Agenda
Village of Glen Ellyn
Special Village Board Workshop
Monday, August 15, 2022
7:00 PM
Glen Ellyn Civic Center, Galligan Board Room

Meeting Procedures Statement

Visitors are most welcome to attend all meetings of the Village Board and can find copies of the Agenda on their chairs or online at www.glenellyn.org prior to the meeting. Any individual with a disability requiring a reasonable accommodation in order to participate in a meeting should contact The Village of Glen Ellyn ADA Coordinator, 630-469-5000, at least five (5) business days in advance of the next scheduled meeting. All matters on the Agenda may be discussed, amended, and acted upon.

A. Call to Order

B. Pledge of Allegiance

C. Roll Call

D. Roosevelt Road Hotel Charette Report

1) Presentation of Roosevelt Road Hotel Charette Design Report (Kon Savoy, Consultant)

E. Mid-year Budget Review

1) Finance Director Noller will present the mid-year financial report and budget review.

F. Audience Participation

1) Open:

Members of the public are welcome to speak to 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 will have the opportunity to comment at the time the item is discussed. In either case, please complete the Audience Participation form and turn it in to the Village Clerk. It is requested that, if possible, one spokesman for a group be appointed to present the views of the entire group. Speakers who are recognized are requested to step to a microphone and state their name, their topic and the group, if any, they are representing prior to addressing the Village Board. Individuals wishing to address the Board shall exercise proper decorum and respect for the proceedings and the business of the Village Board, and shall refrain from abusive demeanor and language. The practice of ceding time to other speakers shall be prohibited, except in the discretion of the presiding officer of the meeting. Public officials are not obligated to respond to questions.

In lieu of participating in the live 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.

G. Reminders

1) Village Board Meeting August 22

H. Motion to adjourn for Closed Executive Session to discuss the appointment, employment, compensation, discipline, performance, or dismissal of specific employees of the public body or legal counsel for the public body, Section 2.06, ILCS 120/2 (c)(1); and the purchase or lease of real property for the use of the public body, including meetings held for the purpose of discussing whether a particular parcel should be acquired, Section 2.06, ILCS 120/2 (c)(5) and the setting of a price for sale or lease of property owned by the public body, Section 2.06, ILCS 120/2 (c)(6) without returning to open session.

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

Meeting 8/15/2022 7:00 PM
Department: Administration
Department Head: Emily Rodman
Category: Discussion Item
Prepared By: Meredith Hannah

AGENDA ITEM (ID # 2022-2524)

DOC ID: 2022-2524

Presentation of Roosevelt Road Hotel Charette Design Report (Kon Savoy, Consultant)

Statement of the Issue:
Kon Savoy Consulting Group will present five (5) development concepts for the Roosevelt Road Hotel Site to the Board for discussion and direction.

Analysis:
The Village entered into an Agreement of Purchase and Sale of the hotel properties located between Roosevelt Rd. and Taft Ave., on either side of Exmoor, and closed on the properties on January 11, 2022. The Village purchased the land for $2,850,000 and has, to date, invested approximately $45,000 in board-up and asbestos remediation costs. The property is comprised of seven parcels totaling approximately 2.2 acres and is zoned C3 Service Commercial. The Village is proceeding on multiple fronts to ensure the sale of the properties for the most beneficial redevelopment of the site. On September 27, 2021, the Board approved a contract with Kon Savoy Consulting Group to assist the Village with the redevelopment of the Roosevelt Road Hotel Properties and on July 25, 2022, the Village Board approved entering into a contract with CBRE Oak Brook Land Services to market the site for sale.

The Village's contract with Kon Savoy includes a scope of services identifying the process for conducting a market analysis for the properties, developing concept plans, and obtaining public input on redevelopment alternatives. The process we have followed includes providing a forum for citizen input through the Ad Hoc Work Group and conducting a Design Charette to envision different opportunities and uses for the site. Kon Savoy presented the report findings of the Charette with the Ad Hoc Work Group on August 3, 2022, and with feedback from the group, have compiled five (5) redevelopment concepts for the site. Kon Savoy will present the concepts to the Village Board for review and to provide guidance on preferred concepts, prior to them being forwarded to the Plan Commission for review.

Following the Village Board's discussion and direction, Kon Savoy will further develop the concepts as directed by the Board to bring them to the Plan Commission in late September.

Budget Impact:
The five (5) concepts and design has been been budgeted within the approved contract for services.

Action Requested:

Discussion only.

Attachments:

1. Charette Summary Report
2. Charette Summary of Alternative Concept Designs
3. Notes from August 3 2022 Ad Hoc Meeting

Glen Ellyn Hotel Site Design Charette

June 22, 2022

KON SAVOY CONSULTING GROUP

Kretchmer Associates

egret+ox PLANNING

Charette Results

Process

Community stakeholders participated in a 2 hour interactive workshop, that provided both staff and community leaders the opportunity to work together in an informal setting to explore different development scenarios for the hotel redevelopment area.

Participants worked together to formulate various development scenarios using prototypical building types representing potential land uses (commercial, residential) that would be suited for the size and dimensions of this site based on a market study.

The results summarized below do not represent all possible options and are not intended to a final determination on the appropriate land uses.

Participants

- Approximately 30 community stakeholders
- Approximately 10 community observers
- 5 Table Groups

Charette Results

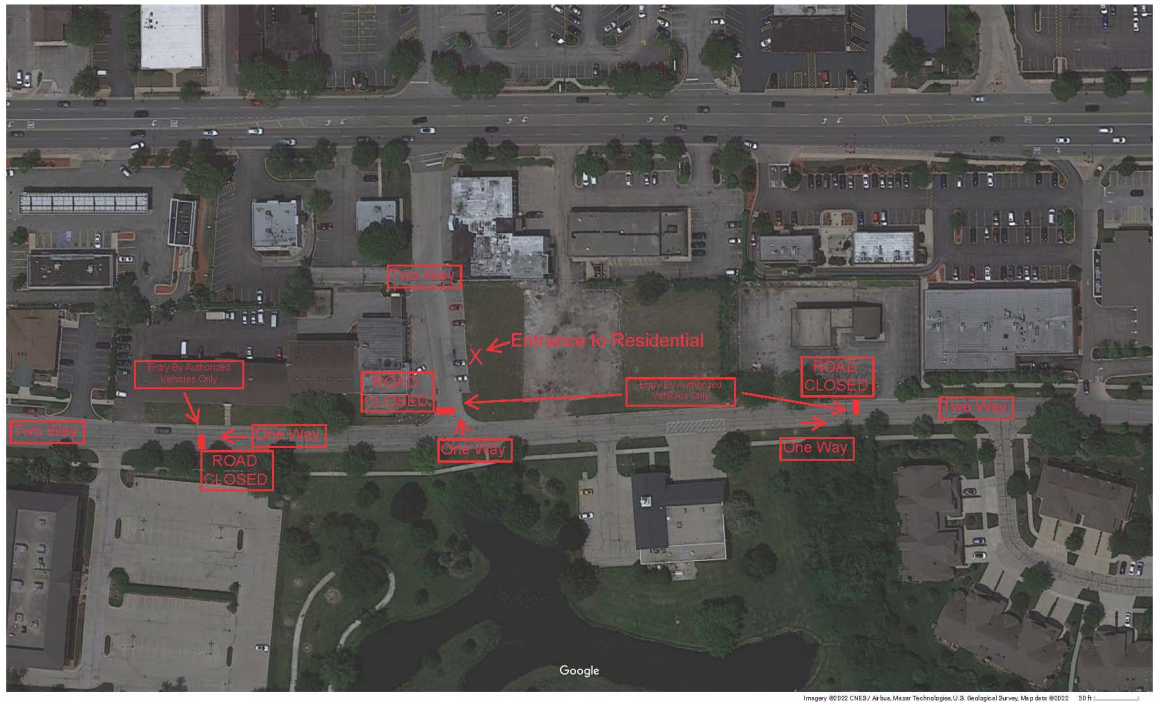
Development Scenarios

- 27 total development scenarios created by participants, including contributions from one member of the working group not present at the charette.
- 12 (45%) of the 27 development scenarios include some type of multiple-family residential either as affordable or supportive housing. Housing types included 2-6 story buildings.
- 25 (93%) of the 27 development scenarios place some form of commercial (retail building, fast food or larger high quality sit-down restaurant on Roosevelt Road. One scenario included a mixed-use building (commercial on first floor and residential above) on the entire site.
- All of the housing scenarios place residential on Taft Avenue frontage, with 2 scenarios placing housing on the entire site.
- 23 of the 27 scenarios included keeping Exmoor open for traffic, with a few using it for commercial parking.
- 23 of 27 scenarios included providing ½ acre to the animal hospital for expansion of their parking. A few scenarios contemplated that this parking area could be shared with other uses.

Charette Results

Development Scenarios

- One proposal provided for the closing of certain portions of Taft Avenue and Exmoor to reduce through traffic.



Charette Results

Development Scenarios Taft Avenue – Use Summary

- Uses proposed for the Taft Avenue frontage included primarily non-commercial uses, including:
  - Pet grooming
  - Office (including medical service commercial uses – dentist, etc.)
  - Library or recreational use
  - Day Care
  - Additional parking to support other uses
  - 4 story mixed-use building (first floor commercial with residential above)
  - Food Hall
  - Commercial children's center/play space
  - Supportive housing (IDD and Senior)
  - Green space and recreational uses; bandshell
  - Recycling center
  - Medical uses
  - Relocation of fire station

Charette Results

Development Scenarios Taft Avenue – Use Summary

- Uses proposed for the Taft Avenue frontage included primarily non-commercial uses, including:
  - Garden nursery with ancillary retail
  - Public Services (combined kindergarten building for school districts; recreational center; community pool/amphitheater;
  - Senior center
  - Micro-apartments

Charette Results

Development Scenarios Roosevelt Road – Use Summary

- Uses proposed for the Roosevelt Road frontage included primarily commercial uses, including:
  - Fast Food restaurant with drive thru service
  - 4 story mixed-use building (retail on first floor with residential above. This option include Taft Ave)
  - Full service restaurant (associated parking and beer garden provided along Taft Ave.)
  - Bakery
  - Supportive housing
  - Small retail building
  - College of DuPage hospitality housing
  - Garden nursery

Charette Results

Development Scenarios – Table Group Results

- 27 total development scenarios were created by 5 table groups. Notes of all of the scenarios were provided by a recorder at each table, and most tables provided photo images. The images are provided in the following pages.

Parking for Animal Hospital

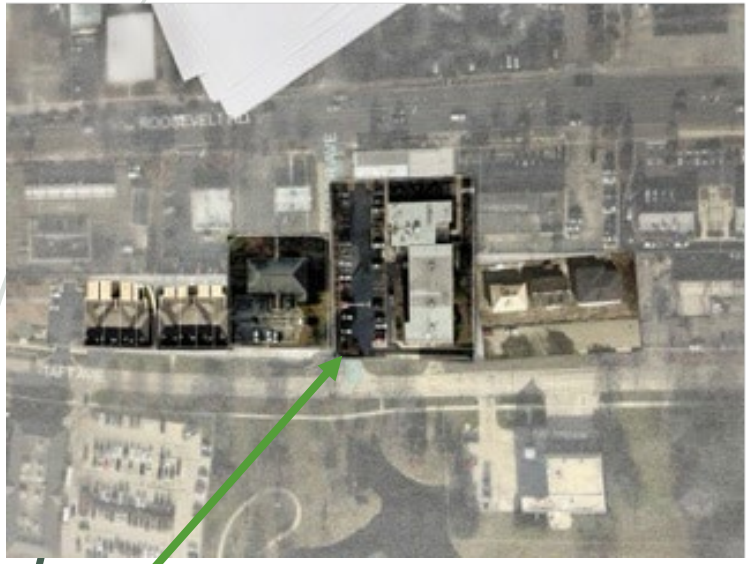
Housing

Retail/ Restaurant

Medical Office

Charette Results

Development Scenarios – Table Group Results



All Housing/ various types

Retail Center

Charette Results

Development Scenarios – Table Group Results

Parking

Housing

Medical Office

Retail Store

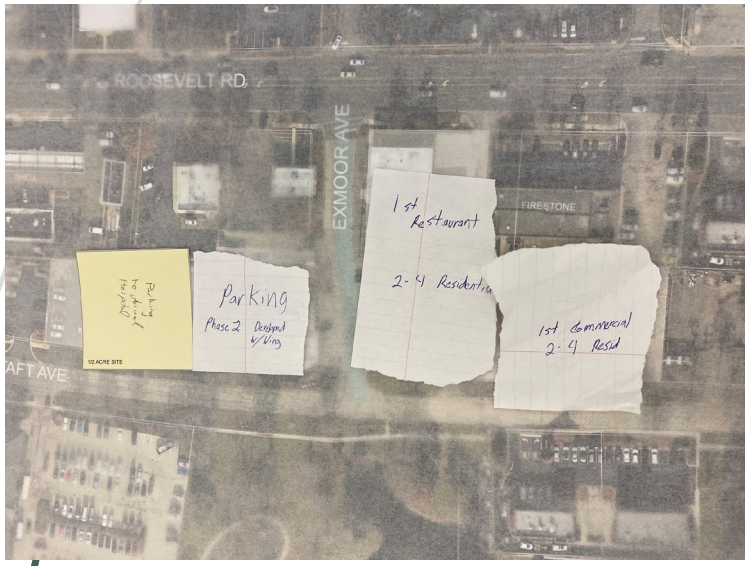
Charette Results

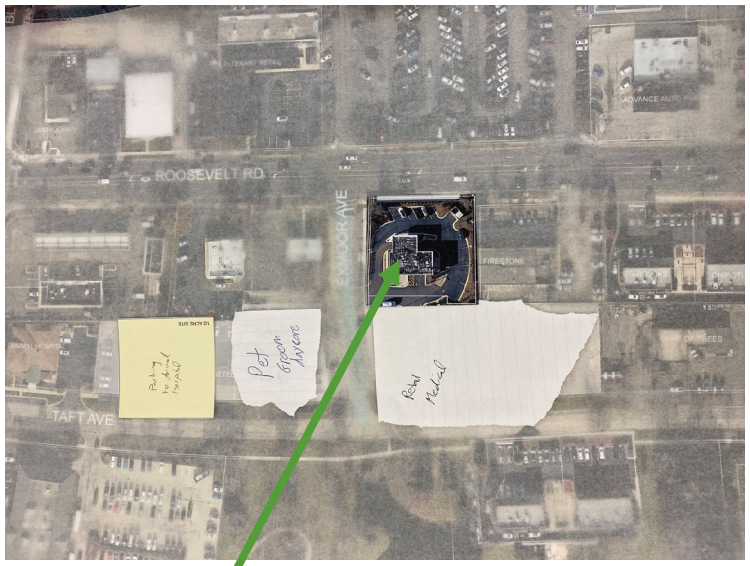
Development Scenarios – Table Group Results

Housing

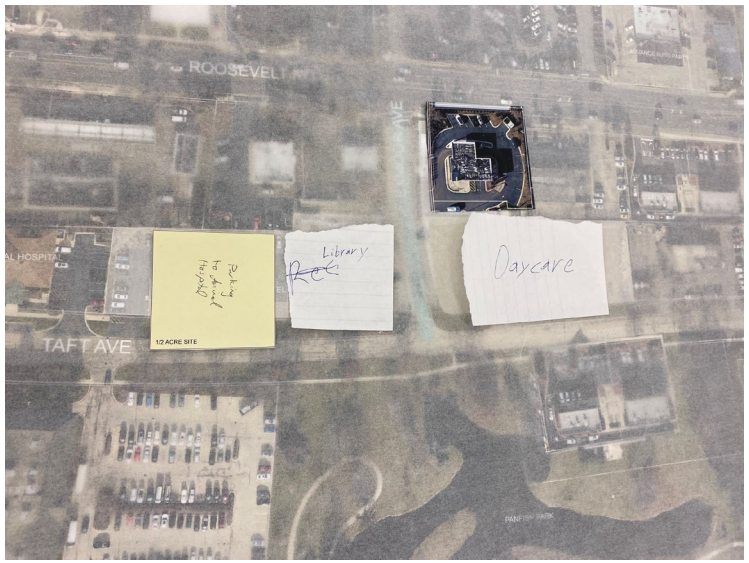
Charette Results

Development Scenarios – Table Group Results



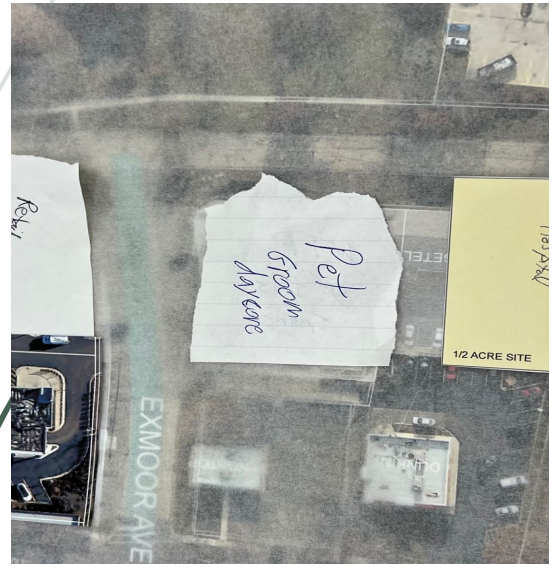


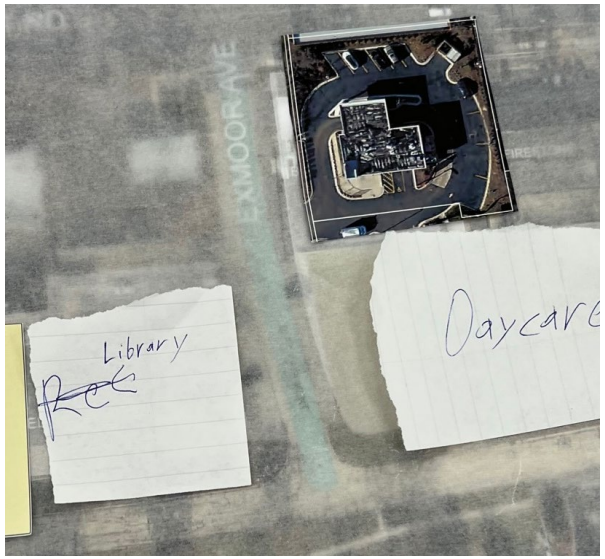
Retail/Drive-thru

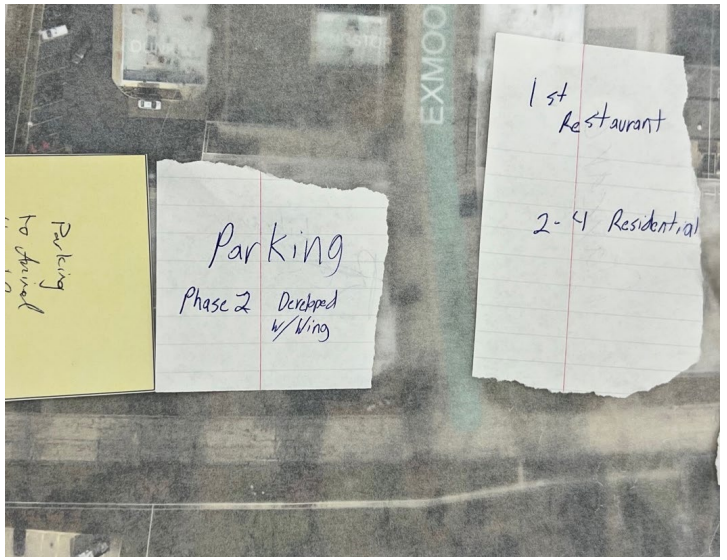


Charette Results

Development Scenarios – Table Group Results

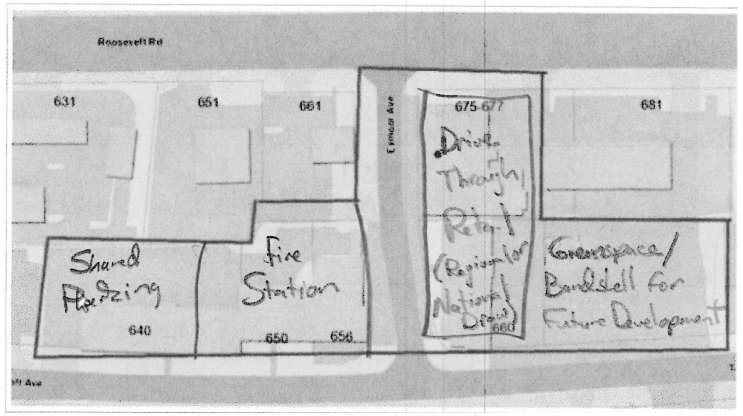


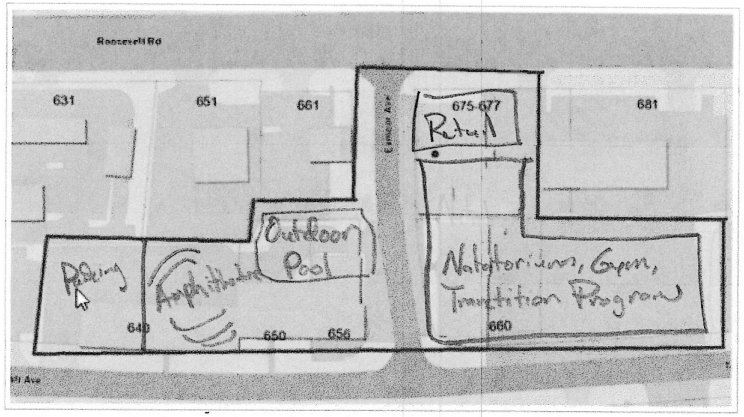


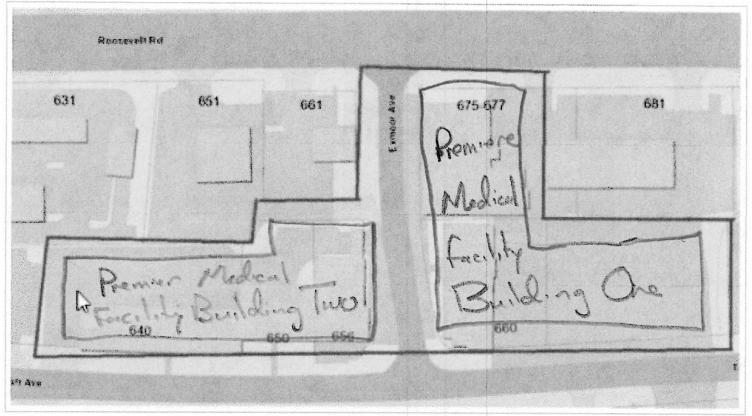


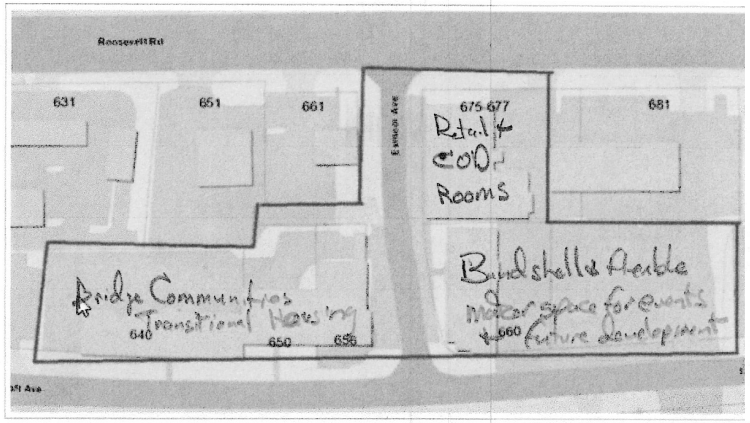
Charette Results

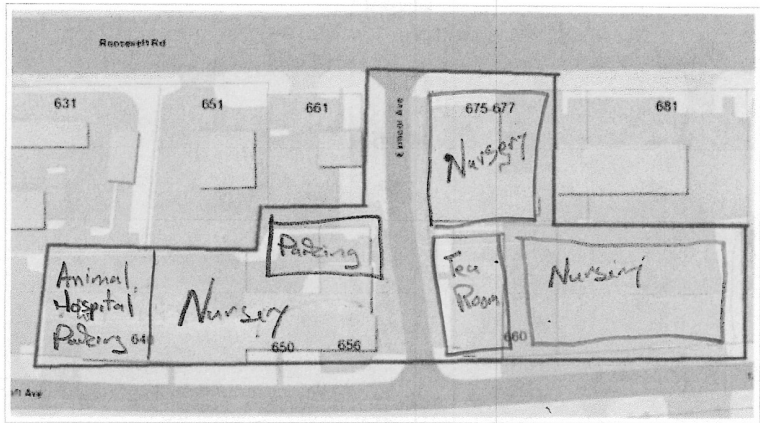
Development Scenarios – Other Concepts





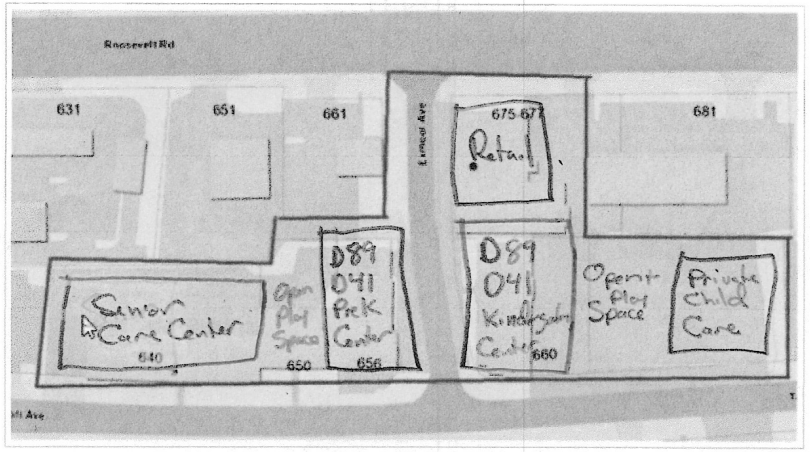


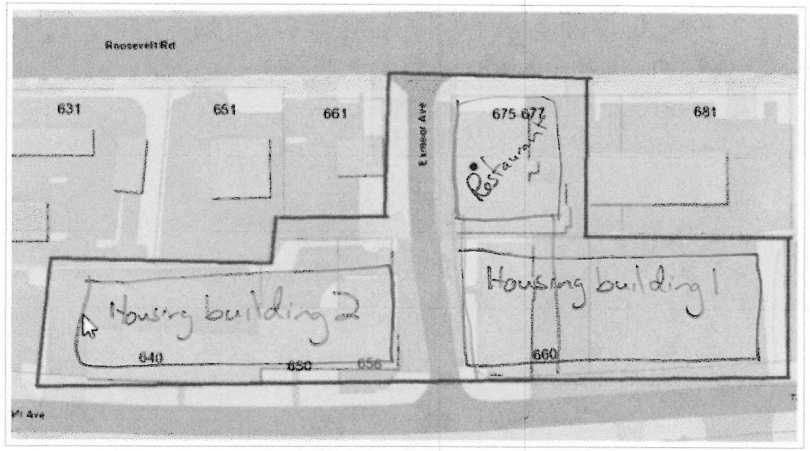




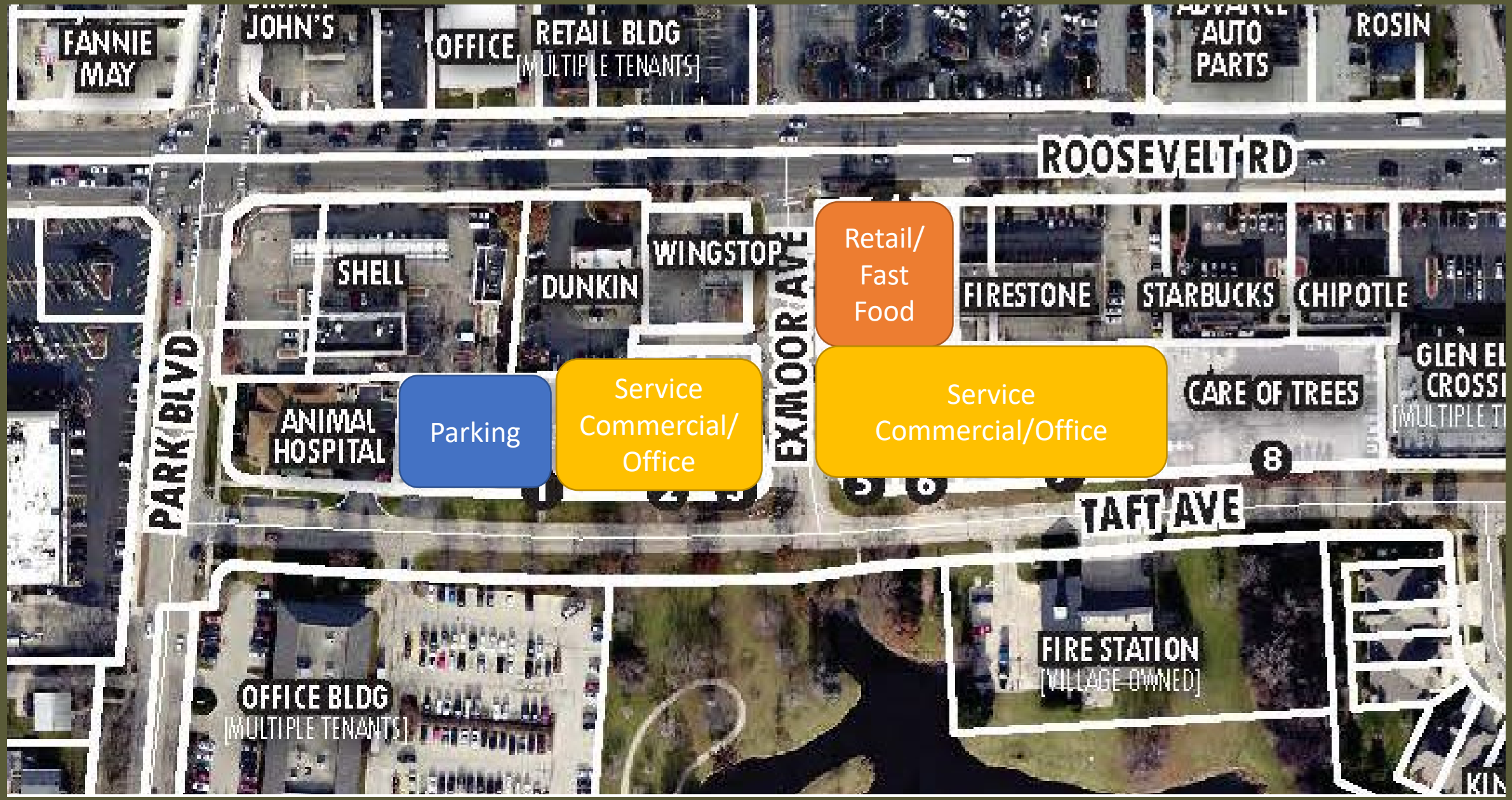
Charette Results

Development Scenarios – Other Concepts

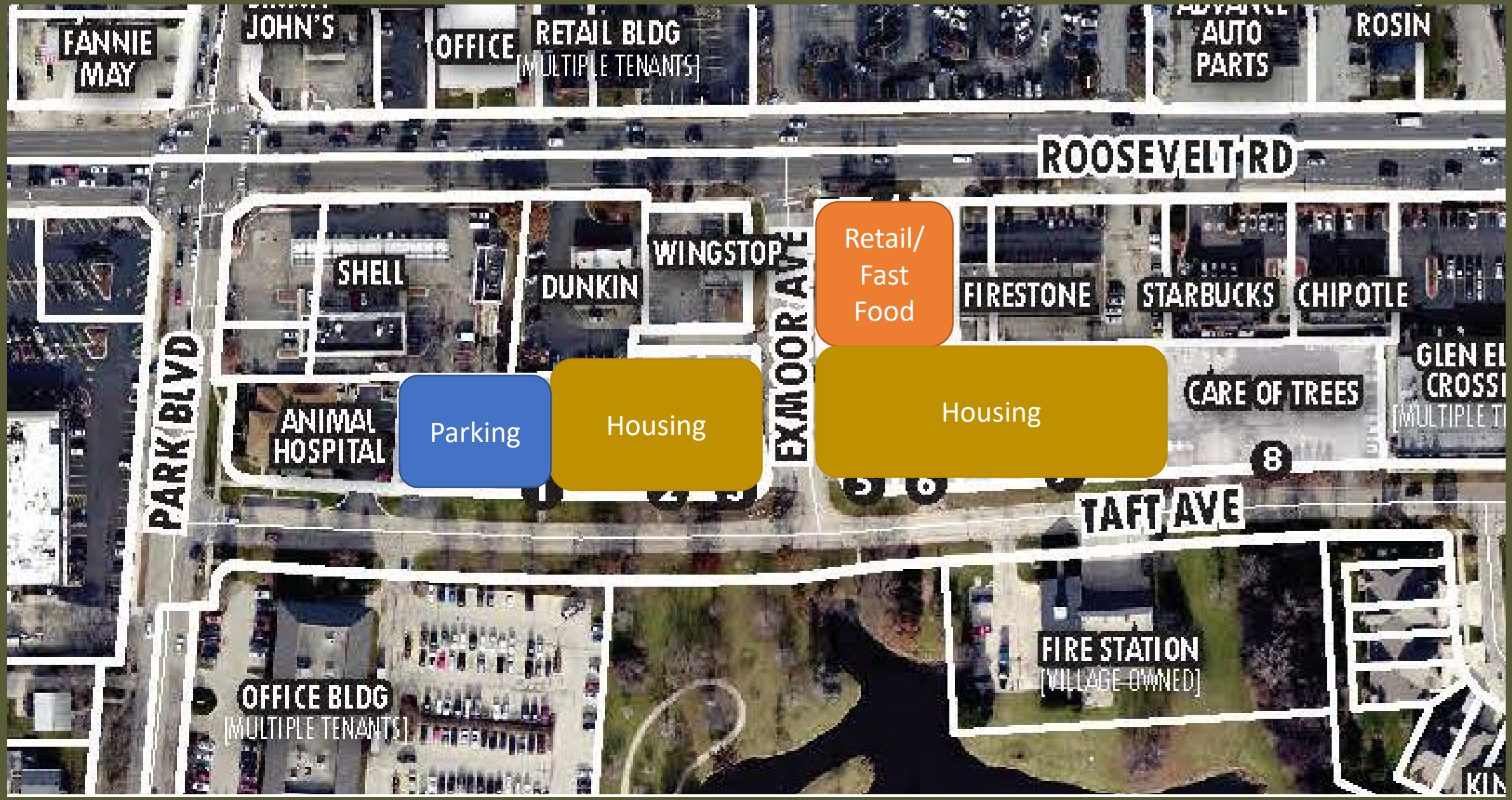




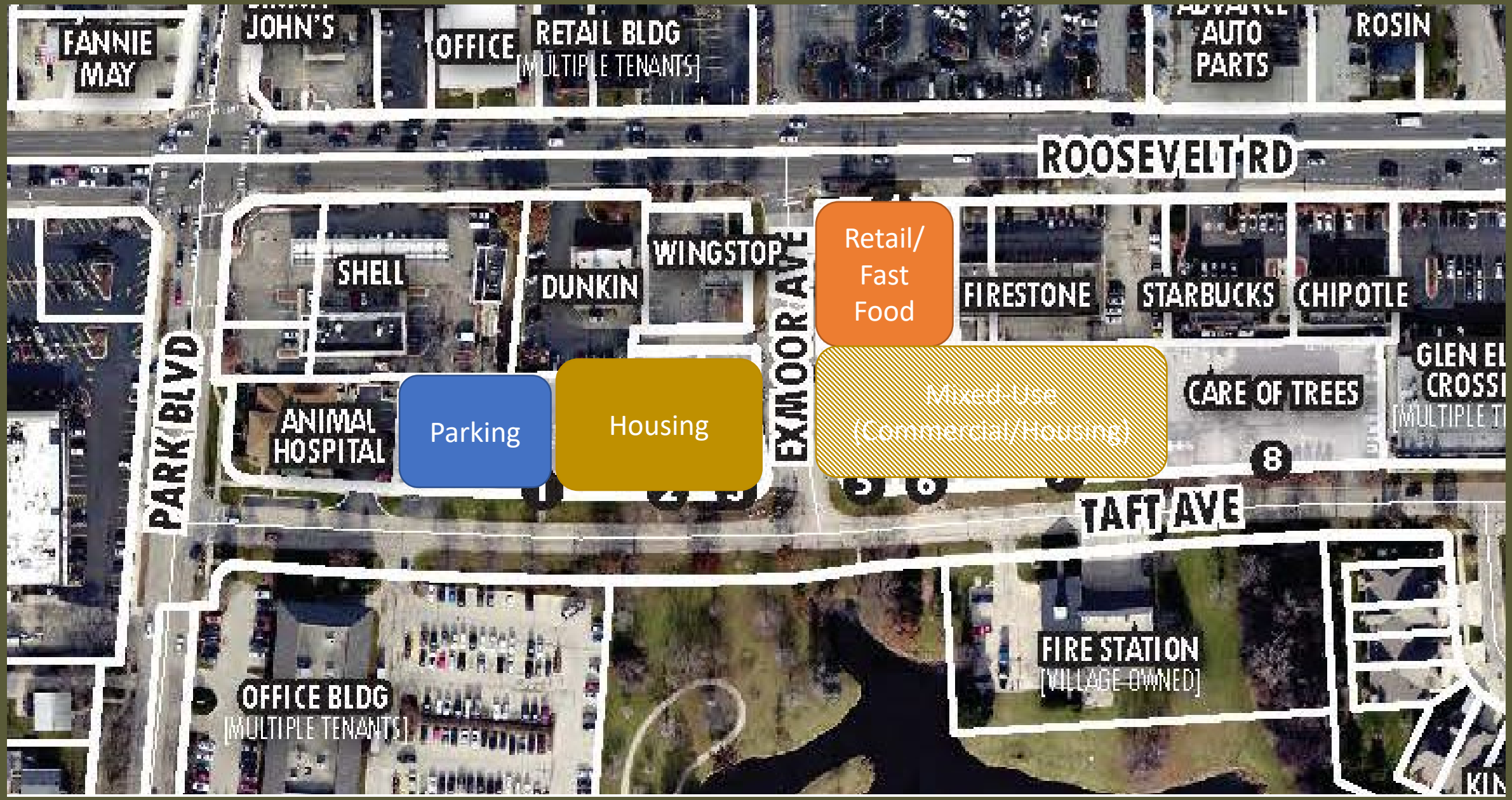
Option #1: All Commercial with Animal Hospital Parking



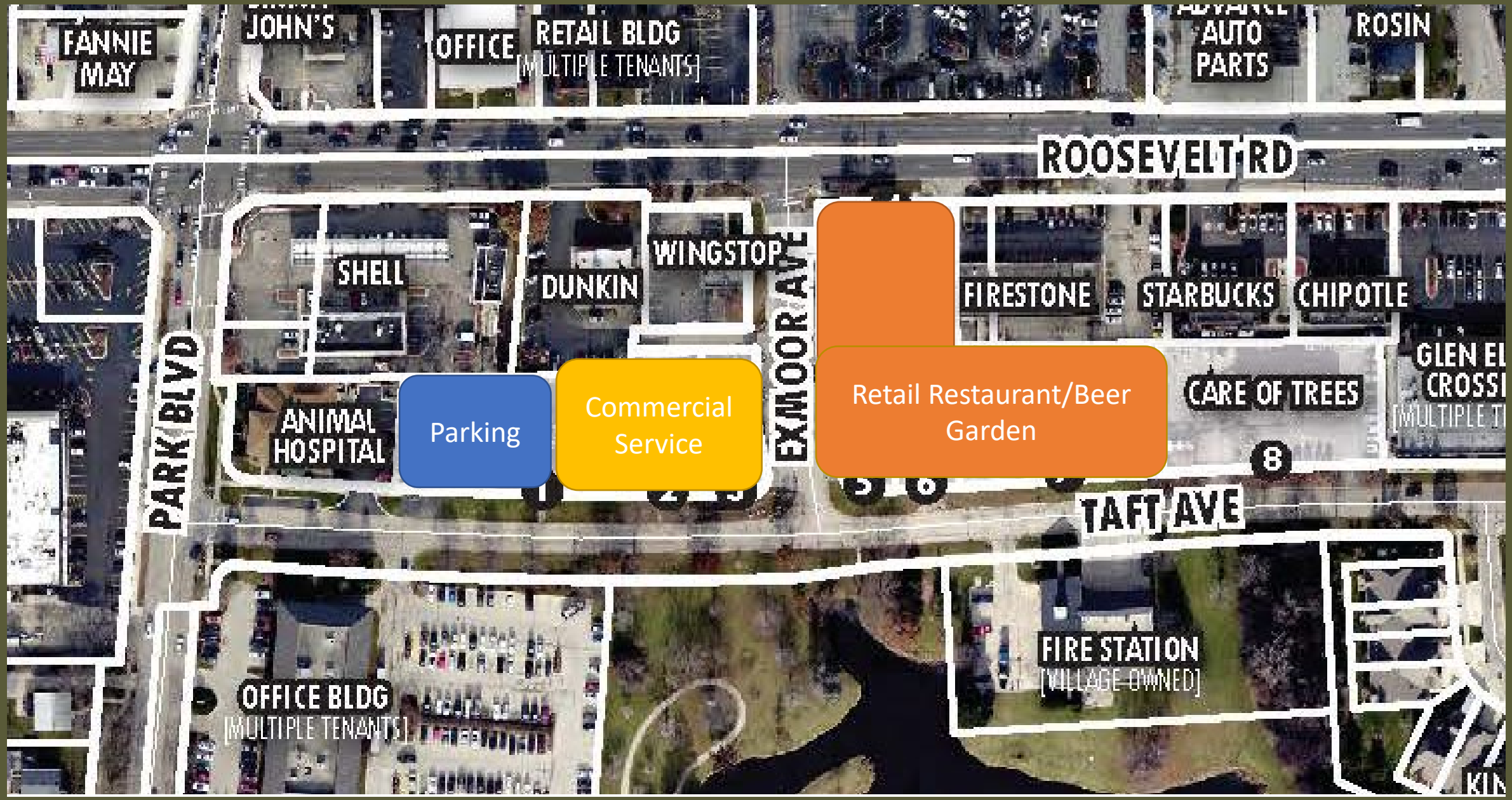
Option #2: Retail and Housing with Animal Hospital Parking



Option #3: Retail and Housing with Animal Hospital Parking



Option #4: All Retail/Commercial with Animal Hospital Parking



Option #5: Retail and Housing with Animal Hospital Parking

Minutes
Village of Glen Ellyn
Roosevelt Road/Taft Avenue Hotel Site Ad Hoc Work Group
Wednesday, August 3, 2022
7:00 PM
Glen Ellyn Police Department Community Room
65 S Park Blvd., Glen Ellyn, IL 60137

A. Call to Order

President Senak called the meeting to order at 7:05 pm.

B. Roll Call

The following Ad Hoc Work Group members were present.

President Senak
Trustee Payne
Ad Hoc Work Group Member Donna Kemp
Ad Hoc Work Group Member Kevin McGrane
Ad Hoc Work Group Member Norris Eber
Ad Hoc Work Group Member Nick Nelson
Ad Hoc Work Group Member Clara Hughes
Ad Hoc Work Group Member Renie Atchison
Ad Hoc Work Group Member Rachna Thakkar
Ad Hoc Work Group Member Mark Pfefferman
Ad Hoc Work Group Member Katie Kreller
Ad Hoc Work Group Member Jim Shannon

Village Manager Mark Franz was also in attendance.

C. Approval of Minutes

1. June 13, 2022 Ad Hoc Work Group Minutes
2. June 22, 2022 Hotel Site Design Charette Minutes with Report

Both sets of Meeting Minutes were approved 12-0.

D. Presentation

1. Presentation of Hotel Site Design Charette Report (Valerie Kretchmer, Consultant)

Kretchmer presented a summary of the Design Charette Report. Various ideas and uses were discussed in small groups. Some of the consensus uses were:

- Animal Hospital extended parking

- Keeping Exmore Avenue open
- Public uses – no real support from other taxing bodies for this location
- Many themes for commercial and residential development and feasibility on different concepts
- Attempting to boil down the concepts into 5 Global Options

2. Discussion of Five Concepts Derived from Charette Report (Valerie Kretchmer, Consultant)

Kretchmer presented the 5 Concepts derived from the Charette.

E. Work Group Discussion

President Senak asked for questions from the Work Group.

Member Nelson was surprised the fifth option was all housing and that the animal hospital parking lot was not included in all options.

Member Kemp agreed with Nelson and agreed that an all housing option should not be included.

Kretchmer clarified how the process evolved from the design charette to the five concepts.

President Senak asked the group is Option 5 should be eliminated. By a vote of 7-2, option 5 was eliminated.

President Senak lead a discussion to eliminate Option 2. The group agreed to add Animal Hospital Parking. Option 3 should include mixed use on east parcel. Option 3 from Member Ebert will be included.

A member of the public, Roger Hughes, asked about the process and Manager Franz clarified who participated in the Design Charette. Another member of the public, David Firchau asked about his proposal and what is good for the community. Member of the public Mr. Vantiem expressed concern about the tax revenue and maximizing the return. Member of the public Matt Marella asked about the Animal Hospital. Member of the public Mark Wilson expressed concern about the impact.

President Senak stated at the conclusion of the last meeting tonight, all Ad Hoc Work Group Members are allowed to present 50-word executive summary of your recommendation of how to develop the property.

Member Ebert provided a power point presentation to the Group. Presentation at end of document.

Member of the Public Rob Wyatt asked about environmental issues being adjacent to the Firestone. Manager Franz state that the Village did get a Phase I environmental study.

Member McGrane thanked President Senak for putting the Work Group together. He expressed concerns about safety and taxing as well as concerns about affordable housing. End of the day, government has the responsibility to provide supportive housing and the need should be met.

Member Pfefferman thanked President Senak for his leadership, time and dedication and all the members who have engaged in the process. He submitted the following written comments:

Summary statement for trustees: Illinois is losing population. Glen Ellyn's percentage of commercial property is lower than its competitors. Maximizing economics on remaining commercial property is survival. Social responsibility/ affordable housing in residentially zoned areas should too be a goal of the village. Safe access and walkability are also socioeconomic equalizers. Let's do this right.

Draft statement at final meeting:

Before I state my opinion, I'd like to comment with a couple of prefaces.

First, thank you for the opportunity. Thank you President Senak, Trustee Payne and Manager Franz for your leadership. Thank you to every presenter and coordinator. Thank you to the others in this ad hoc group. I can't tell you how much I respect your time, contributions and ideas on behalf of the residents of the village. I'm blown away. And, maybe most important, thank you to each and every member of the public who spoke or commented electronically on this issue. Your input is invaluable. The village board will have a difficult task deciding on this parcel's development. That said, the input and concepts generated from these discussions will make their decision that much more informed because of all of you. Thank you.

Next, several north/south Glen Ellyn observations were made in these meetings. My family and I have made a conscious effort to love Glen Ellyn from tip to tail even past the borders…from Menards on the north to the Arboretum on the south. It is good that issues were raised. It creates dialog, understanding and solutions. I hope the village board and staff take the north/south comments seriously. I would be happy to help address them if another volunteer opportunity becomes available.

My final preface is to DuPage United. I admire your work to secure affordable housing in each district of DuPage county. Affordable housing is good for the community and your mission is admirable. Should IDD and other individuals be able to afford to live in Glen Ellyn for a lifetime if they so choose? Absolutely yes. In addition to housing, transportation and walkability help make a community strong,

especially to underserved individuals, the very young and the elderly. I hope DuPage United and others will join in the effort to extend these services in the districts of the county as well.

For example, affordable housing exists in Glen Ellyn just east of the property being discussed, at Wilson and 53. The closest way for students in that housing to get to middle school would be connecting the sidewalk network along 53 with that installed for years adjacent to the Rolling Hedge subdivision. The Village Board recently granted a waiver to a developer to not install a required sidewalk that would have helped make this happen. The village is responsible for the sidewalks on 53 under Roosevelt Road. Maintaining and connecting these north/south sidewalks would give people, especially those underserved, the chance to walk safely to work, shopping, parks, entertainment and offices. Helping those less advantaged includes safe access, not only new buildings.

I did not come to the following decision lightly. I tried to look at all the information, review it objectively and come to a conclusion that benefitted all of residents in Glen Ellyn the most.

This property is currently zoned commercial. Despite a recent western migration out of the city due to Covid, Illinois is losing residents at an alarming rate. Glen Ellyn should want to be one of the suburbs that survives this exodus in a great position. This takes planning. Compared to the suburbs on the Village's scorecard, Glen Ellyn lacks a healthy percentage of commercial property. Commercial property fuels economic growth and provides opportunity and tax relief for those of all economic backgrounds. The village expanded its commercial property by putting an office building next door and razing single family homes for this police station. We can't afford to turn this hotel property or the property at Nicol and 53 into residential property. A pattern like this is not sustainable.

Let's do this right. We can do it. Rather than take a TIF that was designed to full economic growth and give up, I urge the village board to decide what types of businesses it wants in town and to use professional means to secure them on available commercial property. No comprehensive plan in decades even contemplates turning commercial property into residential.

At the same time, if affordable housing is a goal of the village board, let's also do that right. Let's support it with another TIF if we have to. Let's research the best places for such housing, analyze the residential properties available - village owned or not - and make it happen. Let's work on transportation and walkability for those that need it the most.

Glen Ellyn is a jewel. I love it. I'm passionate about it and I'm just one of many. It can and should be even better. It should be proactive in its development and go for the

highest and best use of all future developments that can meet the village's economic and social responsibility goals. Why not the best? Thank you.

Member Shannon shared the following statement: I am persuaded that the highest and best use of the Roosevelt Road Site is a location for Affordable Housing. This location would provide public transportation, shopping, access to public education and jobs.

According to John Day, one of our presenters, the definition of affordable housing is when a person pays 30% of their income toward housing. When families with disabilities, singles and seniors are allowed to live in the heart of town, this effort is a great asset for any town.

It is my hope that the official Board of Glen Ellyn would consider the Roosevelt Road Site as a location for affordable housing. Many homeowners are able to deduct property taxes and mortgage interest, which makes homeownership more affordable. I support Option 3.

Member Hughes stressed continuing to support affordable and supportive housing.

Member Kemp quoted some demographic information and utilizing this property for commercial uses. She expressed concern about affordable housing on this site and overcrowding schools.

Member Nelson thanked everyone and stated there are two Glen Ellyns, north and south

Member Thakkar expressed support for protecting the schools and capped classrooms. Feels lie the Village backed into this site for affordable/senior housing. She does not support residential at this location. Children will be isolated and not part of a neighborhood and the community.

Member Atchison stated that IDD population supports this community and needs the housing now, not in the future. Subsidized housing right now is 80 units on Forest Avenue, 8 on Barclen Court, 8 at Pershing and 11 at Pershing. But no supportive housing options. When you have a child with a disability, you stay put. The Village is awesome but we have a need. some discussion with other Work Group Members on potential other locations.

F. Audience Participation

Patrick VanTiem voiced concerns about property taxes continuing to increase.

David Fichau wants the Village to consider Main Street Recreation Center for affordable and supportive housing.

Mary Mansella stated that the Village needs some housing options for children with special needs. Cannot take things for granted, but we need to collaborate and solve this issue. May not be another option in the near term. Hope that there is a plan to move forward, because protecting those most vulnerable is the community's responisibilty.

Keith Lavin is concerned about how this meeting was publicized and wants to keep this property commercial.

Becky Beilfuss is thankful that the Village decided to buy the property. She is conflicted about what should go there, but her heart goes out to the IDD community. She acknowledged the great support from the school and COD throughout her child's life. There is a need for supportive housing.

Trustee Payne thanked all for their time. This is a difficult task ahead for the Village Board. Really appreciate everyone's time and passion

President Senak thanked the community and for the members of the Work Group. Some suggested it was not a good idea to pull people from different perspectives could discuss these issues with civility and with the community's best interest.

G. Other Business

H. Adjourn

Meeting adjourned at x:xx pm.

PROPOSED REVISED SITE PLANS

Taft Avenue Listening Committee

Charette Results

Development Scenarios

- 27 total development scenarios created by participants, including contributions from one member of the working group not present at the charette.
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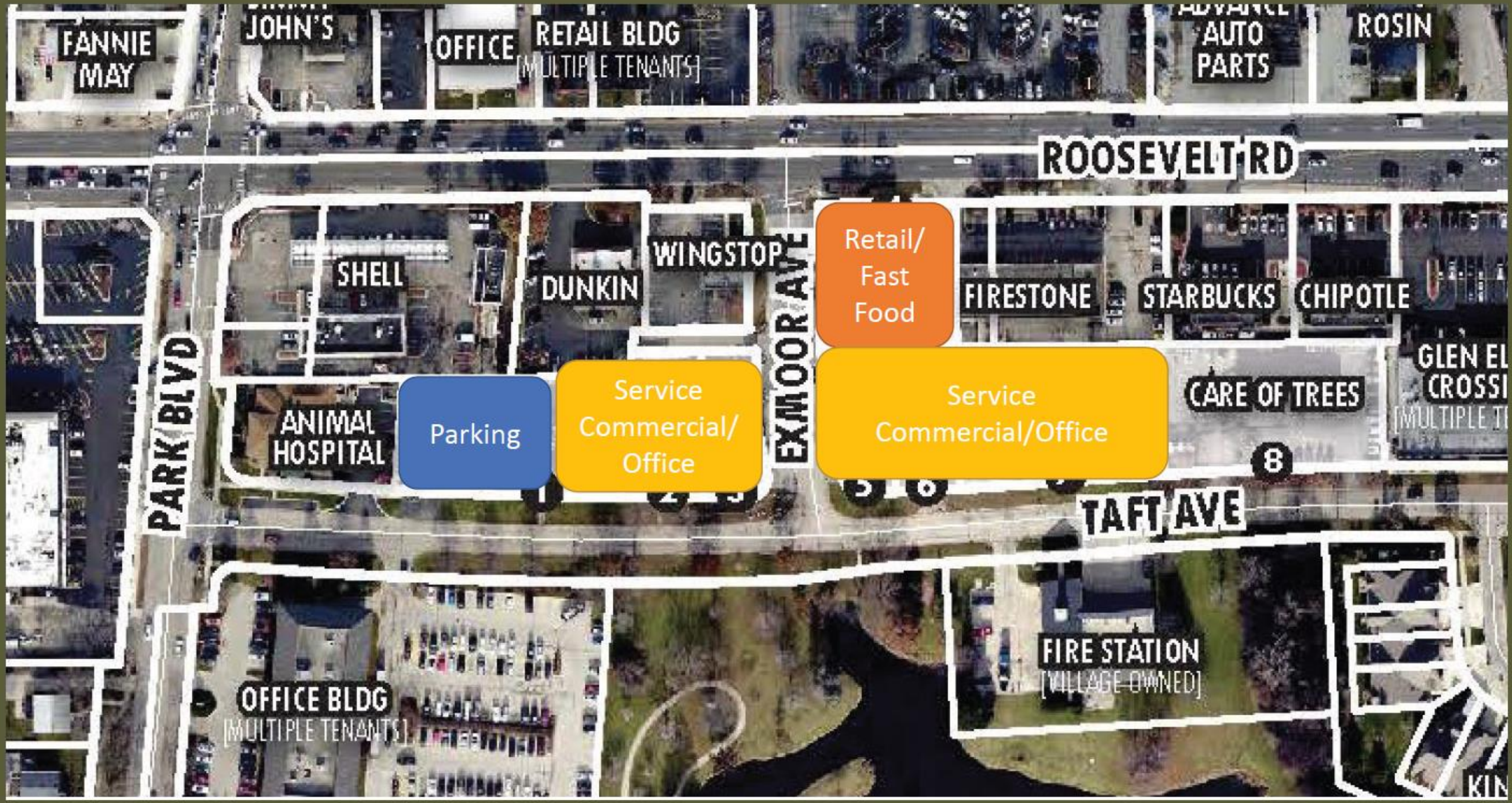
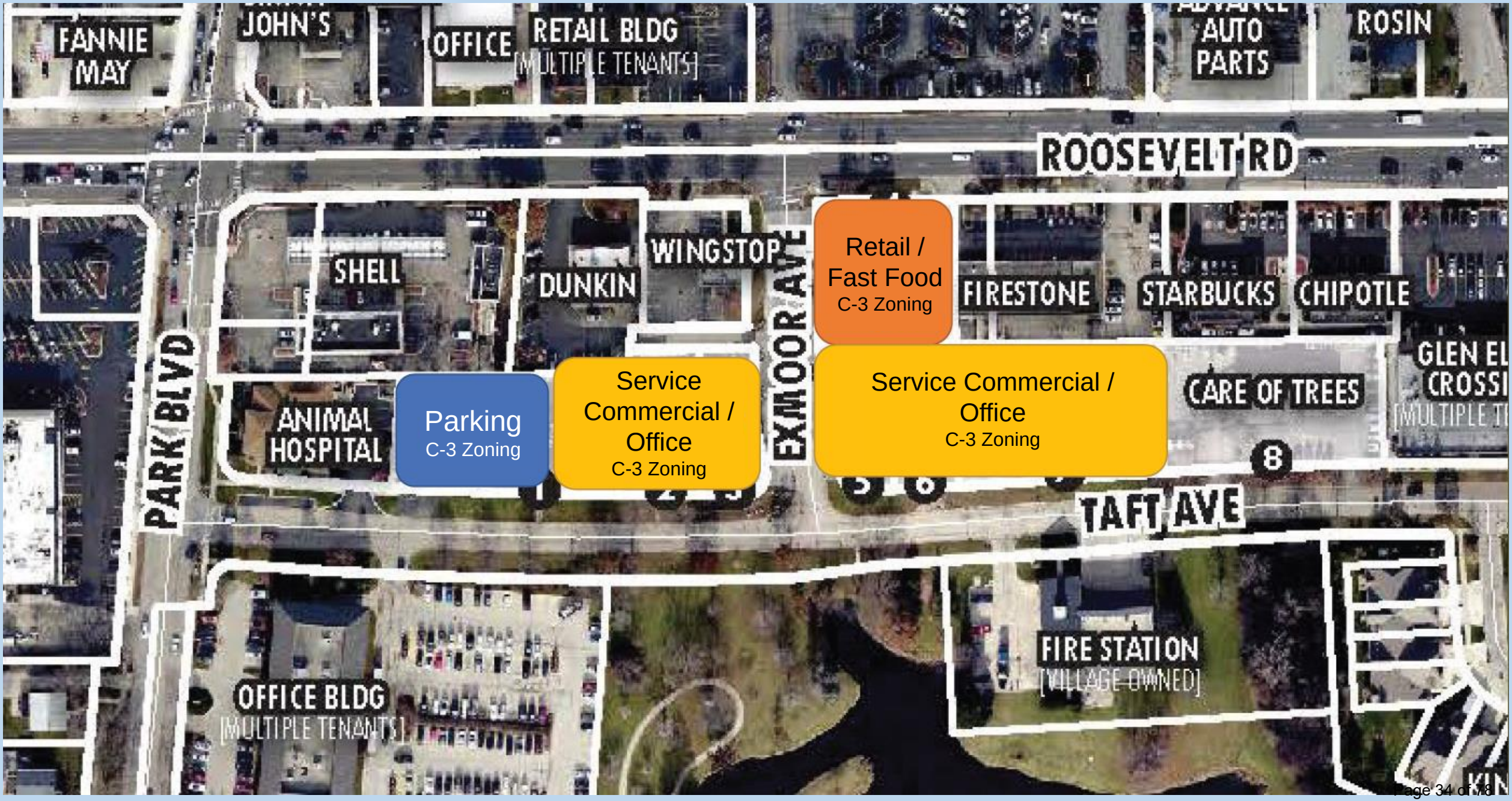
- All of the housing scenarios place residential on Taft Avenue frontage, with 2 scenarios placing housing on the entire site.
- 23 of the 27 scenarios included keeping Exmoor open for traffic, with a few using it for commercial parking.
- 23 of 27 scenarios included providing ½ acre to the animal hospital for expansion of their parking. A few scenarios contemplated that this parking area could be shared with other uses.

OLD Option #1: All Commercial with Animal Hospital Parking



REVISED Option #1: All Commercial with Animal Hospital Parking

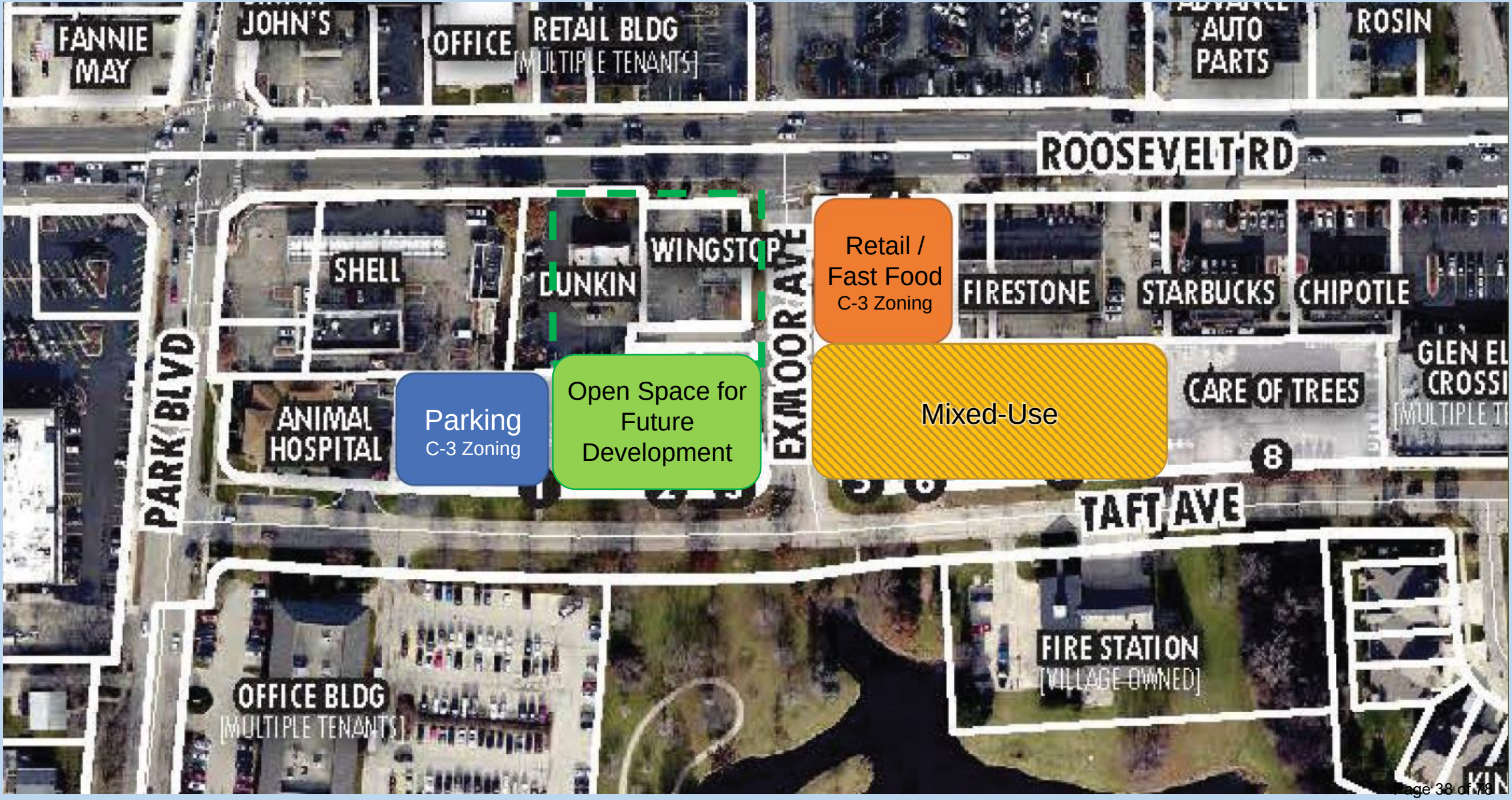


OLD Option #2: Retail and Housing with No Animal Hospital Parking

REVISED Option #2: Retail and Housing with Alternative Animal Hospital Parking

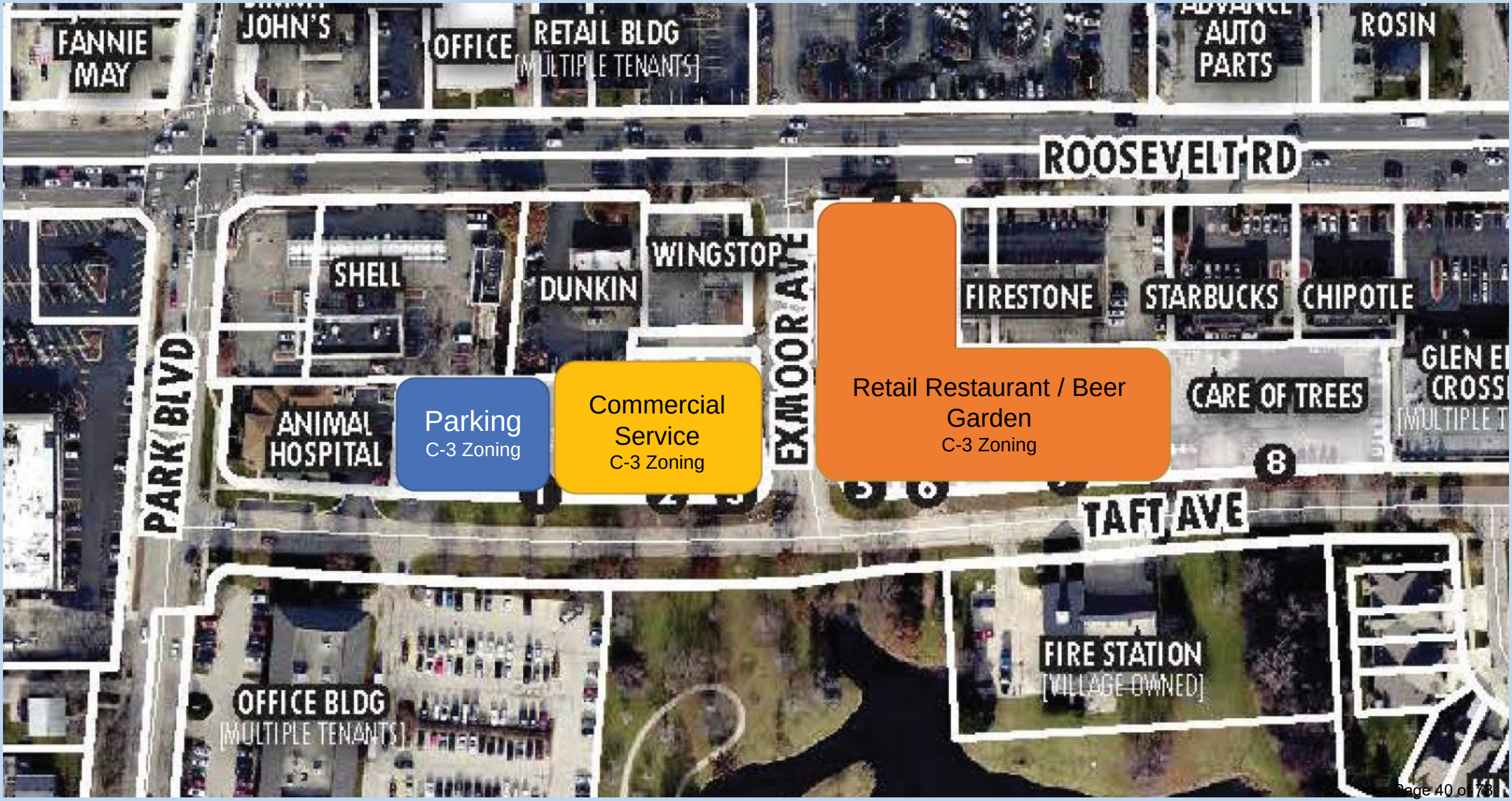
OLD Option #3: Retail and Housing with Animal Hospital Parking

REVISED Option #3: Retail with Animal Hospital Parking, Open Space for Future Development, and Mixed-Use



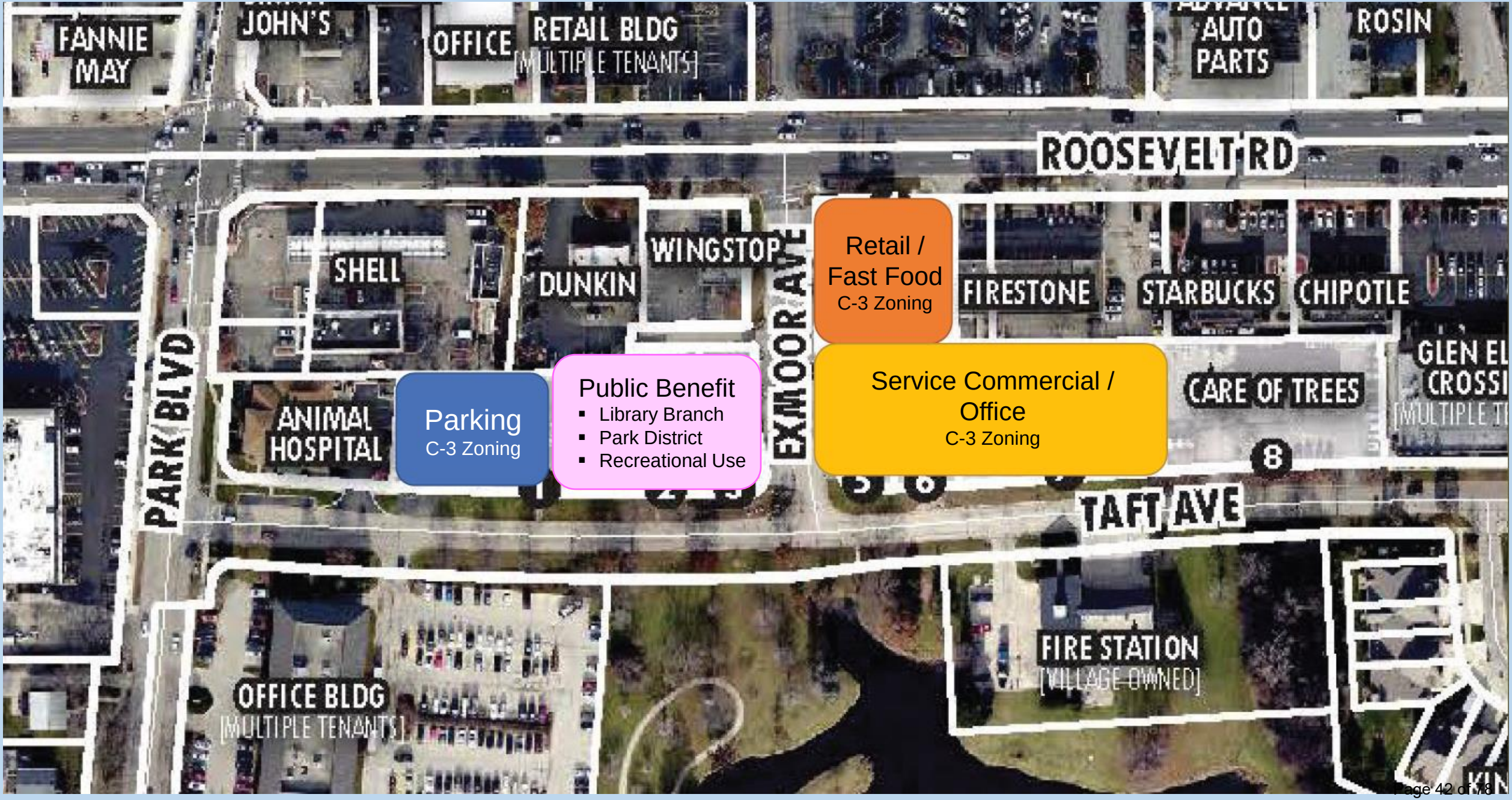
OLD Option #4: All Retail/Commercial with Animal Hospital Parking

REVISED Option #4: Retail/Commercial with Animal Hospital Parking



OLD Option #5: All Housing with no Animal Hospital Parking

REVISED Option #5: Commercial, Animal Hospital Parking, and Public Benefit



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

Meeting 8/15/2022 7:00 PM
Department: Finance
Department Head: Larry Noller
Category: Report
Prepared By: Larry Noller

AGENDA ITEM (ID # 2022-2527)

DOC ID: 2022-2527

Finance Director Noller will present the mid-year financial report and budget review.

Statement of the Issue:
Please see attached reports.

Analysis:
N/A

Budget Impact:
N/A

Action Requested:
Discussion only.

Attachments:
1. Board Memo Mid-year budget
2. 2022 Q2 Financial Report

MEMORANDUM

TO: President Senak and Board of Trustees

FROM: Mark Franz, Village Manager
Larry Noller, Finance Director

DATE: August 8, 2022

RE: 2022 Mid-Year Budget Update

Background

The Village adopted the 2022 budget during yet another year of uncertainty. The impacts of the pandemic continued and the Village faced the challenge of providing additional municipal services, including increased staff for the Police Department and enhanced ambulance services. This was as a first step to assessing all department operations to meet the needs of the community which was a goal of the CY20-22 Strategic Plan. The adopted budget included the use of $250,000 in American Rescue Plan Act (ARPA) funds to make up for General Fund revenues that were anticipated to remain below pre-pandemic levels. Additionally, a number of staffing decisions and projects were delayed or removed from the budget and a review of the budget was planned for mid-year. Fortunately, core General Fund revenue sources have experience strong growth over the past year. Unfortunately, the level of uncertainty that existed last year remains. While we are all optimistic that the pandemic will continue to wane, the Village is experiencing the effects of the "Great Resignation" and inflation has risen to a level not seen in decades.

2022 General Fund Budget

Revenues

General Fund revenues are projected to exceed budget by $2.0 million. The economy remained strong going into 2022 and new legislation resulted in more online sales tax revenue. Both the state sales tax and home-rule sales tax continued to increase in 2022. Sales tax is up $405,022 or 21% compared to last year while the home-rule sales tax is up $473,945 or 33%. Income tax similarly continued to grow due to the strong economy and is up $694,523 or 34% compared to last year. Interest income is also increasing as rates are rising in the current inflationary environment. These revenue increases will allow the Village to continue with personnel plans that had been delayed due to concerns with 2022 budgeted revenues. However, the extraordinary growth in the income tax and sales tax, and forecasts of a potential recession ahead, means there is a high degree of uncertainty whether these revenues will continue at record levels into next year. Additionally, the 2022 building permit revenue budget includes approximately $600,000 in one-time fees associated with the Glenwood Station project.

Note regarding sales taxes: The State suspended the sales tax on groceries starting July 1st through June 30, 2023 and an additional State sales tax holiday on back to school related items runs from August 5th through August 14th. Retailers will continue to report all sales and the State will reimburse local governments for their share of the uncollected State tax. The suspension and holiday do not apply to the Village's home rule sales tax or food and beverage tax.

Expenditures

General Fund expenditures are also projected to exceed budget by approximately $2.0 million due to the purchase of the Roosevelt Road hotel property. The full purchase of the hotel was allocated from General Fund

surplus in previous years, Corporate Reserve Fund, and the TIF District. Costs to demolish the property are not budgeted and unknown at this time.

The Village is a service organization that depends on retaining and recruiting talented people who are now in demand at an unprecedented level. The Village planned on filling several positions later in the year to reduce the impact on the 2022 budget. Additionally, the Village is experiencing higher than normal turnover due to the "Great Resignation" and the management team has been forced to be nimble to fill vacancies and meet the staffing needs of the organization. The combined impact is that overall personnel costs remain within the 2022 budget. However, a number of personnel classification adjustments were necessary to continue "right sizing" Village departments and the full impact of these changes will not be felt until the 2023 budget. These adjustments, plus the additional positions included in the Police Department budget approved last year by the Village Board, and potential further right sizing of departments during budget deliberations this year, may require that the Village consider additional sources of revenue to maintain service levels.

Cash Reserves

The General Fund continues to maintain a strong cash reserve balance. General Fund cash reserves were approximately $4.5 million over the minimum policy level of 30% of expenditures at the start of 2022 and nearly $6 million over the minimum policy at the mid-year point. It is important to remember that June is the high point of cash reserves due to the receipt of the first installment of property taxes.

ARPA

The Coronavirus State and Local Fiscal Recovery Funds (SLFRF), a part of the American Rescue Plan Act (ARPA), provides $350 billion to state, local, and Tribal governments across the country to support the response to and recovery from the COVID-19 public health emergency. The Village expects to receive approximately $3.77 million in ARPA funding.

The Treasury Department released the Final Rule regarding ARPA in January 2022. The Final Rule included a major simplification for smaller governments by including a $10 million revenue loss standard allowance. By selecting the standard allowance, a recipient may use up to $10 million of their ARPA funds for government services. Government services generally include any service traditionally provided by a government and includes the provision of police, fire, and other public safety services. Government services is the most flexible eligible use category under the SLFRF program allows for streamlined reporting and compliance requirements.

The 2022 budget included transferring $250,000 in ARPA funds to the General Fund. The growth in General Fund revenues means the transfer is no longer necessary to balance the budget. Due to the flexibility and streamlined reporting provided by the Final Rule, staff recommends that the Village utilize its ARPA funding in a similar manner as the CARES Act funding and allocate the entire amount to public safety services. This allows the Village to redirect other General Fund resources to support additional Village projects and services.

Next Steps

- The management team continues to consider options to best fill vacant positions due to the challenges with finding qualified candidates. Some positions, such as engineers, will require temporary outsourcing.

- The Village should complete a compensation study to ensure we can recruit and retain talent in this challenging labor market. Now more than ever, compensation includes more than wages and the management team continues to explore other benefits that will attract top candidates.

- Staff will propose a budget amendment to realign the ARPA fund expenditures to take full advantage of the Final Rule.

- The 2023 budget process is already underway and will address several important challenges including revenue uncertainty, the inflationary economy, and rising labor costs. The management team will build a draft budget for the Village Board to begin reviewing in October.

VILLAGE OF Glen Ellyn ILLINOIS

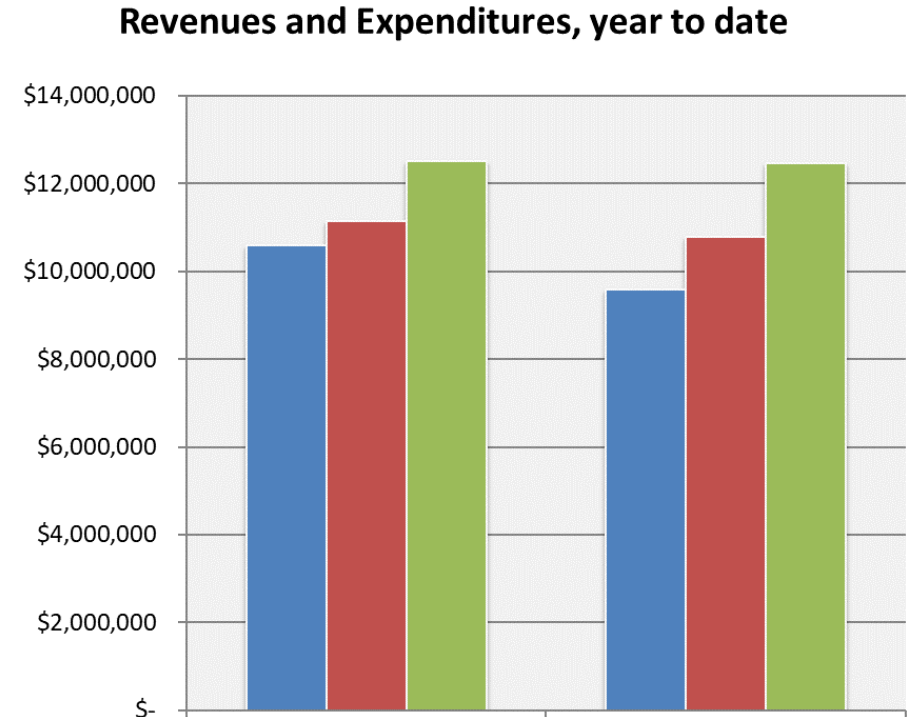
Mid Year Financial Report 2022

For the period January 1, 2022 to June 30, 2022

ABOUT THIS REPORT

- Covers the period January 1, 2022 to June 30, 2022, unless noted
- Unaudited
- Budget basis (cash basis)
- Report will be made available on the Village website

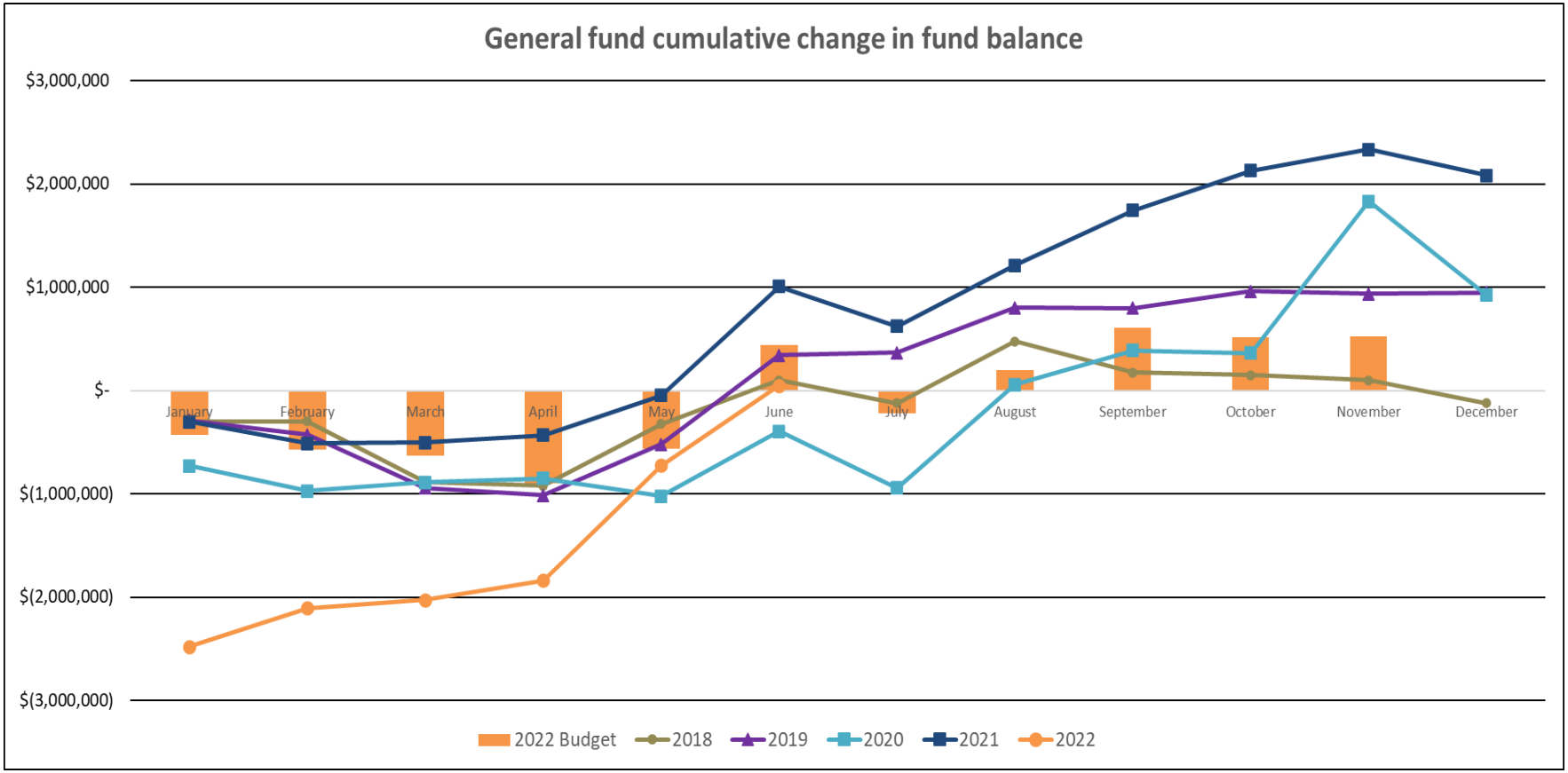
General fund mid-year results



	Revenues, year to date	Expenditures, year to date
Last year	10,596,429	9,590,283
Budget	11,153,055	10,785,047
Current year	12,511,713	12,463,245

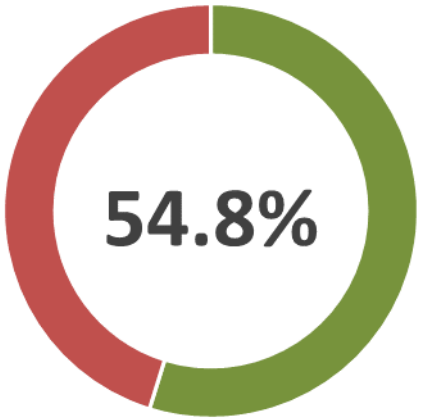
- Revenues exceed prior year by $1.91 million.
- Revenues exceed budget by $1.36 million.
- Income tax is $695,000 ahead of prior year and $784,000 above budget.
- Both state and home rule sales tax above budget.
- Expenditures are above prior year and budget due to $2 million towards purchase of hotel property.
- Excluding hotel purchase, General Fund expenditures are below budget by $320,000 at mid-year.

General Fund – 5-year historical trend – Cumulative Change in Fund Balance – through June 2022



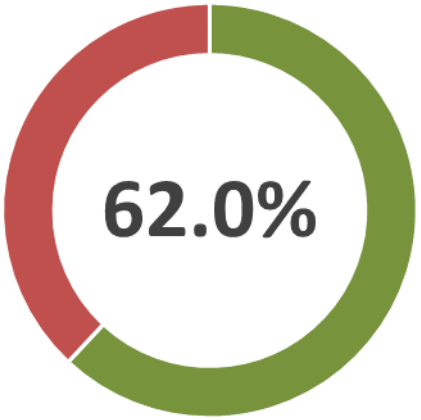
General Fund – Key Revenues as % of Budget – June 30, 2022

Sales Tax Meter



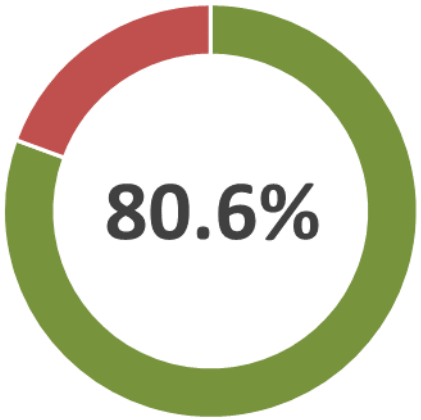
Target
49.8%

HR Sales Tax Meter



Target
48.6%

Income Tax Meter



Target
57.5%

All key revenues are above target

General Fund Expenditure Trends – From Budget

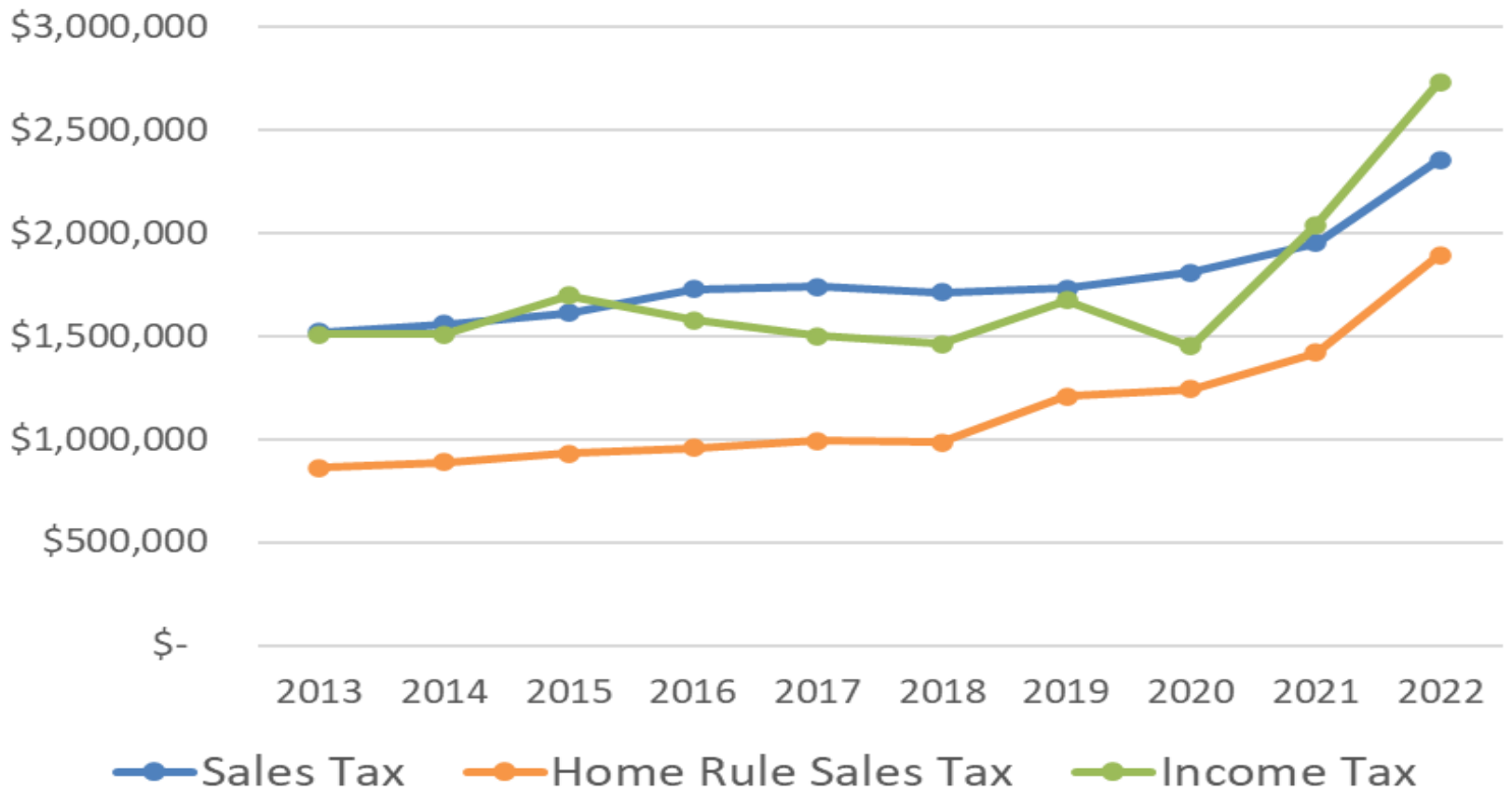
Positive

Department	Amount below YTD budget	Reason
Information Technology	$67,754 / 17%	Staff turnover and unfilled position, maintenance/projects.
Police	$154,381 / 3%	Staff turnover and unfilled positions.
Public Works	$95,068 / 6%	Staff turnover and unfilled positions, maintenance/operations.

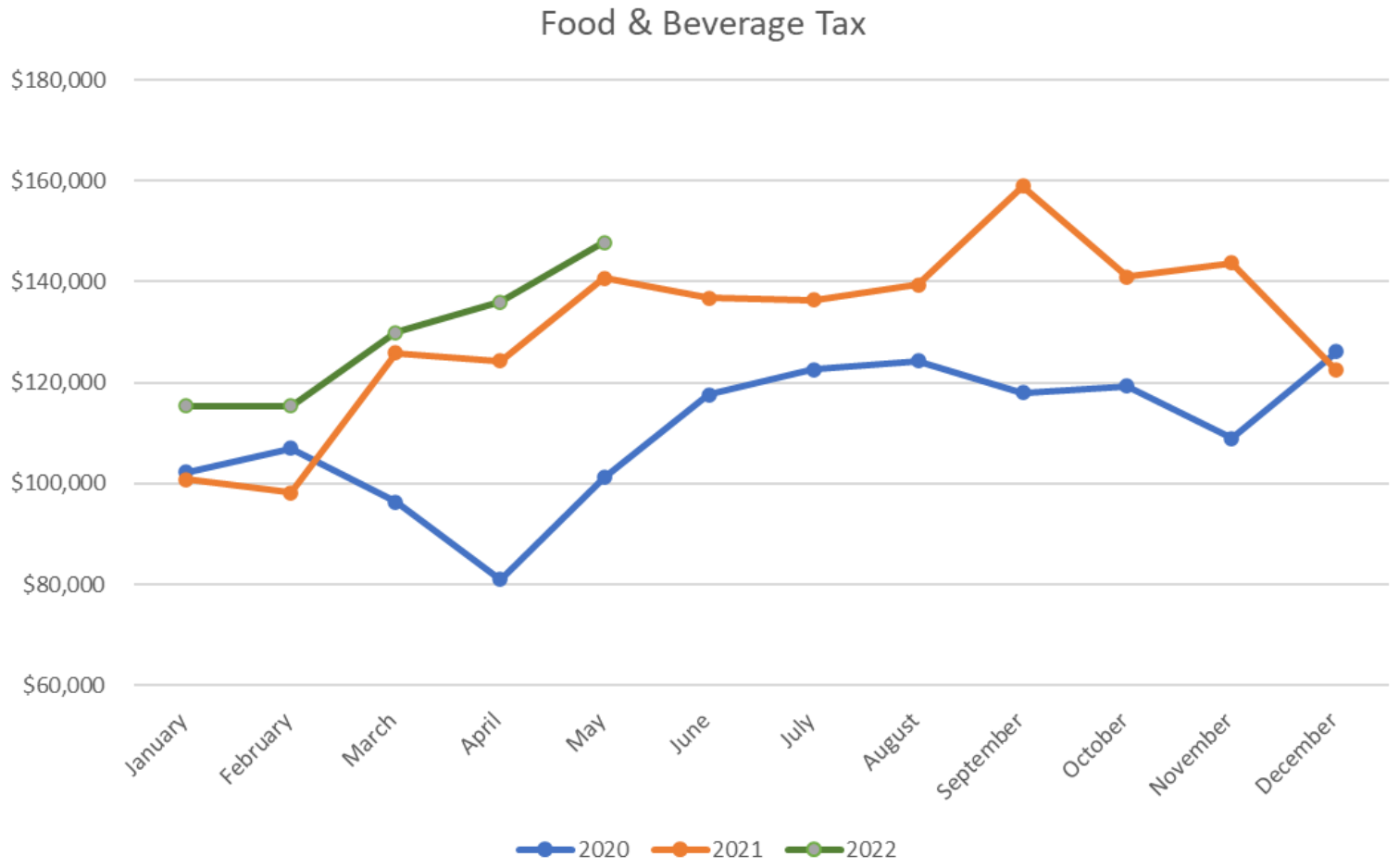
Negative

Department	Amount above YTD budget	Reason
Village Manager	$86,966 / 19%	Temporary assistance, recruiting and Polar Plaza.
Planning	$89,529 / 30%	Personnel transition

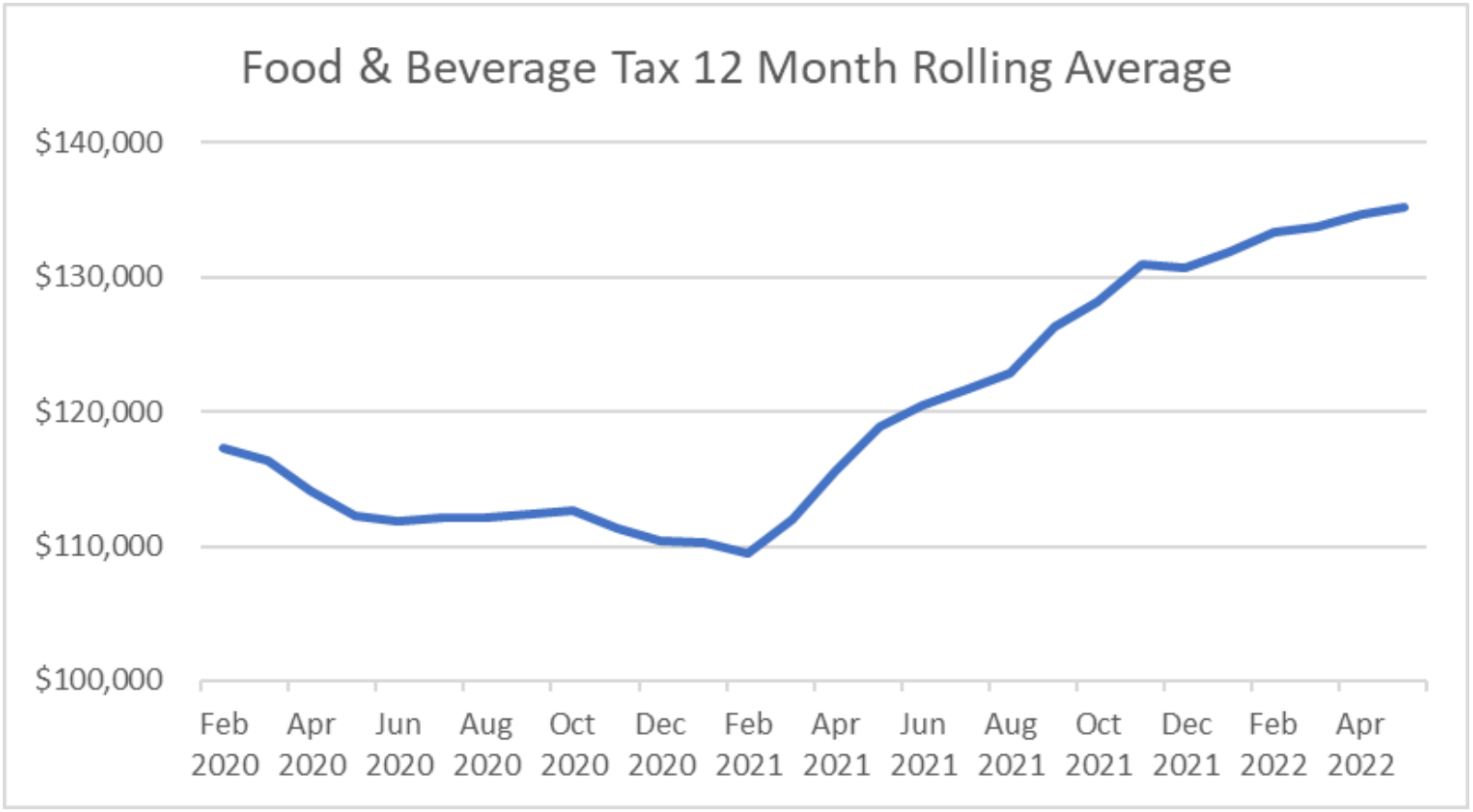
YTD Receipts thru June



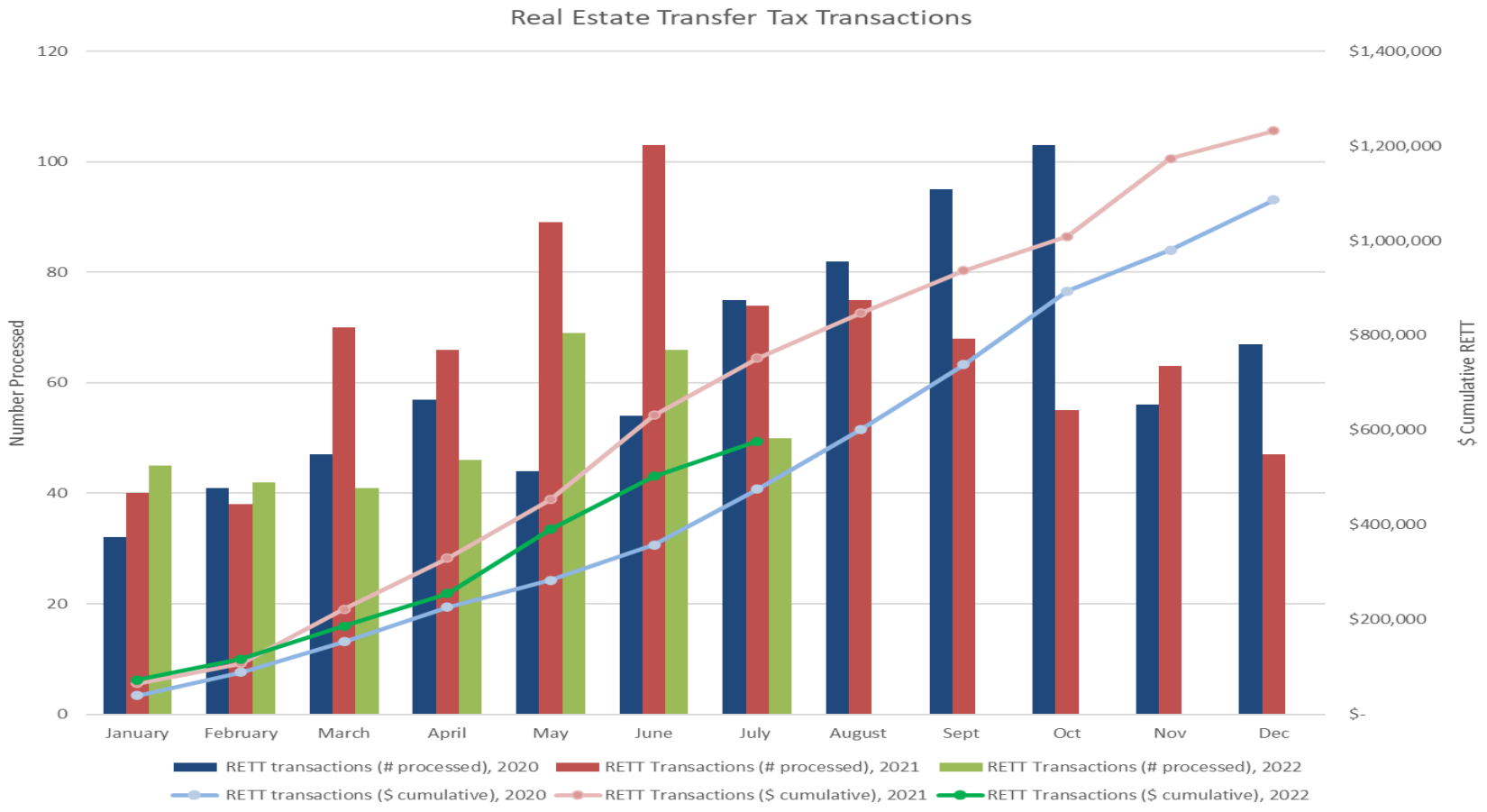
Capital Projects Fund: Food & Beverage Tax



Capital Projects Fund: Food & Beverage Tax



Capital Projects Fund: Real Estate Transfer Tax



Other Funds

Corporate Reserve Fund

- $500,000 for Roosevelt Road property purchase.

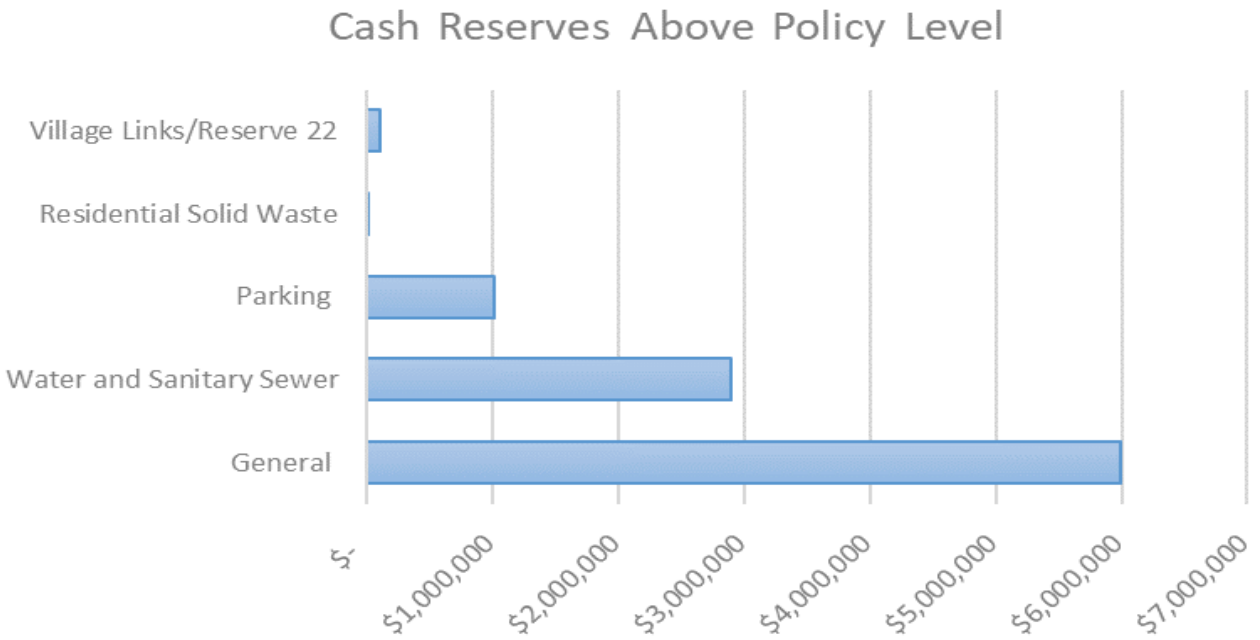
TIF Funds

- $268,000 from Roosevelt Road TIF for property purchase. $169,750 in the CBD TIF for façade/retail awards.

Village Links

- See the Manager's Report and Financial Statements attached for June 2022.

Cash Reserves



- June is a high point for the cash reserves for the General Fund as the first property tax distribution is received in June.

POLICE PENSION

- State mandated pension consolidation transition completed in April.

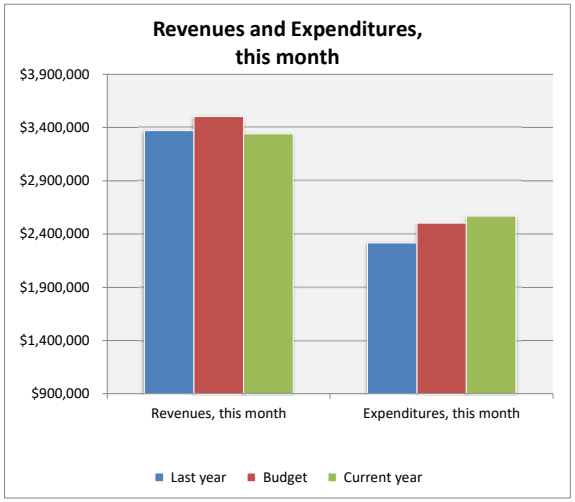
Thru March 31, 2022	QTD	1 YR	3 YR	5 YR	10 YR
Fund performance, net of fees	-4.4%	3.1%	7.9%	6.5%	6.0%

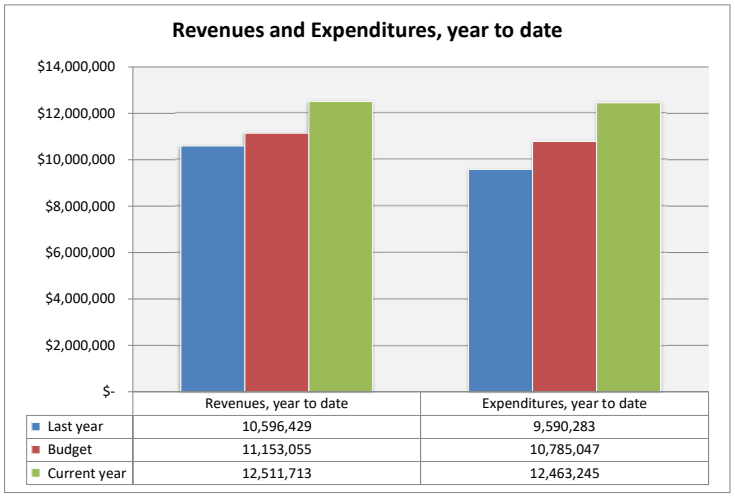
Consolidated Fund	QTD
Fund performance, net of fees	-10.0%

Long term target – 6.5%

ATTACHMENT A – GENERAL FUND UPDATE – JUNE 30, 2022

General Fund Budget Summary
For the Period Ended June 30, 2022





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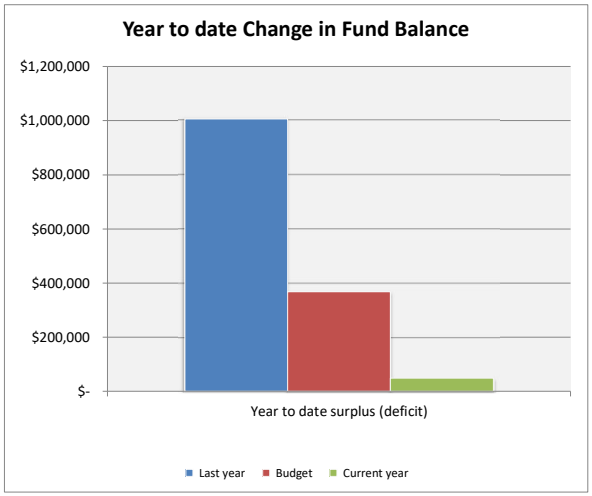
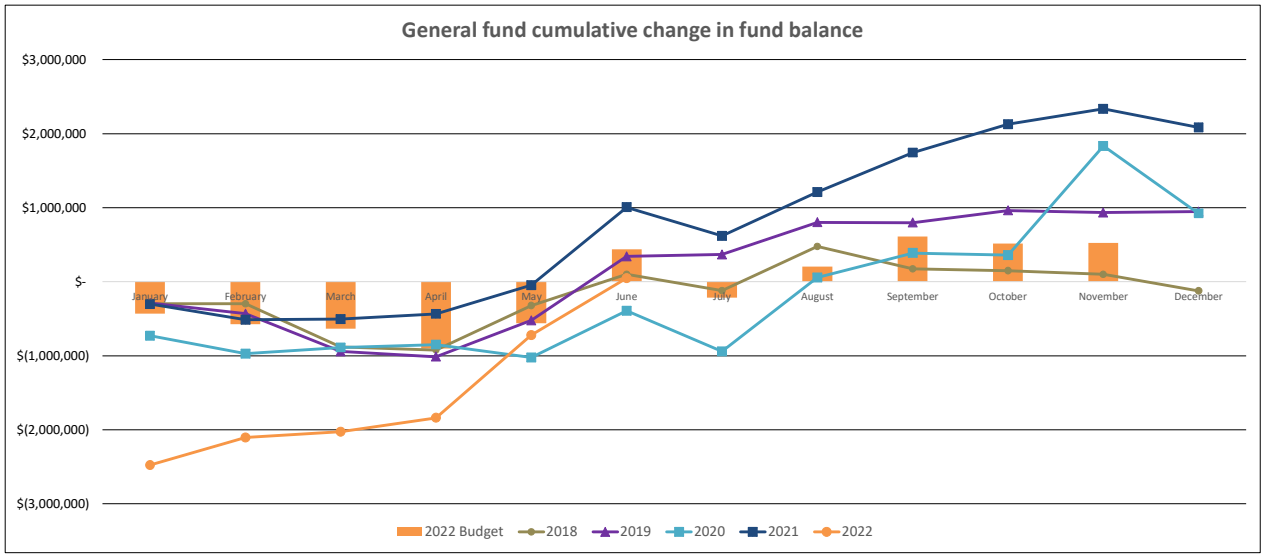
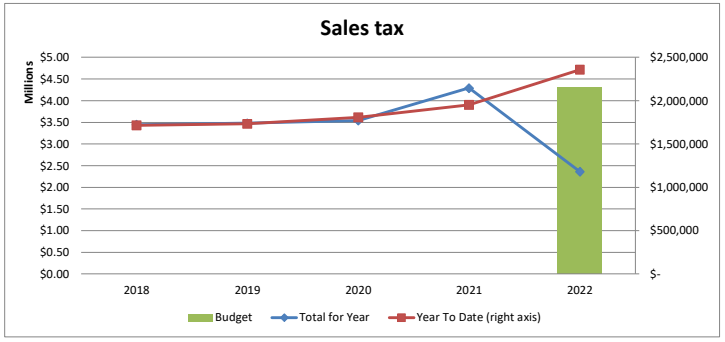


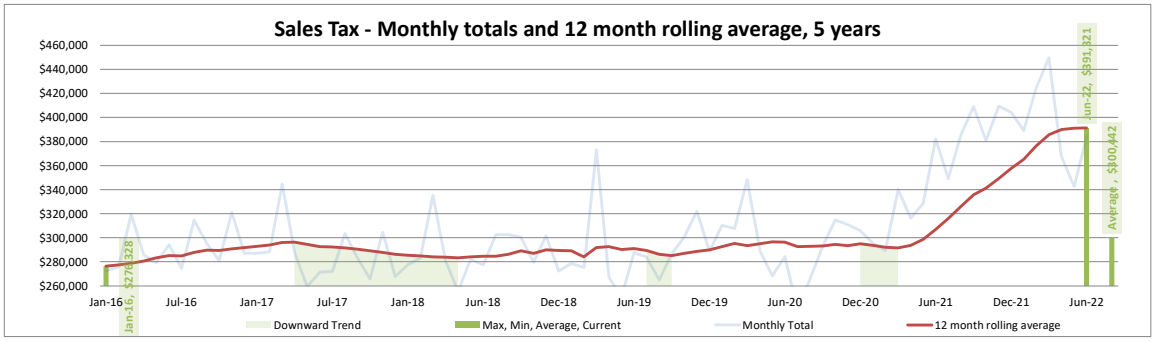


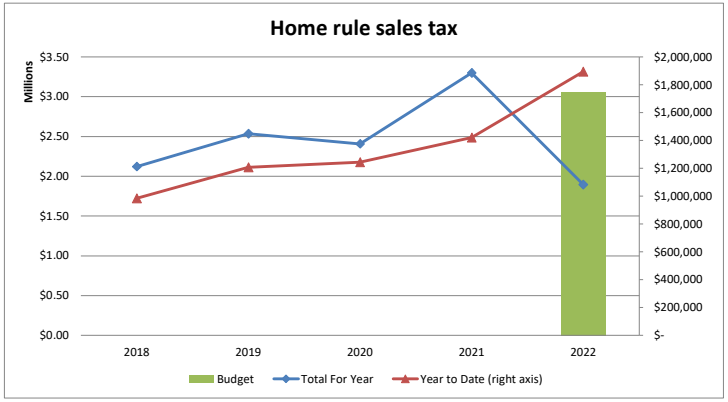
General Fund Budget Summary
For the Period Ended June 30, 2022

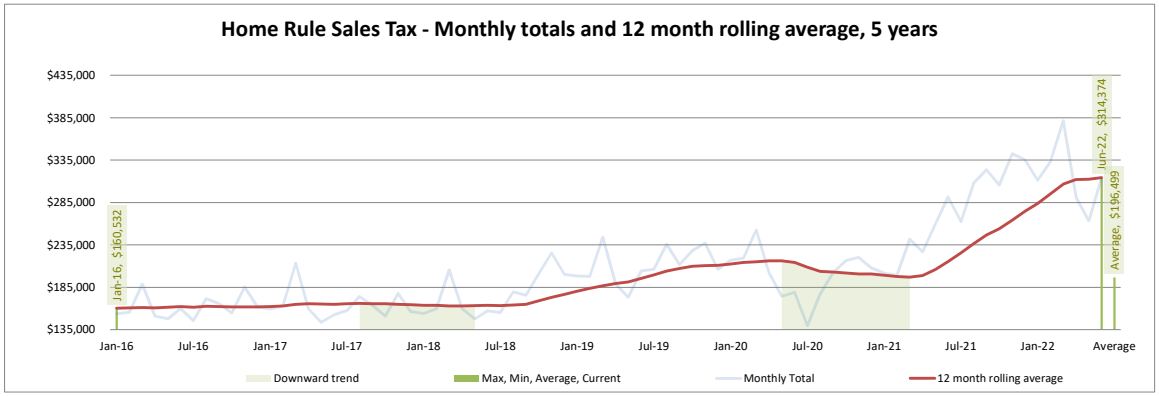
	MONTH							YTD						
	Last Year	Current Budget	Current Year	Variance from LY $	Variance from LY %	Variance from Budget $	Variance from Budget %	Last Year	Current Budget	Current Year	Variance from LY $	Variance from LY %	Variance YTD Budget $	Variance YTD Budget %
REVENUES														
TAXES														
Property Tax	1,561,431	1,823,555	1,588,178	26,747	2%	(235,377)	-13%	1,802,183	1,977,841	1,993,428	191,245	11%	15,587	1%
Econ Dev SSA Tax	71,464	79,643	58,240	(13,224)	-19%	(21,403)	-27%	78,791	79,667	73,677	(5,114)	-6%	(5,990)	-8%
Sales Tax	382,199	351,281	384,035	1,836	0%	32,754	9%	1,952,508	2,141,556	2,357,530	405,022	21%	215,974	9%
Home Rule Sales Tax	291,288	239,114	314,297	23,009	8%	75,183	31%	1,420,759	1,487,254	1,894,704	473,945	33%	407,450	22%
State Income Tax	409,953	236,020	268,973	(140,980)	-34%	32,953	14%	2,039,419	1,949,839	2,733,942	694,523	34%	784,103	29%
Other Taxes	203,070	242,959	210,017	6,947	3%	(32,942)	-14%	915,814	978,034	1,088,800	172,986	19%	110,766	10%
Subtotal Taxes	**2,919,405**	**2,972,573**	**2,823,740**	**(95,665)**	**-3%**	**(148,833)**	**-5%**	**8,209,474**	**8,614,191**	**10,142,081**	**1,932,607**	**24%**	**1,527,890**	**15%**
LICENSES & PERMITS														
Vehicle Licenses	21,816	11,246	12,239	(9,577)	-44%	993	9%	289,920	284,638	284,453	(5,467)	-2%	(185)	0%
Business Registration	-	1,510	200	200	100%	(1,310)	-87%	-	10,246	950	950	100%	(9,296)	-978%
Liquor Licenses	88,075	77,848	113,238	25,163	29%	35,390	45%	88,538	122,327	114,187	25,649	29%	(8,140)	-7%
Building Permits/Reg./Fees	96,884	145,231	107,646	10,762	11%	(37,585)	-26%	488,308	612,232	483,802	(4,506)	-1%	(128,430)	-27%
Subtotal Licenses & Permits	**206,775**	**235,835**	**233,323**	**26,548**	**13%**	**(2,512)**	**-1%**	**866,766**	**1,029,442**	**883,392**	**16,626**	**2%**	**(146,050)**	**-17%**
CHARGES & FEES														
Cable Franchise Fees	-	-	-	-	0%	-	0%	268,458	268,300	264,317	(4,141)	-2%	(3,983)	-2%
Ambulance Service Fees	-	-	-	-	0%	-	0%	-	-	-	-	0%	-	0%
Police Service Reimbursements	18,965	5,026	7,699	(11,266)	-59%	2,673	53%	41,189	23,514	16,334	(24,855)	-60%	(7,180)	-44%
Reimbursements - Other Agencies	11,543	10,927	11,703	160	1%	776	7%	69,258	74,876	116,731	47,473	69%	41,855	36%
Subtotal Charges & Fees	**30,508**	**15,953**	**19,402**	**(11,106)**	**-36%**	**3,449**	**18%**	**378,905**	**366,691**	**397,382**	**18,477**	**5%**	**30,691**	**8%**
OTHER														
Police/Court Fines/Adjudication	44,896	43,194	40,755	(4,141)	-9%	(2,439)	-6%	232,125	245,961	241,669	9,544	4%	(4,292)	-2%
Investment Income	374	1,171	12,846	12,472	3335%	11,675	997%	3,129	6,838	28,441	25,312	809%	21,603	76%
Miscellaneous Income	19,357	23,079	105,950	86,593	447%	82,871	359%	129,537	146,233	200,052	70,515	54%	53,819	27%
Transfers from Other Funds	147,594	210,333	103,116	(44,478)	-30%	(107,217)	-51%	776,493	743,700	618,696	(157,797)	-20%	(125,004)	-20%
Subtotal Other	**212,221**	**277,778**	**262,667**	**50,446**	**24%**	**(15,111)**	**-5%**	**1,141,284**	**1,142,732**	**1,088,858**	**(52,426)**	**-5%**	**(53,874)**	**-5%**
Revenue Totals	**3,368,909**	**3,502,139**	**3,339,132**	**(29,777)**	**-1%**	**(163,007)**	**-5%**	**10,596,429**	**11,153,055**	**12,511,713**	**1,915,284**	**18%**	**1,358,658**	**11%**
EXPENDITURES														
Village Board & Clerk	30,561	7,405	32,846	2,285	7%	25,441	344%	75,945	56,538	62,209	(13,736)	-18%	5,671	10%
Village Manager's Office	60,459	76,027	86,940	26,481	44%	10,913	14%	522,704	456,163	543,129	20,425	4%	86,966	19%
Facilities Maintenance	60,145	77,530	78,913	18,768	31%	1,383	2%	371,990	465,182	421,293	49,303	13%	(43,889)	-9%
Information Technology*	38,256	67,475	44,415	6,159	16%	(23,060)	-34%	332,535	404,848	337,094	4,559	1%	(67,754)	-17%
Senior Services	7,770	7,493	8,990	1,220	16%	1,497	20%	41,693	44,956	42,535	842	2%	(2,421)	-5%
History Park	3,128	2,616	1,525	(1,603)	-51%	(1,091)	-42%	14,688	15,925	13,098	(1,590)	-11%	(2,827)	-18%
Law	26,269	26,429	15,852	(10,417)	-40%	(10,577)	-40%	187,207	158,575	163,019	(24,188)	-13%	4,444	3%
Finance - Administration	50,932	57,724	43,658	(7,274)	-14%	(14,066)	-24%	280,478	346,433	318,768	38,290	14%	(27,665)	-8%
Finance - Cashiers Office	17,579	26,005	26,483	8,904	51%	478	2%	165,403	156,028	166,692	1,289	1%	10,664	7%
Planning	35,677	49,476	36,451	774	2%	(13,025)	-26%	245,497	296,858	386,387	140,890	57%	89,529	30%
Building	104,028	121,397	120,706	16,678	16%	(691)	-1%	577,060	728,381	672,319	95,259	17%	(56,062)	-8%
Economic Development	19,892	12,319	22,330	2,438	12%	10,011	81%	294,767	430,165	2,246,961	1,952,194	662%	1,816,796	422%
Police - Administration	176,206	180,647	166,250	(9,956)	-6%	(14,397)	-8%	665,643	748,784	640,303	(25,340)	-4%	(108,481)	-14%
Police - Operations	1,157,453	1,197,181	1,149,577	(7,876)	-1%	(47,604)	-4%	3,287,898	3,677,390	3,609,480	321,582	10%	(67,910)	-2%
Police - Investigations	259,883	264,520	279,798	19,915	8%	15,278	6%	625,937	677,121	699,131	73,194	12%	22,010	3%
Fire	23,640	23,988	23,719	79	0%	(269)	-1%	172,676	178,255	171,573	(1,103)	-1%	(6,682)	-4%
EMS	39,717	38,333	190,239	150,522	379%	151,906	396%	333,097	281,250	402,127	69,030	21%	120,877	43%
Public Works - Admin & Eng.**	50,813	67,067	67,875	17,062	34%	808	1%	364,726	402,401	372,295	7,569	2%	(30,106)	-7%
Public Works - Streets	82,283	105,034	81,770	(513)	-1%	(23,264)	-22%	662,625	702,805	672,521	9,896	1%	(30,284)	-4%
Public Works - Forestry	72,269	92,831	89,369	17,100	24%	(3,462)	-4%	367,714	556,989	522,311	154,597	42%	(34,678)	-6%
Expenditure Totals	**2,316,960**	**2,501,498**	**2,567,706**	**250,746**	**11%**	**66,208**	**3%**	**9,590,283**	**10,785,047**	**12,463,245**	**2,872,962**	**30%**	**1,678,198**	**16%**
Net Surplus / (Deficit)	**1,051,949**	**1,000,641**	**771,426**	**(280,523)**		**(229,215)**		**1,006,146**	**368,008**	**48,468**	**(957,678)**		**(319,540)**	

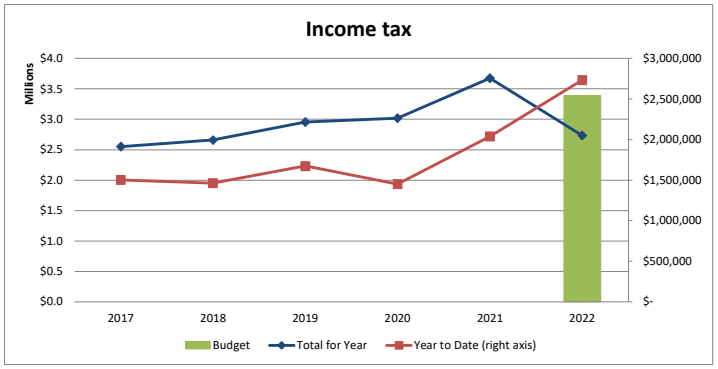
Key General Fund Revenues
For the Period Ended June 30, 2022

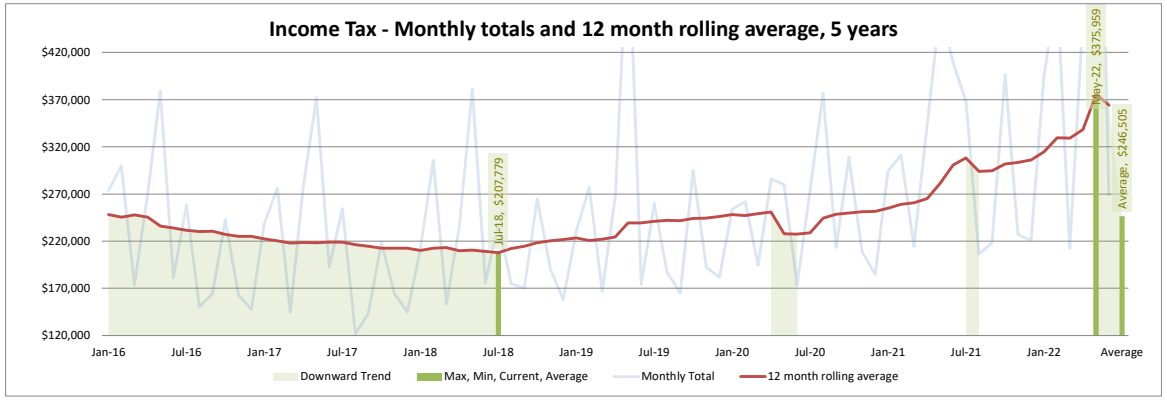












ATTACHMENT B – VILLAGE LINKS/RESERVE 22 MANAGERS REPORT AND FINANCIAL STATEMENTS - JUNE 30, 2022

VILLAGE LINKS
GLEN ELLYN

RESERVE
22
TWENTY-TWO

"Committed to Excellence since 1967"

Manager's Report for June 2022

Submitted by Jeff Vesevick, General Manager

June 2022 gave us warm and dry weather. Looking at June observations from O'Hare, average temperature was 72.2°F (1.6°F above normal), precipitation was 2.66" (1.44" below normal, 1.68" on site). Carts were grounded for one half of a day on both courses (98% availability rate).

High Temperatures In June																		
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
90º days	6	2	3	1	5	2	2	1	1		9	4		4	1	7	1	8
80º days	8	17	15	9	9	13	15	9	19	12	12	11	17	9	16	9	14	13
70º days	14	11	10	13	11	14	11	15	7	13	7	12	12	10	13	13	12	8
60º days	2		2	7	5	1	2	4	3	5	2	3	1	7		1	3	1
50º days								1										
40º days																		
30º days																		
Rain	2.7"	4.8"	4.2"	3.1"	5.8"	3.2"	2.3"	8.0"	6.1"	2.8"	0.9"	4.7"	8.9"	3.6"	5.0"	3.5"	5.4"	0.6"

GOLF

Rounds played were up 7% for the month, and are down 16% for the year.
Greens Fees were up 10% for the month, and are down 14% for the year.
Motor Cart rentals were up 17% for the month, and are down 21% for the year.
Driving Range was up 22% for the month, and is down 12% for the year.
Golf Shop merchandise sales were up 21% for the month, and are down 3% for the year.
Overall Golf Revenue was up 11% for the month, and is down 14% for the year.

Golf Revenue June											
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Rounds	13,144	10,189	11,305	10,936	12,307	11,815	10,459	11,782	13,350	12,452	13,288
Green Fees	318,841	252,324	291,012	277,526	310,002	307,505	279,480	325,972	367,622	367,567	403,115
Driving Range	41,465	0	37,032	40,604	45,584	42,677	44,326	48,808	55,264	65,367	79,812
Pro Shop	34,951	19,781	29,276	30,844	24,136	27,044	27,515	27,155	28,008	28,067	33,825
Carts	52,360	61,134	71,960	69,432	82,332	93,613	79,271	89,938	89,704	95,299	111,867
Resident Cards	3,490	2,820	4,380	3,770	3,910	3,930	3,060	3,860	6,080	2,620	3,540
Miscellaneous	14,003	9,187	18,008	8,700	17,468	10,104	13,122	13,435	18,768	12,324	13,414
Total Revenue	**494,969**	**345,350**	**433,534**	**430,876**	**483,432**	**484,872**	**446,774**	**509,168**	**565,446**	**571,245**	**645,573**
Total Golf Revenues in June were the best in the past 11 years											

Golf Outings scheduled in June 2022 were back close to pre-pandemic volumes. As restrictions eased, groups slowly began to book events, as we hosted 844 rounds, a 51% increase over June 2021. Total rounds played the last 10 years were second only to June 2020, when the flood gates were finally opened by the loosening of pandemic restrictions by the state of Illinois.

Green fee revenues were the highest ever reported for June, and golfers took to the Driving Range in record numbers as well, taking advantage of the excellent weather conditions.

New hand carts were received and slowly assembled by staff. The new four wheel version has been well received by guests, replacing the 12 year old 3 wheelers.

GOLF COURSE and GROUNDS

Grounds

1. Deep Well Replaced Mid-Month (Emergency Repair)
2. Normal mowing schedule resumed
3. Bunkers Pushed 3 times, Daily Raking Started
4. Tee and Fairway divots filled as needed
5. Sodded Bare fairway and tee spots
6. North Pump Station had small section of pipe replaced
7. 2 Irrigation repairs
8. Finished stump seeding
9. Filled and seeded old Footgolf Cups
10. Hired final summer employees

Mechanical and Building Maintenance

1. 7 pieces of equipment were repaired and/or serviced
2. 4 repairs made at clubhouse
3. New Pull behind Turbine Blower Delivered
4. New Greens mower delivered (1 of 2)
5. 15 Reels ground

Horticulture/Conservation

1. Installed plants for Landscape improvements around clubhouse
2. Panfish Park being mowed and garbage picked up weekly
3. Fired Landscape Contractor
4. Sprayed landscape beds 3 times
5. Installed 400 cu yards of Mulch in landscape beds

RESERVE 22

Restaurant and Bar sales were down 6% for the month, and are down 4% for the year.
Banquet sales were up 46% for the month, and are up 111% for the year.
Overall sales were up 54% for the month, and are up 128% for the year.

Reserve 22 - JUNE				Year to Date		
	2021	2022	+/-	2021	2022	+/-
Restaurant & Bar	270,831	253,728	*-6.3%*	748,877	722,427	*-3.5%*
Banquets	85,207	124,547	*46.2%*	175,326	370,683	*111.4%*
Beverage Cart	14,328	16,646	*16.2%*	26,751	25,797	*-3.6%*
Halfway House	20,352	23,086	*13.4%*	59,199	46,757	*-21.0%*
Other	23,807	36,672	*54.0%*	37,860	86,245	*127.8%*
Total Reserve 22	**414,525**	**454,680**	***9.7%***	**1,048,013**	**1,251,909**	***19.5%***

The great weather had diners eager to eat outdoors.
The Banquet business has taken off, even exceeding our pre pandemic boom. Many parties became more comfortable indoors, and party sizes began to grow again. Although somewhat limited in capacity, we have received more numerous calls for wedding receptions. Our most popular events include Class reunions, Wedding Showers, and Baby Showers.
Many new faces were hired and trained, and many familiar ones returned. Executive Chef Tom Fota, while hiring an excellent Sous Chef in Cesar Perez, continues to struggle to find competent, reliable kitchen help. His current staff has done an excellent job keeping up with demand, in spite of the labor shortages.
The search continues for a new Director of Food and Beverage. Supervisory Staff has filled some holes in management nicely, helping to make the vacancy unnoticeable to our guests.
The Event Planning & Sales Coordinator position was vacated by Aimee Detterbeck in the middle of the month. Banquet staff has been filling in for her duties, as the search begins.

VILLAGE LINKS GLEN ELLYN | RESERVE 22 TWENTY-TWO

VILLAGE LINKS / RESERVE 22
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
As of June 30, 2022

ORG	DESCRIPTION	2022 BUDGET	MONTH 2022	MONTH 2021	MONTH DIFF	MONTH % DIFF	YEAR-TO-DATE 2022	YEAR-TO-DATE 2021	YEAR-TO-DATE DIFF	YEAR-TO-DATE % DIFF
	REVENUES:									
5500	Village Links Revenues	$ 3,564,300	$ 647,137	$ 573,964	$ 73,173	13%	$ 1,387,625	$ 1,622,570	$ (234,945)	-14%
5520	Reserve 22 Revenues	2,746,400	454,680	414,525	40,154	10%	1,251,846	1,058,641	193,205	18%
	Total Revenues	**$ 6,310,700**	**$ 1,101,816**	**$ 988,490**	**$ 113,327**	**11%**	**$ 2,639,472**	**$ 2,681,211**	**$ (41,739)**	**-2%**
	EXPENDITURES:									
55700	Administration	$ 462,737	$ 37,204	$ 36,321	$ 884	2%	$ 231,622	$ 222,422	$ 9,199	4%
55710	Golf Course Maintenance	1,052,878	116,991	66,298	50,693	76%	487,586	375,684	111,903	30%
55720	Golf Services	824,516	81,890	79,001	2,889	4%	329,941	291,956	37,985	13%
55730	Reserve 22	2,443,495	336,201	316,460	19,741	6%	1,072,952	830,271	242,681	29%
55740	Stormwater Management	28,500	1,613	1,981	(367)	-19%	6,321	3,633	2,689	74%
55750	Pro Shop Merchandise	154,031	30,531	26,877	3,654	14%	69,327	70,369	(1,042)	-1%
55780	Motorized Carts	47,515	8,660	6,812	1,849	27%	13,223	14,823	(1,600)	-11%
557X5	Mechanical Maintenance	214,278	16,932	10,456	6,475	62%	159,088	87,178	71,910	82%
	Total Operating Expenses	$ 5,227,950	$ 630,022	$ 544,205	$ 85,817	16%	$ 2,370,060	$ 1,896,336	$ 473,724	25%
	Operating Income	**$ 1,082,750**	**$ 471,794**	**$ 444,285**	**$ 27,510**	**6%**	**$ 269,412**	**$ 784,875**	**$ (515,464)**	**-66%**
	Debt Service	429,176	49,590	43,041	6,549	15%	49,590	43,041	6,549	15%
	Capital Expenditures	548,550	139,815	10,554	129,260	1225%	410,085	45,494	364,591	801%
	CHANGE IN NET POSITION	**$ 105,024**	**$ 282,389**	**$ 390,689**	**$ (108,300)**	**-28%**	**$ (190,263)**	**$ 696,340**	**$ (886,603)**	**-127%**

KEY METRICS

	Goal						
Personnel Expenses as % of Sales	*47%*	*27%*	*27%*	*-1%*	*44%*	*37%*	*7%*
Cash Balance (End of Month, in $000's)	*$ 1,307*	*$ 1,667*	*$ 1,610*	*$ 57*			

VILLAGE LINKS
GLEN ELLYN

RESERVE
22
TWENTY-TWO

VILLAGE LINKS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
GOLF
(Including Administration, Grounds, & Mechanical Maintenance)
As of June 30, 2022

ORG/ OBJECT	DESCRIPTION	2022 BUDGET	MONTH 2022	MONTH 2021	MONTH DIFF	MONTH % DIFF	YEAR-TO-DATE 2022	YEAR-TO-DATE 2021	YEAR-TO-DATE DIFF	YEAR-TO-DATE % DIFF
5500	**VILLAGE LINKS REVENUES:**									
440550	Green Fees	$ 2,250,000	$ 403,115	$ 367,567	$ 35,548	10%	$ 848,831	$ 987,400	$ (138,569)	-14%
440554	Pro Shop - Sales	170,100	33,825	28,067	5,757	21%	79,139	81,238	(2,099)	-3%
440555	Motor Carts	600,300	111,867	95,299	16,568	17%	191,915	243,190	(51,276)	-21%
440556	Driving Range	421,200	79,812	65,367	14,445	22%	178,583	203,760	(25,177)	-12%
440557	Resident Cards	31,500	3,540	2,620	920	35%	30,045	32,856	(2,811)	-9%
460100	Investment Income	100	1,013	0	1,013	533195%	2,467	2	2,465	121413%
489000	Miscellaneous Revenue	91,100	13,914	12,820	1,094	9%	56,839	60,984	(4,146)	-7%
489100	Miscellaneous - Over/Short	-	51	(10)	61	-609%	(193)	(260)	67	-26%
490800	Operating Transfer In	-	-	2,233	(2,233)	-100%	-	13,400	(13,400)	-100%
	Total Revenues	**$ 3,564,300**	**$ 647,137**	**$ 573,964**	**$ 73,173**	**13%**	**$ 1,387,625**	**$ 1,622,570**	**$ (234,945)**	**-14%**
	COST OF GOODS SOLD:									
520945	Cost of Goods Sold - Pro Shop	$ 122,472	$ 27,930	$ 24,096	$ 3,834	16%	$ 54,729	$ 55,682	$ (953)	-2%
	Total Cost of Goods Sold	**$ 122,472**	**$ 27,930**	**$ 24,096**	**$ 3,834**	**16%**	**$ 54,729**	**$ 55,682**	**$ (953)**	**-2%**
	Gross Profit	**$ 3,441,828**	**$ 619,207**	**$ 549,868**	**$ 69,339**	**13%**	**$ 1,332,897**	**$ 1,566,888**	**$ (233,992)**	**-15%**
	OTHER OPERATING EXPENSES:									
510100	Salaries - Pensionable	$ 977,352	$ 76,317	$ 72,748	$ 3,569	5%	$ 414,229	$ 364,288	$ 49,941	14%
510120	Salaries - Non-Pensionable	341,000	49,251	33,180	16,071	48%	89,016	76,174	12,842	17%
510200	Salaries - Overtime	6,000	1,488	477	1,011	212%	1,783	1,028	755	73%
510400	FICA Taxes	101,314	9,512	7,910	1,602	20%	37,523	32,576	4,947	15%
510500	IMRF	66,950	5,090	6,251	(1,161)	-19%	27,330	30,728	(3,399)	-11%
590600	Health Insurance	129,500	10,447	10,281	166	2%	62,444	58,602	3,842	7%
52XXXX	Contractual Services	686,192	58,720	46,132	12,588	27%	361,252	267,185	94,068	35%
53XXXX	Commodities	353,675	55,068	26,671	28,397	106%	248,802	179,803	68,999	38%
	Total Operating Expenses	**$ 2,661,983**	**$ 265,891**	**$ 203,649**	**$ 62,242**	**31%**	**$ 1,242,379**	**$ 1,010,383**	**$ 231,996**	**23%**
	Operating Income	**$ 779,845**	**$ 353,316**	**$ 346,220**	**$ 7,096**	**2%**	**$ 90,517**	**$ 556,505**	**$ (465,988)**	**-84%**
	Operating Income Percentage	**22%**	**55%**	**60%**			**7%**	**34%**		

KEY METRICS

	Goal							
Rounds Played	78,000	*13,288*	*12,452*	*836*	*27,863*	*33,186*	*(5,323)*	
Revenue Per Round	$ *45.70*	$ *48.70*	$ *46.09*	$ *2.61*	$ *49.80*	$ *48.89*	$ *0.91*	
Resident Cards Sold	*N/A*	*192*	*147*	*45*	*2,454*	*2,693*	*(239)*	
Cost of Goods Sold % - Pro Shop	*72%*	*83%*	*86%*	*-3%*	*69%*	*69%*	*1%*	
Personnel Expenses as % of Sales	*46%*	*24%*	*23%*	*1%*	*46%*	*35%*	*11%*	

VILLAGE LINKS
GLEN ELLYN

RESERVE
22
TWENTY-TWO

VILLAGE LINKS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
GOLF
(Including Administration, Grounds, & Mechanical Maintenance)
As of June 30, 2022

ORG/ OBJECT	DESCRIPTION	2022 BUDGET	MONTH 2022	MONTH 2021	MONTH DIFF	MONTH % DIFF	YEAR-TO-DATE 2022	YEAR-TO-DATE 2021	YEAR-TO-DATE DIFF	YEAR-TO-DATE % DIFF
	MISCELLANEOUS REVENUE									
	Miscellaneous Revenue includes the following items, which don't fit into any of the major revenue categories:									
	Adult & Junior Golf Lessons		$ 8,932	$ 7,359	$ 1,573		$ 41,252	$ 40,359	$ 893	
	Hand Cart Rentals		3,251	4,311	(1,060)		10,201	11,451	(1,250)	
	Handicaps		-	-	-		-	-	-	
	Golf Club Rentals		1,320	720	600		2,040	1,330	710	
	Golf Club Repairs		-	-	-		-	738	(738)	
	Locker Rentals		-	-	-		2,240	2,720	(480)	
	Miscellaneous Outings		-	-	-		-	1,048	(1,048)	
	Illinois Sales Tax (1.75%)		455	451	3		1,162	959	203	
	Glen Ellyn Food & Beverage Tax (1%)		45	45	0		125	92	33	
	ATM Machine Commission		-	-	-		-	11	(11)	
	Miscellaneous		(89)	(66)	(22)		(181)	2,277	(2,459)	
	Total	$ 91,100	$ 13,914	$ 12,820	$ 1,094		$ 56,839	$ 60,984	$ (4,146)	

VILLAGE LINKS GLEN ELLYN | RESERVE 22 TWENTY-TWO

RESERVE 22
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
As of June 30, 2022

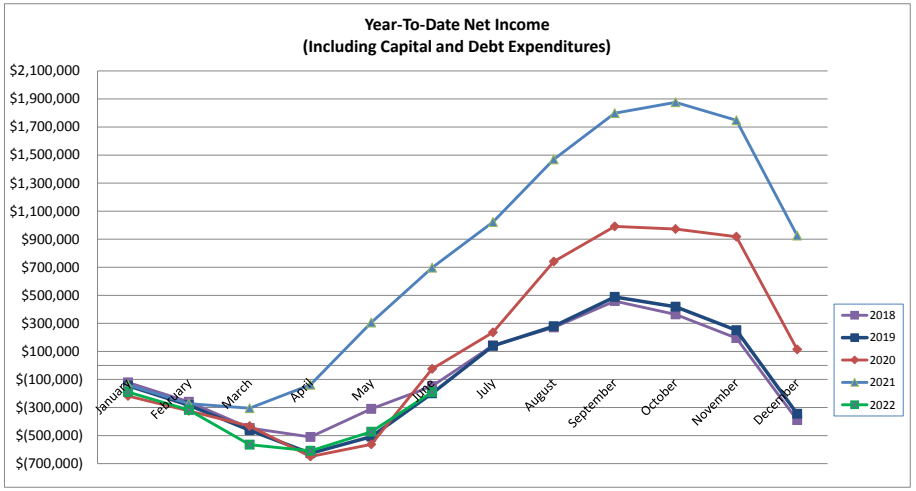
ORG/ OBJECT	DESCRIPTION	2022 BUDGET	MONTH 2022	MONTH 2021	MONTH DIFF	MONTH % DIFF	YEAR-TO-DATE 2022	YEAR-TO-DATE 2021	YEAR-TO-DATE DIFF	YEAR-TO-DATE % DIFF
5520	**RESERVE 22 REVENUES:**									
441100	Food	$ 1,500,000	$ 243,756	$ 224,141	$ 19,615	9%	$ 708,877	$ 588,360	$ 120,518	20%
441101	Liquor	270,000	50,914	46,125	4,789	10%	132,816	112,712	20,104	18%
441102	Beer	485,000	88,368	74,498	13,870	19%	203,407	198,006	5,401	3%
441103	Wine	235,000	27,665	33,276	(5,611)	-17%	94,809	86,609	8,199	9%
441104	NA Beverages	90,000	16,111	15,633	478	3%	32,719	33,980	(1,260)	-4%
441106	Room Charges	4,000	-	2,441	(2,441)	-100%	770	2,871	(2,101)	-73%
441107	Service Charges	160,000	27,866	15,941	11,924	75%	78,337	32,625	45,712	140%
489000	Miscellaneous Revenue	2,400	-	2,470	(2,470)	-100%	111	3,478	(3,367)	-97%
	Total Revenues	**$ 2,746,400**	**$ 454,680**	**$ 414,525**	**$ 40,154**	**10%**	**$ 1,251,846**	**$ 1,058,641**	**$ 193,205**	**18%**
55730	**COST OF GOODS SOLD:**									
530400	Cost of Goods Sold - Beer	$ 135,800	$ 24,133	$ 15,924	$ 8,209	52%	$ 54,592	$ 49,900	$ 4,692	9%
530401	Cost of Goods Sold - Wine	72,850	11,361	5,060	6,302	125%	30,248	22,574	7,674	34%
530402	Cost of Goods Sold - Liquor	54,000	16,660	9,323	7,337	79%	33,195	22,081	11,114	50%
530405	Cost of Goods Sold - NA Beverages	37,800	10,342	11,408	(1,066)	-9%	21,670	20,945	725	3%
530420	Cost of Goods Sold - Food	480,000	94,601	106,518	(11,917)	-11%	255,644	205,424	50,220	24%
	Total Cost of Goods Sold	**$ 780,450**	**$ 157,097**	**$ 148,233**	**$ 8,864**	**6%**	**$ 395,351**	**$ 320,925**	**$ 74,426**	**23%**
	Gross Profit	**$ 1,965,950**	**$ 297,582**	**$ 266,292**	**$ 31,290**	**12%**	**$ 856,496**	**$ 737,716**	**$ 118,780**	**16%**
	Gross Profit Percentage	**72%**	**65%**	**64%**			**68%**	**70%**		
55730	**OTHER OPERATING EXPENSES:**									
510100	Salaries - Pensionable	$ 615,000	$ 43,411	$ 48,704	$ (5,293)	-11%	$ 207,536	$ 200,544	$ 6,992	3%
510120	Salaries - Non-Pensionable	505,000	74,238	62,367	11,871	19%	227,017	127,815	99,202	78%
510200	Salaries - Overtime	10,000	2,987	4,770	(1,784)	-37%	8,286	6,267	2,019	32%
510399	Tips Paid Through Payroll	-	(2,067)	(2,411)	345	-14%	(11,163)	(15,270)	4,107	-27%
510400	FICA Taxes	122,040	12,570	12,268	302	2%	42,359	33,207	9,153	28%
510500	IMRF	42,128	4,158	5,697	(1,539)	-27%	17,934	21,210	(3,276)	-15%
590600	Health Insurance	79,200	3,384	5,574	(2,189)	-39%	23,689	33,441	(9,752)	-29%
52XXXX	Contractual Services	140,677	27,859	13,059	14,800	113%	90,537	48,604	41,933	86%
53XXXX	Commodities	149,000	12,564	18,199	(5,635)	-31%	71,406	53,527	17,878	33%
	Total Operating Expenses	**$ 1,663,045**	**$ 179,104**	**$ 168,227**	**$ 10,877**	**6%**	**$ 677,601**	**$ 509,346**	**$ 168,256**	**33%**
	Operating Income	**$ 302,905**	**$ 118,478**	**$ 98,065**	**$ 20,413**	**21%**	**$ 178,894**	**$ 228,371**	**$ (49,476)**	**-22%**
	Operating Income Percentage	**11%**	**26%**	**24%**			**14%**	**22%**		

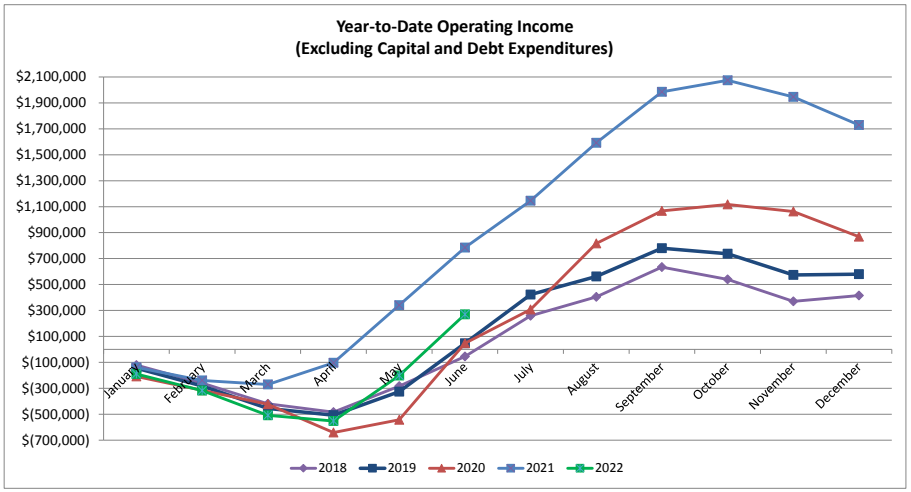
VILLAGE LINKS GLEN ELLYN | RESERVE 22 TWENTY-TWO

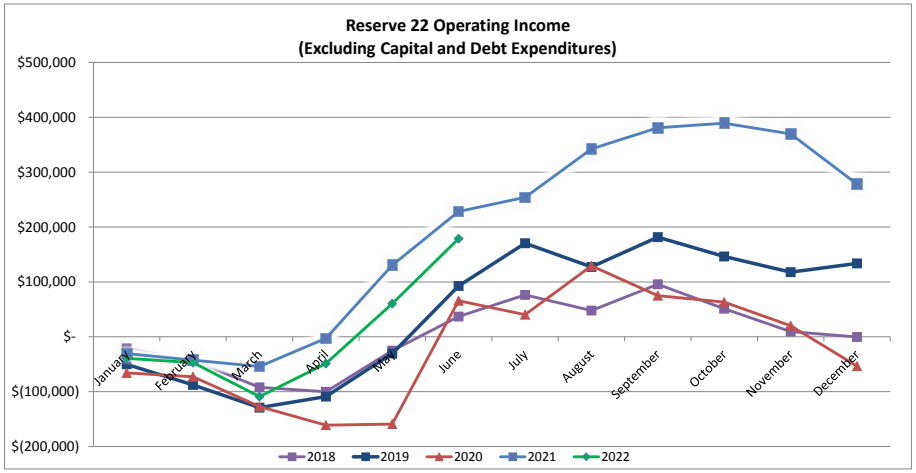
RESERVE 22
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
As of June 30, 2022

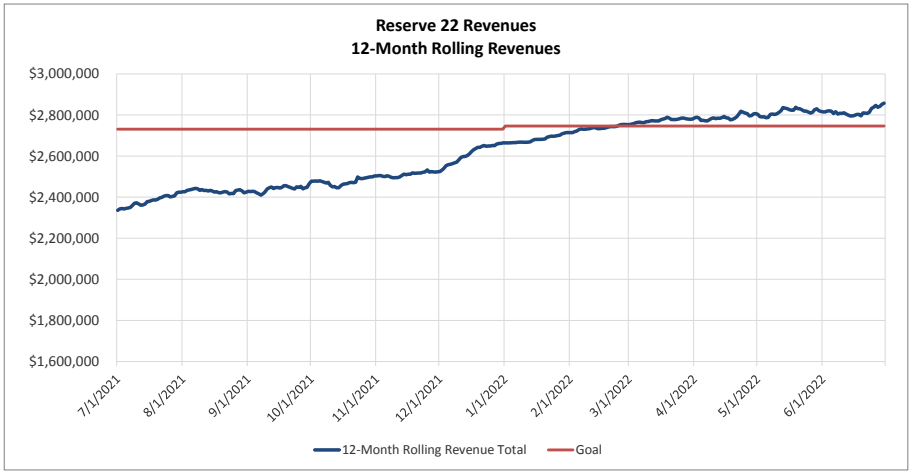
ORG/ OBJECT	DESCRIPTION	2022 BUDGET	MONTH 2022	MONTH 2021	MONTH DIFF	MONTH % DIFF	YEAR-TO-DATE 2022	YEAR-TO-DATE 2021	YEAR-TO-DATE DIFF	YEAR-TO-DATE % DIFF
	KEY METRICS									
		Goal								
	Revenue Source:									
	Restaurant/Bar	*N/A*	*$ 253,728*	*$ 270,831*	*$ (17,103)*	*-6%*	*$ 722,254*	*$ 748,770*	*$ (26,516)*	*-4%*
	Banquets	*N/A*	*145,087*	*98,757*	*46,331*	*47%*	*430,034*	*202,845*	*227,189*	*112%*
	Other	*N/A*	*55,864*	*44,937*	*10,927*	*24%*	*99,558*	*107,026*	*(7,467)*	*-7%*
	Total	*$ 2,746,400*	*$ 454,680*	*$ 414,525*	*$ 40,154*	*10%*	*$ 1,251,846*	*$ 1,058,641*	*$ 193,205*	*18%*
	Reserve 22 Revenues (Last 12 Months)	*$ 2,746,400*					$ 2,857,565	$ 2,332,638	*$ 524,927*	*23%*
	Reserve 22 Expenses (Last 12 Months)	*$ 2,443,495*					$ 2,628,783	$ 2,223,382	*$ 405,401*	*18%*
	# Guest Checks (Restaurant/Bar)	*N/A*	*6,312*	*7,039*	*(727)*		*18,050*	*18,810*	*(760)*	
	Revenue Per Guest Check	*N/A*	*$ 40.20*	*$ 38.48*	*$ 1.72*		*$ 40.01*	*$ 39.81*	*$ 0.21*	
	# Guests (Restaurant/Bar)	*N/A*	*10,777*	*12,409*	*(1,632)*		*30,245*	*32,029*	*(1,784)*	
	Average Guest Spend	*N/A*	*$ 23.54*	*$ 21.83*	*$ 1.72*		*$ 23.88*	*$ 23.38*	*$ 0.50*	
	Cost of Goods Sold %	*28%*	*35%*	*36%*	*-1%*		*32%*	*30%*	*1%*	
	Cost of Goods Sold % (By Category):									
	Cost of Goods Sold - Beer	*28%*	*27%*	*21%*	*6%*		*27%*	*25%*	*2%*	
	Cost of Goods Sold - Wine	*31%*	*41%*	*15%*	*26%*		*32%*	*26%*	*6%*	
	Cost of Goods Sold - Liquor	*20%*	*33%*	*20%*	*13%*		*25%*	*20%*	*5%*	
	Cost of Goods Sold - NA Beverages	*42%*	*64%*	*73%*	*-9%*		*66%*	*62%*	*5%*	
	Cost of Goods Sold - Food	*32%*	*39%*	*48%*	*-9%*		*36%*	*35%*	*1%*	
	Personnel Expenses as % of Sales	*50%*	*30%*	*34%*	*-3%*		*41%*	*40%*	*2%*	
	Prime Cost (Cost of Goods Sold + Personnel Expenses) as % of Sales	*78%*	*66%*	*69%*	*-4%*		*74%*	*70%*	*3%*	

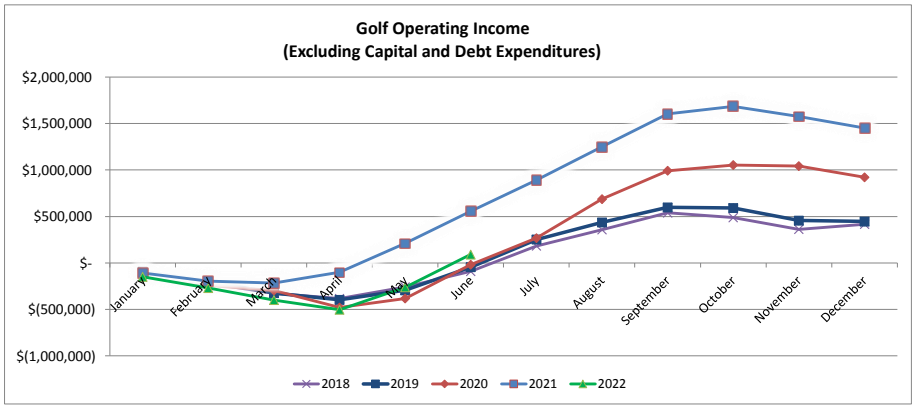
Village Links / Reserve 22
Dashboard Financial Reports
As of June 30, 2022

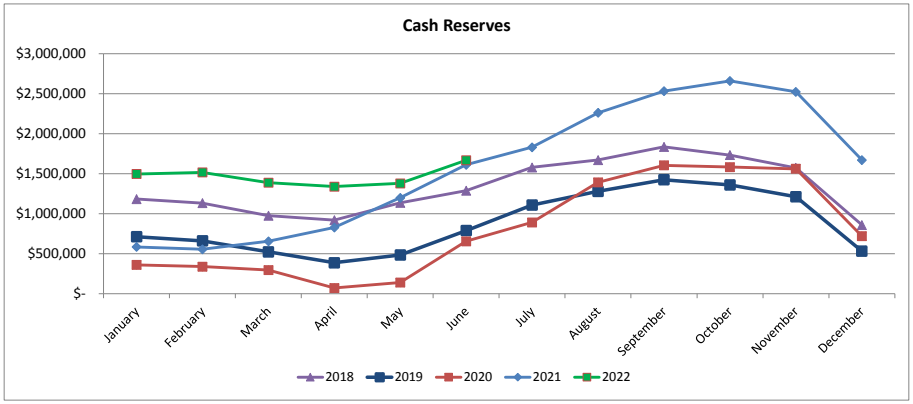








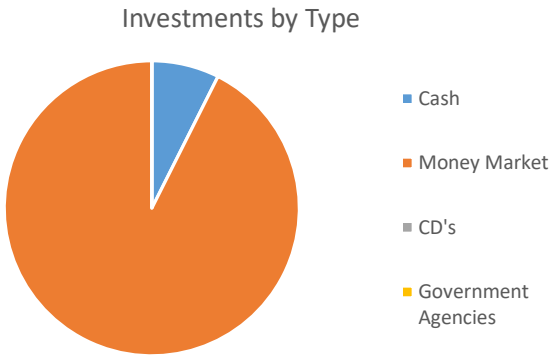




ATTACHMENT C – CASH AND INVESTMENTS REPORT - JUNE 30, 2022

Village of Glen Ellyn
Schedule of Cash and Investment Balances
For the Month Ended June 30, 2022

Summary of Investments by Type	Par Value	Market Value	Maturity < 1 year	1-3 years
Cash/Checking	$ 5,991,574	$ 5,991,574	$ 5,991,574	$ -
Cash/Checking - Federal Drug	155,169	155,169	155,169	-
Cash/Checking - State Drug	4,205	4,205	4,205	-
Cash/Checking - FLEX	29,161	29,161	29,161	-
Cash/Checking - Seized Property	62,614	62,614	62,614	-
Money Market - IL Funds	32,363,206	32,363,206	32,363,206	-
Money Market - IL Funds State Drug	7,088	7,088	7,088	-
Money Market - IL Funds Fed Drug	44,303	44,303	44,303	-
Money Market - IL Funds MFT	3,466,554	3,466,554	3,466,554	-
Money Market - IMET Convenience Fund	3,768	3,768	3,768	-
PFM Illinois Trust	15,280,938	15,280,938	15,280,938	-
PMA 2020 Bond Account - Money Market	884,255	884,255	884,255	
PMA Portfolio - Money Market	25,839,827	25,839,827	25,839,827	-
PMA Portfolio - CD's	-	-	-	-
	$ 84,132,662	**$ 84,132,662**	**$ 84,132,662**	**$ -**
			100%	**0%**



Portfolio Concentration	Percent of Portfolio	Policy Limit
Cash/Checking Total (Glen Ellyn Bank & Trust)	7.42%	25%
IL Funds Total	42.65%	75%
IMET Total	0.00%	25%
PFM Total	18.16%	25%
PMA Total	31.76%	N/A

Investment Income	FY2021	FY2022	
Investment Income	$ 17,802	$ 153,583	460100

Investment Performance	FY2021	FY2022
Average Yield YTD - IL Funds	0.054%	0.477%
Average Yield YTD - IMET Convenience Fund	0.223%	0.512%
Average Yield YTD - PFM	0.047%	0.393%
Average Yield YTD - PMA	0.047%	0.280%
Benchmark - Three Month T-Bill	0.050%	1.660%

Village of Glen Ellyn
Analysis of Available Cash Reserves
For the Month Ended June 30, 2022

		A	B	C	D	E	F	G	I	L	M	N	
	Fund	Last Year Cash & Investment Balances	Current Year Cash & Investment Balances	Less Encumbrances	Transfer between Funds	Less Deposits/ Other	Restricted by Statute	Assigned for Capital Projects	Assigned for Liab/Health Ins.	Balance Subject to Reserve Policy	Less Minimum Reserve Policy	Cash Above Minimum Policy	
1	General	$ 14,700,616	$ 15,758,919	$ (415,312)	$ -	$ (2,791,902)	$ -	$ -	$ -	$ 12,551,705	$ (6,554,000)	$ 5,997,705	1
2	Corporate Reserve	595,216	200,387	(31,850)	-	-	-	-	-	168,537	-	168,537	
3	Motor Fuel Tax	2,744,937	3,466,554	(421,585)	-	-	(3,044,969)	-	-	-	-	-	
4	Fire Services	4,423,268	5,420,368	(765,832)	-	-	-	(4,654,536)	-	-	-	-	
5	CBD TIF	973,625	1,400,235	(65,345)	-	-	(1,334,890)	-	-	-	-	-	
6	Roosevelt Road TIF	315,136	127,884	(39,082)	-	-	(88,802)	-	-	-	-	-	
7	Forfeiture Fund	111,110	273,379	(31,422)	-	-	(241,957)	-	-	-	-	-	
8	ARPA	-	1,507,139	-						-	-	-	
9	Debt Service	39,947	38,489	-	-	-	(38,489)	-	-	-	-	-	
10	Capital Projects	22,233,807	21,888,785	(12,428,195)	-	-	-	(9,460,590)	-	-	-	-	
11	Facilities Maint Reserve	898,769	685,242	(140,853)	-	-	-	(544,389)	-	-	-	-	
12	Water and Sanitary Sewer	20,720,139	22,682,180	(6,901,886)	-	(200,497)	-	(10,203,586)	-	5,376,211	(2,480,240)	2,895,971	2
13	Parking	1,669,221	1,627,500	(494,880)	-		-	-	-	1,132,620	(126,000)	1,006,620	2
14	Residential Solid Waste	585,652	573,420	(107,500)	-	-	-	-	-	465,920	(456,000)	9,920	2
15	Village Links/Reserve 22	1,609,843	1,667,337	(223,903)	-	(34,435)	-	-	-	1,408,999	(1,307,000)	101,999	
16	Insurance	1,177,478	885,304	-	-	-	-	-	(885,304)	-	-	-	
17	Equipment Services	5,485,599	5,929,540	(568,360)	-	-	-	(4,239,277)	-	1,121,903	-	1,121,903	
		$ 78,284,363	$ 84,132,662	$ (22,636,005)	$ -	$ (3,026,834)	$ (4,749,107)	$ (29,102,378)	$ (885,304)	$ 22,225,895	$ (10,923,240)	$ 11,302,655	
18	Police Pension	$ 38,062,530	$ 33,577,168	$ -	$ -	$ -	$ (33,577,168)	$ -	$ -	$ -	$ -	$ -	

Footnotes:

(a) Encumbrances represent the unexpended portion of approved contracts for goods and services as of the end of the quarter. While encumbrances are not expenditures, they do represent a reduction in the level of available spendable cash.

(b) Transfer between funds represents Capital Projects Fund and bond proceeds to be transferred to the Parking Fund for the parking garage project.

(c) Deposits/Other represents money that the Village is holding but either is due to others such as deposits or other payables.

(d) Amounts restricted by statute are required by state or federal law to only be spent on specific expenditures.

(e) Amounts that are assigned have been designated by the Village's ordinances or budget to be spent on specific purposes. Amounts per fund are as follows:

Fire Services: Designated by Village code for fire operations, equipment and facilities.
Capital Projects: Designated by the 5 year Capital Improvement Plan
Facilities Maintenance Reserve: Designated by the 5 year Plan to be used for Village facilities.
Water & Sewer: Designated by the 5 year Capital Improvement Plan
Equipment Services: Designated by the Equipment Replacement Plan

(f) The Village has reserve policies as follows:

General Fund: Amount subject to reserve is 30% of operating expenditures.
Water and Sanitary Sewer Fund: Amount subject to reserve is $2,480,240, which will be adjusted annually by CPI-U or 3%, whichever is less.
Parking Fund: Amount subject to reserve is 25% of operating expenses.
Residential Solid Waste Fund: Amount subject to reserve is 25% of operating expenses
Village Links/Reserve 22 Fund: Amount subject to reserve is 25% of operating expenses.

(g) The cash above minimum policy is the amount undesignated above the minimum required level. In some cases, these funds may be restricted to the purpose for which the fund exists.

Notes on cash above/below reserve policy:

1 The Village hits a cash peak in June through September and a low point in April/May.

2 These are enterprise funds and are meant to be treated as separate enterprises/businesses. Generally, these funds cannot be repurposed to other funds.

ATTACHMENT D – ALL FUNDS SUMMARY - JUNE 30, 2022

VILLAGE OF GLEN ELLYN
ALL FUNDS SUMMARY
FOR THE QUARTER ENDED JUNE 30, 2022

	Current Year Activity								Prior Year Activity				
	Revised Budget			Year to date					Year to date				
Fund	Revised Budget Revenues	Revised Budget (Expenses)	Net Income (Loss)	Year to date Revenues	Expenditures (Expenses)	Net Income (Loss)	Encumbrances	Net Income Less Encumbrances	Year to date Revenues	Expenditures (Expenses)	Net Income (Loss)	Encumbrances	Net Income Less Encumbrances
Governmental Funds													
General	$ 22,002,892	$ 22,036,854	$ (33,962)	$ 12,498,266	$ 12,463,245	$ 35,021	$ 415,312	$ (380,291)	$ 10,596,423	$ 9,590,278	$ 1,006,145	$ 249,293	$ 756,852
Debt Service	2,231,719	2,233,169	(1,450)	398,381	399,309	(928)	-	(928)	494,502	495,043	(541)	-	(541)
Capital Projects	12,486,011	20,603,266	(8,117,255)	4,448,715	2,158,548	2,290,167	12,428,195	(10,138,028)	4,202,337	9,483,941	(5,281,604)	5,850,057	(11,131,661)
Corporate Reserve	100	21,578	(21,478)	138,055	503,693	(365,638)	31,850	(397,488)	5	2,500	(2,495)	7,108	(9,603)
Motor Fuel Tax	1,734,000	3,527,849	(1,793,849)	860,011	329,867	530,144	421,585	108,559	1,127,720	368,750	758,970	373,875	385,095
Central Business District (CBD) TIF	887,050	471,923	415,127	397,233	166,263	230,970	65,345	165,625	263,377	154,760	108,617	221,477	(112,860)
Roosevelt Road TIF	153,400	100,370	53,030	77,478	310,963	(233,485)	39,082	(272,567)	76,277	10,973	65,304	370	64,934
Fire Services	1,860,507	2,186,542	(326,035)	948,696	449,435	499,261	765,832	(266,571)	925,175	422,925	502,250	-	502,250
ARPA	1,885,000	1,400,000	485,000	-	378,586	(378,586)	-	(378,586)	-	-	-	-	-
Forfeiture Fund	-	-	-	153,229	5,878	147,351	31,422	115,929	9,427	116,182	(106,755)	72,827	(179,582)
Facilities Maint Reserve	376,000	534,443	(158,443)	188,630	481,684	(293,054)	140,853	(433,907)	187,626	32,062	155,564	475,267	(319,703)
TOTAL GOVERNMENTAL FUNDS	**$ 43,616,679**	**$ 53,115,994**	**$ (9,499,315)**	**$ 20,108,694**	**$ 17,647,471**	**$ 2,461,223**	**$ 14,339,476**	**$ (11,878,253)**	**$ 17,882,869**	**$ 20,677,414**	**$ (2,794,545)**	**$ 7,250,274**	**$ (10,044,819)**
Enterprise Funds													
Water and Sanitary Sewer	$ 14,011,275	$ 19,295,863	$ (5,284,588)	$ 7,147,110	$ 5,858,964	$ 1,288,146	$ 6,901,886	$ (5,613,740)	$ 6,483,276	$ 5,436,277	$ 1,046,999	$ 2,511,772	$ (1,464,773)
Village Links/Reserve 22	6,310,700	6,205,676	105,024	2,639,472	2,829,735	(190,263)	223,903	(414,166)	2,681,211	1,984,871	$ 696,340	138,636	557,704
Parking	682,623	1,064,671	(382,048)	461,325	592,244	(130,919)	494,880	(625,799)	8,001,672	8,054,312	$ (52,640)	1,997,896	(2,050,536)
Residential Solid Waste	1,817,700	1,851,900	(34,200)	905,098	906,917	(1,819)	107,500	(109,319)	871,511	818,800	52,711	107,500	(54,789)
TOTAL ENTERPRISE FUNDS	**$ 22,822,298**	**$ 28,418,110**	**$ (5,595,812)**	**$ 11,153,005**	**$ 10,187,860**	**$ 965,145**	**$ 7,728,169**	**$ (6,763,024)**	**$ 18,037,670**	**$ 16,294,260**	**$ 1,743,410**	**$ 4,755,804**	**$ (3,012,394)**
VILLAGE OPERATIONS TOTAL	**$ 66,438,977**	**$ 81,534,104**	**$ (15,095,127)**	**$ 31,261,699**	**$ 27,835,331**	**$ 3,426,368**	**$ 22,067,645**	**$ (18,641,277)**	**$ 35,920,539**	**$ 36,971,674**	**$ (1,051,135)**	**$ 12,006,078**	**$ (13,057,213)**
Internal Service Funds													
Insurance	$ 3,651,575	$ 3,687,395	$ (35,820)	$ 1,577,584	$ 2,048,799	$ (471,215)	$ -	$ (471,215)	$ 1,666,087	$ 2,209,386	$ (543,299)	$ -	$ (543,299)
Equipment Services	1,617,800	2,274,846	(657,046)	812,725	460,929	351,796	568,360	(216,564)	798,855	690,718	108,137	868,093	(759,956)
ST Internal Service Funds	**$ 5,269,375**	**$ 5,962,241**	**$ (692,866)**	**$ 2,390,309**	**$ 2,509,728**	**$ (119,419)**	**$ 568,360**	**$ (687,779)**	**$ 2,464,942**	**$ 2,900,104**	**$ (435,162)**	**$ 868,093**	**$ (1,303,255)**
Trust Fund													
Police Pension	**$ 4,779,050**	**$ 2,899,825**	**$ 1,879,225**	**$ (4,007,694)**	**$ 1,362,962**	**$ (5,370,656)**	**$ 385**	**$ (5,371,041)**	**$ 3,864,842**	**$ 1,398,137**	**$ 2,466,705**	**$ 375**	**$ 2,466,330**
VILLAGE TOTAL	**$ 76,487,402**	**$ 90,396,170**	**$ (13,908,768)**	**$ 29,644,314**	**$ 31,708,021**	**$ (2,063,707)**	**$ 22,636,390**	**$ (24,700,097)**	**$ 42,250,323**	**$ 41,269,915**	**$ 980,408**	**$ 12,874,546**	**$ (11,894,138)**