Agenda
Village of Glen Ellyn
Village Board Workshop Meeting
Monday, October 20, 2025
7:00 PM
Glen Ellyn Civic Center, Room 301

Meeting Procedures Statement

Visitors are most welcome to attend all meetings of the Village Board and can find copies of the Agenda in the meeting room 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. 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 when the item is discussed. Please complete the Audience Participation form and turn it in to the Village Clerk. It is requested that one spokesperson for a group be appointed to provide comment for the entire group. When recognized, please step to the microphone and state your name and provide your comment. 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.

E. 2026 Budget Discussion - Other Funds

1) 2026 Budget Discussion - Other Funds

F. Reminders

1) Village Board Meeting, Monday, October 27, 2025 at 7 pm

G. Adjourn

Civility Pledge - In the interest of civility, I pledge to promote civility by listening, being respectful of others, acknowledging that we are striving to support and improve our community, and understanding that we each may have different ideas for achieving that objective.

September 29, 2025

Honorable President Burket and Village Board of Trustees
Village of Glen Ellyn

Subject: Budget Transmittal for Fiscal Year 2026 – Recommended Draft Budget

Introduction

Transmitted with this letter is the recommended budget of the Village of Glen Ellyn for Fiscal Year 2026 which runs from January 1, 2026 through December 31, 2026. This document presents a comprehensive look at major financial and non-financial goals and priorities for the Village both from a near-term as well as a long-range perspective. This document, in many ways, acts as the corporate plan for the Village over the next twelve months. The budget formation was again conducted through a zero-based budget process. The FY26 budget process required all departments to justify all line items and summarize the need for all expenses incorporated in their respective department budgets. This process, allocating scarce resources and prioritizing programs and projects, is difficult each year because the demand for municipal services often exceeds the revenues available to pay for those services.

BUDGET OVERVIEW

Financial Scorecard

In order to provide context for the merits and challenges of the Village's financial standing as the Village prepares its 2026 budget, it is important to review the highlights of the Village's Scorecard, which was updated at the beginning of 2020, before the Covid-19 pandemic. The Scorecard compares and contrasts the Village's financial performance to its peers. In the Scorecard, the Village was identified to have a strong financial position with less debt and lower pension liabilities than its peers. The Village also fell in the low to moderate range among its peer communities on expenditures.

The Village also fared well in its ranking for property taxes going to the Village/Library for a median value home. The Scorecard did underscore the need for the Village to stimulate economic development to increase the non-residential property tax base. Increasing the commercial property tax base, which includes multi-family and mixed-use development, could shift the property tax burden from the residential properties and may also increase sales tax and home rule sales tax revenues to the Village. The full scorecard can be found on the Village's website (https://www.glenellyn.org/218/Finance-Commission-Reports). The Scorecard has guided many of the strategic plan initiatives over the last four years and will be updated with the Finance Commission during Q4 2025 in conjunction with a new overall strategic plan in CY25.

Budget Summary

The budget consists of 17 different funds, many summarized in this Budget Transmittal. The 2026 budget can be bifurcated into capital and operating components as highlighted below. The increase in the budget in 2026 is divided between operating and capital components as noted below.

	2026 draft budget	2025 original budget	$ Change	% Change
Operating (net of transfers)	$57,410,495	$56,105,246	1,305,249	2.3%
Capital & Debt Service	$25,798,083	$26,176,453	(378,370)	(1.4)%
Total Budget	$83,208,578	$82,281,699	926,879	1.1%

The operating funds allow the Village to provide high-quality services to the community. This was a challenge over the last few years with the pandemic and then the Great Resignation requiring the Village to be agile to address staffing shortages, rightsizing various divisions and departments, and adopting new processes and delivery services in a new way to meet the expectations of the community. Over the last several years, the Village Board has authorized some additional staffing as part of a rightsizing exercise for all the operating departments. This has allowed departments to better meet the service demands and desires of the community and Village Board. The proposed 2026 budget includes the elimination of one full-time position within Community Development and the elimination of one part-time position in the Police Department as well as the addition of one new full-time position within the Police Department. Additionally, the proposed budget continues to sustain an increase in staffing in Police and Fire/EMS as well as incorporate reasonable compensation adjustments to meet the recommendations in the 2024 Compensation Study.

The capital budget fluctuates from year to year and is based upon the Village's 5-Year CIP (Capital Improvement Plan). Over the last few years, the Village Board directed staff to pursue a value engineering exercise and seek additional grant funds to lower the costs of the Train Station/Underpass Project, as well as to complete Phases II and III of the Central Business District (CBD) construction project. Additionally, the Staff has held preliminary discussions with the Village Board surrounding the potential use of additional General Fund reserves to support the Capital Improvement Plan, including the cost of lead service line replacement, as well as anticipated facility needs for Village-owned buildings.

OPERATING BUDGET

Village Operations make up 69% of the total budget for all funds in FY26. Operating costs typically are associated with the provision of day-to-day basic Village services. This includes all staffing costs, various contract and consulting services, the purchase of a number of materials and commodities, and expenditures related to the maintenance of Village owned assets and rights of way. Some examples of Village operating expenditures/expenses include:

- Police and fire protection
- Purchase of Lake Michigan water
- Economic development awards
- Volunteer Fire Company support
- Golf course maintenance
- Street sweeping
- Tree planting, maintenance, removal
- Parking facilities
- Employment benefits
- Police and fire dispatch services
- Treatment of sanitary sewage by the Glenbard Wastewater Authority
- Weekly garbage pick-up
- General, liability, property and workers compensation insurance
- Snow and ice control
- Water and sewer system maintenance
- Pavement patching, line striping, and roadway signage
- Ambulance service contract
- Retirement benefits administration (Police Pension Fund)

The total operating budget increases 2.3% for FY26 and includes increased costs for personnel, supplies, and services driven by the current inflationary environment. The personnel budget is discussed in depth later in the memo. The operating budget also includes certain large one-time expenditures such as the purchase and implementation of new software in the Community Development department.

The Village continues to execute the CY2020-25 Strategic Plan and report out quarterly on progress. The Village Board has prioritized the following projects as most important. Strategic Goals-Key Priorities:

1. **Strategic Priority:** Financial Stability; **Initiative**: Staff to research and identify additional revenue sources as part of the CY25 budget preparation process. In addition, apply for grants and find alternative revenues

to minimize the potential of issuing debt for capital projects. Lastly, recommend increases to the Fire Service Fee to sustain the level of service as determined by the Village Board (Fire, Capital, EMS).

   a. Glen Ellyn received the Government Finance Officers Association Award for its 2025 budget document. This award is the highest form of recognition in governmental budgeting and represents a significant achievement by the organization. The Village also received special recognition related to strategic goals and strategies within the 2025 budget.
   b. Evaluated the Fire/EMS/Capital fees and declined to recommend a rate increase until an architect is under contract and an updated capital plan is presented by the Fire Company.
   c. Lead service line ordinances established an approach to private lines as well as creating a $6 monthly fee on all water accounts which will be discontinued when the Village's financial obligations related to lead service line replacement have been met.

2. **Strategic Priority:** Infrastructure and Economic Development; **Initiative**: Finalize the Redevelopment Agreement for the US Bank property, sell the property to the Park District, and assist in identifying grant funds and other ways to fund the gap for Phase II of the project by end of 2024.
   a. The Village and Park District approved lease agreements for maintenance of Manor Woods and Panfish Park.
   b. The Village sold the US Bank site to the Park District and demolition is scheduled by the Park District for September 2025.

3. **Strategic Priority:** Development; **Initiative**: Advance and communicate to the community the process for developing the Roosevelt Rd./Taft Ave. property by approving two different purchase and sale agreements by June 2024.
   a. Staff is coordinating with the U.S. Department of Housing and Urban Development on the next steps in the grant application process. The grant is intended to cover the costs of the demolition of the western parcels. As part of the grant requirements, an environmental review of the property is required prior to demolition. The Village has established an intergovernmental agreement with DuPage County to conduct the environmental review required by the Department of Housing and Urban Development as part of the grant application.
   b. Go Glen Ellyn Two, LLC plans to utilize the acquired eastern parcels, including the portion fronting Roosevelt Road, for commercial development that will align with its adjacent property located east of the site. They have had issues with Illinois EPA with their demolition process and continue to address those issues before developing the site.

4. **Strategic Priority:** Infrastructure; **Initiative:** Complete all phases over a four/five-year schedule to be determined by staff and approved by the Village Board.
   a. Crescent-Glenwood Parking Lot and Median Rehabilitation design nearly complete and targeted for construction in fall of 2025.
   b. Duane/Main Alley reconstruction in design and targeted for fall 2025 construction.

5. **Strategic Priority:** Infrastructure; **Initiative:** Complete the 2024 CIP Plan and work towards minimizing the amount of additional debt needed to complete Phase III and IV/Train Station and Underpass project. Begin Phase II Engineering of the Train Station and Pedestrian Tunnel Project to maximize the ability to acquire additional grant funds for this project by May 2026.
   a. The Village has secured a substantial amount of grant funding for this project. To date, $14.4 Million has been secured from the Congestion Mitigation and Air Quality Improvement (CMAQ) Program, $5 Million from the Illinois Commerce Commission (ICC) Grade Crossing Protection Fund, $4 Million from Metra, and $1.4M from the Surface Transportation Program, for a total of $24.8 Million. Glen Ellyn is on the contingency list for an additional $10.8 Million from the Surface Transportation Program with the Village continuing to explore and apply for additional funding.

   b. Currently, the project is targeting competitive bidding in April 2026 which would allow construction to start in early 2026. Construction is currently anticipated to take approximately two years to complete.
   c. Land acquisition from UP will be coordinated with IDOT and begin in Fall 2025.

6. **Strategic Priority:** Workforce and Operations; **Initiative**: Implement the new Community Development software with assistance from a consultant to ensure best practices are established through the implementation of the new software system by May 2025.
   a. The Community Development software launched on April 21, 2025.
   b. Staff continues to coordinate public communications to facilitate an informed and streamlined software deployment.

7. **Strategic Priority:** Workforce Development; **Initiative**: Negotiate the first contract with Public Works employees and continue to focus on succession planning, employee engagement, employee training, and overall employee retention throughout the organization. (Ongoing)
   a. Ongoing discussions with the International Union of Operating Engineers (IUOE) Local 150 continue to move the process forward.
   b. Staff continues to review and update job descriptions and classifications to ensure consistency and alignment with the labor market and findings of the compensation study completed in 2023. These efforts contribute to the Village's strategic goal of Workforce Development.
   c. Staff plans to incorporate the goals of the Classification and Compensation Study in the CY25 draft budget.

8. **Strategic Priority:** Infrastructure; **Initiative:** Complete Village Links Clubhouse project by September 2024, the GWA project through issuance of debt by April '24, complete a facilities assessment by Q2 2025, and hire an architectural firm to begin due diligence on Fire Station 62 renovation plans by December '25.
   a. Village Links: The Master Plan has been completed and continues to be assessed to evaluate timing and funding options. A combination of increasing cash reserves, retiring current debt and value engineering will be necessary.
   b. GWA: GWA continues to work on items leading up to the groundbreaking for the Primary Clarifier and Gravity Thickener Improvements project. This project is scheduled to commence in Q4 of 2025 with a final completion date of March 10, 2026. GWA completed the cleaning of its second largest anaerobic digester. Just over 500,000 gallons of sludge was removed from the digester, and it will not need to be cleaned again for approximately another 10 years.
   c. Public Works: The Reno Center remodeling project has been tabled to focus on completing an assessment of all buildings to better plan for future improvements and reevaluate the needs of Public Works and the Reno Center. The Village Board approved a professional services agreement with an architectural firm to conduct the Reno Center space needs analysis.
   d. Fire Company: In December 2024, staff issued a Request for Qualifications for architectural services for the additions/renovations of the two fire stations. Staff is in the process of interviewing architectural firms that submitted proposals to select the most qualified firm. Staff continues to work through the process of identifying a qualified architectural firm.

9. **Strategic Priority:** Effective Governance; **Initiative**: Develop a governance policy for the Village Board to discuss and agree on rules of order and process improvements by June 2025. A framework and protocol have been developed and discussed by the Board in July at a special workshop regarding the governance issue.

10. **Strategic Priority:** Effective Governance; **Initiative:** Quality of life topics including:
    a. Complete a Sustainability Study by hiring a consultant through an RFP process.
        i. paleBLUEdot has provided four baseline documents that include data on the Village's greenhouse gas emissions inventory, ground coverage and heat islands, renewable energy potential, and more.
        ii. Members of the Environmental Commission, Village Boad, and staff met with paleBLUEdot to discuss Village sustainability goals to incorporate into the sustainability assessments, to be reviewed and adopted by the Village Board.

    b. McKee House: Continue to work in partnership with the Midwest SOARRING Foundation to seek grants and develop formal plans to renovate the McKee House. Concept plans were shared at an event and stakeholders are seeking grants and donations to fund the $4M project.
        i. The McKee House Preservation Group, Inc. a new 501(c)(3) nonprofit, has been established to assist with fundraising and development efforts. This nonprofit has seven dedicated board members including Village, District, and MSF representatives, as well as other interested members from the community. The nonprofit has created subcommittees for fundraising and outreach. The nonprofit McKee House Preservation Group, Inc was awarded a $300,000 grant from Illinois 46th Dist. Rep. Diane Blair-Sherlock's office. The group will be initiating the grant application process. The groups continue fundraising efforts and raising awareness of the project.
        ii. Staff met with DuPage County Forest Preserve District to request an extension to the lease agreement and are waiting for a response.

    c. Public Art Grant Funding
        i. The Village of Glen Ellyn received a visual art grant from the JCS Arts, Health and Education Fund of the DuPage Foundation, which, matched by Village funds, allowed the Public Art Workgroup to install "Enclosure," a permanent public art display in Panfish Park. Unveiled during the June 2025 celebration of the park's newly renovated playground.

Managing the day-to-day operations as well as executing on the Strategic Plan continues to be a challenge, particularly given the number of new employees and number of special projects staff has been assigned over the last few years.

Personnel Costs

Personnel Costs are the largest component of the Village's operating budget. These costs are the largest expense for municipalities, so focusing on these costs are crucial. The Scorecard, updated in 2020, showed the Village ranking 5 out of 12 on the number of full-time equivalent (FTE) employees. The ranking is based on 1 being the lowest cost and 12 the highest cost. The Village was ranked 4 out of 12 for the number of full-time employees. Job sharing and the utilization of seasonal employees and part-time employees allow us to control health insurance and pension costs, but also contributes to lower retention levels. Evaluating the need for additional staffing and rightsizing departments has been a high priority over the last two years.

From a personnel standpoint, the Village has operated leanly for decades including managing a consolidated sanitary district, contracting out EMS and utilizing a volunteer fire company, hiring seasonal snowplow drivers, and utilizing various seasonal employees in all departments including the Village Links/Reserve 22. However, this has contributed to some burnout of staff and puts additional strain on the management team. In addition, these pressures, coupled with the challenging labor market and the desire of the Village Board to aggressively pursue some complicated projects has required some extraordinary efforts of staff at all levels of the organization. Lastly, the 2020-2025 Strategic Plan included the following goal of assessing staffing levels in all departments. This has been done formally in the Police Department and with EMS/Fire, and less formally in other departments, but has resulted in adding 8 FTE overall to the organization over the last three years.

Trying to balance cost control with improved continuity and productivity is challenging. Shifting some part time employees to full-time has been necessary this year and comes with an expense. However, the productivity and savings in recruitment costs should offset some of the expense and the Village will have to manage future impacts of these staffing changes.

Other notable highlights of the 2026 personnel budget include:

- The FY26 budget includes a total merit pool of $145,000 and also recommends a merit based pay adjustment of 2.9% to keep up with recent cost of living increases as measured by the Consumer Price Index (CPI). The budget also includes steps allotted under the union contract with a 3% increase for the police union effective November 1, 2025.
- The IMRF pension rate (for those pensions for non-sworn employees) increases from 5.21% of covered payroll to 5.62% of covered payroll in 2026, increasing the IMRF expense for 2026 by approximately $50,000.
- The Village budget assumes a 10% increase in health insurance premiums, effective July 1, 2026.
- The FY26 budget includes a police pension contribution at $3.02 million based upon the Village's actuarial valuation. This represents a significant increase from the 2025 amount of $2.76 million.

CAPITAL BUDGET

The proposed 2026 Capital Budget was presented to the Village Board at the September 15, 2025 Village Board Workshop. Staff also presented a Draft 5-Year Capital Improvement Plan covering years 2026-2030, which includes approximately $125M in engineering and construction projects and approximately $15M in debt service payments for bonds associated with the Police Station, Civic Center Renovations, Civic Center Parking Garage, CBD Streetscape and Utility Improvements Project (CBD SUI), and Metra Station/Underpass/Phase 4 CBD SUI.

For 2026-2030, the CIP shows approximately $38.5M in grant revenues for roadway projects and the Metra Station/Underpass/Phase 4 CBD SUI Project. The plan includes the Metra Station/Underpass/Phase 4 Streetscape Project.

$9M in General Obligation Bonds are shown to be issued in 2026 with a coinciding debt service of approximately $720K/year.

The proposed 2026 budget includes rehabilitation of approximately 6.6 centerline miles of Village streets. The resurfacing of Lambert Road (Woodcroft to Roosevelt) as well as Riford Road (Crescent to St. Charles) are eligible and in a position to secure approximately $1.5M in federal funding. Water main replacement is proposed on sections of Anthony Street and Marion Avenue, with replacement of all associated lead water service lines. Lead water service line replacement will also be completed throughout the street rehabilitation areas as to minimize disturbance and costs associated with lead service line replacement. Funding for sewer rehabilitation is included as well. A tabular spreadsheet and project map of these improvements is provided as an attachment to this memorandum.

Pavement maintenance and sidewalk repairs continue to be a feature of the Budget. Pavement maintenance continues to feature surface treatments, cracksealing, and patching. Sidewalk repairs will be in the form of both removal and replacement as well as sawing of vertical displacements between sidewalk panels.

Other major projects include modernization of traffic signals along South Lambert Road as well as the extension of sewer and water infrastructure along the east end of Hill Avenue.

Major Engineering assignments include the design of future street rehabilitation projects including future federal aid-eligible resurfacing of South Park Boulevard (Raintree to Roosevelt), Pennsylvania Avenue (Western to west Village limit), pavement management services, and supplemental funds for the design of a federal aid eligible project on Sheehan Avenue (Park to Route 53). Another specific noteworthy engineering assignment includes the evaluation of speed limits throughout the Village.

CASH RESERVES

The budget maintains the targets outlined in the Village's cash reserve policy. The Village's AAA bond rating was reaffirmed in 2024 and Standard & Poor's report cited the Village's very strong financial management and strong available reserves as strengths of the Village. The General Fund reserve policy is 30% of operating expenditures. Water and Sewer Fund cash reserve policy will increase to $2.8 million based on the policy of increasing by CPI or 3%, whichever is lower. For certain other funds, the policy calls for cash reserves of at least 25% of operating costs. The budget projects all funds with reserve policies to maintain cash reserves in excess of their minimum reserve level as of December 31, 2026.

BUDGET HIGHLIGHTS OF THE VILLAGE'S FUNDS

GENERAL FUND

As with other municipalities, the majority of General Fund costs are borne by the largest departments of Police and Public Works. When totaled, these two departments make up over 68% of General Fund expenditures. The expenditures in our General Fund are primarily salaries, pensions, and benefits (55%). While the Village of Glen Ellyn has a diverse revenue stream, much of the revenue base is derived from sales and home rule sales taxes (39% of General Fund revenues collectively), income tax (20%), and property taxes (16%). Below is a comparison of the FY2026 draft budget to the FY2025 original budget:

	FY26 Budget	FY25 Budget	Difference	Percent Change
Revenues*	$28,102,029	$26,800,060	$1,301,969	4.9%
Expenditures*	$28,098,554	$26,799,866	$1,298,688	4.8%
Net*	$3,475	$194	$3,281	

General Fund Revenues

General Fund Revenues are projected to increase by 4.9% over the prior year's budget. Notable revenue highlights in 2025 include:

- Property Tax - The General Fund property tax levy for the 2026 budget is increased by 3.4%, which represents the permitted levy increase under the Property Tax Extension Limitation Law. This amount consists of prior-year CPI (2.9%), plus actual "new growth" in total assessed value from the prior year (0.5%).
- Special Service Areas (SSA) for Economic Development– The SSA rate will remain the same at 12.5 cents per $100 of EAV.
- Sales Tax – The budget anticipates a 17.5% increase in sales tax from 2025 to 2026 budgets, but only a 6% increase from the 2025 projected total. Sales tax is at an all-time high for the Village. This is due to a strong economy, but also due to sales tax law changes in Illinois which direct more online sales tax dollars to the Village. The 2026 budgeted Sales Tax is based upon estimated actual 2025 revenues plus forecasted growth to reflect the trends of the past several years.

- Home Rule Sales Tax – The Home Rule Sales Tax remains at 1.25%, the rate that went into effect July 2018. The Home Rule Sales tax is budgeted to increase by 13% from the 2025 budget, but only 5% from the 2025 projected total. As Sales Tax is being positively affected, so is Home Rule Sales Tax. Like with Sales Tax, the 2026 budgeted Home Rule Sales Tax is based upon estimated actual 2025 revenues plus forecasted growth to reflect the trends of the past several years.
- Income Tax – Income tax is anticipated to see a 7.6% increase from the 2025 to 2026 budgets, based upon per capita estimates from the Illinois Municipal League as well as trend information. The 2026 budgeted amount is 6% above the 2024 projected total. The Village continues to benefit from the correction of a state-wide reconciliation issue dating back to tax year 2021.
- Use Tax – Based upon recent trends and information provided by the Illinois Municipal League, Use Tax is anticipated to continue to decrease significantly. This decrease is related to the increase in sales tax collections as described above.
- Building Permit Revenue – Building permit revenue is forecast at $1.2 million based upon historical activity. The Village Board approved a 4% increase in 2024.

General Fund Expenditures

General Fund Expenditures are budgeted to increase by 4.3%. The chart below by category highlights the changes from the prior year budget:

	FY26 Budget	FY25 Budget	Difference	Percent Change
Personnel Services	$15,350,995	$14,790,472	$560,523	3.8%
Contractual Services	$5,003,294	$5,035,684	$(32,390)	(0.6)%
Commodities	$329,000	$338,680	$(9,680)	(2.9)%
Capital Outlay	$133,065	$121,830	$11,235	9.2%
Transfers Out	$7,282,200	$6,513,200	$769,000	11.8%

- Personnel Services sustains the impact of right sizing various department that took place over recent years. Notable highlights pertaining to personnel services in the 2026 budget include:
    - The proposed 2026 budget includes one new requested position as well as the elimination of one current position, as well as the recent consolidation of certain part-time positions into full-time. The total full-time equivalent (FTE) count in the proposed 2026 personnel schedule is virtually identical to the approved 2025 schedule at 223.51 FTE in 2026 compared to 223.37 in 2025.
    - The 2024 Compensation Study provided recommendations to assist in competing with the strong labor market. Those recommendations are supported in the CY26 budget.
    - This budget continues to sustain the increase staffing supported by the Police Assessment and Staffing Study completed in 2021. In addition, although these costs are not all captured in the General Fund, contract services have increased due to the three EMS Supervisors hire in 2022 and indirect costs of hiring additional personnel in the Fire Company including a full-time Fire Chief. Enhancing public safety

personnel has been a key priority of this Village Board and this budget provides for that increase in service levels.

- The CY26 budget includes several one-time items to be funded out of the Corporate Reserve Fund rather than the General Fund to avoid negatively impacting operating budgets. Those projects include:
  - Telephone system: Staff has included $100,000 in the proposed budget to replace the telephone system. The current system has reached the end of its useful life and support is scheduled to sunset within the next two years.
  - Public Relations: $25,000 is budgeted within the Corporate Reserve Fund for a public art project, and $50,000 is proposed for a residential incentive program in conjunction with the Historical Preservation Commission.
  - Technology infrastructure upgrades: $30,000 is budgeted for a network redundancy project to ensure business continuity in case of outages, and $50,000 is budgeted to replace security cameras at the Public Works Reno Center.
  - Public Safety: $119,000 is included in the proposed budget for a second set of meridian safety barriers and accompanying trailer. The first set was purchased in 2025 after receiving Board approval and has already enhanced public safety at various special events.

FIRE SERVICES FUND

The Fire Services Fund supports the Village's Volunteer Fire Company, as well as the fire fleet and the fire stations, which are all owned by the Village. The Fund is supported by Special Service Area taxes from unincorporated areas served by the Volunteer Fire Company and by operating, EMS, and capital Fire Service Fees that are on the monthly Village Services Bill. EMS service is provided through a contract provider who houses two ambulances and one supervisor vehicle in the fire stations. Basic EMS service is paid for by the General Fund through a user fee, the new GEMT state program, and subsidy from the Village. In 2021, the Village Board enhanced Emergency Medical Service (EMS) by amending our current ambulance contract. The amendment provided additional compensation to paramedics to keep pace with industry standards and to retain qualified paramedics to serve Village residents and visitors. The amendment also added a layer of supervisors to provide additional supervision to paramedics and generally support the fire operations. The EMS Supervisors utilize a rapid-response vehicle, supplementing the Village's two ambulances.

In 2022, the Village Board agreed to support the Fire Company in hiring a full time Fire Chief, shift a part-time Adm to full time, and an increase to the day engine contract. A facility study and equipment replacement plan were updated to better understand capital needs for fire and EMS. The facility study recommends a $10M investment in the fire stations over the next five years. These increasing costs require an increase to the operating, EMS, and capital fees and have been vetted by the Finance Commission and incorporated into the recommended budget. It should be noted that the Village has tried to minimize the impact of these costs to provide EMS and fire services, but volunteer does not mean free. The Village has identified many ways to minimize these costs through the creation of the Special Service Area (SSA), to enrolling in the GEMT program and other cost saving measures, but additional revenues are necessary to sustain our current service levels. Staff will be providing an annual discussion on fees to ensure annual increases are allotted to meet the financial plan for this fund.

In May 2024, the Village Board approved a new five and one-half year contract with Metro Paramedic Services to provide paramedic and firefighter services to the Village, which also includes a three year optional extension. Notably, the structure of the contract transitions to one where all fees and insurance benefits are remitted directly to the Village, which means that the Village will incur higher expenses as well as receive higher revenues. The impact of this change continued to be included in the 2026 budget for the Fire Services Fund. Additionally, the proposed Fire Services Fund budget includes an additional $100,000 in contributions to the Glen Ellyn Volunteer Fire Company dedicated to support the anticipated addition of a Training Coordinator position.

WATER AND SANITARY SEWER FUND

The Village Board approved a Water and Sewer Rate structure change and increase based on a full study that was completed in CY23 by an outside consultant. The fund currently has a healthy net position; however, several large capital projects decrease that position over the five-year forecast and the need for continued rate increases to ensure the solvency of the fund is anticipated. The CY25 Budget incorporates an approximately 4% increase in water and sewer overall fees based on recommendations from the recently completed study. Additionally, the budget includes the monthly $6 fee dedicated to lead service line replacement recently approved by the Village Board.

PARKING FUND

The Parking Fund is still being impacted by COVID-19 as the daily parking lots, which generated approximately $85,000 in annual revenue prior to the pandemic, have still not recovered and are projected to generate $66,000 in 2025. The Village will continue to monitor commuter lot usage. However, if commuters do not return to their pre-pandemic levels, the Village will need to take action to modify the parking program. Some options may include, but are not limited to, increasing the number of permits sold, changing commuter permit lots to pay-and-display payments, offering commuter permits to non-residents, or reducing the number of commuter lots.

The Civic Center Parking Garage was completed in 2022 and the 2026 proposed Parking Fund budget includes approximately $110,000 in maintenance expenses to include custodial services and snow removal.

VILLAGE LINKS RESERVE 22 FUND

Over the last few years, this fund has rebounded extraordinarily well. The team at the Village Links/Reserve 22 deserves much credit for stepping up and managing through the pandemic, "Great Resignation", and most recently the high inflationary environment, all of which impacted restaurants throughout the country. The original 2025 budget projected a decrease in net position of $61,000, primarily due to planned capital spending. After another strong year of performance, 2025 projections exceed the budget and the fund is now projecting a surplus of $8,500 for the year. The 2026 budget anticipates $4.8 million in revenues from golf and $3.5 million in revenues from restaurant and banquets.

POLICE PENSION FUND

The required contribution to the Police Pension Fund is $3.02 million for 2026. Late in 2019, the State of Illinois passed a law which required consolidation of investments among downstate police pension funds. The Village's Police Pension Board completed the mandated consolidation in April 2022 and no longer oversees the investment of pension funds. The Police Pension Board still maintains authority over pension and disability determinations. The Village remains responsible for funding the police pension.

CONCLUSION

The Village of Glen Ellyn's FY26 budget continues to provide the Village's current level of services.Striking the right balance between service levels and taxes to pay for those services is debated and determined during the budget process. The process of allocating scarce resources and prioritizing programs and projects, is difficult each year because the demand for municipal services often exceeds the revenues available to pay for those services. Strong cash reserves protect the Village from unforeseen emergencies, such as COVID-19 or possible recession, and assists in maintaining our bond rating and overall financial position.

In closing, we wish to extend a thank you to everyone for their hard work in preparing the FY26 budget. The development of the budget could not take place without the commitment and cooperation of many Village employees, many of whom have assumed additional responsibilities during staffing transitions and managing new projects. Many management employees actively participate in developing and reviewing budget information which leads to an award-winning budget document that will likely continue this year.

We would also like to thank the Village Board for their responsible and progressive manner in which it conducts the fiscal affairs of the Village. Difficult budget decisions are made each year during the budget process, but those decisions are critical in that they provide a game plan for what level of municipal service the Village can provide. The understanding, cooperation and resourcefulness of everyone helps to strengthen this year's budget process.

Respectfully submitted,

Mark Franz
Village Manager

Patrick Brankin
Finance Director

Glen Ellyn Volunteer Fire Department
Income Statement
2025 Income Statement
through May 2025
2026 Approved Budget

7/3/2025	Actual	Budget	YTD			Budget
	2024	2025	May 2025	FY Forecast	Variance	2026
FIRE SERVICES FEE	1,254,190	1,361,600	683,634	1,367,268	5,668	1,429,259
DONATION	-	10,000	-	-	(10,000)	
IMPACT FEES	21,150	-	-	20,000	20,000	20,000
2% FOR FIRE TAX	84,973	70,000	-	75,000	5,000	75,000
MISCELLANEOUS REVENUE	1,078	10,000	4,333	8,000	(2,000)	8,000
TOTAL REVENUE	1,361,391	1,451,600	687,967	1,470,268	18,668	1,532,259
					-	
PAYROLL - ADMINISTRATORS	128,027	168,000	55,264	132,633	(35,367)	139,265
PAYROLL - FIREFIGHTERS	96,250	107,751	31,356	75,240	(32,511)	79,002
FICA TAXES	17,157	19,363	6,626	15,902	(3,461)	16,697
FEDERAL UNEMPLOYMENT TAX	395	461	248	366	(95)	384
STATE UNEMPLOYMENT TAX	878	1,187	452	814	(373)	854
EMPLOYEE BENEFITS	10,562	11,629	-	7,341	(4,289)	7,708
PAYROLL PROCESSING FEES	3,243	2,964	1,491	3,577	614	3,756
CONTRACT LABOR - CHIEF	158,400	189,202	59,915	179,745	(9,457)	188,732
TOTAL PAYROLL	414,912	500,557	155,351	415,617	(84,939)	436,398
					-	
CONTRACT LABOR	227,475	264,000	115,061	300,000	36,000	315,000
PENSION EXPENSE	123,423	30,450	23,250	50,000	19,550	60,000
AUDIT/TAX	2,200		-	2,500	2,500	21,000
PAYROLL - OFFICERS	-	315	-	1,000	685	1,000
BANKING SERVICES	30	525	-	-	(525)	-
DUES & MEMBERSHIP	11,820	14,700	1,636	11,500	(3,200)	12,075
HEALTH & WELLNESS	42,008	102,375	17,107	60,000	(42,375)	63,000
INSURANCE	55,851	27,563	4,412	47,000	19,438	49,350
MARKETING & PUBLIC RELATIONS	38,020	33,075	3,496	33,000	(75)	34,650
HISTORICAL EXPENSES	194	1,575		2,000	425	2,100
TECHNOLOGY & WEBSITE SERVICES	79,175	80,850	35,100	100,000	19,150	115,000
DRILL & TRAINING	35,523	33,600	12,394	50,000	16,400	52,500
FIRE PREVENTION	1,354	2,625	523	3,000	375	3,150
MAINTENANCE - AIRPACKS	9,435	14,700	3,059	15,000	300	15,750
MAINTENANCE - EQUIPMENT	27,585	15,750	1,353	16,000	250	16,800
MAINTENANCE - PAGERS/RADIOS	11,686	6,300	-	7,500	1,200	7,875
BUILDINGS & GROUNDS	6,654	6,300	5,112	12,268	5,968	12,881
SERVICE&RIDER, AWARDS	918	2,625	2,370	5,000	2,375	5,250
SERVICE & RIDER, RECREATION	11,832	13,650	6,924	16,616	2,966	17,447
SERVICE&RIDER, HOUSE	16,084	10,500	7,456	17,894	7,394	18,789
UTILITIES - CELL PHONE	10,660	13,148	4,996	12,000	(1,148)	12,600
UTILITIES - INTERNET	-	1,050	-	1,000	(50)	1,050
UTILITIES - TELEPHONE	-	1,050	-	1,000	(50)	1,050
OFFICE SUPPLIES	4,328	6,300	2,070	6,000	(300)	6,300
EMS SUPPLIES	929	3,614	-	4,000	386	4,200
OPERATING SUPPLIES	603	1,050	-	1,000	(50)	1,050
HOSE & APPLIANCES	32,358	13,650	2,618	15,000	1,350	15,750
PERSONAL EQUIPMENT	66,054	107,000	38,251	90,000	(17,000)	94,500
PERSONAL EQUIPMENT: VOUCHER	-	3,150	-	6,000	2,850	6,300
WATER RESCUE	2,484	20,000	357	20,000	-	21,000
LEGAL FEES	9,600	31,500	38,403	55,000	23,500	57,750
UNDESIGNATED EXPENSES	49,554	58,800	8,868	60,000	1,200	52,500
LOOSE EQUIPMENT	29,692	33,600	2,170	35,000	1,400	36,750
TOTAL EXPENSE	1,322,440	1,455,946	492,336	1,471,896	15,949	1,570,816
NET INCOME	38,950	(4,346)	195,630	(1,628)		(38,557)

Fire Company Capital Replacement Schedule

Costs and years need to be updated annually

			Engine			Truck		Brush	Squad			Buggy			Utility		SCBA	Breathing	Total	Capital	Balance
3%	Year	E 61	E 62	E 60	E 63	T 62	SN 61	BR 62	SQ 61	Car 1	Car 2	Car 3	Car 4	Car 5	U 61	U 62	A	Air Compr	Equip Purchase	Contribution	(See Notes)
Current day cost			$1,050,000			$2,200,000	$2,200,000	$105,000	$775,000			$75,000			$85,000		$510,000	$75,000			
Estimated Life			20			25		25	25			8			15		15	25			
Last replaced		2017	2017	2002	2002	2019	2000	2003	1991	2021	2016	2020	2020	2026	2016	2016	2017	1990			
Next replace		2037	2037	2024	2024	2044	2025	2028	2022	2029	2024	2028	2028	2034	2031	2031	2032	2024			$619,010
																			$0	$400,000	$1,019,010
									$775,000										$775,000	$400,000	$907,749
																			$0	$412,000	$1,319,749
																		$75,000	$75,000	$424,360	$1,669,109
2025	1																		$0	$437,091	$2,106,200
2026	2																		$0	$450,204	$2,556,403
2027	3			$1,148,754	$1,148,754						$82,054								$2,379,562	$463,710	$640,551
2028	4						$2,480,122							$84,550					$2,564,671	$477,621	-$1,446,499
6 year total		**$0**	**$0**	**$1,148,754**	**$1,148,754**	**$0**	**$2,480,122**	**$0**	**$775,000**	**$0**	**$82,054**	**$0**	**$0**	**$84,550**	**$0**	**$0**	**$0**	**$75,000**	**$5,794,233**	**$3,464,985**	
2029	5							$121,970				$87,121	$87,121						$121,970	$477,621	-$1,090,848
2030	6									$89,771									$89,771	$491,950	-$688,670
2031	7																		$0	$506,708	-$181,962
2032	8														$108,024	$108,024			$216,048	$521,909	$123,900
2033	9										$98,214						$667,857		$766,071	$537,567	-$104,604
2034	10													$101,202					$101,202	$553,694	$347,888
2035	11																		$0	$570,304	$918,192
2036	12											$107,451	$107,451						$0	$587,413	$1,505,605
2037	13									$110,720									$110,720	$605,036	$1,999,922
2038	14	$1,597,222	$1,597,222																$3,194,445	$623,187	-$571,336
10 year total		**$1,597,222**	**$1,597,222**	**$0**	**$0**	**$0**	**$0**	**$121,970**	**$0**	**$200,491**	**$98,214**	**$194,573**	**$194,573**	**$101,202**	**$108,024**	**$108,024**	**$667,857**	**$0**	**$4,600,225**	**$5,475,389**	
2039	15																		$0	$641,883	$70,547
2040	16																		$0	$661,139	$731,686
2041	17																		$0	$680,973	$1,412,659
2042	18													$128,614					$128,614	$701,402	$1,985,448
2043	19																		$0	$722,444	$2,707,892
2044	20											$136,557							$0	$744,118	$3,452,010
2045	21			$1,969,942	$1,969,942	$4,127,497				$140,710									$8,208,091	$766,441	-$3,989,639
2046	22								$1,498,230										$1,498,230	$789,435	-$4,698,434
2047	23														$169,320	$169,320			$338,640	$813,118	-$4,223,957
2048	24										$153,944						$1,046,820		$1,200,764	$837,511	-$4,587,210
10 year total		**$0**	**$0**	**$1,969,942**	**$1,969,942**	**$4,127,497**	**$0**	**$0**	**$1,498,230**	**$140,710**	**$153,944**	**$136,557**	**$0**	**$128,614**	**$169,320**	**$169,320**	**$1,046,820**	**$0**	**$11,374,338**	**$7,358,464**	
2049	25																	$158,626	$158,626	$862,637	-$3,883,199
2050	26													$163,451					$163,451	$888,516	-$3,158,135
2051	27						$4,940,401												$4,940,401	$915,171	-$7,183,365
2052	28											$173,546							$0	$942,626	-$6,240,739
2053	29									$107,294									$107,294	$970,905	-$5,377,128
2054	30							$257,968											$257,968	$1,000,032	-$4,635,065
2055	31																		$0	$1,030,033	-$3,605,032
2056	32										$195,643								$195,643	$1,060,934	-$2,739,740
2057	33																		$0	$1,092,762	-$1,646,978
2057	34	$2,908,150	$2,908,150											$207,725					$6,024,026	$1,125,545	-$6,545,459
10 year total		**$2,908,150**	**$2,908,150**	**$0**	**$0**	**$0**	**$4,940,401**	**$257,968**	**$0**	**$107,294**	**$195,643**	**$173,546**	**$0**	**$371,176**	**$0**	**$0**	**$0**	**$158,626**	**$11,847,410**	**$9,889,161**	

VILLAGE OF GLEN ELLYN
5-YEAR FACILITIES PLAN

	2025 Budget	2025 Year-End Est. Actual	2025 Under/(Over) Budget	2026	2027	2028	2029	2030
Revenues								
Investment Income	$ 10,560	$ 43,000	$ 32,440	$ 43,000	$ 27,286	$ 27,660	$ 31,343	$ -
Contribution - General Fund	$ 300,000	$ 300,000	$ -	$ 300,000	$ 325,000	$ 350,000	$ 350,000	$ 350,000
Add'l Contribution - General Fund	$ -	$ -	$ -	$ 1,000,000	$ -	$ -	$ -	$ -
Contribution - Water	$ 175,000	$ 175,000	$ -	$ 175,000	$ 200,000	$ 225,000	$ 250,000	$ 250,000
Contribution - Sewer	$ 175,000	$ 175,000	$ -	$ 175,000	$ 200,000	$ 225,000	$ 250,000	$ 250,000
TOTAL REVENUES	$ 660,560	**$ 693,000**	**$ 32,440**	**$ 1,693,000**	**$ 752,286**	**$ 827,660**	**$ 881,343**	**$ 850,000**
Expenditures								
Civic Center	$ 224,000	$ 187,055	$ 36,945	$ 507,248	$ 162,000	$ 610,000	$ 500,000	$ 3,730,945
Reno Center-PW	$ 974,000	$ 204,145	$ 769,855	$ 511,000	$ 186,900	$ 15,000	$ 15,000	$ 2,295,750
Police Station	$ 90,000	$ 74,390	$ 15,610	$ 187,000	$ 60,000	$ 15,000	$ 38,500	$ 278,000
History Center & Stacy's Museum	$ 116,000	$ 104,056	$ 11,944	$ 149,500	$ 25,000	$ 32,500	$ 125,000	$ 100,000
Chamber of Commerce Building	$ -	$ 9,097	$ (9,097)	$ 75,000	$ -	$ -	$ -	$ -
Churchill Woods	$ 135,000	$ 89,650	$ 45,350	$ 40,000	$ 130,000	$ 136,100	$ 15,000	$ 767,955
Other - Professional Services	$ 20,000	$ -	$ 20,000	$ -	$ -	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 1,559,000**	**$ 668,393**	**$ 890,607**	**$ 1,469,748**	**$ 563,900**	**$ 808,600**	**$ 693,500**	**$ 7,172,650**
INCREASE (DECREASE) IN FUND BALANCE	**$ (898,440)**	**$ 24,607**	**$ (858,167)**	**$ 223,252**	**$ 188,386**	**$ 19,060**	**$ 187,843**	**$ (6,322,650)**
FUND BALANCE - BEGINNING OF YEAR		**$ 955,364**		**$ 979,971**	**$ 1,203,223**	**$ 1,391,609**	**$ 1,410,670**	**$ 1,598,513**
FUND BALANCE - END OF YEAR		**$ 979,971**		**$ 1,203,223**	**$ 1,391,609**	**$ 1,410,670**	**$ 1,598,513**	**$ (4,724,137)**

VILLAGE OF GLEN ELLYN
Facilities Plan Detail - 2026 Forecast

		FY2026
Civic Center		
Civic Center parking garage exhaust fan motor replacement	$	-
Third floor renovations and ingress/egress modifications (design only)	$	35,000
New mini-split HVAC unit for Facilities Maintenance shop	$	35,000
New pipe Pro-press for all VOGE buildings	$	4,000
Painting allowance (gym, 3rd floor corridor, 1st level stairway & elevator lobby area)	$	20,000
Safety related items (fire cabinet replacement, ladder replacement)	$	3,500
Security improvements for Admin. area	$	75,000
MEPS Repairs & Replacements Based on FCA (Mechanical, Electrical, Plumbing and Structural - see detailed list below):		
Replacement of Civic Center exterior doors (3 pair and 3 single) and Facilities Maintenance shop OH door (deferred from 2025)	$	334,748
Subtotal	**$**	**507,248**
PW Reno Center		
Painting allowance	$	10,000
Washbay upgrades (drains and underbody sprayer) - continuation from 2025	$	150,000
MEPS Repairs & Replacements Based on FCA (Mechanical, Electrical, Plumbing and Structural - see detailed list below):		
Fire protection system repairs and improvements	$	351,000
Subtotal	**$**	**511,000**
Police Station		
General / misc. repairs allowance	$	10,000
New workstation/bench in PD mechanical room	$	2,000
Painting allowance	$	10,000
Phase 2 of landscape lighting upgrades	$	5,000
Replacement of two mini-split units in IT Server Room	$	35,000
MEPS Repairs & Replacements Based on FCA (Mechanical, Electrical, Plumbing and Structural - see detailed list below):		
Mechanical system improvements	$	75,000
Various electrical system repairs and improvements	$	50,000
Subtotal	**$**	**187,000**
History Center / Stacy's Museum		
Emergency exit/emergency lighting replacement	$	2,500
Land survey of HC campus	$	25,000
Roof repairs	$	10,000
Security system improvements	$	12,000
Stacy's Tavern HVAC replacements (3 new ACCUs and associated components)	$	100,000
Subtotal	**$**	**149,500**
Chamber of Commerce Building (810 N. Main St.)		
Roof replacement	$	75,000
Subtotal	**$**	**75,000**
Churchill Woods Salt Facility		
General / misc. repairs allowance	$	15,000
MEPS Repairs & Replacements Based on FCA (Mechanical, Electrical, Plumbing and Structural - see detailed list below):		
Overhead door and service door repairs and replacements	$	25,000
Subtotal	**$**	**40,000**
Other - Professional Services		
ADA Transition Plan		
Subtotal		**-**
Facilities Maintenance Reserve Total	**$**	**1,469,748**

VILLAGE OF GLEN ELLYN
Facilities Plan Detail - 2027 Forecast

		FY2027
Civic Center		
Third floor renovations and ingress/egress modifications (construction)	$	100,000
Replace Civic Center flagpole	$	7,000
Window blinds replacement	$	5,000
MEPS Repairs & Replacements Based on FCA (Mechanical, Electrical, Plumbing and Structural - see detailed list below):		
Replace all exterior windows (design phase)	$	50,000
Subtotal	**$**	**162,000**
PW Reno Center		
MEPS Repairs & Replacements Based on FCA (Mechanical, Electrical, Plumbing and Structural - see detailed list below):		
Replace existing electric unit heater with new unit heater in sprinkler system room	$	5,500
Replacement of existing RTU (rooftop unit) with new RTU for ESD repair garage	$	181,400
Subtotal	**$**	**186,900**
Police Station		
General / misc. repairs allowance	$	10,000
Impound lot fencing (deferred from 2025)	$	50,000
Subtotal	**$**	**60,000**
History Center / Stacy's Museum		
Remove/cap brick pier - History Center (deferred from 2025)	$	20,000
Replace soffit light fixtures (30)	$	5,000
Subtotal	**$**	**25,000**
Chamber of Commerce Building (810 N. Main St.)		
General / misc. repairs allowance	$	-
Subtotal	**$**	**-**
Churchill Woods Salt Facility		
General / misc. repairs allowance	$	15,000
Overhead door repair allowance	$	15,000
McKee House utilities (well & fire protection)	$	100,000
Subtotal		**$130,000**
Other - Professional Services		
Subtotal		**-**
Facilities Maintenance Reserve Total		**$563,900**

VILLAGE OF GLEN ELLYN
Facilities Plan Detail - 2028 Forecast

		FY2028
Civic Center		
Painting allowance (east & west stairwells)	$	10,000
MEPS Repairs & Replacements Based on FCA (Mechanical, Electrical, Plumbing and Structural - see detailed list below):		
Replace all exterior windows (phase 1)	$	600,000
Subtotal	**$**	**610,000**
PW Reno Center		
Painting allowance (ESD storage area)	$	15,000
Subtotal	**$**	**15,000**
Police Station		
General / misc. repairs allowance	$	10,000
Painting allowance - various locations	$	5,000
Subtotal	**$**	**15,000**
History Center / Stacy's Museum		
Paint front & rear siding (Stacy's Tavern)	$	25,000
Replace rear entry door and other various door repairs	$	7,500
Subtotal	**$**	**32,500**
Chamber of Commerce Building (810 N. Main St.)		
General / misc. repairs allowance	$	-
Subtotal	**$**	**-**
Churchill Woods Salt Facility		
General / misc. repairs allowance	$	15,000
MEPS Repairs & Replacements Based on FCA (Mechanical, Electrical, Plumbing and Structural - see detailed list below):		
Electrical system improvements	$	121,100
Subtotal		**$136,100**
Other - Professional Services		
Subtotal		**-**
Facilities Maintenance Reserve Total		**$808,600**

VILLAGE OF GLEN ELLYN
Facilities Plan Detail - 2029 Forecast

		FY2029
Civic Center		
MEPS Repairs & Replacements Based on FCA (Mechanical, Electrical, Plumbing and Structural - see detailed list below):		
Replace all exterior windows (phase 2)	$	500,000
Subtotal	**$**	**500,000**
PW Reno Center		
General / misc. repairs allowance	$	15,000
Subtotal	**$**	**15,000**
Police Station		
Clean masonry	$	6,000
Non-warranty repair/replacement allowance	$	10,000
MEPS Repairs & Replacements Based on FCA (Mechanical, Electrical, Plumbing and Structural - see detailed list below):		
Metal door repairs and replacements - various locations	$	15,000
Terrazzo flooring repairs - various locations	$	7,500
Subtotal	**$**	**38,500**
History Center / Stacy's Museum		
Replacement of 3 AC rooftop units - History Center	$	105,000
Paint allowance	$	15,000
Sump pump replacement - History Center	$	5,000
Subtotal	**$**	**125,000**
Chamber of Commerce Building (810 N. Main St.)		
General / misc. repairs allowance	$	-
Subtotal	**$**	**-**
Churchill Woods Salt Facility		
General / misc. repairs allowance	$	15,000
Subtotal		**$15,000**
Other - Professional Services		
Subtotal		**-**
Facilities Maintenance Reserve Total		**$693,500**

VILLAGE OF GLEN ELLYN
Facilities Plan Detail - 2030 Forecast

		FY2030
Civic Center		
Elevator cab renovation	$	25,000
New electrical panel for cafeteria	$	5,000
Painting allowance (2nd floor bathrooms, hallway and Clayton Room)	$	10,000
Retaining wall repairs outside Finance & Planning (deferred from 2025)	$	10,000
MEPS Repairs & Replacements Based on FCA (Mechanical, Electrical, Plumbing and Structural - see detailed list below):		
Full replacement of all flooring, carpeting and ceiling tile systems (phase 1)	$	1,000,000
Lighting system upgrades - phase 1 (interior emergency lighting and exterior fixtures)	$	50,000
Replace HVAC system for 1st, 2nd and 3rd floor (design/construction/installation)	$	2,050,000
Replace HVAC system for gym and IT area and replace radiators with new electric cabinet unit heaters (design only)	$	50,000
Roof replacement	$	185,000
Various building envelope and exterior masonry repairs and improvements	$	310,945
Various plumbing repairs and improvements	$	35,000
Subtotal	**$**	**3,730,945**
PW Reno Center		
Painting allowance	$	7,500
Replace washing machine & dryer	$	15,000
Replacement of 3 water fountains	$	9,000
MEPS Repairs & Replacements Based on FCA (Mechanical, Electrical, Plumbing and Structural - see detailed list below):		
Concrete floor repairs/replacement	$	595,000
HVAC system replacement	$	575,000
Masonry and wall/roof flashing repairs and building envelope improvements	$	62,500
New floor drains where required (restrooms, locker rooms, shower areas)	$	22,000
Remove existing steel guardrail and install new painted steel code-compliant guardrail	$	21,000
Replacement of Fire Alarm Control Panel (FACP) and associated components	$	145,000
Replacement of storage room doors, frame assemblies and hardware with new fire-rated door, frame and hardware assembly.	$	36,400
Various door repairs/replacements	$	77,000
Various electrical system repairs	$	93,600
Various plumbing repairs and improvements including new restroom sinks and countertops in lower level	$	81,750
Various site improvements (exterior)	$	280,000
Various site improvements (lower level parking lot resurfacing and south lot crack filling)	$	275,000
Subtotal	**$**	**2,295,750**
Police Station		
Carpet replacement, 1st floor	$	50,000
Non-warranty repair/replacement allowance	$	10,000
Painting allowance (locker rooms & Community Room)	$	10,000
MEPS Repairs & Replacements Based on FCA (Mechanical, Electrical, Plumbing and Structural - see detailed list below):		
New electric finned tube radiation in main entrance vestibule	$	53,000
New floor boxes for power and data in Community Room	$	40,000
Replacement of gas fired unit heaters (GFUH) in Sally Port and vehicle bays	$	50,000
Various building envelope repairs and improvements (masonry tuckpointing, sealant replacement, window trim replacement, ext. wall panel replacement)	$	40,000
Various plumbing repairs and improvements	$	25,000
Subtotal	**$**	**278,000**
History Center / Stacy's Museum		
Paint allowance	$	15,000
Roof replacement - History Center	$	80,000
Sump pump replacement - Stacy's	$	5,000
Subtotal	**$**	**100,000**
Chamber of Commerce Building (810 N. Main St.)		
General / misc. repairs allowance	$	-
Subtotal	**$**	**-**
Churchill Woods Salt Facility		
MEPS Repairs & Replacements Based on FCA (Mechanical, Electrical, Plumbing and Structural - see detailed list below):		
Building envelope improvements	$	129,355
General / misc. repairs allowance	$	15,000
Mechanical system improvements	$	251,680
Replacement of existing asphalt pavement and subbase with new gravel subbase, new asphalt and new sidewalk	$	343,720
Various plumbing repairs and improvements	$	28,200
Subtotal		**$767,955**
Other - Professional Services		
Subtotal		**-**
Facilities Maintenance Reserve Total		**$7,172,650**

VILLAGE LINKS
GLEN ELLYN

RESERVE
22
TWENTY-TWO

Village Links & Reserve 22

CY2026 Budget Presentation

VILLAGE LINKS
GLEN ELLYN

RESERVE
22
TWENTY-TWO

MISSION

To enhance the quality of life for the Glen Ellyn Community by providing outstanding recreational golf and dining opportunities while also providing life and property saving storm water protection, **at no cost to the taxpayer!**

VISION

Carefully manage the capital needs of the facility to enhance our products and brand!

Build a strong team of energetic, professional individuals to deliver "Above and Beyond" products and services to all our guests!

Be accountable to achieving our goals through continual training and coaching programs, and common sense professional behavioral practices!

Lead the golf and restaurant industry by creating and using best practices, innovations in technology and "out-of-box" thinking to keep Village Links and Reserve 22 as the gold standard of public golf facilities!

VALUES

Integrity	Innovation	Passion	Joy
Accountability	Collaboration	Leadership	Mindfulness
Teamwork	Inclusion	Competition	Compassion

MOTTO

Committed to excellence in public golf since 1967!

THANK YOU FOR ALL YOU DO FOR THE TEAM!

Additional Benefits for Glen Ellyn

- Provides FREE Stormwater Protection to Glen Ellyn Residents
- Provides Substantial Discounted Green Fees to Glen Ellyn Residents
- Provides Preferred Tee Times to Glen Ellyn Residents
- Provides Environmental Benefits to Glen Ellyn Residents Such As Green Space, Habitats for Wildlife and Pollinators, Water Management, Carbon Sequestration, and Improved Air Quality
- Contributed $1.675M to the Village General Fund Over the Past 21 Years
- Set to Contribute $300K to the Village General Fund in 2026

Overview

- The Village Links & Reserve 22 budget is made up of educated estimates
  - Revenues are unknowable due to factors outside our control, including day-to-day weather patterns, long-term climate trends, and economic headwinds
  - Expenses are tied to revenue; if we make more, we spend more to make it; if we make less, we trim costs to meet demand
  - Some expenses may go up or down depending on the business cycle
- Our number one expense is for the people who make everything possible; while we have now reached the end of annual minimum wage increases, our Full-Time and Regular Part-Time staff will still receive annual salary enhancements
- Revenues assume minor price increases in both golf and food

Budget Summary

	CY25 REVISED BUDGET	LAST 12 ACTUAL	CY26 BUDGET	BUDGET VS ACTUAL	%DIFF
TOTAL GOLF RECREATION REVENUES	$ 4,391,100.00	$ 4,750,541.00	$ 4,808,500.00	$ 57,959.00	1.2%
TOTAL FOOD SERVICE REVENUES	$ 3,748,450.00	$ 3,516,788.00	$ 3,548,200.00	$ 31,412.00	0.9%
TOTAL ADMINISTRATION	$ 1,604,052.00	$ 1,891,152.00	$ 1,546,087.00	$ (345,065.00)	(18.2%)
TOTAL GOLF COURSE MAINTENANCE	$ 1,485,560.00	$ 1,351,476.00	$ 1,489,493.00	$ 138,017.00	10.2%
TOTAL GOLF SERVICES	$ 1,111,406.00	$ 1,025,949.00	$ 1,135,780.00	$ 109,831.00	10.7%
TOTAL FOOD SERVICES	$ 3,358,636.00	$ 3,361,591.00	$ 3,417,048.00	$ 55,457.00	1.6%
TOTAL STORMWATER MANAGEMENT	$ 51,585.00	$ 47,303.00	$ 51,962.00	$ 4,659.00	9.8%
TOTAL PRO SHOP MERCHANDISE	$ 175,053.00	$ 197,687.00	$ 185,272.00	$ (12,415.00)	(6.3%)
TOTAL MOTORIZED CARTS	$ 68,060.00	$ 63,273.00	$ 67,596.00	$ 4,323.00	6.8%
TOTAL MECH MAINT - ADMIN	$ 500.00	$ -	$ -	$ -	0.0%
TOTAL MECH MAINT - GROUNDS	$ 239,983.00	$ 234,248.00	$ 247,652.00	$ 13,404.00	5.7%
TOTAL MECH MAINT - CLUBHOUSE	$ 42,729.00	$ 20,878.00	$ 29,956.00	$ 9,078.00	43.5%
TOTAL MECH MAINT - FOOD SERVICE	$ 97,918.00	$ 84,998.00	$ 97,535.00	$ 12,537.00	14.7%
TOTAL MECH MAINT - PRO SHOP	$ 500.00	$ -	$ -	$ -	0.0%
TOTAL MECH MAINT - MOTORIZED CARTS	$ 36,126.00	$ 33,006.00	$ 35,326.00	$ 2,320.00	7.0%
TOTAL REVENUES	$ 8,139,550.00	$ 8,267,329.00	$ 8,356,700.00	$ 89,371.00	1.1%
TOTAL EXPENDITURES	$ 8,272,108.00	$ 8,311,561.00	$ 8,304,407.00	$ (7,154.00)	(0.1%)
NET CHANGE IN POSITION	$ (132,558.00)	$ (44,232.00)	$ 52,293.00	$ 96,525.00	(218.2%)
DEBT SERVICE	$ 303,100.00	$ 297,500.00	$ 303,900.00	$ 6,400.00	2.2%
CAPITAL EXPENDITURES	$ 498,520.00	$ 865,128.00	$ 484,686.00	$ (380,442.00)	(44.0%)
PANFISH PARK ONE-TIME TO PARK DIST	$ 100,000.00	$ -	$ -	$ -	0.0%
OPERATING PROFIT	**$ 769,062.00**	**$ 1,118,396.00**	**$ 840,879.00**	**$ (277,517.00)**	**(24.8%)**

Operating Profit & Net Change History

	CY21 BUDGET	CY21 ACTUAL	CY22 BUDGET	CY22 ACTUAL	CY23 BUDGET	CY23 ACTUAL	CY24 BUDGET	CY24 ACTUAL	CY25 BUDGET	CY25 ESTIMATED
Rounds Played	78,000	80,533	78,000	77,236	78,000	84,085	78,000	90,180	80,000	88,000
Golf Recreation Revenues	3,113,850	3,942,361	3,564,300	3,858,487	3,785,600	4,344,807	3,936,000	4,680,312	4,391,100	4,712,300
Food Service Revenues	2,731,000	2,664,359	2,746,400	3,078,759	2,924,700	3,787,127	3,420,400	3,572,393	3,748,450	3,463,125
Total Revenues	5,844,850	6,606,720	6,310,700	6,937,246	6,710,300	8,131,934	7,356,400	8,252,705	8,139,550	8,175,425
Administration	460,117	464,271	462,737	480,902	748,336	509,494	728,143	612,617	802,432	860,060
Grounds	1,124,925	1,055,844	1,295,656	1,255,830	1,553,914	1,454,311	1,742,635	1,770,561	1,921,589	1,786,779
Golf	925,858	970,568	1,026,062	1,058,600	1,111,804	1,253,598	1,179,354	1,342,231	1,354,519	1,356,044
Reserve 22	2,420,256	2,385,970	2,443,495	2,857,776	2,545,399	3,349,970	3,211,034	3,336,957	3,358,636	3,310,454
Total Operating Expenses	4,931,156	4,876,654	5,227,950	5,653,108	5,959,453	6,567,373	6,861,166	7,062,365	7,437,176	7,313,337
Operating Profit (Loss)	913,694	1,703,267	1,082,750	1,284,138	750,847	1,564,561	495,234	1,190,340	702,374	862,088
Debt Service	656,084	648,918	429,176	429,180	300,300	300,300	301,900	301,900	303,100	303,100
Capital Expenditures	222,000	155,112	548,550	660,858	566,000	530,829	584,117	1,137,405	460,100	550,445
Total Expenses	5,809,240	5,680,684	6,205,676	6,743,146	6,825,753	7,398,502	7,747,183	8,501,671	8,200,376	8,166,882
Net Change in Position	35,610	926,036	105,024	194,100	(115,453)	733,432	(390,783)	(248,965)	(60,826)	8,543
Average Cash-on-Hand		1,575,430		1,850,982		2,381,512		2,581,170	2,549,000	2,401,000
Cash Reserve Policy	1,232,789	1,219,164	1,306,988	1,413,277	1,489,863	1,641,843	1,715,292	1,765,591	1,859,294	1,828,334
Difference		356,266		437,705		739,668		815,579		572,666

5 Year Capital Plan

	QTY	DESCRIPTION	2026 BUDGET	2027 FORECAST	2028 FORECAST	2029 FORECAST	2030 FORECAST	TOTAL FIVE-YEAR FORECAST
2026	95	Yamaha Golf Carts	407,686					407,686
2026	1	Bunker Rake	28,000					28,000
2026	1	Picker Cart w/ Cage	20,000					20,000
2026	14	POS Computer Replacements	17,000					17,000
2026	1	60" Zero Turn Mower	12,000					12,000
		TOTAL	484,686					484,686
2027	1	North Pump Station		250,000				250,000
2027	2	Heavy Duty Carts		70,000				70,000
2027	2	Bunker Rakes		63,000				63,000
2027	1	Reserve 22 HVAC Unit		50,000				50,000
2027	1	BHS HVAC Unit		50,000				50,000
2027	-	Replace Restaurant Furniture		50,000				50,000
2027	3	Small Utility Carts (Gas or Electric TBD)		45,000				45,000
2027	2	John Deere Gator GS Electric Carts		37,000				37,000
2027	1	Greens Roller		25,000				25,000
2027	1	Range/Convection Oven		14,000				14,000
		TOTAL		654,000				654,000
2028	1	South Pump Station			250,000			250,000
2028	1	Rough Mower			90,000			90,000
2028	1	Fairway Mower			85,000			85,000
2028	1	Dump Truck w/ Plow			70,000			70,000
2028	1	Heavy Duty Cart			35,000			35,000
2028	1	Bunker Rake			35,000			35,000
2028	2	Small Utility Carts (Gas or Electric TBD)			30,000			30,000
2028	1	Toro NSN Irrigation Software & Support			15,000			15,000
		TOTAL			610,000			610,000
2029	2	Triplex Greens Mowers				160,000		160,000
2029	1	300-Gallon GPS Sprayer				90,000		90,000
2029	1	Fairway Mower				85,000		85,000
2029	1	Heavy Duty Cart				35,000		35,000
2029	2	Small Utility Carts (Gas or Electric TBD)				30,000		30,000
		TOTAL				400,000		400,000
2030	95	Golf Cart Fleet					400,000	400,000
2030	1	Rough Mower					90,000	90,000
2030	1	300-Gallon GPS Sprayer					90,000	90,000
2030	1	Triplex Greens Mower					80,000	80,000
2030	1	Heavy Duty Cart					35,000	35,000
2030	1	Greens Roller					25,000	25,000
2030	1	Small Utility Cart (Gas or Electric TBD)					15,000	15,000
							735,000	735,000
		TOTAL	484,686	654,000	610,000	400,000	735,000	2,883,686

Golf Course Master Plan

GOLF COURSE MASTER PLAN		
9-Hole Course	2,200,000	
18-Hole Course	5,400,000	
Practice Area	600,000	
Parking Lot	2,100,000	
Engineering & Professional Fees	618,000	824,000
TOTAL	10,918,000	11,124,000

To Address Necessary Aging Infrastructure

- Irrigation System Replacement
- Failing Bunkers - Replace All and Reduce Square Footage
- Increase Par 3 Tee Size
- Improve Drainage
- Increase Parking Lot Capacity

Cash On Hand History

14-Oct-25

Month-End Cash on Hand ($1,000's)

	'95	'96	'97	'98	'99	'00	'01	'02	'03	'04	'05	'06	'07	'08	'09	'10	'11	'12	'13	'14	'15	'16	'17	'18	'19	'20	'21	'22	'23	'24	'25
JAN	1457	944	1029	1498	2098	2653	2977	3111	6970	2173	1616	1622	1719	2282	2302	2129	2126	2181	6269	1521	1104	1356	1529	1182	713	359	584	1497	1678	2391	2156
FEB	1448	919	1090	1608	2122	2710	3031	3170	6830	2210	1603	1646	1743	2294	2318	2096	2126	2182	6233	1251	1041	1336	1571	1132	660	338	559	1516	1634	2247	2047
MAR	1361	817	1094	1574	2097	2740	3049	3146	6772	2112	1591	1612	1741	2234	2268	2108	2086	2203	5306	1174	1050	1377	1353	975	522	295	655	1387	1438	2216	1909
APR	1311	739	965	1549	2000	2761	2890	3108	6489	1928	1504	1623	1786	2271	2228	2168	1989	2273	4828	1224	1117	1268	1295	919	386	70	827	1339	1491	2001	1828
MAY	**1270**	**981**	**1075**	**1672**	**2255**	**2737**	**3075**	**3103**	**5773**	**1874**	**1644**	**1733**	**1955**	**2374**	**2365**	**2305**	**2094**	**2383**	**4653**	**1354**	**1197**	**1474**	**1284**	**1135**	**485**	139	1198	1378	1994	2134	1858
JUNE	**1007**	**1204**	**1300**	**1945**	**2348**	**2754**	**3054**	**3213**	**5510**	**1819**	**1828**	**1863**	**2156**	**2478**	**2352**	**2419**	**2271**	**2595**	**3405**	**1384**	**1351**	**1770**	**1507**	**1288**	**788**	655	1610	1667	2171	2279	2182
JULY	**1423**	**1299**	**1581**	**2158**	**2604**	**3055**	**3322**	**3433**	**4820**	**2079**	**2001**	**2109**	**2456**	**2771**	**2383**	**2523**	**2412**	**2803**	**3347**	**1690**	**1706**	**1957**	**1834**	**1579**	**1107**	891	1830	1778	2620	2864	2568
AUG	**1549**	**1446**	**1763**	**2345**	**2798**	**3238**	**3462**	**3553**	**4019**	**2270**	**2154**	**2308**	**2541**	**2962**	**2586**	**2744**	**2627**	**2969**	**2589**	**1867**	**2059**	**2194**	**2125**	**1671**	**1278**	1392	2260	2252	3046	3165	3029
SEPT	1503	1438	1886	2436	2971	3369	3573	3663	3895	2386	2185	2345	2759	3096	2771	2896	2740	3035	2801	2005	2297	2354	2197	1835	1424	1605	2532	2481	3310	3085	
OCT	1427	1265	1904	2488	3025	3390	3532	3553	2845	2274	2222	2321	2809	3038	2681	2864	2760	3004	2456	2015	2200	2390	2127	1734	1360	1582	2659	2585	3383	3289	
NOV	1300	1142	1760	2354	2897	3247	3330	3347	2580	2102	2110	2207	2720	2928	2601	2593	2686	7865	2259	1867	2158	2314	1976	1573	1212	1562	2522	2471	3152	2853	
DEC	999	1092	1644	2205	2751	3058	3226	2874	2333	1713	1716	1832	2360	2413	2202	2216	2284	6768	1633	1204	1470	1643	1295	858	532	719	1670	1859	2661	2452	
AVG	**1338**	**1107**	**1424**	**1986**	**2497**	**2976**	**3210**	**3273**	**4903**	**2078**	**1848**	**1935**	**2229**	**2595**	**2421**	**2422**	**2350**	**3355**	**3815**	**1546**	**1563**	**1786**	**1674**	**1323**	**873**	**800**	**1575**	**1851**	**2382**	**2581**	**2197**
Low Point	**999**	**739**	**965**	**1498**	**2000**	**2653**	**2890**	**2874**	**2333**	**1713**	**1504**	**1612**	**1719**	**2234**	**2202**	**2096**	**1989**	**2181**	**1633**	**1174**	**1041**	**1268**	**1284**	**858**	**386**	**70**	**559**	**1339**	**1438**	**2001**	**1828**

MONTH +/- is the monthly increase/decrease to cash

MONTH	95	'96	'97	'98	'99	'00	'01	'02	'03	'04	'05	'06	'07	'08	'09	'10	'11	'12	'13	'14	'15	'16	'17	'18	'19	'20	'21	'22	'23	'24	'25
													1944	*1576*	*1741*	*1597*	*1783*	*1638*													
JAN	-211	-55	-63	-146	-106	-98	-81	-115	4096	-159	-98	-94	-113	-78	-111	-73	-76	-103	-499	-112	-100	-114	-114	-113	-144	-173	-135	-173	-181	-269	-296
FEB	-9	-25	61	110	24	58	55	59	-140	36	-13	23	24	12	16	-34	0	1	-35	-270	-63	-20	42	-50	-53	-21	-26	19	-45	-144	-110
MAR	-87	-102	5	-33	-25	30	17	-24	-58	-98	-11	-34	-3	-60	-50	13	-40	21	-927	-77	9	41	-218	-157	-138	-43	96	-130	-196	-31	-138
APR	-50	-78	-129	-26	-97	21	-159	-38	-282	-183	-88	11	45	37	-40	60	-97	70	-478	50	67	-109	-57	-56	-136	-225	172	-48	53	-215	-81
MAY	**-41**	**242**	**110**	**123**	**255**	**-24**	**185**	**-5**	**-717**	**-54**	**140**	**110**	**169**	**103**	**137**	**137**	**105**	**110**	**-175**	**130**	**80**	**206**	**-11**	**216**	**99**	**69**	**371**	**40**	**503**	**133**	**31**
JUNE	**-263**	**223**	**225**	**273**	**93**	**17**	**-21**	**110**	**-263**	**-56**	**185**	**130**	**201**	**104**	**-13**	**114**	**177**	**212**	**-1248**	**30**	**153**	**296**	**223**	**153**	**304**	**516**	**412**	**289**	**177**	**145**	**323**
JULY	**416**	**95**	**281**	**213**	**256**	**301**	**268**	**220**	**-690**	**261**	**173**	**246**	**300**	**293**	**31**	**104**	**141**	**208**	**-58**	**306**	**356**	**186**	**328**	**291**	**319**	**237**	**220**	**111**	**449**	**584**	**386**
AUG	**126**	**147**	**182**	**187**	**194**	**183**	**140**	**120**	**-801**	**191**	**153**	**199**	**85**	**191**	**203**	**221**	**214**	**166**	**-758**	**177**	**352**	**237**	**291**	**92**	**171**	**500**	**431**	**474**	**426**	**301**	**461**
SEPT	-46	-8	123	91	174	131	111	110	-124	116	30	37	218	134	185	152	113	66	212	138	239	160	72	165	146	214	272	228	264	-80	
OCT	-76	-173	18	52	53	21	-42	-110	-1050	-113	37	-24	49	-58	-90	-32	20	-30	-345	10	-97	36	-69	-102	-64	-23	127	105	73	204	
NOV	-127	-123	-144	-135	-127	-143	-201	-207	-265	-172	-113	-114	-88	-111	-80	-272	-73	4861	-198	-148	-42	-76	-151	-160	-148	-21	-137	-115	-231	-436	
DEC	-301	-50	-116	-149	-147	-189	-104	-473	-247	-389	-393	-375	-360	-514	-399	-377	-402	-1098	-626	-663	-689	-671	-681	-716	-680	-843	-852	-611	-492	-401	
WINTER=Dec-Jan-Feb SPRING=Mar-Apr-May SUMMER=Jun-Jul-Aug										F.	*-438*	*-476*	*-181*	*-549*	*-384*	*-528*	*-342*	*3799*	*-956*	*-663*	*-589*	*-551*	*-830*	*-813*	*-746*	*-673*	*-590*	*-393*	*-385*	*-713*	*0*
WINTER	-521	-130	-118	-186	-229	-230	-131	-528	3709	-512	-504	-445	-449	-580	-494	-483	-477	-1200	-1160	-1044	-851	-805	-753	-879	-877	-1,037	-1,012	-765	-717	-815	-405
SPRING	-178	62	-15	64	133	27	44	-67	-1057	-335	41	87	212	80	47	210	-33	201	-1580	103	156	138	-287	3	-176	-199	639	-138	360	-113	-188
SUMME	279	465	688	673	542	501	387	450	-1754	396	511	575	586	588	221	439	533	586	-2064	513	861	720	841	535	793	1,253	1,063	874	1,052	1,031	1171
FALL	-249	-304	-3	9	100	9	-132	-206	-1440	-168	-45	-101	179	-35	15	-151	60	4896	-330	0	100	120	-149	-97	-66	170	262	218	106	-312	0

YTD +/- is theYTD increase/decrease to cash

YTD +/-	95	'96	'97	'98	'99	'00	'01	'02	'03	'04	'05	'06	'07	'08	'09	'10	'11	'12	'13	'14	'15	'16	'17	'18	'19	'20	'21	'22	'23	'24	'25
JAN	-211	-55	-63	-146	-106	-98	-81	-115	4096	-159	-98	-94	-113	-78	-111	-73	-76	-103	-499	-112	-100	-114	-114	-113	-144	-173	-135	-173	-181	-269	-296
FEB	-220	-80	-2	-37	-83	-41	-27	-56	3956	-123	-111	-70	-89	-66	-95	-106	-75	-102	-535	-382	-163	-134	-72	-163	-197	-194	-160	-154	-226	-414	-405
MAR	-308	-182	2	-70	-108	-11	-9	-80	3898	-221	-122	-104	-91	-126	-145	-93	-116	-81	-1462	-459	-154	-93	-290	-320	-335	-237	-64	-283	-422	-445	-543
APR	-357	-260	-127	-96	-205	10	-168	-118	3616	-404	-210	-93	-46	-89	-185	-34	-213	-11	-1939	-409	-87	-202	-348	-376	-471	-463	108	-331	-368	-660	-624
MAY	**-398**	**-18**	**-17**	**28**	**51**	**-14**	**17**	**-123**	**2899**	**-458**	**-70**	**17**	**123**	**14**	**-48**	**103**	**-108**	**98**	**-2115**	**-279**	**-7**	**4**	**-359**	**-160**	**-373**	**-393**	**479**	**-292**	**135**	**-526**	**-593**
JUNE	**-661**	**205**	**208**	**301**	**143**	**3**	**-4**	**-14**	**2636**	**-514**	**115**	**147**	**324**	**118**	**-61**	**217**	**69**	**311**	**-3362**	**-249**	**147**	**301**	**-136**	**-7**	**-69**	**122**	**891**	**-3**	**311**	**-381**	**-270**
JULY	**-245**	**300**	**489**	**513**	**399**	**304**	**264**	**207**	**1946**	**-253**	**288**	**393**	**624**	**411**	**-30**	**321**	**211**	**518**	**-3420**	**57**	**502**	**487**	**191**	**283**	**250**	**359**	**1111**	**108**	**760**	**203**	**116**
AUG	**-119**	**447**	**671**	**700**	**593**	**487**	**404**	**327**	**1145**	**-62**	**441**	**592**	**709**	**602**	**173**	**542**	**425**	**684**	**-4179**	**234**	**854**	**724**	**482**	**376**	**421**	**859**	**1542**	**582**	**1187**	**504**	**577**
SEPT	-165	439	794	792	767	618	516	437	1021	54	472	629	927	736	358	695	538	750	-3966	372	1093	884	554	540	566	1073	1813	811	1451	424	
OCT	-241	266	812	844	820	639	474	327	-29	-59	509	605	977	678	268	663	558	720	-4311	382	996	921	484	439	503	1050	1940	915	1524	628	
NOV	-368	143	668	709	693	496	272	121	-294	-231	396	491	888	567	188	391	484	5581	-4509	234	954	844	333	278	354	1029	1803	801	1293	192	
DEC	-669	93	552	560	546	307	168	-352	-541	-619	3	116	528	53	-212	14	83	4483	-5135	-429	266	173	-348	-437	-326	187	951	189	801	-209	

Twelve Month Cash Projections

VILLAGE LINKS / RESERVE 22
MONTHLY CASH INCREASE/DECREASE HISTORY (000)

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2015									239	(97)	(42)	(689)
2016	(114)	(20)	41	(109)	206	296	186	237	160	36	(76)	(671)
2017	(114)	42	(218)	(57)	(11)	223	328	291	72	(69)	(151)	(681)
2018	(113)	(50)	(157)	(56)	216	153	291	92	165	(102)	(160)	(716)
2019	(144)	(53)	(138)	(136)	99	304	319	171	146	(64)	(148)	(680)
2020	(173)	(21)	(43)	(225)	69	516	237	500	214	(23)	(21)	(843)
2021	(135)	(26)	96	172	371	412	220	431	272	127	(137)	(852)
2022	(173)	19	(130)	(48)	40	289	111	474	228	105	(115)	(611)
2023	(181)	(45)	(196)	53	503	177	449	426	264	73	(231)	(492)
2024	(269)	(144)	(31)	(215)	133	145	584	301	(80)	204	(436)	(401)
2025	(296)	(110)	(138)	(81)	31	323	386	461				

Avg	(171)	(41)	(91)	(70)	166	284	311	338	168	19	(152)	(664)
Best	(113)	42	96	172	503	516	584	500	272	204	(21)	(401)
Worst	(296)	(144)	(218)	(225)	(11)	145	111	92	(80)	(102)	(436)	(852)

NEXT 12 MONTH CASH BALANCE SCENARIOS

	2025 Sep	2025 Oct	2025 Nov	2025 Dec	2026 Jan	2026 Feb	2026 Mar	2026 Apr	2026 May	2026 Jun	2026 Jul	2026 Aug
Avg	3,197	3,216	3,064	2,401	2,229	2,189	2,097	2,027	2,193	2,476	2,787	3,126
Best	3,301	3,505	3,484	3,083	2,970	3,012	3,108	3,280	3,783	4,299	4,883	5,383
Worst	2,949	2,847	2,411	1,559	1,263	1,119	902	676	665	810	921	1,013

August 2025 Cash On Hand 3,029