April	January	148,985	150,795	149,032	142,324	156,428	150,988	159,762	159,674	189,132	202,168	6.9%	201,141	\$ 1,027 0.5%
May	February	119,921	131,286	124,396	121,821	135,787	147,890	143,711	147,703	173,357	174,310	0.5%	184,485	\$ (10,175) (5.5%)
June	March	134,909	141,562	135,511	154,050	154,214	159,833	152,660	157,283	204,329	179,161	(12.3%)	200,297	\$ (21,136) (10.6%)
July	April	133,295	135,982	138,681	147,044	151,743	145,673	157,547	155,145	206,202	139,659	(32.3%)	195,764	\$ (56,105) (28.7%)
August	May	148,605	150,607	150,544	161,892	160,910	171,420	174,129	179,554	235,769	159,684	(32.3%)	219,957	
September	June	152,970	153,570	152,925	155,133	167,703	165,766	163,716	175,625	211,839	169,471	(20.0%)	215,809	
October	July	143,217	136,906	140,104	146,209	160,475	154,548	151,128	200,837	228,309	182,647	(20.0%)	213,235	
November	August	173,486	170,932	173,889	182,237	186,006	185,334	177,775	225,574	237,218	189,774	(20.0%)	247,868	
December	September	141,314	135,557	148,687	164,244	162,437	162,160	156,168	200,325	206,296	165,037	(20.0%)	217,861	
Total		\$ 1,754,373	\$ 1,771,937	\$ 1,768,147	\$ 1,845,397	\$ 1,919,964	\$ 1,941,525	\$ 1,972,437	\$ 2,121,162	\$ 2,532,984	\$ 2,250,869		\$ 2,550,000	\$ (51,015)
Budget											\$ 2,550,000	Red are estimates		
Year to date		\$ 861,486	\$ 888,383	\$ 863,317	\$ 888,638	\$ 930,690	\$ 956,624	\$ 991,974	\$ 984,102	\$ 1,207,351	\$ 1,244,596	(299,131)	Estimated budget variance	
YTD % Change from prior YTD			3%	-3%	3%	5%	2.8%	3.7%	-0.8%	22.7%				

Village of Glen Ellyn
General Fund
State Income Tax History

Month Received by Village	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	% Change From Prior Incr/(Decr)	Monthly Budget	YTD Budget	Monthly Budget Variance	
														\$	%
January	\$ 185,404	\$ 198,900	\$ 220,608	\$ 252,205	\$ 223,609	\$ 274,115	\$ 238,761	\$ 211,005	\$ 230,379	\$ 254,106	10.3%	\$ 239,391	\$ 239,391	\$ 14,715	6.1%
February	229,119	229,321	260,417	267,654	333,626	299,967	276,142	305,429	277,165	261,799	(5.5%)	\$ 305,804	545,195	\$ (44,005)	(14.4%)
March	114,275	152,994	146,025	152,873	145,544	173,660	144,535	153,546	166,889	194,673	16.6%	\$ 155,865	701,060	\$ 38,808	24.9%
April	196,592	237,550	253,562	267,331	297,422	268,708	278,731	235,777	268,058	285,926	6.7%	\$ 272,287	973,347	\$ 13,639	5.0%
May	251,173	344,916	468,356	414,891	492,057	378,740	372,159	380,826	557,600	279,948	(49.8%)	\$ 407,672	1,381,019	\$ (127,724)	(31.3%)
June	163,860	181,341	159,120	154,535	204,343	181,039	192,469	175,928	174,136	173,403	(0.4%)	\$ 190,007	1,571,026	\$ (16,604)	(8.7%)
July	212,271	232,868	243,701	255,760	288,316	258,373	254,613	237,871	260,416	275,356	5.7%	\$ 261,638	1,832,664	\$ 13,718	5.2%
August	146,036	146,127	151,411	149,199	167,315	150,461	121,679	174,613	186,674			\$ 154,373	1,987,038		
September	140,565	144,946	147,714	145,901	159,358	164,347	143,523	170,415	165,216			\$ 160,793	2,147,830		
October	223,259	228,229	257,711	260,330	283,313	242,861	218,522	264,857	294,775			\$ 253,823	2,401,653		
November	142,185	172,451	170,627	175,513	186,805	163,003	164,457	190,758	192,387			\$ 177,675	2,579,328		
December	133,873	142,318	136,195	131,975	146,094	147,677	144,786	158,112	181,797			\$ 150,672	2,730,000		
Total	\$ 2,138,612	\$ 2,411,961	\$ 2,615,448	\$ 2,628,167	\$ 2,927,802	\$ 2,702,951	\$ 2,550,377	\$ 2,659,137	\$ 2,955,492	\$ 1,725,211		\$ 2,730,000		\$ (107,453)	
		12.8%	8.4%	0.5%	11.4%	-7.7%	-5.6%	4.3%	11.1%						
Annual Budget												\$ 2,730,000			
YTD Total	\$ 1,352,694	\$ 1,577,890	\$ 1,751,790	\$ 1,765,249	\$ 1,984,917	\$ 1,834,602	\$ 1,757,410	\$ 1,700,382	\$ 1,934,643	\$ 1,725,211					
YTD as a percent of total	63.3%	65.4%	67.0%	67.2%	67.8%	67.9%	68.9%	63.9%	65.5%						
YTD % Change from prior YTD		16.6%	11.0%	0.8%	12.4%	(7.6%)	(4.2%)	(3.2%)	13.8%	(10.8%)					

Revenue Estimates: State Shared Municipal Revenues - MFY 2020 Update; MFY 2021 Revised Forecast

By Natalie Davila, Joanna Koh and Michael D. Klemens, KDM, Inc.

The COVID-19 outbreak and associated government stay at home orders instituted in mid-March have been the biggest disruption to the economy since the Great Depression. The shutdown of the economy has caused both reduced demand and supply, resulting in lost jobs, production, income and Gross Domestic Product (GDP). It has also exposed major weaknesses in the U.S. supply chain and manufacturing.

Almost 43 million unemployment claims were filed nationwide by May 30, 2020. In May, unemployment fell from 14.7% to 13.3%, in sharp contrast with a consensus forecast of up to 20%. However, the May report included a footnote saying that there had been an error indicating that the unemployment rate likely should be higher than the widely reported rate. Correcting for this misclassification error yields a 16.3% rate for May and 19.7% for April. The expected GDP decreases for the second quarter of 2020 range between 34.0% and 53.8%, while the first quarter GDP declined by 4.8%.^{1, 2} Looking forward, a recent survey of economists found the majority were predicting that these contractions could continue into the future: the results suggest a 23% probability that the economy will not grow again until the fourth quarter of 2020 and a 22% probability that it will not grow until the first quarter of 2021 or later.³

Congress passed the Coronavirus Aid, Relief and Economic Security (CARES) Act on March 27, 2020, providing \$2.2 trillion to stimulate the economy and help workers and families.⁴ Most relevant for revenue forecasting purposes are:

- Direct cash to taxpayers of up to \$1,200 per person (based on income).
- Expanded unemployment compensation benefits for individual workers and elimination of waiting periods to receive benefits. In addition to state benefit amounts, affected employees received an additional \$600 per week through July 2020. This boosted the average Illinois unemployment insurance payment to around \$1,020 per week.
- A loan guarantee program called the Paycheck Protection Program (PPP) to help small businesses and nonprofits keep employees on the payroll. PPP loans convert into federal grants if business owners meet certain conditions. Originally, the program rules required business owners to spend PPP money within eight weeks and direct 75% of funding toward payroll costs to get their loan fully forgiven. Recent changes to the law extend the deadline to 24 weeks and reduce the share of funding that must be directed toward payroll costs to 60%. It also pushes back a June 30 deadline to rehire laid-off workers. At the time of writing, the U.S. Small Business Administration, which oversees the lending program, had approved more than 4.5 million PPP loans worth \$510.8 billion. More than \$120 billion in funding is still available.
- Other business tax relief including tax credits for companies that keep employees on their payrolls. Employers that need to fully or partially cease operations, or experience substantial decreases in revenue due to the pandemic, can recoup up to 50% of eligible wages paid to workers through refundable payroll tax credits. The refundable tax credit

is 50% of up to \$10,000 in wages paid by an eligible employer whose business has been financially impacted by COVID-19.

Congress is currently negotiating another stimulus bill based on the Health and Economic Recovery Omnibus Emergency Solutions (HEROES) Act passed by the House of Representatives on May 15, 2020.⁵ The HEROES Act would extend the \$600 unemployment insurance supplement thru January 31, 2021, and would extend unemployment benefits for gig workers through March 2021. The House has been negotiating with the Senate and the final outcome will likely differ considerably from the current proposal. The relevant provisions in the HEROES Act are not considered in our estimates because no details are certain.

While the federal government has instituted fiscal and monetary stimulus programs to ease the economic pain, the full scale of the impact cannot be measured at this time. Consequently, there is significant uncertainty around current estimates; precise estimates are impossible. In this report, we revise Municipal Fiscal Year (MFY) 2021 revenue forecasts based on our analysis of the impact of the COVID-19 pandemic, the State Fiscal Year (SFY) 2021 budget, and the CARES Act. Below is a list of the relevant information and assumptions in the final state budget that we used to revise these estimates:

Pandemic Related

- The impact from a possible second wave of infection and future resulting stay at home orders is not assumed.

Federal Stimulus Related

- The CARES Act provides an additional \$600 weekly for individuals receiving unemployment insurance from March 29, 2020, to July 25, 2020. No further extension of this benefit is assumed.
- Gig workers, such as independent contractors and sole proprietors, are eligible to receive a maximum 39 weeks of unemployment benefits, or until December 31, 2020, under the CARES Act.

State Budget Related

- SFY 2021 Refund Fund rates are decreased from 9.50% in SFY 2020 to 9.0% for Individual Income Tax and from 14.25% to 14.00% for Corporate Income Tax and Personal Property Replacement Tax (PPRT).
- A decrease in Local Government Distributive Fund (LGDF) receipts is anticipated for SFY 2021. This is a forecast decrease, not representative of previous rate cuts or hold backs by the General Assembly, which IML was successful in eliminating for SFY 2021.
- The total diversion amount appropriated from PPRT is \$312 million, an increase of \$8 million over SFY 2020.
- Off-the-top expenditures in the Motor Fuel Tax (MFT) Fund subtracted before allocation to governments will increase from the actual \$278 million in MFY 2020 to \$340 million budgeted for SFY 2021, an increase of \$66 million over MFY 2020 actual. The increases are due primarily to higher payments for refunds and International Fuel Tax Agreement

(IFTA) resulting from doubling tax rates last year. All of these payments are charged to the MFT Fund.

- The 2019 income tax return due date and associated payments was extended from April

13, 2020 to July 13, 2020.

REVENUE SUMMARY	MFY 2019 ACTUAL	MFY 2020 DECEMBER 2019 FORECAST	MFY 2020 ACTUAL	MFY 2021 DECEMBER 2019 FORECAST	MFY 2021 JUNE 2020 REVISED FORECAST
Income Tax (Per Capita)	\$97.10	\$107.25	\$108.39	\$105.00	\$97.30
State Use Tax (Per Capita)	\$29.56	\$33.65	\$34.51	\$35.50	\$35.50
Motor Fuel Tax (Per Capita)	\$25.46	\$24.30	\$24.94	\$24.85	\$20.00
Transp Renewal (Per Capita)		\$11.45	\$11.21	\$16.87	\$15.00
Cannabis (Per Capita)		\$0.13	\$0.16	\$0.80	\$0.84
Total Per Capita	\$152.12	\$176.78	\$179.21	\$183.02	\$168.64
PPRT (in millions)	\$1,228.4	\$1,570.0	\$1,617.2	\$1,405.0	\$1,205.0

PERSONAL PROPERTY REPLACEMENT TAX (PPRT) FUND

PPRT ended MFY 2020 with revenues of \$1,617.2 million, an increase of 32% or \$388.8 million over the last fiscal year. This out-performance was driven by a one-time transfer of \$95.8 million from the Refund Fund, tax amnesty receipts, and a healthy growth in tax payments from business and pass-through entities. Because the municipal fiscal year ended in April, when March collection was distributed, PPRT in MFY 2020 was not affected by COVID-19 or the delay in the income tax due date. MFY 2021 will, therefore, realize all of that impact.

Due to the significant decrease in consumer purchasing and the ensuing economic downturn caused by federal and state government efforts to contain COVID-19, corporate profits are assumed to fall by 20% and profits for pass-through entities by 25% for MFY 2021. We also assume no transfers to or from the Refund Fund or any other one-time windfalls. Expenditures charged to PPRT, contained in the SFY 2021 State Operating Budget, are \$312 million for SFY 2021.

Based on these assumptions, PPRT is estimated at \$1,205 million in MFY 2021, a decrease of 25% from the MFY 2020 level. If PPRT receives a meaningful fund transfer from the Refund Fund, we may update the PPRT estimate.

PERSONAL PROPERTY REPLACEMENT TAX (PPRT) FUND (in thousands)									
MFY	2013	2014	2015	2016	2017	2018	2019	2020	2021
May	\$183,351	\$262,146	\$226,241	\$288,434	\$218,871	\$225,528	\$262,718	\$362,151	\$198,403
July	\$236,948	\$256,143	\$227,937	\$236,956	\$237,933	\$230,620	\$204,713	\$213,911	
Aug	\$28,629	\$26,864	\$24,515	\$31,932	\$27,696	\$10,628	\$20,687	\$25,660	
Oct	\$180,321	\$187,191	\$225,834	\$238,203	\$216,418	\$157,444	\$185,262	\$372,295	
Dec	\$68,990	\$68,283	\$60,111	\$58,176	\$57,578	\$41,508	\$45,302	\$61,826	
Jan	\$183,242	\$231,119	\$200,370	\$189,405	\$214,012	\$141,338	\$151,888	\$226,073	
March	\$57,347	\$68,588	\$57,199	\$76,069	\$137,475	\$125,380	\$59,910	\$44,943	
April	\$290,544	\$306,541	\$350,076	\$270,903	\$350,200	\$257,738	\$297,882	\$310,332	
Total	\$1,229,372	\$1,406,875	\$1,372,283	\$1,390,078	\$1,460,184	\$1,190,185	\$1,228,362	\$1,617,192	\$1,205,000

LOCAL GOVERNMENT DISTRIBUTIVE FUND (LGDF)

Total LGDF distribution to local governments came in at \$108.39 for MFY 2020, 12% higher than MFY 2019. The final total exceeded our estimate by \$1.94 per capita.

Illinois' unemployment rate increased from 3.4% in February 2020 to 16.4% in April 2020.⁶ The state-level unemployment rate for May 2020 is not available at the time of this writing. In Illinois, almost one million unemployment insurance claims had been filed in the last 10 weeks. Most claimants are temporarily receiving the extra \$600 weekly supplement.

the federal government, until the end of July. Between 65% and 75% of these claimants are thought to earn less than \$4,000 monthly. For these individuals, unemployment insurance exceeds their earnings. Because Illinois fully taxes unemployment benefits, the current high unemployment rate will not significantly affect LGDF until the supplement expires in July 2020.

Meanwhile, income tax revenues will decrease due to pay cuts, furloughs and work-hour reductions. Also, income for pass-through entities such as partnerships, S-corporations, and trusts is anticipated to decrease significantly.

Due to the COVID-19 pandemic, corporate profits fell 14.9% in the first quarter of 2020 and will likely be reduced further in the second quarter as many businesses were closed fully or partially for at least two months.⁷ Unless consumer demand rebounds soon, the decline in profits will last and the consensus outlook for 2020 is a reduction of about 20%.⁸

Per capita LGDF for MFY 2021 is projected at \$97.30, a decrease of 10.2% from the MFY 2020 actual of \$108.39. If the \$600 unemployment insurance supplement is extended to January 2021, we may revise our estimates.

LOCAL GOVERNMENT DISTRIBUTIVE FUND (LGDF)									
MFY	2013	2014	2015	2016	2017	2018	2019	2020	2021
May	\$15.60	\$5.32	\$5.57	\$5.30	\$6.25	\$5.21	\$13.72	\$20.08	\$10.08
June	\$5.57	\$9.24	\$9.74	\$10.84	\$9.68	\$10.04	\$6.34	\$6.27	
July	\$8.65	\$17.06	\$15.11	\$17.93	\$13.64	\$20.33	\$8.57	\$9.38	
August	\$12.57	\$5.80	\$5.63	\$7.44	\$6.52	\$9.17	\$6.29	\$6.72	
September	\$6.61	\$8.88	\$9.32	\$16.60	\$9.31	\$9.55	\$6.14	\$5.95	
October	\$8.48	\$5.52	\$10.75	\$0.00	\$5.42	\$7.87	\$9.54	\$10.62	
November	\$5.32	\$5.38	\$0.00	\$5.81	\$5.92	\$5.92	\$6.87	\$6.93	
December	\$5.28	\$9.39	\$9.48	\$10.20	\$8.75	\$5.21	\$5.69	\$6.55	
January	\$8.31	\$11.18	\$11.20	\$6.73	\$5.87	\$7.60	\$8.30	\$9.15	
February	\$6.28	\$0.00	\$0.00	\$5.26	\$5.32	\$11.00	\$9.98	\$9.43	
March	\$5.18	\$9.19	\$8.15	\$9.87	\$8.60	\$5.53	\$6.01	\$7.01	
April	\$17.52	\$9.75	\$12.15	\$10.80	\$9.94	\$8.49	\$9.65	\$10.30	
Total	\$105.37	\$96.71	\$97.10	\$106.78	\$95.22	*\$90.7/\$105.9	\$97.10	\$108.39	\$97.30

*Per capita was \$90.7 for municipalities using accrual accounting and \$105.9 for those with cash basis.

LOCAL GOVERNMENT DISTRIBUTIVE FUND – ADULT-USE CANNABIS

The Cannabis Regulation and Tax Act took effect on January 1, 2020. Local governments will receive 8% of revenue from associated state revenue, to be disbursed through LGDF. Since the beginning of the year, more than 30 existing medical marijuana dispensaries have been issued licenses to begin selling cannabis to adults 21 and older. Additional locations will be licensed throughout the year and some locations may be licensed but, due to local ordinances, not permitted to sell to non-medical clients. Our initial estimate was just under \$0.07 per capita per month for MFY 2021. Given that the average for the last three monthly distributions was exactly \$0.07, and with uncertain economic conditions going forward, we revise our estimate up slightly to \$0.84 per capita annually.

LOCAL GOVERNMENT DISTRIBUTIVE FUND – ADULT-USE CANNABIS	
MFY	MFY

MFY	2020	2021
May		\$0.05
June		
July		
August		
September		
October		
November		
December		
January		
February		
March	\$0.07	
April	\$0.09	
TOTAL	\$0.16	\$0.84

MUNICIPAL SHARE OF ILLINOIS USE TAX (UT)

In MFY 2020, UT generated \$34.51 per capita, reflecting a 17% increase over the MFY 2019 actual. UT revenue outperformed our estimate by \$0.86 or 3%. UT collections benefited from the fact that MFY 2020 was the first full year since the requirement that remote retailers collect and remit UT. Additionally, the continued shift from brick-and-mortar to online shopping is supporting the growth of these tax revenues.

Starting on January 1, 2020, marketplace facilitators such as Amazon are required to collect the 6.25% UT on marketplace sales from certain retailers. Effective January 1, 2021, marketplace facilitators and eligible remote retailers are required to collect both Illinois' 6.25% Retailer's Occupation Tax (ROT) and any locally imposed ROT, instead of the 6.25% UT, on online purchases from sellers based on where the product is delivered. The second change is likely to reduce UT revenues significantly, while increasing state and local ROT. The impact on each local government is almost impossible to predict because UT is currently distributed by population, while ROT distributions depend on the specific tax rates and destination addresses of the customers. It is also not clear how this legislation will withstand a possible constitutional legal challenge. Regardless, since the effective date for collecting state and local ROT is January 1, 2021, these changes are not likely to affect MFY 2021 revenues.

We expect UT growth to return to trend in MFY 2021. Based on this assumption, UT per capita is forecast to total \$35.50 per capita for MFY 2021.

MUNICIPAL SHARE OF ILLINOIS USE TAX (UT)									
MFY	2013	2014	2015	2016	2017	2018	2019	2020	2021
May	\$1.05	\$1.01	\$1.17	\$1.79	\$1.72	\$1.72	\$1.96	\$2.42	\$2.49

June	\$1.30	\$1.27	\$1.55	\$1.88	\$2.02	\$2.24	\$2.37	\$2.75	
July	\$1.20	\$1.39	\$1.43	\$1.85	\$1.97	\$1.92	\$2.06	\$2.60	
August	\$1.25	\$1.23	\$1.52	\$1.76	\$1.91	\$1.94	\$2.25	\$2.61	
September	\$1.40	\$1.63	\$1.69	\$1.99	\$2.16	\$2.05	\$2.41	\$2.65	
October	\$1.16	\$1.41	\$1.44	\$1.84	\$1.72	\$1.96	\$2.34	\$2.73	
November	\$1.29	\$1.31	\$1.56	\$1.68	\$1.87	\$2.09	\$2.22	\$2.61	
December	\$1.33	\$1.42	\$1.90	\$1.93	\$1.93	\$2.20	\$2.55	\$2.93	
January	\$1.29	\$1.52	\$1.79	\$1.95	\$2.10	\$2.18	\$2.70	\$3.21	
February	\$1.36	\$1.43	\$1.71	\$1.92	\$2.04	\$2.53	\$2.99	\$3.01	
March	\$1.94	\$2.25	\$2.59	\$2.74	\$3.17	\$3.20	\$3.61	\$4.13	
April	\$1.35	\$1.19	\$0.91	\$1.69	\$1.83	\$1.90	\$2.10	\$2.86	
TOTAL	\$15.92	\$17.06	\$19.26	\$23.03	\$24.44	\$25.94	\$29.56	\$34.51	\$35.50

MUNICIPAL SHARE OF MOTOR FUEL TAX (MFT)

In MFY 2020, MFT distributions came in at \$24.94 per capita, \$0.64 higher than our estimate of \$24.30. This increase resulted primarily from a one-time fund transfer of \$33.4 million from the Environmental Protection Agency (EPA) Vehicle Inspection Fund to the MFT fund, which translates to an \$0.80 per capita increase in MFY 2020. (You may remember that the Illinois Department of Transportation (IDOT) used to subtract \$30 million for EPA's vehicle inspection program, while the state budget was \$23 million. When the Illinois Municipal League (IML) identified this issue and fixed it legislatively last spring, a provision was added to transfer any balance in excess of \$2 million in the Vehicle Inspection Fund to MFT by December 31 every year.⁹) As a result of this transfer in December 2019, MFT per capita increased by \$0.80 in MFY 2020. The first transfer in December 2019 was substantial because it included several years' worth of excess transfers from MFT to EPA and unused funds. This is not likely to recur in MFY 2021 or in the future.

The COVID-19 pandemic has wreaked havoc on fuel consumption starting in mid-March 2020, and the outlook for MFT has worsened substantially for MFY 2021. Although gasoline prices have fallen sharply due to plunging crude oil prices since February 2020, the demand for gasoline has shrunk significantly because of government-mandated restrictions and stay at home orders. According to INRIX, a traffic data firm, personal travel in Illinois decreased roughly 40% during this time.¹⁰

Gasoline consumption is assumed to have decreased by 30% to 35% in April and May; as closures were lifted at the end of May, consumption is expected to increase slowly. A second outbreak and another stay at home order are not assumed for this estimate. We assume the inflation adjusted tax rate change scheduled for July 2020 will be around 1.5%. The state budget bill indicates that expenditures charged to MFT will increase from \$278 million in MFY 2020 to \$340 million in MFY 2021. Payments for IFTA and refunds indicate the biggest increase from the actual \$43 million in MFY 2020 to \$77 million in SFY 2021. (This is also noted in the TRF funding narrative to follow.) Based on these assumptions and information, per capita MFT is projected to fall to \$20.00 for MFY 2021, a decrease of 20% from the MFY 2020 level of \$24.94.

MUNICIPAL SHARE OF MOTOR FUEL TAX (MFT)									
MFY	2013	2014	2015	2016	2017	2018	2019	2020	2021
May	\$1.94	\$1.72	\$1.84	\$2.33	\$2.28	\$2.19	\$2.29	\$2.21	\$1.78

June	\$2.16	\$2.54	\$2.59	\$2.18	\$2.26	\$2.22	\$2.11	\$2.03	
July	\$1.82	\$1.75	\$1.95	\$1.42	\$1.43	\$1.76	\$1.93	\$1.85	
August	\$2.13	\$2.05	\$2.18	\$2.52	\$2.29	\$2.31	\$2.27	\$2.31	
September	\$2.13	\$2.40	\$1.48	\$2.43	\$2.17	\$2.18	\$2.19	\$1.84	
October	\$1.85	\$1.70	\$2.01	\$1.64	\$1.92	\$1.93	\$1.83	\$2.11	
November	\$2.03	\$2.18	\$2.17	\$2.13	\$2.22	\$2.21	\$2.40	\$1.96	
December	\$2.16	\$1.88	\$2.20	\$2.46	\$2.26	\$2.25	\$2.26	\$2.25	
January	\$2.07	\$2.50	\$2.52	\$2.26	\$2.37	\$2.21	\$2.17	\$2.98	
February	\$2.01	\$2.21	\$2.37	\$2.18	\$2.26	\$2.26	\$2.17	\$1.74	
March	\$1.71	\$2.03	\$1.80	\$2.20	\$2.15	\$1.96	\$1.97	\$1.74	
April	\$2.02	\$1.60	\$0.92	\$1.89	\$1.83	\$1.94	\$1.89	\$1.93	
TOTAL	\$24.03	\$24.56	\$24.03	\$25.63	\$25.43	\$25.43	\$25.46	\$24.94	\$20.00

MUNICIPAL SHARE OF THE TRANSPORTATION RENEWAL FUND (TRF)

MFY 2020 was the first year that TRF was enacted, effective July 1, 2019. Eight per capita distributions from TRF brought \$11.21 in MFY 2020 compared with our forecast of \$11.45. TRF shares its tax base with MFT, but MFT also receives tax revenues from the \$0.075 diesel fuel differential. Taxes on motor fuel incur refunds and IFTA payments. The new law for TRF is silent about these payments. Last fall, the Illinois Department of Revenue (IDOR) informed us that they would seek to amend the law so IDOR could charge these expenses to TRF.

However, no statutory amendment has been proposed yet by IDOR. Therefore, the MFT Fund will continue to pay for all refunds and IFTA payments, while TRF will have no such expenditures in MFY 2021. The MFT Fund paid \$43 million for refunds and IFTA payments in MFY 2020; the final budget bill contains appropriations of \$77 million for SFY 2021. (This was previously noted in the MFT funding narrative.)

Based on the same assumptions as for MFT, total TRF per capita disbursements are annually projected at \$15.00, representing 75% of the MFT estimate for MFY 2021.

MUNICIPAL SHARE OF TRANSPORTATION RENEWAL FUND (TRF)		
MFY	MFY 2020	MFY 2021
May	\$0.00	\$1.19
June	\$0.00	
July	\$0.00	
August	\$0.00	
September	\$1.49	
October	\$1.50	
November	\$1.35	
December	\$1.49	
January	\$1.41	
February	\$1.37	
March	\$1.34	
April	\$1.26	
TOTAL	\$11.21	\$15.00

¹ <https://www.bea.gov/news/2020/gross-domestic-product-1st-quarter-2020-advance-estimate>

<https://www.frbatlanta.org/cqer/research/gdpnow#:~:text=Latest%20estimate%3A%20%2D5>

³ <https://fivethirtyeight.com/features/dont-expect-a-quick-recovery-our-survey-of-economists-says-it-will-likely-take-years/>

⁴ <https://www.govinfo.gov/content/pkg/BILLS-116hr748enr/pdf/BILLS-116hr748enr.pdf>

⁵ <https://docs.house.gov/billsthisweek/20200511/BILLS-116hr6800ih.pdf>

⁶ <https://www.bls.gov/eag/eag.IL.htm>

⁷ <https://www.bea.gov/data/income-saving/corporate-profits>

⁸ <https://www.nytimes.com/2020/05/27/business/stock-market-coronavirus.html>

⁹ HB2943 contains the language and became Public Act 101-0493 on August 23, 2019.
[http://ilga.gov/legislation/billstatus.asp?](http://ilga.gov/legislation/billstatus.asp?DocNum=2943&GAID=15&GA=101&DocTypeID=HB&LegID=119256&SessionID=108)
[DocNum=2943&GAID=15&GA=101&DocTypeID=HB&LegID=119256&SessionID=108](http://ilga.gov/legislation/billstatus.asp?DocNum=2943&GAID=15&GA=101&DocTypeID=HB&LegID=119256&SessionID=108)

¹⁰ <https://inrix.com/blog/2020/05/covid19-us-traffic-volume-synopsis-9/>

KDM, Inc., specializes in state and local finance, fiscal policy and economic analysis. Natalie Davila, Ph.D., a public finance economist, Joanna Koh, research associate and Michael D. Klemens, president, have over 50 years' combined experience in state and local government finance. Contact Ms. Davila at natalieadavila@sbcglobal.net.

VILLAGE OF GLEN ELLYN
CAPITAL PROJECTS FUND
COVID-19 REVENUE REDUCTION PROJECTIONS

ORG	OBJECT	ACCOUNT DESCRIPTION	2020 BUDGET	Covid-19 Model				Current Estimate (7/7/2020)
				Reductions				Assumptions
				1 month Best	3 month Likely 1	6 month Likely 2	9 month Worst	
4000		CAPITAL PROJECTS REVENUES						
4000	410100	PROPERTY TAX	3,913,031	-	-	-	-	-
								Adjustment not due to Covid-19. 2020 budget was likely too high. This revenue continues to decline.
4000	410500	TELECOMMUNICATIONS TAX	613,000	(50,000)	(50,000)	(50,000)	(50,000)	(36,000.00)
4000	410510	ELECTRICITY USE TAX	950,000	-	-	-	-	(27,000.00)
4000	410520	NATURAL GAS USE TAX	350,000	-	-	-	-	(30,000.00)
								Assumes proportional decrease based on number of months. Worst case scenario is the lowest RETT revenue went in 2008/2009 recession which largely affected the real estate market
4000	410600	REAL ESTATE TRANSFER TAX	750,000	(62,500)	(187,500)	(375,000)	(387,057)	(160,000.00)
4000	410850	FOOD AND BEVERAGE TAX	1,300,000	(108,333)	(325,000)	(650,000)	(975,000)	(220,000.00)
								Decrease proportionate to number of months of "stay-at-home" order
4000	430100	FEDERAL GRANT REVENUE	863,563	-	-	-	-	Grant related to projects; if project does not move forward grant is not received. Not shown in analysis as it would net with an expense
4000	440400	STORMWATER ORDINANCE FEE	143,675	-	-	-	-	-
								Interest rates are near zero and this assumes that no matter the length of COVID, rates will be kept low.
4000	460100	INVESTMENT INCOME	90,000	(30,000)	(30,000)	(30,000)	(30,000)	110,000.00
								Bonds are related to the parking garage. If project does not move forward then bonds will not be issued. Not shown in this analysis as it would net with an expense
4000	480450	BOND PROCEEDS	9,500,000	-	-	-	-	-
4000	489000	MISCELLANEOUS REVENUE	80,000	-	-	-	-	(70,000.00)
TOTAL		CAPITAL PROJECTS REVENUES	18,553,269	(250,833)	(592,500)	(1,105,000)	(1,442,057)	(433,000.00)

Note: Lowest revenues for RETT were in 2009 (\$362,943) and 2010 (\$375,097)

VILLAGE OF GLEN ELLYN
GENERAL FUND
COVID-19 REVENUE REDUCTION PROJECTIONS

			Covid-19 Model					7/22/2020	
			Reductions						
			1 month	3 month	6 month	9 month			
ORG	OBJECT	DESCRIPTION	2020 BUDGET	Best	Likely 1	Likely 2	Worst	Assumptions	Current Estimate (7/22/2020)
TAXES									
1000	410100	PROPERTY TAX	7,508,849	-	-	-	-		-
1000	410113	PROPERTY TAX - SSA # 13	43,900	-	-	-	-		(1,900)
1000	410114	PROPERTY TAX - SSA # 14	96,000	-	-	-	-		(5,000)
1000	410115	PROPERTY TAX - SSA # 15	4,800	-	-	-	-		-
1000	410116	PROPERTY TAX - SSA # 16	2,100	-	-	-	-		-
1000	410117	PROPERTY TAX - SSA # 17	670	-	-	-	-		-
1000	410200	ROAD AND BRIDGE TAX	338,000	-	-	-	-		-
1000	410300	PPRT	140,000	(22,000)	(44,000)	(88,000)	(132,000)		(10,000)
1000	410400	SALES TAX	3,665,000	(192,949)	(604,059)	(1,120,934)	(1,616,600)	See Sales Tax Projections Analysis	(313,918)
1000	410405	HOME RULE SALES TAX	2,550,000	(157,081)	(517,459)	(935,906)	(1,537,328)	See Sales Tax Projections Analysis	(299,131)
Assuming this will remain constant. This is generated mainly by internet sales. The assumption is that those will remain constant as people avoid leaving the house or going to stores.									
1000	410410	STATE USE TAX	909,369	-	-	-	-		70,000
1000	410412	AUTO RENTAL TAX	30,000	(2,500)	(7,500)	(15,000)	(22,500)	Decrease proportionate to number of months of "stay-at-home" order	(5,000)
1000	410420	STATE INCOME TAX	2,730,000	(227,500)	(682,500)	(1,365,000)	(2,047,500)	Decrease proportionate to number of months of "stay-at-home" order	(62,837)
1000	410700	DEMOLITION TAX	14,000	-	(3,500)	(7,000)	(10,500)	Decrease proportionate to number of months of "stay-at-home" order	(1,900)
1000	410800	HOTEL TAX	180,000	(15,000)	(45,000)	(90,000)	(135,000)	Decrease proportionate to number of months of "stay-at-home" order	(105,000)
SUBTOTAL TAXES			18,212,688	(617,031)	(1,904,018)	(3,621,840)	(5,501,427)		(734,685)
LICENSES AND PERMITS									
1000	420100	VEHICLE LICENSES	380,000	-	-	-	-		(62,000)
1000	420200	BUSINESS REGISTRATION LICENSES	85,000	-	-	-	-		-
1000	420300	LIQUOR LICENSES	135,000	(8,000)	(27,000)	(54,000)	(81,000)	Accounts for any proration of liquor license if a facility was unable to sell liquor	(33,750)
1000	420400	BUILDING PERMITS	1,000,000	-	-	(250,000)	(500,000)	Building permits currently still strong. Assume any decrease will lag "stay-at-home" order. Construction also considered an essential service	-
1000	420420	STORMWATER ENGINEERING FEE	90,000	-	-	(22,500)	(45,000)	Building permits currently still strong. Assume any decrease will lag "stay-at-home" order. Construction also considered an essential service	(40,000)
1000	420450	ELEVATOR INSPECTIONS	17,550	-	-	-	-		-
SUBTOTAL LICENSES AND PERMITS			1,707,550	(8,000)	(27,000)	(326,500)	(626,000)		(135,750)
INTERGOVERNMENTAL									
1000	430100	FEDERAL GRANT REVENUE	7,260	-	-	-	-		-
1000	430110	FEDERAL GRANT-RIDE DUPAGE	8,500	-	-	-	-		-
1000	430200	STATE GRANT REVENUE	26,390	-	-	-	-		-
SUBTOTAL INTERGOVERNMENTAL			42,150	-	-	-	-		-
CHARGES FOR SERVICES									
1000	440050	AMBULANCE SERVICE FEES	25,500	(25,500)	(25,500)	(25,500)	(25,500)	Current projections show we will not be entitled to a reimbursement. This is unrelated to Covid-19.	(25,500)
1000	440060	POLICE FALSE ALARM FEES	26,200	-	-	-	-		(16,200)
1000	440065	POLICE FINGERPRINTING FEES	24,000	-	-	-	-		-
1000	440070	POLICE ACCIDENT REPORTS	3,500	-	-	-	-		(1,000)
1000	440080	OVERWEIGHT TRUCK PERMIT	10,000	-	-	-	-		-
1000	440100	POLICE SERVICE REIMBURSEMENTS	160,000	(13,333)	(40,000)	(40,000)	(80,000)	Reimbursement of officer salary lost as school not open	-
1000	440120	REIMBURSEMENT - OTHER AGENCIES	135,428	-	-	-	-		-
1000	440130	REIMBURSEMENT - GLEN OAK	47,000	-	-	-	-		-
1000	440170	FACILITY RENTALS	13,000	(1,083)	(6,500)	(13,000)	(13,000)	Facility rentals will be impacted if Civic Center is not open	(12,000)
1000	440221	CABLE FRANCHISE FEES	575,000	-	-	-	-		(31,000)
SUBTOTAL CHARGES FOR SERVICES			1,019,628	(39,917)	(72,000)	(78,500)	(118,500)		(85,700)
FINES AND FEES									
1000	450100	POLICE ORDINANCE FINES	235,000	(19,583)	(58,750)	(117,500)	(176,250)	Decrease proportionate to number of months of "stay-at-home" order	(135,000)
1000	450200	TRAFFIC COURT FINES	260,000	(21,667)	(65,000)	(130,000)	(195,000)	Decrease proportionate to number of months of "stay-at-home" order	(67,000)
1000	450300	PLAN & DEV ADJUDICATION FINES	3,000	-	-	-	-		7,000
SUBTOTAL FINES AND FEES			498,000	(41,250)	(123,750)	(247,500)	(371,250)		(195,000)
INVESTMENT INCOME									
1000	460100	INVESTMENT INCOME	200,000	(170,000)	(170,000)	(170,000)	(170,000)	Interest rates are near zero and this assumes that no matter the length of COVID, rates will be kept low.	(123,000)
SUBTOTAL INVESTMENT INCOME			200,000	(170,000)	(170,000)	(170,000)	(170,000)		(123,000)

VILLAGE OF GLEN ELLYN
GENERAL FUND
COVID-19 REVENUE REDUCTION PROJECTIONS

			Covid-19 Model					7/22/2020	
ORG	OBJECT	DESCRIPTION	2020 BUDGET	Reductions				Assumptions	Current Estimate (7/22/2020)
				1 month Best	3 month Likely 1	6 month Likely 2	9 month Worst		
MISCELLANEOUS REVENUE									
1000	480110	POLICE TRAINING REIMBURSE	2,000	(167)	(500)	(1,000)	(1,500)	Decrease proportionate to number of months of "stay-at-home" order	(1,700)
1000	480438	COD LICENSE FEE	30,000	-	-	-	-		(15,000)
1000	480440	CELL TOWER RENTAL INCOME	168,500	-	-	-	-		(5,000)
1000	489000	MISCELLANEOUS REVENUE	90,000	-	-	-	-		-
SUBTOTAL MISCELLANEOUS REVENUE			290,500	(167)	(500)	(1,000)	(1,500)		(21,700)
TRANSFERS IN (IFTS)									
1000	490100	REIMB - MFT LABOR / EQUIP	400,000	-	-	-	-		-
1000	490110	REIMB - ACCOUNTING SERVICES	576,400	-	-	-	-		(5,750)
1000	490120	REIMB - STAFF ENGINEER	218,600	-	-	-	-		-
1000	490140	REIMB - PW SERVICE CHARGE	124,400	-	-	-	-		-
1000	490150	REIMB - FACILITIES MAINTENANCE	105,600	-	-	-	-		-
1000	490160	REIMB - PW OPERATIONS	25,000	-	-	-	-		-
1000	490180	REIMB - FORFEITURE FUND	-	-	-	-	-		-
1000	490800	OPERATING TRANSFER IN	50,000	-	-	-	-		-
1000	490850	OPERATING XFER-PROPERTY TAX	(3,913,031)	-	-	-	-		-
SUBTOTAL TRANSFERS IN (IFTS)			(2,413,031)	-	-	-	-		(5,750)
TOTAL			19,557,485	(876,364)	(2,297,268)	(4,445,340)	(6,788,677)		(1,301,585)
Percent Decrease				-4%	-12%	-23%	-35%		
			2,500,000.00	0.13					
			3,500,000.00	27,380,479					
Impact of 2008/2009:				(1,100,000)					
2008/2009 Adjusted for inflation:				(1,327,000)					



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

Meeting: 07/27/20 06:00 PM
Department: Finance
Department Head: Christina Coyle
Category: Bond
Prepared By: Christina Coyle

SCHEDULED

AGENDA ITEM (ID # 4554)

DOC ID: 4554

Finance Director Coyle will update the Village Board on the timeline for issuing General Obligation Bonds.

Statement of the Issue:

The Village Board has provided staff with direction to move forward with construction of the parking garage behind the Civic Center. In order to fund the entire project, the Village will need to issue another series of General Obligation Bonds.

Analysis:

In 2018, the Village issued \$9.9 million in General Obligation Bonds. This series of bonds was issued to finance the Civic Center Improvements, Central Business District (CBD) parking garage, the CBD street and streetscape project, and property acquisition. At the time, it was known that if the parking garage project moved forward, a second series of bonds would be needed. The Village began the process of issuing another series of bonds in 2019, but due to delays in the parking garage project, that series of bonds was never issued. The garage is now moving forward and another series of bonds is needed to complete the project.

Of the \$9.9 million in bonds issued in 2018, approximately \$7.0 million remains. The garage is estimated to cost \$17 million, of which \$2.2 million has been spent. Therefore, just to finance the remaining cost of the garage, \$8.0 million in funds would be needed. Staff is recommending maximizing the bank qualified limit of \$10 million to finance both the parking garage and street and streetscape. Given the current market, we expect to receive very favorable interest rates on this issue. Staff has shared the most recent 10 Year Capital Plan with the Village Board at a previous meeting. That capital plan is again attached for reference. The 2020 issuance debt service numbers have been updated. The Village Board should also recall that bond proceeds were just one funding source for these large capital projects. Staff also projected using Capital Project Fund reserves as well as new capital funding from the State of Illinois for a portion of the suite of projects.

Staff has also attached an estimated debt service schedule and an estimated timeline for the bond issuance. The Village will also go through another rating process with Standard and Poor's. The August 24, 2020 Village Board meeting is targeted to pass the bond ordinance. The ordinance gives staff the authority to issue the bonds within certain parameters.

Action Requested:

Agenda Item (ID # 4554)

Meeting of July 27, 2020

This item is for discussion and informational purposes only.

ATTACHMENTS:

- Estimated Bond Issuance Timeline (PDF)
- Hypothetical Debt Service Schedule 2020 Bonds (PDF)
- 10 Year Capital Plan Updated for Covid-19 (PDF)

\$10,000,000*
Village of Glen Ellyn, Illinois
General Obligation Bonds, Series 2020

Timetable

Time and Responsibility Schedule*
As of July 1, 2020

Role	Participant	Abbreviation
Issuer	Village of Glen Ellyn	Village
Bond Counsel	Chapman and Cutler, LLP	BC
Municipal Advisor	Robert W. Baird & Co.	MA

July 2020							August 2020							September 2020						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
				1	2	3	4						1			1	2	3	4	5
5	6	7	8	9	10	11		2	3	4	5	6	7	8	6	7	8	9	10	11
12	13	14	15	16	17	18		9	10	11	12	13	14	15	13	14	15	16	17	18
19	20	21	22	23	24	25		16	17	18	19	20	21	22	20	21	22	23	24	25
26	27	28	29	30	31			23	24	25	26	27	28	29	27	28	29	30		
								30	31											



Village Board meeting dates

Week		Responsible Participant(s)
Week of July 13	Preliminary Official Statement ("POS") information request sent to Village.	MA
Week of July 20	First draft of bond ordinance distributed.	BC
Week of July 20	Information received from Village for POS.	Village
Week of July 27	Provide comments to first draft of bond ordinance.	All
Week of July 27	Distribute first draft of POS.	MA
Week of August 3	Distribute second draft of bond ordinance.	BC
Week of August 3	Comments due on first draft of POS.	All
Week of August 3	Distribute information to rating agency and schedule a conference call.	MA
Week of August 10	Comments due and finalize bond ordinance.	All
Week of August 10	Distribute second draft of POS.	MA
Week of August 17	Comments due on second draft POS.	All
Week of August 17	Distribute third draft of POS.	MA
Week of August 17	Conference call with rating agency.	Village and MA
August 24	Adopt bond ordinance at Village Board Meeting.	Village
Week of August 24	Receive bond rating.	Village and MA
Week of August 24	Finalize and post POS.	MA
Week of August 31	Competitive sale of bonds.	Village and MA
Week of September 7	Distribute and finalize the Final Official Statement ("FOS").	MA
Week of September 21	Bond closing.	All

*Preliminary subject to change.

Village of Glen Ellyn, Illinois

Hypothetical Issuance of General Obligation Bonds, Series 2020 ⁽¹⁾

Bond Year Ending January 1	General Obligation Bonds, Series 2020					
	Principal	Assumed Coupon	Assumed Yield	Interest	Capitalized Interest	Total Debt Service
	(1/1)			(1/1 & 7/1)		
2021				\$92,797	(\$92,797)	\$0
2022	\$310,000	4.000%	0.810%	\$344,400		\$654,400
2023	\$325,000	4.000%	0.840%	\$332,000		\$657,000
2024	\$335,000	4.000%	0.910%	\$319,000		\$654,000
2025	\$350,000	4.000%	1.010%	\$305,600		\$655,600
2026	\$365,000	4.000%	1.170%	\$291,600		\$656,600
2027	\$380,000	4.000%	1.310%	\$277,000		\$657,000
2028	\$395,000	4.000%	1.410%	\$261,800		\$656,800
2029	\$410,000	4.000%	1.500%	\$246,000		\$656,000
2030	\$425,000	4.000%	1.600%	\$229,600		\$654,600
2031	\$440,000	4.000%	1.670%	\$212,600		\$652,600
2032	\$460,000	4.000%	1.750%	\$195,000		\$655,000
2033	\$480,000	4.000%	1.840%	\$176,600		\$656,600
2034	\$500,000	4.000%	1.880%	\$157,400		\$657,400
2035	\$520,000	4.000%	1.930%	\$137,400		\$657,400
2036	\$540,000	4.000%	1.970%	\$116,600		\$656,600
2037	\$560,000	4.000%	2.010%	\$95,000		\$655,000
2038	\$580,000	4.000%	2.050%	\$72,600		\$652,600
2039	\$605,000	4.000%	2.090%	\$49,400		\$654,400
2040	\$630,000	4.000%	2.130%	\$25,200		\$655,200
	<u>\$8,610,000</u>			<u>\$3,937,597</u>	<u>(\$92,797)</u>	<u>\$12,454,800</u>

Sources and Uses of Funds

Sources of Funds

Par Amount	\$8,610,000
Original Issue Premium	\$1,385,074
Total Sources	\$9,995,074

Uses of Funds

Deposit to Project Fund	\$9,730,077
Assumed Costs of Issuance ⁽²⁾	\$172,200
Deposit to Capitalized Interest Fund	\$92,797
Total Uses of Funds	\$9,995,074

Potential True Interest Cost ⁽³⁾	2.34%
Potential True Interest Cost +10 Basis Points ⁽³⁾	2.44%
Potential True Interest Cost -10 Basis Points ⁽³⁾	2.24%

(1) This illustration represents a mathematical calculation of potential interest cost, assuming hypothetical rates for tax-exempt bank qualified general obligation bonds rated AAA as of July 6, 2020. Actual rates may vary. If actual rates are higher than those assumed, the interest cost would be higher. This illustration provides information and is not intended to be a recommendation, proposal or suggestion for a financing or otherwise be considered as advice. Structures assume 20 year level debt service, a delivery date of September 24, 2020 and first interest payment date of January 1, 2021. Interest will be capitalized through January 1, 2021. Preliminary, subject to change.

(2) Assumed costs of issuance of \$20 per \$1,000 of bonds issued. Preliminary, subject to change.

(3) True Interest Cost is the rate of interest, compounded semi-annually, required to discount the payments of principal and interest to bondholders to the original purchase price.

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**Robert W. Baird & Co.
G-17 Disclosures as Financial Advisor**

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CAPITAL PROJECTS FUND
10 YEAR PLAN
AS OF JULY 6, 2020

Capital Fund		CY2020 FORECAST	CY2021 FORECAST	CY2022 FORECAST	CY2023 FORECAST	CY2024 FORECAST	CY2025 FORECAST	CY2026 FORECAST	CY2027 FORECAST	CY2028 FORECAST	CY2029 FORECAST	CY2030 FORECAST
Revenues:												
	Property Taxes	\$ 3,913,031	\$ 3,991,292	\$ 4,071,117	\$ 4,152,540	\$ 4,235,591	\$ 4,320,302	\$ 4,406,708	\$ 4,494,843	\$ 4,584,739	\$ 4,676,434	\$ 4,769,963
	Food and Beverage Tax	\$ 650,000	\$ 650,000	\$ 975,000	\$ 975,000	\$ 1,191,000	\$ 1,300,000	\$ 1,326,000	\$ 1,352,520	\$ 1,379,570	\$ 1,407,162	\$ 1,435,305
	Drainage Infrastructure Fee	143,675	143,675	143,675	143,675	143,675	143,675	143,675	143,675	143,675	143,675	143,675
	TIF Contributions to Capital Projects	-	75,000	75,000	75,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
	Parking Fund Contributions to Capital Projects	-	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
	General Obligation Bond for CBD Projects	9,900,000	-	-	-	7,480,000	-	-	-	-	-	-
	Telecommunications Tax	563,000	551,740	540,705	529,891	519,293	508,907	498,729	488,755	478,980	469,400	460,012
	Electricity Use Tax	950,000	950,000	950,000	950,000	950,000	950,000	950,000	950,000	950,000	950,000	950,000
	Natural Gas Use Tax	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000
	Real Estate Transfer Tax	375,000	382,500	750,000	765,000	780,300	795,906	811,824	828,061	844,622	861,514	878,745
	Grant Revenue	863,563	-	475,000	-	7,200,000	13,200,000	-	-	-	-	-
	Forfeiture Funds - To reimburse police station project (if funds are available)	100,000	100,000	100,000	-	-	-	-	-	-	-	-
	MFT (One Time Transfer)	-	-	2,000,000	-	-	-	-	-	-	-	-
	Capital Grant from State of Illinois (Capital Bonds)	600,000	600,000	600,000	-	-	-	-	-	-	-	-
	General Fund (One Time Transfer)	-	-	-	-	-	-	-	-	-	-	-
	Miscellaneous Income	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000
	Interest Income	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000
	Total Revenues	\$ 18,578,269	\$ 8,039,207	\$ 11,275,498	\$ 8,261,106	\$ 23,244,859	\$ 21,963,791	\$ 8,881,937	\$ 9,002,853	\$ 9,126,586	\$ 9,253,185	\$ 9,382,700
Expenditures:												
Non-Roadway Construction Projects:												
	Minor capital investment/other expenditures	\$ 22,500	\$ 23,200	\$ 23,900	\$ 24,600	\$ 25,300	\$ 26,100	\$ 26,900	\$ 27,700	\$ 28,500	\$ 29,400	\$ 30,300
	Placeholder for Unidentified Non-Roadway Projects		\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
	Village Green Storm Sewer Replacement	286,000	-	-	-	-	-	-	-	-	-	-
GF	Lake Road Undergrounding	-	-	-	-	-	-	-	-	-	-	-
	Hill Avenue Bridge	30,500	-	-	-	-	-	-	-	-	-	-
	Hill Avenue Utility Sewer and Water (Phase I)	-	200,000	-	-	-	-	-	-	-	-	-
	Cumnor Water and Sewer Utility Extensions	105,000	-	-	-	-	-	-	-	-	-	-
	Royal Glen Infrastructure Improvements	-	125,000	-	-	-	-	-	-	-	-	-
	McKee House	75,000	-	-	-	-	-	-	-	-	-	-
	Saint Charles Road Salt Storage Facility	-	-	-	-	-	-	-	-	-	-	-
	Street Lighting Improvements - 5 Corners	-	-	-	-	-	-	-	-	-	-	-
	Street Lighting Improvements - Roosevelt Road	-	-	-	-	-	-	-	1,952,766	-	-	-
	Street Lighting Improvements - Replacements and Requests	76,000	15,000	15,000	15,000	15,000	75,000	15,000	15,000	15,000	15,000	75,000
	Horse Trough	-	-	-	-	-	-	-	-	-	-	-
	Stormwater Drainage Improvements Program	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
	Traffic Studies and Improvements	25,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
	Wayfinding Signage	63,000	200,000	-	-	-	-	-	-	-	-	-
	East Branch Trail Feasibility Study Contribution	-	100,000	-	-	-	-	-	-	-	-	-
	Special Engineering Projects											
	Parking Garage (Transfer to Parking Fund)	16,000,000	-	-	-	-	-	-	-	-	-	-
GF	Taylor Avenue Pedestrian Tunnel	938,399	-	-	-	-	-	-	-	-	-	-
	Train Station/Pedestrian Underpass	230,000	1,000,000	1,000,000	3,000,000	10,000,000	10,000,000	-	-	-	-	-
	CBD Over/Underpass Feasibility Study	-	-	-	-	-	-	-	-	-	-	-
	Developer Capital Improvements (CBD)	200,000	50,000	200,000	50,000	200,000	50,000	50,000	50,000	50,000	50,000	50,000
	Civic Center HVAC Project	-	-	-	-	-	-	-	-	-	-	-
GF	Sidewalk Program	141,800	260,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
	IDOT Crosswalks	-	-	-	-	-	-	-	-	-	-	-
	Illinois Route 38 Streetscape Improvements	-	-	-	-	-	-	-	-	-	-	-
	subtotal non-roadway	18,218,199	2,098,200	1,513,900	3,364,600	10,515,300	10,426,100	366,900	2,320,466	368,500	369,400	430,300
Roadway Rehabilitation Program												
	Placeholder for Unidentified Roadway Projects	-	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250000
	Pavement Preservation Program	195,000	250,000	250,000	250,000	250,000	300,000	300,000	300,000	300,000	300,000	300,000
	Pavement Condition Survey	-	50,000	-	-	-	50,000	-	-	-	50,000	-
	Baker Hill Ingress/Egress Improvements	-	-	-	-	-	-	-	-	-	-	-
GF	Crescent Boulevard Reconstruction	423,238	-	-	-	-	-	-	-	-	-	-
	2016 and 2017 Street Resurfacing	-	-	-	-	-	-	-	-	-	-	-
	2018 Street Resurfacing	-	-	-	-	-	-	-	-	-	-	-
	Kenilworth-Alley Improvements	-	-	-	-	-	-	-	-	-	-	-
GF	North Park/Main Street Improvements	412,071	-	-	-	-	-	-	-	-	-	-
	2020 Street Program 20001	152,036	2,534,146	2,490,958	-	-	-	-	-	-	-	-
	2020 Street Program 20002	1,359,057	-	-	-	-	-	-	-	-	-	-
	Scott Clifton Cumnor Street Rehabilitation	-	-	-	-	-	-	-	-	-	-	-
	Future Street Resurfacing/Reconstruction Projects	-	5,361,062	4,181,092	3,261,173	2,821,539	4,823,364	5,343,621	6,492,088	6,474,142	3,817,072	2,958,768
	Concrete Street Patching and Rehabilitation Program	225,000	100,000	500,000	550,000	300,000	450,000	-	100,000	-	100,000	-
	CBD Underground Improvements Study	-	-	-	-	-	-	-	-	-	-	-
	CBD Streetscape and Utility Improvements	800,000	-	-	1,248,480	6,323,200	6,242,400	2,080,800	-	-	-	-
	IFT / General Fund Engineering	218,600	223,000	227,000	232,000	237,000	242,000	247,000	252,000	257,000	262,000	267,000
	IFT/ Food and Beverage Collection Cost	50,000	51,500	53,045	54,636	56,275	-	-	-	-	-	-
	subtotal road program	3,835,002	8,819,708	7,952,095	5,846,289	10,238,014	12,357,764	8,221,421	7,394,088	7,281,142	4,779,072	3,775,768
	Total Improvements - Capital Projects Fund	\$ 22,053,201	\$ 10,917,908	\$ 9,465,995	\$ 9,210,889	\$ 20,753,314	\$ 22,783,864	\$ 8,588,321	\$ 9,714,554	\$ 7,649,642	\$ 5,148,472	\$ 4,206,068
	Bond Repayment - 2015 Police Station Bonds	\$ 956,494	\$ 954,544	\$ 957,144	\$ 954,143	\$ 955,694	\$ 956,644	\$ 956,994	\$ 956,744	\$ 955,894	\$ 952,656	\$ 952,850
	Bond Repayment - 2018 Capital Project Bonds	\$ 678,469	\$ 682,219	\$ 680,519	\$ 678,519	\$ 681,219	\$ 683,469	\$ 680,469	\$ 681,769	\$ 682,819	\$ 683,419	\$ 678,569
	Bond Repayment - 2020 Capital Project Bonds (est.)	\$ 328,500	\$ 657,000	\$ 657,000	\$ 657,000	\$ 657,000	\$ 657,000	\$ 657,000	\$ 657,000	\$ 657,000	\$ 657,000	\$ 657,000
	Bond Repayment - 2022 Capital Project Bonds (est.)	\$ -	\$ -	\$ -	\$ -	\$ 258,100	\$ 516,200	\$ 516,200	\$ 516,200	\$ 516,200	\$ 516,200	\$ 516,200
	Total Expenditures - Capital Projects Fund	\$ 24,016,664	\$ 13,211,671	\$ 11,760,658	\$ 11,500,551	\$ 23,305,327	\$ 25,597,177	\$ 11,398,984	\$ 12,526,267	\$ 10,461,555	\$ 7,957,747	\$ 7,010,687
	Change in Fund Balance, Capital Projects Fund	\$ (5,438,395)	\$ (5,172,464)	\$ (485,160)	\$ (3,239,445)	\$ (60,469)	\$ (3,633,386)	\$ (2,517,047)	\$ (3,523,414)	\$ (1,334,969)	\$ 1,295,438	\$ 2,372,013
	Capital Projects Fund Balance, Beginning of Year	\$ 20,540,361	\$ 15,101,966	\$ 9,929,502	\$ 9,444,342	\$ 6,204,896	\$ 6,144,428	\$ 2,511,041	\$ (6,006)	\$ (3,529,420)	\$ (4,864,388)	\$ (3,568,950)
	Capital Projects Fund Balance, End of Year	\$ 15,101,966	\$ 9,929,502	\$ 9,444,342	\$ 6,204,896	\$ 6,144,428	\$ 2,511,041	\$ (6,006)	\$ (3,529,420)	\$ (4,864,388)	\$ (3,568,950)	\$ (1,196,937)