

Village of Glencoe



Annual Budget
Fiscal Year 2009



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Village of Glencoe
Illinois**

For the Fiscal Year Beginning

March 1, 2007

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Village of Glencoe, Illinois for the Annual Budget beginning March 01, 2007. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



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**VILLAGE OF GLENCOE
TIMELINE**

- 1847 — Trinity Lutheran Church organized (Turnbull Woods)
- 1855 — First train goes through Glencoe in the Chicago to Milwaukee run
- 1869 — Glencoe incorporated as a Village
- 1874 — Woman's Library Club established
- 1884 — African Methodist Episcopal Church organized
- 1886 — Snow plowing begun as Village service
- 1894 — Village Water system begun (Winnetka water)
- 1894 — Church of Saint Elizabeth (Episcopal) organized
- 1897 — Skokie Country Club organized
- 1905 — Village sewer system started (separate storm/sanitary)
- 1908 — Lake Shore Country Club organized
- 1909 — Glencoe Public Library established
- 1910 — Methodist Episcopal Church (United Methodist) organized
- 1912 — First Boy Scout Troop (#22) established
- 1912 — Glencoe Park District established
- 1914 — Family Counseling Service (Relief and Aid Society) organized
- 1914 — First Village Manager hired (Council-Manager government)
- 1914 — First brick pavements laid
- 1915 — First motorized fire engine bought
- 1916 — Alleys vacated throughout Village
- 1917 — Land for present-day Village Hall/Library acquired
- 1920 — North Shore Congregation Israel organized
- 1921 — Glencoe Golf Club organized as Village municipal course
- 1921 — Zoning Ordinance and Building Code adopted (fourth in Illinois)
- 1921 — Christian Science Church organized
- 1921 — Present Lutheran Church building built
- 1921 — First Girl Scout Troop organized
- 1922 — First police car placed in service
- 1923 — Parent-Teacher Association established
- 1923 — First full-time fireman hired
- 1928 — Village Water Plant built
- 1930 — Glencoe Rotary Club organized (ceremony in Union Church)
- 1930 — Village water tower and incinerator built
- 1936 — Village Caucus begun ("office seeks the candidate")
- 1941 — Present Public Library building built
- 1954 — Village combined Police/Fire service started
- 1958 — Present Village Hall/Service Building built
- 1958 — Present Post Office built
- 1964 — Present North Shore Congregation Israel temple built
- 1974 — Comprehensive Plan adopted

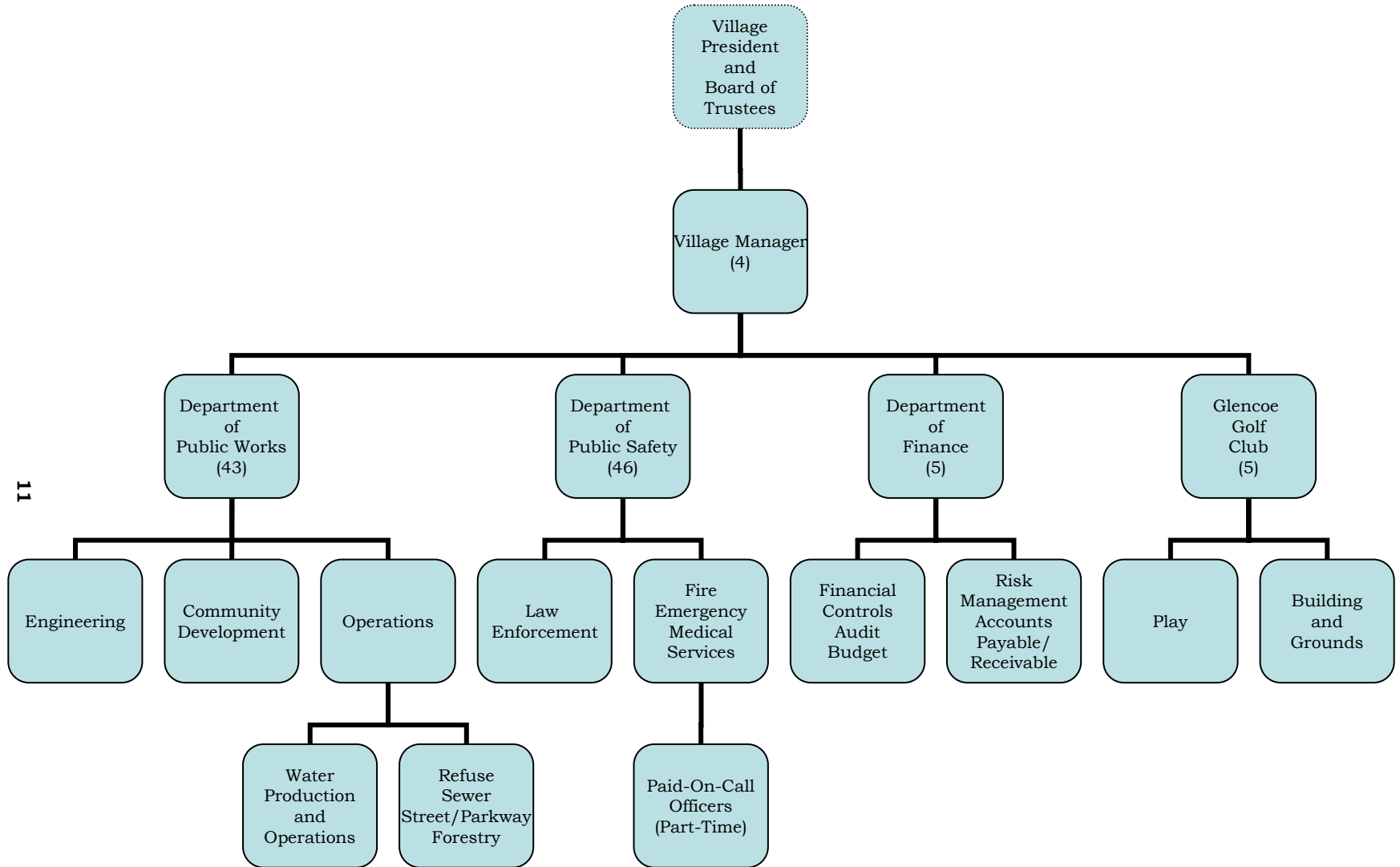
**VILLAGE OF GLENCOE
TIMELINE**

- 1975 — Blue Ribbon Committee formed to look into downtown parking, economic development
- 1975 — Bond referendum passes for sewers, trees
- 1976 — West School closed; inauguration of age-centered schools
- 1979 — Glencoe Theater, on Vernon Avenue near Hazel Street, closed
- 1979 — North School closed; changeover to Glencoe Community Center
- 1982 — Public Safety Commission formed
- 1985 — Reproduction restoration of the Frank Lloyd Wright Bridge
- 1987 — Bond referendum passes; inaugurates the street resurfacing program
- 1988 — Home rule referendum fails
- 1989 — Historic Preservation Commission Formed
- 1992 — Second 5-year street program adopted
- 1992 — Village Hall and Public Works Building renovated
- 1993 — James Webb, Village's first African American president, elected
- 1994 — Celebration of 125th Anniversary of the Village and 80th anniversary of manager form of government
- 1996 — Comprehensive Plan revised
- 1998 — Deer management program referendum
- 2001 — Business district updated with new streetscape
- 2006 — Park District Community Center renovation approved by referendum

Initial timeline compiled by Robert B. Morris, Village Manager, 1951-1982

*Additional contributions to timeline made by
Ellen Shubart, Village Trustee
David Clark, Director of Finance*

Village of Glencoe Fiscal Year 2009



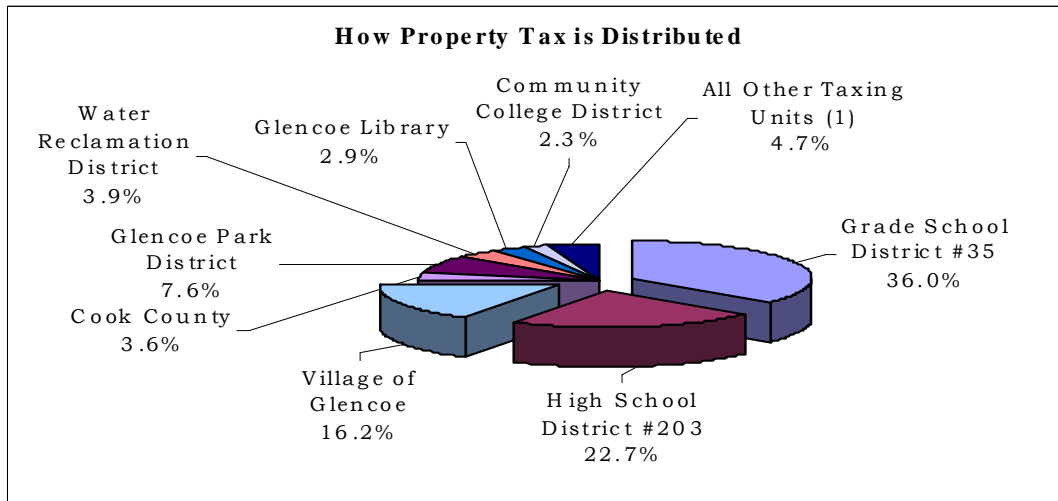
BUDGET BRIEF

March 1, 2008 through February 28, 2009

This budget summary is intended to provide an illustrative link between the total Fiscal Year 2009 budget and the cost of that budget per household (3,072 per the 2000 Census). Altering expenditures or revenues listed does not necessarily correlate to per household savings or additional expenses. Also, certain financial activity related to businesses is included in the total per household.

DISTRIBUTION OF GLENCOE PROPERTY TAXES

This section provides a summary concerning how property tax dollars are distributed. Data below is based upon most recent data available from Cook County (Tax Year 2006). Due to the time lag between tax levy (request) by the Village and payment by Cook County, the Village will receive funds levied in December of 2007 during Fiscal Year 2009 (ending February 28, 2009). The final tax rates and property value information for the 2007 tax levy will probably not be available until September 2008.



Taxing Unit	2006 Tax Rate	% of Tax Bill
Grade School District #35	2.637	36.0%
High School District #203	1.662	22.7%
Village of Glencoe	1.189	16.2%
Cook County	0.267	3.6%
Glencoe Park District	0.559	7.6%
Water Reclamation District	0.284	3.9%
Glencoe Library	0.215	2.9%
Community College District	0.166	2.3%
All Other Taxing Units (1)	0.346	4.7%
TOTAL Property Tax Bill	7.325	100.0%

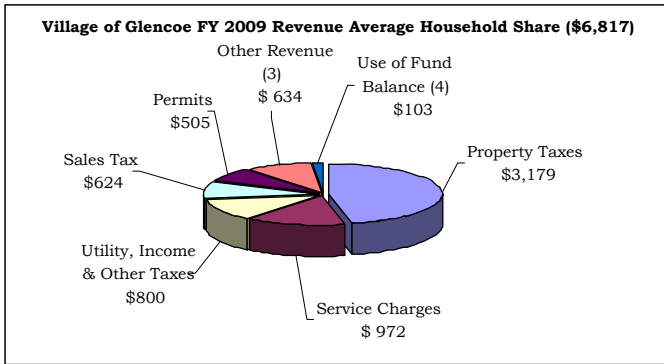
Notes

(1) Includes New Trier Township, N.T. General Assistance, Suburban T.B. Sanitarium, and Mosquito Abatement District.

This illustration distribution of property tax dollars uses the taxing units applicable to most Glencoe residents. The Village's property tax rate has declined by 40% since 1997. Declining rates are typically a result of increasing assessed values of property. Please note that Cook County assesses the value of your property, not the Village. Approximately 40%-50% of the Village's revenue comes from property taxes in any given year. Increases in property taxes (subject to tax caps) from the prior year are limited to the change in consumer price index up to 5% without a referendum.

The percent that the Village represents of your tax bill is a combination of the requests made by the Village each year and the corresponding requests made by other taxing bodies. Based on the total rate listed above, the 2006 tax levy (collected during 2007) was \$7,325 per \$100,000 EAV.

Where Does Village Revenue Come From?

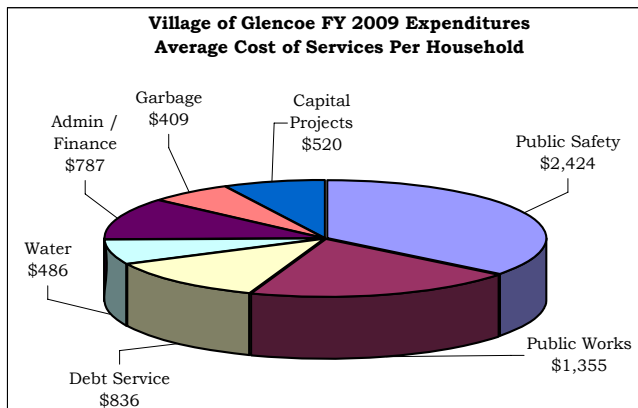


Revenue Source	FY 09 Budget	% of Total Revenue	Distributed Per Household
Property Taxes	\$9,764,580	46.62%	\$3,179
Service Charges	2,986,506	14.26%	972
Utility, Income & Other Taxes	2,457,860	11.74%	800
Sales Tax	1,918,300	9.16%	624
Permits	1,552,410	7.41%	505
Other Revenue (2)	1,946,194	9.29%	634
Use of Fund Balance (3)	317,416	1.52%	103
Total (4)	\$20,943,266	100.0%	\$6,817

Notes

- (2) Other revenue includes licenses, fees, fines, interest and other miscellaneous revenue.
 (3) Includes use of resources in excess of fund balance targets.
 (4) Revenue excludes transfers in. Expenditure below excludes transfers out.

What Is The Funding of Village Services Per Household?



Money Goes To:	FY 09 Budget	% Per Household	\$ Per Household
Public Safety	\$7,445,167	35.55%	\$2,424
Public Works	4,161,113	19.87%	1,355
Debt Service	2,569,599	12.27%	836
Water	1,492,534	7.13%	486
Admin/Finance	2,419,183	11.55%	787
Garbage	1,257,070	6.00%	409
Capital Projects	1,598,600	7.63%	520
TOTAL (4)	\$20,943,266	100.0%	\$6,817

Budget and Per Household Funding Detail

Program	Budget FY 2009	Per Household
Police	\$3,752,689	\$1,222
Fire	1,522,569	496
Paramedic	767,819	250
Police Pension	1,273,790	415
E911	128,300	42
Public Safety Total	7,445,167	2,424
Public Works Admin	782,636	255
Sewer	945,292	308
Forestry	789,883	257
Municipal Buildings	167,495	55
Parking & Traffic	64,300	21
Community Development	127,579	42
Municipal Garage	269,031	88
Streets	903,747	294
Street Lighting	111,150	36
Public Works Total	4,161,113	1,355
Village Manager's Office	804,185	262
Legal Services	233,816	76
Community Service	104,750	34
Boards & Commissions	69,850	23
Finance	677,600	221
Support Services	367,092	119
Liability	161,890	53
Admin/Finance Total	2,419,183	787
Debt Service	2,569,599	836
Water	1,492,534	486
Garbage	1,257,070	409
Capital Projects (5)	1,598,600	520
Total FY 2009 Budget	20,943,266	6,817
Less: Non-Household Sources (6)	4,938,569	1,608
Net FY 2009 Budget	\$16,004,697	\$5,210

Notes

- (5) Capital projects include expenditures for equipment and projects from Public Safety, Public Works, Water, Admin/Finance, and Garbage.
 (6) Non-household sources include interest earnings, sales taxes, business licenses, building permits, commercial garbage collection fee, 2nd (optional) garbage collection fee, Motor Fuel Tax Allotments, grants, leases and reimbursement.



Village of Glencoe
675 Village Court
Glencoe, Illinois 60022

Phone 847.835.4114
FAX 847.835.1785

March 1, 2008

The Honorable Village President
and Board of Trustees
Village of Glencoe
675 Village Court
Glencoe, Illinois 60022

Dear Mr. President and Trustees:

I am pleased to submit the Annual Budget for the Fiscal Year beginning March 1, 2008 and ending February 28, 2009 (Fiscal Year 2009). The budget process affords the Village Board the opportunity to balance the needs of the community against available resources with the intent of gaining the maximum return on each revenue dollar. The planning process for this fiscal year starts five years in advance with the Long Range Financial Plan. Each year the plan is evaluated making additions and deletions to capital and adjustment of assumptions. These assumptions include growth in revenue and increases to expenditures. The Long Range Financial Plan is used to balance current needs versus long term future needs. The budget process allows the opportunity to evaluate the capital that is included in the Long Range Financial Plan and to reprioritize needs to be included in the budget. Once the budget is completed, it provides the financial plan for the upcoming fiscal year and a blueprint for staff to use in managing Board goals. The final budget communicates the goals and decisions of the Village to many groups, including residents, the business community, vendors, and credit-rating agencies. The total budget for Fiscal Year 2009 is \$21,009,223.

VILLAGE PROFILE

The Village of Glencoe's location on the shore of Lake Michigan and its accessibility to Chicago have attracted an economically stable, mainly professional residential population. Village per capita income and median family income figures are among the highest in the country, and per capita income estimates indicate above average growth. The Village is virtually fully developed and its tax base, which is primarily comprised of highly valued residential property, continues to show growth in value.

Village financial operations benefit from a revenue stream including: property tax, utility tax, and local sales tax, which serve as the major sources of General Fund revenue. Collection of property taxes, the largest single revenue source, has been consistent and prompt. The increasing wealth and income levels are reflected in a tax base that continues to appreciate in value.

The Village is governed by a Board/Manager form of government consisting of a Village President and six Trustees elected at large for staggered four-year terms. The Village

Clerk is appointed by the Village Board. The Village Board also appoints, among others, the Village Manager, Village Attorney and Treasurer.

The Village provides a full range of services. Those services include police, fire protection and emergency medical services, maintenance of streets and infrastructure, the operation of water and wastewater facilities, water and sewer service, garbage collection and recycling, planning and zoning, code enforcement, and financial and general administrative services.

The annual budget is the primary guiding document for the Village's financial planning and control. In addition, the Village maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual budget approved by the Village's governing body. Activities of the General Fund, Special Revenue Funds (except the Foreign Fire Insurance Fund), Debt Service Funds, Capital Projects Funds, and Police and Fire Pension Funds are included in the annual budget. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is established at the individual fund level.

PLANNING PROCESS

The Long Range Planning process ends just as the budget process begins. Every year there is the challenge of funding capital and maintaining appropriate fund balances. This year staff was instructed to plan according to need and not to base the Long Range Plan on the availability of funds. Due to these instructions there are several projects that will potentially be included in the request for a bond issuance since funding is not available for these projects.

During the budget process policies, funding and plans are reviewed and modified as needed. These changes take place due to the issues that are encountered throughout the planning phases of the budget.

BUDGET ISSUES

Throughout the process of the budget, expenditures and needs of each division are evaluated. During this process some of the major issues that executive staff and the Village Board reviewed included:

- Discussion of bond issuance for capital projects;
- Discussion of the appropriate level of fund balance;
- Discussion of fine increases;
- Discussion of ambulance fee increases;
- Changes to how the sewer fee is calculated;
- Increasing daily commuter lot fees;
- Discussion of expanding the sidewalk replacement program to allow resident participation;
- Increasing IRMA deductible from \$10,000 to \$25,000 (began during calendar year 2008);
- Charging school and park district for the maintenance and depreciation of fuel equipment (a 3% above cost factor for operating costs);
- Discussion of the appropriate budget amount for building permits;
- Funding Police Pension obligations;
- Eliminating garbage collection fee of \$15 per quarter;
- Adding a landscaper fee waste program (sale of yard waste stickers);
- Increasing water fees, the proposed rate change is from \$2.261 per 100 cubic feet to \$2.691 per 100 cubic feet;

- Consideration of the Capital Plan proposed for Fiscal Year 2009; and
- Adding of a full-time Information Technology Coordinator.

The table below demonstrates the changes to revenue that occurred during the budget process.

Village of Glencoe
Summary of Revenue Adjustments from Requested Budget

	<u>New Revenue</u>	<u>% Change</u>	<u>Per Account (1)</u>
<u>WATER FUND</u>			
Water Rate Increase of 19% (2)	294,356	17.81%	98.12
Emergency Interconnect	30,000	1.82%	N/A
Total	324,356	19.63%	98.12
<u>GENERAL FUND</u>			
VOG Violations (from \$10 to \$25 Min.)	30,000	0.22%	N/A
IRMA Reimbursement	10,000	0.07%	N/A
Sewer Charge (Annual Consumption) (3)	196,750	1.41%	65.58
Ambulance Fees	55,000	0.40%	N/A
Sidewalk Program	5,000	0.04%	N/A
Sundry	(20,000)	-0.14%	N/A
Sale of Fuel - Other Gov't	26,730	0.19%	N/A
Total	303,480	2.18%	65.58
<u>GARBAGE FUND</u>			
Base Collection Charge	(180,000)	-12.17%	(60.00)
SWANCC Fee	-	0.00%	-
Sale of Yard Waste Stickers	93,600	6.33%	N/A
Total	(86,400)	-5.84%	(28.80)
Grand Total	541,436	3.18%	119.30

Notes

(1) Includes commercial accounts.

(2) A random sample of 25 residential customers shows average annual water fee change from \$386.81 to \$460.38, a \$73.56 increase or 19% increase.

(3) A random sample of 25 residential customers shows average annual sewer fee change from \$86.19 to \$135.32, a \$49.13 increase or 57% increase.

Prior fiscal years allowed the opportunity to make the purchases and complete the capital improvements due to a fund balance surplus and funds that were carried over from the prior fiscal years. However, during Fiscal Year 2008, the budget was on target and there is minimal surplus to be spent during Fiscal Year 2009.

ECONOMIC FACTORS

The Village of Glencoe is predominantly residential; there is a downtown area and three car dealerships along the Edens Expressway. The changes in the economy such as the fluctuations in interest rates and the fluctuations in fuel prices have affected the overall budget to a small degree.

Sales Tax

The sales tax collected vary from year to year based on the economic climate of the state. As of the end of January 2008, sales tax revenue was at 99% of the budget. It is projected that sales tax revenue will be \$97,380 greater than the budgeted amount of \$1,705,200 (or projected revenue of \$1,802,580). Sales tax revenue has steadily increased over the past two fiscal years. It is anticipated that in Fiscal Year 2009, that sales tax revenue will remain on target with the projected revenue of Fiscal Year 2008.

Cost of Fuel

In accordance with the Village's mission to be "green," the Village plans to research and purchase additional hybrid vehicles, or vehicles that are more fuel efficient, with the vehicle replacement plan to reduce fuel costs. Currently, the Village has 2 hybrid vehicles within the fleet.

The Village is also a participant of the Clean Air Counts initiative. Those that participate in this initiative must provide an annual report to the Metropolitan Mayors Caucus detailing the efforts of the Village to conserve energy and reduce emissions.

Building Permits

The changes in the real estate market have had little effect on the number of building permits for the construction of new single-family homes. During the calendar year of 2007, the total number of permits issued for single family homes was 34. But in 2006, 43 permits were issued for the construction of new single family homes. Despite the 26% decrease in permits issued, revenue for the permits issued during Fiscal Year 2008 is projected to be over budget. In Fiscal Year 2008, the budget was decreased by \$100,000 from the prior year, since Fiscal Year 2007 missed the budget target of \$1,500,000 by \$27,507. The budget for building permits in Fiscal Year 2009 will remain flat.

ACTUAL VS. BUDGET			
FY	ACTUAL	BUDGET	DIFFERENCE
2003	974,196	600,000	374,196
2004	1,205,372	650,000	555,372
2005	1,813,757	750,000	1,063,757
2006	1,750,230	1,173,867	576,363
2007	1,472,403	1,500,000	(27,597)
2008*	1,670,000	1,400,000	270,000
2009	N/A	1,400,000	-
Average	1,465,160	1,012,311	508,418

*FY 2008 is the projected with revenue as of January 2007, since the actual is not yet available.

Other Taxes

The Village receives other tax revenue from municipal utility tax on natural gas and electricity. Revenue is a factor of the rate and the volume that is used. Also the Village receives a tax on telecommunication services. This tax is based on usage. Another tax that is received is income tax; the Village receives a percentage of the amount that is collected by the State. The amount of revenue received from income tax can vary based on the economic conditions of the State.

There is a State motor fuel tax allotment that the Village receives. The motor fuel tax is based upon the volume pumped not the value of the fuel. The Village has not experienced an increase in revenue received for motor fuel tax even though the price of gas has fluctuated throughout Fiscal Year 2008. Also, with the increased use of hybrid vehicles and decrease in the volume pumped, this revenue is expected to remain constant in the future.

FISCAL YEAR 2009 BUDGET SUMMARY

The total proposed expenditures (excluding \$65,959 in transfers) including all funds are \$20,943,264. The 2007 (Fiscal Year 2009) property tax levy, including debt service and the Glencoe Public Library, is \$11,709,582 a 3.60% increase from the 2006 (Fiscal Year 2008) property tax extension. The Village's portion of Fiscal Year 2009 property tax increase, is \$406,485 or 3.60%. This amount includes the abatement of \$165,959 in taxes. Property tax cap legislation allows a 2.54% increase in the levy over that amount actually extended for Fiscal Year 2008 (without voter approval). The Village's tax levy includes levies for general corporate purposes and is an estimated amount to fund the Village's pension obligations and the Garbage Fund.

The Water Fund is an enterprise fund supported without property tax. The Garbage Fund, Motor Fuel Tax Fund, Enhanced 911 Fund, and Capital Reserve Fund are special revenue funds set up specifically to account for revenues restricted for special purposes.

The Village's property tax levy also provides for payment of voter-approved debt service.

GOALS, OBJECTIVES AND CAPITAL PROJECTS/IMPROVEMENTS

The following major budget items, projects and programs are included in the Fiscal Year 2009 Budget:

- Provide architectural services for the next phase of Village Hall improvement (Public Safety) (\$25,000);
- Continue replacement of residential sidewalks (\$80,000);
- Installation of Dundee Road medians (\$50,000);
- Replacement of Dundee Road/Forestway Drive traffic signal (\$40,000);
- Replacement of Village Hall/Public Safety telephone system (\$80,000);
- Continuation of street resurfacing program (\$360,900);
- Replacement of three Village vehicles (\$83,000);
- Replacement of dump truck to facilitate Public Works operations (\$95,000);
- Replacement of street sweeper (\$115,000);
- Purchase back-up library for 911 system (\$25,000);
- Purchase SCADA system upgrade (\$12,500);
- Replacement of 2MG reservoir lining (\$20,000);

- Purchase color copier/scanner (\$20,000);
- Upgrade components of the Village Hall heating system (\$25,000);
- Replacement of self-contained breathing apparatus (air packs) for Public Safety Department (\$15,000);
- Continue replacement of remote-read water meters (\$150,000);
- Replacement of water distribution mains per water system study (\$250,000); and
- Repair stucco and tuckpointing of the Water Plant lakefront structure (\$10,000).

NON-ROUTINE CAPITAL

During Fiscal Year 2008, a significant portion of the Village Hall renovation was completed. The funding for this project was made available by fund balance in the General Fund and E911 funding was used for the new communications room. The changes to the Village Hall provide additional meeting space for the public and increased energy efficiency with the installation of new windows and lighting. A more notable aspect of all the changes is being able to lock down certain areas of the Village Hall after hours. In the past the Village Hall was completely open. With the installation of the center glass doors, Public Safety will have the ability to lockdown the Village Hall and supervise entry to the Village Hall after hours. The cost for completing the first phases of the Village Hall renovation was \$1,183,605.

Capital improvements were discussed throughout the budget process by the Village Board. Currently, there are a number of projects that will be considered to be put to referendum in November. The improvements include but are not limited to sanitary and storm sewer projects, street resurfacing, Village Court parking lot improvements and scheduled replacement of a fire engine/squad. A bond issuance is expected to be discussed after the beginning of Fiscal Year 2009. The Fiscal Year 2009 budget does not include funding from any potential bond proceeds.

The last time the Village issued bonds for capital improvements was during Fiscal Year 2006 for sewer projects, including the Dundee Road recent storm sewer project. The remaining 2005 Bond Construction proceeds were used during Fiscal Year 2008 to complete sanitary sewer main rehab and repair.

FISCAL YEAR 2009 REVENUES

Each year the Village staff begins the budget process by reviewing projected actual revenues. The Village Board discusses service levels and decides the appropriate balance between user fees and property taxes. The revenues of the Village tend to be relatively stable from year to year. The following is a summary of revenue activities in the three major funds:

THREE MAJOR OPERATING FUND REVENUES

(all financing sources)

<u>Fund</u>	<u>FY 08 Budget</u>	<u>FY 08 Projected</u>	<u>FY 09 Budget</u>	<u>% Change*</u>	<u>\$ Change*</u>
GENERAL FUND	13,910,618	14,051,694	14,584,504	4.84%	673,886
WATER FUND	1,652,640	1,718,700	1,968,246	19.10%	78,640
GARBAGE FUND	1,478,454	1,404,381	1,198,600	-18.93%	(279,854)
Operating Fund Total	17,041,712	17,174,775	17,751,350	4.16%	709,638

* Note % Change and \$ Change are based on FY 08 Budget as compared to FY 09 Budget.

FISCAL YEAR 2009 EXPENDITURES

Once revenue projections are established, each department's expenditure budget request is reviewed by the Village Manager. The Village Manager strives to develop a balance between fund balance/revenue source considerations and needed expenditures to provide desired services. The following table summarizes both actual and proposed expenditures of the three major operating funds:

THREE MAJOR OPERATING FUND EXPENDITURES

(all financing uses)

<u>Fund</u>	<u>FY 08 Budget</u>	<u>FY 08 Projected</u>	<u>FY 09 Budget</u>	<u>% Change*</u>	<u>\$ Change*</u>
GENERAL	13,337,146	13,598,339	13,963,120	4.69%	625,974
WATER	1,405,956	1,390,764	1,492,534	6.16%	86,578
GARBAGE	1,226,563	1,203,047	1,257,070	2.49%	30,507
Subtotal*	15,969,665	16,192,150	16,712,724	4.65%	743,059
Capital					
GENERAL	1,523,000	1,796,913	742,700	-51.23%	(780,300)
WATER	560,000	623,569	500,000	-10.71%	(60,000)
GARBAGE	58,050	58,000	-	-100.00%	(58,050)
Subtotal	2,141,050	2,478,482	1,242,700	-41.96%	(898,350)
Grand Total	18,110,715	18,670,632	17,955,424	-0.86%	(155,291)

***Notes on the Table above**

1. This subtotal does not include capital
2. % Change and \$ Change are based on FY 08 Budget as compared to FY 09 Budget.

GENERAL FUND

Revenue: Property tax is 45.8% of the total revenue included in the Fiscal Year 2009 General Fund Revenue Budget. Fiscal Year 2009 property tax increased from the Fiscal Year 2008 property tax as a revenue source by .9%. Property tax still represents the single largest source of revenue to the General Fund. The

Village's reliance on property tax for such a large portion of revenue is due primarily to the residential nature of the community and the Village's prior limited opportunity for increased commercial sales tax or alternative revenue sources. Introduction of sales tax from car dealerships has reduced the percentage of revenue represented by property tax.

Expenditures: The Fiscal Year 2009 General Fund expenditures reflect a \$689,432 or 4.47% decrease from the projected expenditures during Fiscal Year 2008. The approved Fiscal Year 2009 Capital Budget in the General Fund is \$337,600 less than Plan 2018 scheduled capital expenditures for the same year (see Budget Summary Table).

There is no change to the services funded by the General Fund during Fiscal Year 2009 as compared to the prior fiscal year.

WATER FUND

Revenue: Projected revenue from water sales during Fiscal Year 2008 is estimated to be over the targeted budgeted amount of \$1,531,400 by \$38,600. The revenue will exceed the revenue budget. Fiscal Year 2008 had a budget that was more conservative than the prior year, due to Fiscal Year 2007 ending \$55,000 under budget. The budget for Fiscal Year 2009 is budgeted to increase by \$294,356, due to the increase in unit charges.

Expenditure: The Fiscal Year 2009 Water Fund expenditures reflect a \$21,799 or 1.80% decrease from the projected expenditures during Fiscal Year 2008. Capital improvements of \$500,000 during Fiscal Year 2009 are \$100,300 less than anticipated in Plan 2018. The Fiscal Year 2009 Budget for operations of the water utility is increased by 19%.

GARBAGE FUND

Revenue: Property tax makes up 55.9% of the proposed Fiscal Year 2009 Garbage Fund Revenue Budget. In Fiscal Year 2008, property tax represented 54.8% of the projected Garbage Fund Revenue. The primary reason for the increase in property tax as a percent of total revenue is the change in the rates and service levels. The rate adjustment will take place on March 1, 2008. A comparison summary of the residential charges for solid waste service for March 1, 2006, March 5, 2007 and March 1, 2008 rates are below:

Service	<u>Solid Waste Disposal Fee Summary:</u>				
	<u>3/1/06 Rates</u>	<u>3/5/07 Rates</u> Without 2 nd Pickup	<u>3/5/07 Rates</u> With 2 nd Pickup	<u>3/1/08 Rates</u> Without 2 nd Pickup	<u>3/1/08</u> With 2 nd Pickup
Garbage 2 nd Garbage Pickup	\$38.80 per quarter	\$15.00 per quarter	\$15.00 per quarter \$75.00 per quarter	\$ 0 per quarter	\$ 0 per quarter \$75.00 per quarter
Recycling	\$15.25 per quarter	\$15.25 per quarter	\$15.25 per quarter	\$15.25 per quarter	\$15.25 per quarter
SWANCC	\$ 3.75 per quarter	\$ 3.75 per quarter	\$ 3.75 per quarter	\$ 3.75 per quarter	\$ 3.75 per quarter
TOTAL	\$57.80 per quarter	\$34.00 per quarter	\$109.00 per quarter	\$19.00 per quarter	\$94.00 per quarter
OR	\$19.27 per month	\$11.34 per month	\$36.34 per month	\$ 6.33. per month	\$31.33 per quarter

The schedule of rates was modified during Fiscal Year 2008 to provide the

option of one-a-week pick-up or twice-a-week pick-up for garbage collection. In the past, all residents received twice-a-week service. The second pick-up is not funded by property tax and residents pay 100% of the cost for the second pick-up.

Expenditure: The Fiscal Year 2009 Garbage Fund expenditures reflect a \$3,977, or 0.32% decrease from projected expenditure during Fiscal Year 2008. The Fiscal Year 2009 Budget assumes continued participation in the solid waste disposal system developed by the Solid Waste Agency of Northern Cook County (SWANCC).

The Fiscal Year 2009 Budget provides for the continued Parkway Leaf Collection program and the Spring Clean-Up program. The Garbage Fund does not have any capital expenditures in the Fiscal Year 2009 Budget.

Services provided by this fund will remain the same as Fiscal Year 2008. Residents will continue to have backdoor service, or choose to use the 95 gallon wheeled container that must be wheeled to the curb. Residents will continue to have the option of once or twice-a-week garbage collection and fees will vary accordingly.

DEBT SERVICE

The Village's active debt service schedule represents the original issuance of \$15,845,000 in general obligation debt to complete needed, and at times mandated, capital improvements and to refinance existing debt. As of February 29, 2008, the total general obligation debt outstanding is \$9,650,000.

The Village's outstanding long-term debt per capita as of February 29, 2008 is \$846.17. Using 2006 EAV of \$805,505,398 as a base, the Village's margin to the legal General Obligation debt limit is anticipated to be \$75,552,056 by the end of Fiscal Year 2009.

FUND BALANCE - GENERAL FUND

The Village ended Fiscal Year 2007 with a fund balance in the General Fund of \$2,864,292 as audited. The cash balance in the General Fund on February 29, 2008 is projected to be \$1,520,734, a decrease of \$1,343,558 or 46.9%. The Fiscal Year 2008 Budget anticipated a fund balance of \$1,392,196. Therefore, the General Fund is projected to finish with a balance that is \$128,538 better than anticipated.

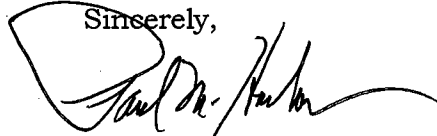
The projected fund balance as of February 28, 2009 anticipates an ending fund balance of \$1,399,418, a reduction of \$121,316 or 8%. While this budget designates the use of fund balance to balance anticipated expenditures for Fiscal Year 2009, it is consistent with a long standing policy of the Village to use fund balance to meet acceptable targets. By maintaining a fund balance policy, the Village only retains reserves to a fiscally responsible limit. Currently, the Village maintains an undesignated fund balance in the General Corporate Fund of 10% of current operating expenditures, excluding capital but not lower than \$1,000,000. During Fiscal Year 2009, the Finance Committee will review the specific needs related to the Garbage Fund and Water Fund concerning appropriate levels of fund balance. Until modified, those funds will continue to have the same target as the General Fund, 10% of current operating expenditures, however currently there is no absolute dollar amount set as a minimum balance.

The Fiscal Year 2009 Budget presented to the Village Board maintains the Village's outstanding financial condition.

ACKNOWLEDGEMENTS

I would like to take this opportunity to acknowledge and thank all of the municipal staff for their efforts in preparing this budget for consideration by the Village President and Board of Trustees. If I can be of any assistance in your review of this budget, please give me a call.

Sincerely,

A handwritten signature in black ink, appearing to read "Paul M. Harlow", written over a large, irregular white scribble or stamp.

Paul M. Harlow
Village Manager

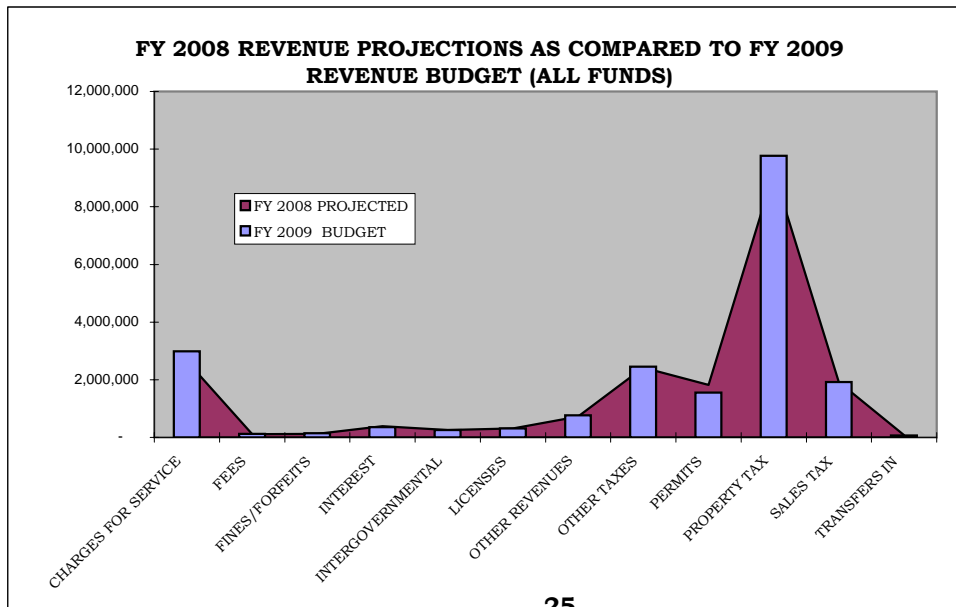
cc: Executive Staff
Vic Filippini, Village Attorney

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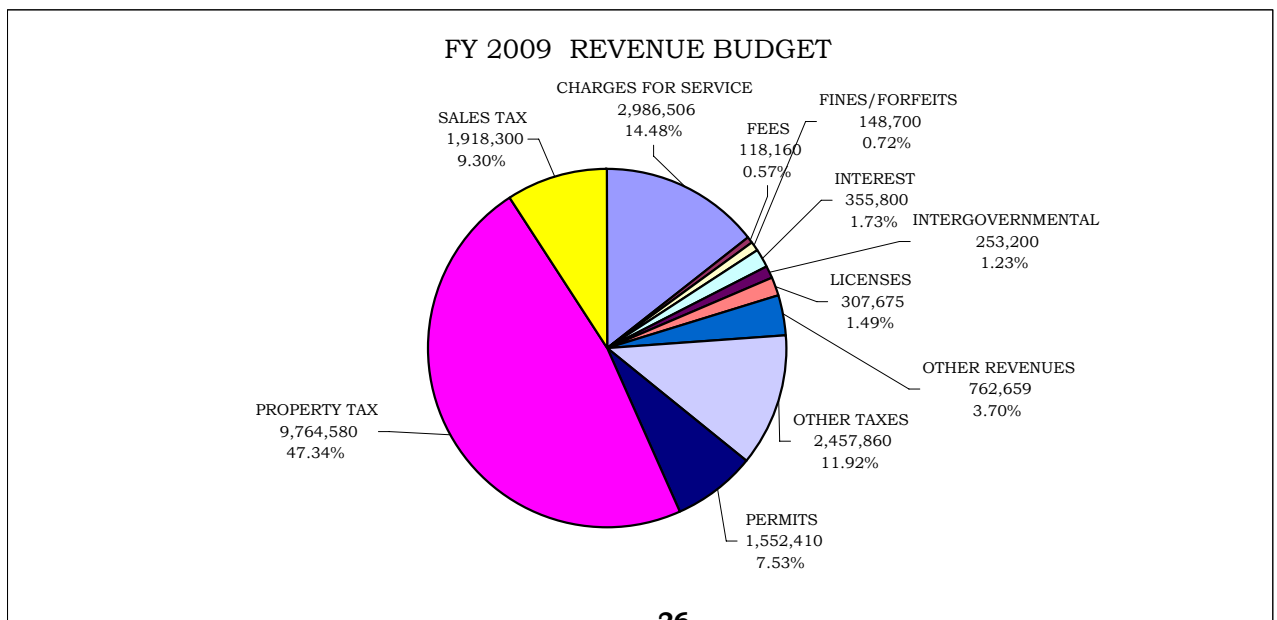
**VILLAGE OF GLENCOE
SUMMARY OF BUDGETED FISCAL YEAR 2009 REVENUES**

This is a summary of the budgeted revenues for the fiscal year end February 28, 2009 (FY 2009). Funds listed individually and grouped together by type. Revenue is listed by type and source.

<u>FUND</u>	<u>GENERAL</u>	<u>WATER</u>	<u>GARBAGE</u>	<u>SUB-TOTAL OPERATING</u>	<u>MFT</u>
<u>TYPE OF REVENUE</u>					
CHARGES FOR SERVICE	686,750	1,895,756	404,000	2,986,506	
FEES	118,160			118,160	
FINES/FORFEITS	148,700			148,700	
GRANTS				-	
INTEREST	275,000	11,000	7,000	293,000	3,000
INTERGOVERNMENTAL				-	253,200
LICENSES	307,675			307,675	
MECHANDISE SALES				-	
OTHER REVENUES	591,569	61,490	109,600	762,659	
OTHER TAXES	2,297,360		7,000	2,304,360	
PERMITS	1,552,410			1,552,410	
PROPERTY TAX	6,688,580		671,000	7,359,580	
SALES TAX	1,918,300			1,918,300	
UTILITY TAX				-	
SUB-TOTAL	14,584,504	1,968,246	1,198,600	17,751,350	256,200
<u>OTHER FINANCING SOURCES</u>					
BOND PROCEEDS				-	
TRANSFERS IN				-	-
SUB-TOTAL	-	-	-	-	-
GRAND TOTAL BUDGET	14,584,504	1,968,246	1,198,600	17,751,350	256,200

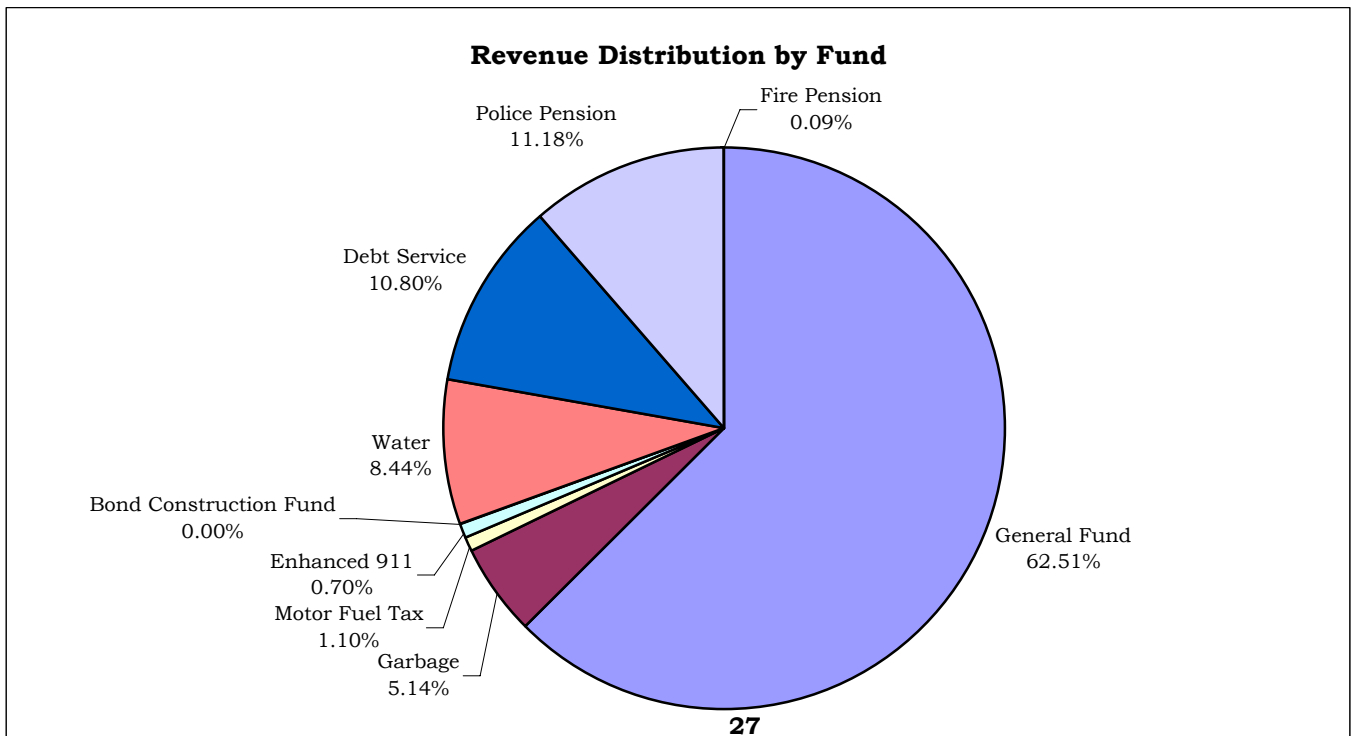


<u>E-911</u>	<u>SUB-TOTAL SPECIAL</u>	<u>DEBT</u>	<u>FY 2009 BUDGET</u>	<u>FY 2008 PROJECTED</u>	<u>FY 2007 ACTUAL</u>	<u>FY 2006 ACTUAL</u>	<u>TYPE OF REVENUE</u>
	-		2,986,506	2,643,200	2,620,088	2,927,861	CHARGES FOR SERVICE
	-		118,160	107,120	98,188	77,329	FEES
	-		148,700	118,700	103,828	94,421	FINES/FORFEITS
	-		-				GRANTS
10,000	13,000	49,800	355,800	393,630	555,979	320,884	INTEREST
	253,200		253,200	252,000	252,464	254,722	INTERGOVERNMENTAL
	-		307,675	307,975	188,784	188,632	LICENSES
	-		-				MECHANDISE SALES
	-		762,659	721,344	741,658	593,526	OTHER REVENUES
153,500	153,500		2,457,860	2,419,300	2,314,046	2,321,503	OTHER TAXES
	-		1,552,410	1,825,460	1,595,986	1,902,552	PERMITS
	-	2,405,000	9,764,580	9,203,715	9,278,894	8,595,272	PROPERTY TAX
	-		1,918,300	1,920,580	1,879,556	1,559,169	SALES TAX
	-		-				UTILITY TAX
163,500	419,700	2,454,800	20,625,850	19,913,024	19,629,471	18,835,871	SUB-TOTAL
							OTHER FINANCING SOURCES
	-		-			1,851,165	BOND PROCEEDS
	-	65,959	65,959	82,449	-	131,357	TRANSFERS IN
	-	65,959	65,959	82,449			SUB-TOTAL
163,500	419,700	2,520,759	20,691,809	19,995,473	19,629,471	18,835,871	GRAND TOTAL BUDGET



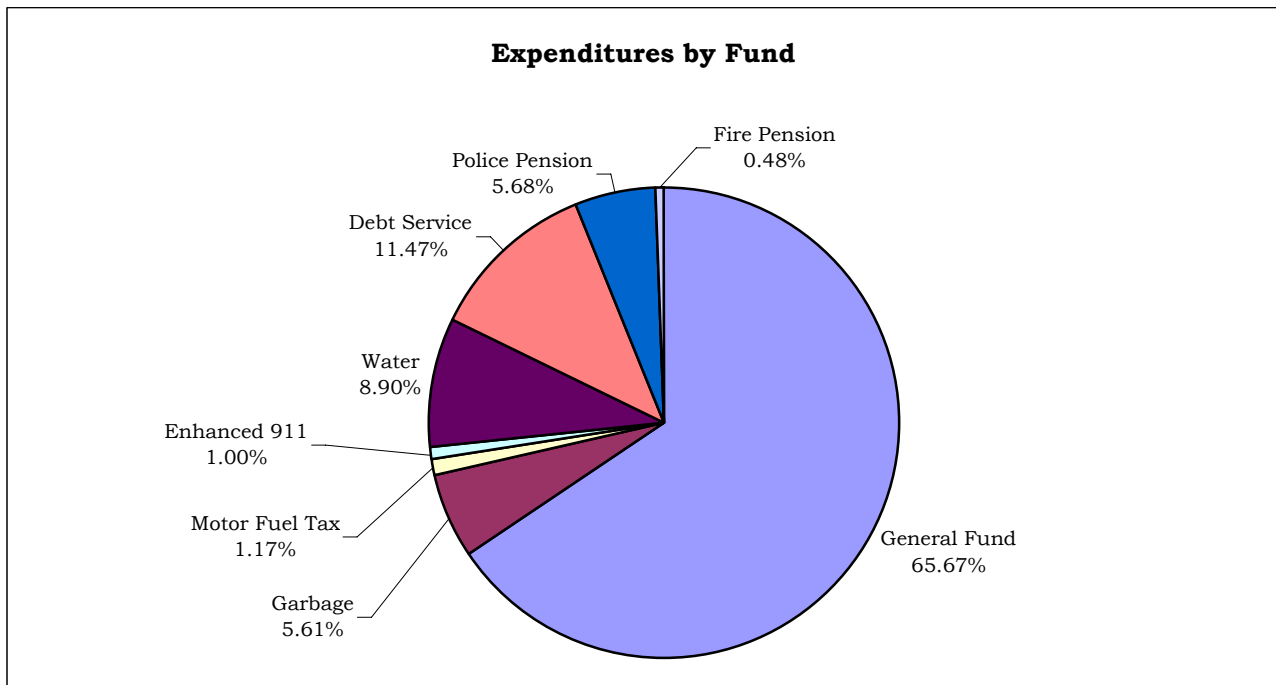
VILLAGE OF GLENCOE
Budget Summary
Revenue Totals By Fund

Fund	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Projected	FY 2009 Approved
Revenues and Other Financing Sources					
General Fund	12,790,525	13,483,889	13,910,618	14,051,694	14,584,504
Special Funds					
Garbage	1,362,364	1,520,622	1,478,454	1,404,381	1,198,600
Motor Fuel Tax	256,911	259,175	253,175	257,300	256,200
Enhanced 911	178,997	185,863	173,309	183,500	163,500
Bond Construction Fund	1,906,990	50,923	37,241	32,000	-
Enterprise Fund					
Water	1,907,084	1,530,456	1,652,640	1,718,700	1,968,246
Debt Service	2,405,046	2,582,627	2,625,881	2,330,418	2,520,759
Total Revenues (Excluding Pension Funds)	20,807,917	19,613,555	20,131,318	19,977,993	20,691,809
Pension Funds					
Police	2,357,379	3,146,247	1,840,808	2,515,005	2,619,390
Fire	21,662	26,126	17,458	24,375	20,375
Total Revenue (Pension Funds Only)	2,379,041	3,172,373	1,858,266	2,539,380	2,639,765
Grand Total	23,186,958	22,785,928	21,989,584	22,517,373	23,331,574



VILLAGE OF GLENCOE
Budget Summary
Expenditure Totals By Fund

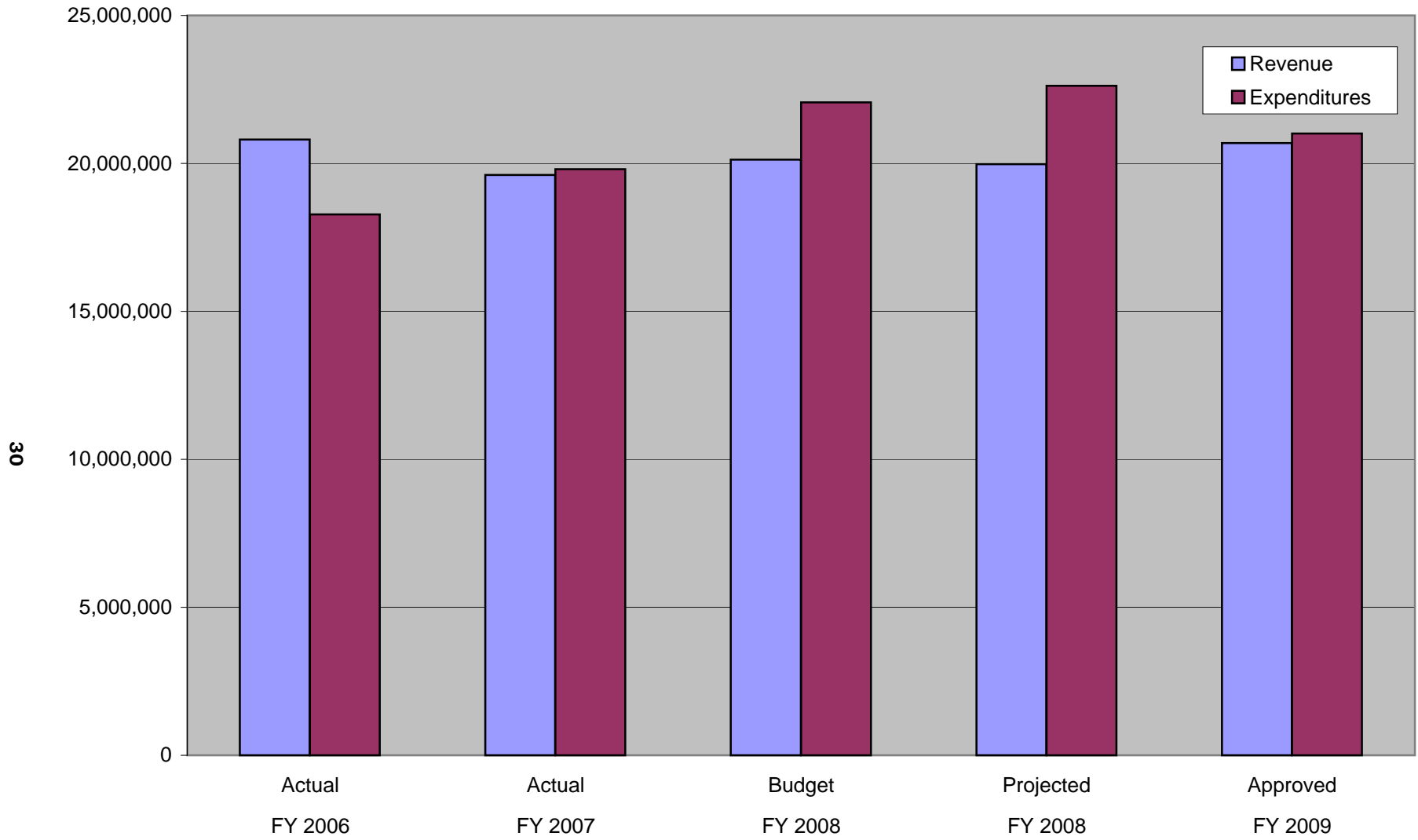
Fund	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Projected	FY 2009 Approved
Expenditures and Other Financing Uses					
General Fund	12,086,003	13,046,443	14,860,146	15,395,252	14,705,820
Special Funds					
Garbage	1,332,804	1,497,498	1,284,613	1,261,047	1,257,070
Motor Fuel Tax	-	296,543	250,000	255,854	260,900
Enhanced 911	117,902	359,629	394,300	399,300	223,300
Bond Construction Fund	766,658	466,094	720,000	710,369	-
Enterprise Fund					
Water	1,628,127	1,623,620	1,965,956	2,014,333	1,992,534
Debt Service	2,345,806	2,515,740	2,589,452	2,589,562	2,569,599
Total Expenditures (Excluding Pension Funds)	18,277,300	19,805,567	22,064,467	22,625,717	21,009,223
Pension Funds					
Police	981,842	1,038,645	1,081,131	1,152,122	1,276,572
Fire	105,822	106,243	112,422	111,618	108,118
Total Expenditures (Pension Funds)	1,087,664	1,144,888	1,193,553	1,263,740	1,384,690
Grand Total	19,364,964	20,950,455	23,258,020	23,889,457	22,393,913



**Fiscal Year 2009
Expenditure Detail by Category**

	Personnel	Services	Commodities	Debt Service	Capital	Other	Transfer	Total
Village Manager								
Manager's Office	\$ 485,535	\$ 65,000	\$ 61,650	\$ -	\$ -	\$ 192,000	\$ -	\$ 804,185
Legal	\$ 23,316	\$ 210,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 233,816
Community Service	\$ -	\$ 45,750	\$ -	\$ -	\$ -	\$ 59,000	\$ -	\$ 104,750
Boards & Commissions						\$ 69,850	\$ -	\$ 69,850
Department Total	\$ 508,851	\$ 321,250	\$ 61,650	\$ -	\$ -	\$ 320,850		\$ 1,212,601
Finance Department								
Finance	\$ 520,938	\$ 135,823	\$ 16,339	\$ -	\$ 25,000	\$ 4,500	\$ -	\$ 702,600
Support Services	\$ 111,512	\$ 115,900	\$ 139,680	\$ -	\$ 60,000	\$ -	\$ -	\$ 427,092
Liability	\$ -	\$ 161,890	\$ -	\$ -	\$ -	\$ -	\$ 65,959	\$ 227,849
Department Total	\$ 632,450	\$ 413,613	\$ 156,019	\$ -	\$ 85,000	\$ 4,500	\$ 65,959	\$ 1,357,541
Public Works								
Public Works Admin	\$ 605,978	\$ 130,700	\$ 45,958	\$ -	\$ -	\$ -	\$ -	\$ 782,636
Sewer	\$ 794,269	\$ 64,500	\$ 74,523	\$ -	\$ -	\$ 12,000	\$ -	\$ 945,292
Forestry	\$ 573,093	\$ 188,071	\$ 28,719	\$ -	\$ -	\$ -	\$ -	\$ 789,883
Municipal Buildings	\$ 77,170	\$ 80,400	\$ 9,925	\$ -	\$ 60,000	\$ -	\$ -	\$ 227,495
Parking	\$ -	\$ 49,800	\$ 14,500	\$ -	\$ -	\$ -	\$ -	\$ 64,300
Community Development	\$ 100,886	\$ 17,320	\$ 1,873	\$ -	\$ -	\$ 7,500	\$ -	\$ 127,579
Municipal Garage	\$ 214,731	\$ 41,500	\$ 12,800	\$ -	\$ -	\$ -	\$ -	\$ 269,031
Streets	\$ 629,697	\$ 70,350	\$ 203,700	\$ -	\$ 524,700	\$ -	\$ -	\$ 1,428,447
Street Lighting	\$ -	\$ 111,150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 111,150
Department Total	\$ 2,995,824	\$ 753,791	\$ 391,998	\$ -	\$ 584,700	\$ 19,500	\$ -	\$ 4,745,811
Public Safety								
Police	\$ 4,544,619	\$ 298,880	\$ 182,980	\$ -	\$ 58,000	\$ -	\$ -	\$ 5,084,479
Fire	\$ 1,351,345	\$ 77,659	\$ 87,565	\$ -	\$ 15,000	\$ 6,000	\$ -	\$ 1,537,569
Paramedic	\$ 729,184	\$ 19,250	\$ 19,385	\$ -	\$ -	\$ -	\$ -	\$ 767,819
Department Total	\$ 6,625,148	\$ 395,789	\$ 289,930	\$ -	\$ 73,000	\$ 6,000	\$ -	\$ 7,389,867
General Fund Total	\$ 10,762,273	\$ 1,884,443	\$ 899,597	\$ -	\$ 742,700	\$ 350,849	\$ 65,959	\$ 14,705,820
Garbage	\$ 632,252	\$ 514,250	\$ 92,568	\$ 18,000	\$ -	\$ -	\$ -	\$ 1,257,070
MFT	\$ -	\$ -	\$ -	\$ -	\$ 260,900	\$ -	\$ -	\$ 260,900
Enhanced 911		\$ 96,800	\$ 31,500	\$ -	\$ 95,000	\$ -	\$ -	\$ 223,300
Special Funds Total	\$ 632,252	\$ 611,050	\$ 124,068	\$ 18,000	\$ 355,900	\$ -	\$ -	\$ 1,741,270
Water								
Production	\$ 596,454	\$ 207,750	\$ 78,207	\$ -	\$ 90,000	\$ -	\$ -	\$ 972,411
Distribution	\$ 441,105	\$ 130,780	\$ 38,238	\$ -	\$ 410,000	\$ -	\$ -	\$ 1,020,123
Department Total	\$ 1,037,559	\$ 338,530	\$ 116,445	\$ -	\$ 500,000	\$ -	\$ -	\$ 1,992,534
Enterprise Fund Total	\$ 1,037,559	\$ 338,530	\$ 116,445	\$ -	\$ 500,000	\$ -	\$ -	\$ 1,992,534
Debt Service				\$ 2,569,599				\$ 2,569,599
Total (Excluding Pension Funds)	\$ 12,432,084	\$ 2,834,023	\$ 1,140,110	\$ 2,587,599	\$ 1,598,600	\$ 350,849	\$ 65,959	\$ 21,009,223
Pension Funds								
Police Pension	\$ 1,208,746	\$ 67,826	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,276,572
Firefighters Pension	\$ 105,802	\$ 2,316	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 108,118
Pension Fund Total	\$ 1,314,548	\$ 70,142	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,384,690
Grand Total	\$ 13,746,632	\$ 2,904,165	\$ 1,140,110	\$ 2,587,599	\$ 1,598,600	\$ 350,849	\$ 65,959	\$ 22,393,913

Comparison of Revenues and Expenditures



VILLAGE OF GLENCOE, ILLINOIS

CHANGES OF FUND BALANCES OF GOVERNMENTAL FUNDS

	Actual 2005	Actual 2006	Fiscal Year Actual 2007	Projected 2008	Approved 2009
REVENUES					
Property Taxes	\$ 8,247,208	\$ 8,594,668	9,278,894	9,200,109	9,761,120
Other Taxes	3,561,205	4,072,998	4,388,782	4,339,880	4,376,160
Licenses and Permits	2,078,579	2,097,259	1,810,162	2,133,435	1,860,085
Intergovernmental	251,158	254,722	252,464	252,000	253,200
Fines and Forfeitures	109,425	94,655	105,824	118,700	148,700
Charges for Services	667,683	921,206	999,781	1,033,200	1,090,750
Investment Income	76,904	305,010	541,030	368,256	346,860
Miscellaneous	535,070	626,115	771,884	813,713	885,288
Total Revenues	15,527,232	16,966,633	18,148,821	18,259,293	18,722,163
EXPENDITURES					
Administration and finance	2,284,502	2,340,785	2,504,428	2,498,500	2,485,142
Public Safety	5,713,119	6,208,800	6,459,216	7,198,536	7,445,167
Public Works	4,954,437	4,818,429	5,196,688	5,233,650	5,418,181
Pension Cost	-	-	-	-	-
Capital Outlay	628,011	911,724	1,058,519	2,322,767	1,098,600
Debt Service					
Principal	1,816,300	1,821,600	2,042,000	2,187,400	2,235,000
Interest	548,652	524,206	473,740	402,162	334,599
Total Expenditures	15,945,021	16,625,544	17,734,591	19,843,015	19,016,689
Excess of Revenues over (under) Expenditures	(417,789)	341,089	414,230	(1,583,722)	(294,526)
Other Financing Sources (Uses)					
Transfer in	60,301	-	-	82,449	65,959
Transfer (out)	(151,894)	-	-	-	-
Bonds issued	-	1,850,000	-	-	-
Discount on bonds issued	-	(14,788)	-	-	-
Total for other financing sources (uses)	(91,593)	1,835,212	-	82,449	65,959
Opening Fund Balance (March 1)	4,256,612	3,747,230	5,923,531	6,337,761	4,836,488
Ending Fund Balance (February 28/29)	3,747,230	5,923,531	6,337,761	4,836,488	4,607,921

NOTE

Governmental Funds include the General Fund, Garbage Fund, Motor Fuel Tax Fund, Enhanced 911 Fund, Bond Construction Fund and Debt Service Fund.

VILLAGE OF GLENCOE, ILLINOIS

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS

	Actual	Fiscal Year Projected	Approved
	2007	2008	2009
REVENUES			
Charges for Services	1,457,707	1,610,000	1,895,756
Miscellaneous	52,869	97,200	61,490
Total Revenues	1,510,576	1,707,200	1,957,246
EXPENDITURES			
Water production	840,168	863,981	972,411
Water distribution	572,987	1,150,352	1,020,123
Depreciation	210,465	-	-
Total Expenditures	1,623,620	2,014,333	1,992,534
Operating Income (Loss)	(113,044)	(307,133)	(35,288)
Non-Operating Revenue (Expenses)			
Investment Income	22,380	11,500	11,000
Total non-operating revenues (expenses)	22,380	11,500	11,000
NET ASSETS (March 1)	4,562,994	4,472,330	4,176,697
NET ASSETS (February 28/29)	4,472,330	4,176,697	4,152,409

NOTE

Fund balance for cash and cash equivalents are available on the following page, Fund Balance Summary.

VILLAGE OF GLENCOE
Budget Summary
Revenue and Expenditure Summary

Fund	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Projected	FY 2009 Approved
<u>Revenues and Other Financing Sources</u>					
General Fund	12,790,525	13,483,889	13,910,618	14,051,694	14,584,504
Special Funds					
Garbage	1,362,364	1,520,622	1,478,454	1,404,381	1,198,600
Motor Fuel Tax	256,911	259,175	253,175	257,300	256,200
Enhanced 911	178,997	185,863	173,309	183,500	163,500
Bond Construction Fund	1,906,990	50,923	37,241	32,000	-
Enterprise Fund					
Water	1,907,084	1,530,456	1,652,640	1,718,700	1,968,246
Debt Service	2,405,046	2,582,627	2,625,881	2,330,418	2,520,759
Total Revenues (Excluding Pension Funds)	20,807,917	19,613,555	20,131,318	19,977,993	20,691,809
<u>Expenditures and Other Financing Uses</u>					
General Fund	12,086,003	13,046,443	14,860,146	15,395,252	14,705,820
Special Funds					
Garbage	1,332,804	1,497,498	1,284,613	1,261,047	1,257,070
Motor Fuel Tax	-	296,543	250,000	255,854	260,900
Enhanced 911	117,902	359,629	394,300	399,300	223,300
Bond Construction Fund	766,658	466,094	720,000	710,369	-
Enterprise Fund					
Water	1,628,127	1,623,620	1,965,956	2,014,333	1,992,534
Debt Service	2,345,806	2,515,740	2,589,452	2,589,562	2,569,599
Total Expenditures (Excluding Pension Funds)	18,277,300	19,805,567	22,064,467	22,625,717	21,009,223
Revenue less Expenditures Surplus / (Deficit)	2,530,617	(192,012)	(1,933,149)	(2,647,724)	(317,414)

Village of Glencoe
 Capital Plan 2018 (FY 2009)
 as compared to
 FY 2009 Budget Request

FUND	PLAN 2018	FY 2009	FY 2009	\$ CHANGE	REASON FOR CHANGE
	(FY 2009)	REQUEST BUDGET	PROPOSED BUDGET		
<u>E911 FUND</u>					
LAP TOP REPLACEMENTS	15,000	15,000	15,000	-	
UPS MAINTENANCE	15,000	15,000	15,000	-	
BACK UP TAPE LIBRARY	-	25,000	25,000	-	
PHONE SYSTEM UPGRADE (50% - OTHER 50% IN GENERAL FUND)	-	-	40,000	40,000	
HVAC REPLACEMENT	25,000	-	-	-	REPRIORITIZED
	<u>55,000</u>	<u>55,000</u>	<u>95,000</u>	40,000	
<u>GENERAL FUND</u>					
VEHICLE REPLACEMENT	25,000	25,000	25,000	-	
DATA ACHIVING SYSTEM	75,000	75,000	-	(75,000)	
PHONE SYSTEM UPGRADE (50% - OTHER 50% IN E911 FUND)	-	-	40,000	40,000	
COLOR COPIER/SCANNER	20,000	20,000	20,000	-	
SANITARY SEWER MAIN REHAB / REPAIR	136,550	136,550	-	(136,550)	
3/4 TON PICK UP TRUCK	33,000	33,000	-	(33,000)	
1-1/2 TON DUMP TRUCK	55,000	55,000	-	(55,000)	MOVED FROM STREET DIVISION
SLATE ROOF REPAIRS	15,000	-	-	-	
VILLAGE HALL IMPROVEMENTS - ARCHITECTURAL DESIGN SERVICE	35,000	25,000	25,000	-	
BUS SHELTER	10,000	10,000	10,000	-	
BUILDING - HEATING SYSTEM UPGRADE	-	25,000	25,000	-	
EMERALD ASH BORER TREE REMOVAL	15,000	-	-	-	
MECHANICAL LIFT REHAB - 1 OF 3	13,000	-	-	-	
DUNDEE ROAD TRAFFIC SIGNALS	65,000	40,000	40,000	-	
LAKEWOOD DRIVE BRIDGE (TRUE UP)	13,000	13,000	19,700	6,700	
RESIDENTIAL SIDEWALKS	78,750	78,750	80,000	1,250	
STREET IMPROVEMENT	100,000	100,000	100,000	-	
DUNDEE ROAD MEDIANS	50,000	75,000	75,000	-	
STREET SWEEPER	115,000	115,000	115,000	-	
2-1/2 TON DUMP TRUCK	95,000	95,000	95,000	-	
AIR COMPRESSOR	25,000	25,000	-	(25,000)	
VEHICLE REPLACEMENT	29,000	29,000	29,000	-	
VEHICLE REPLACEMENT	29,000	29,000	29,000	-	
AIR PACK REPLACEMENTS	15,000	15,000	15,000	-	
KITCHEN RENOVATION	15,000	-	-	-	
REPLACEMENT VIDEO CAMERA FOR SQUAD CAF	18,000	-	-	-	
	<u>1,080,300</u>	<u>1,019,300</u>	<u>742,700</u>	(276,600)	
<u>MOTOR FUEL TAX FUND</u>					
STREET IMPROVEMENT	260,900	260,900	260,900	-	
	<u>260,900</u>	<u>260,900</u>	<u>260,900</u>	-	
<u>WATER FUND</u>					
LEAK CORRELATER	-	10,000	10,000	-	
WATER METERS (1)	150,000	150,000	150,000	-	
DISTRIBUTION MAINS (1)	285,300	285,300	250,000	(35,300)	
1 TON VAN	30,000	-	-	-	
PRE-CHLORINE ANALYZER	-	9,000	9,000	-	
HYDRAULIC VALVE OPERATORS	-	15,000	15,000	-	
COAGULATION TANK CONTAINMENT	15,000	15,000	15,000	-	
2MG RESERVOIR LINING	105,000	85,000	20,000	(65,000)	
REPLACE LL 1- VFD	10,000	-	-	-	
RAPID MIXER REPLACEMENT	-	8,500	8,500	-	
SCADA SYSTEM UPGRADE	-	12,500	12,500	-	
STUCCO REPAIRS / TUCKPOINTING	25,000	10,000	10,000	-	
	<u>620,300</u>	<u>600,300</u>	<u>500,000</u>	(100,300)	
GRAND TOTAL	2,016,500	1,935,500	1,598,600	(336,900)	

**Village of Glencoe
Fiscal Year 2009
Capital Budget
By Quarter**

KEY	ACCT.		FY 2009 APPROVED BUDGET	TARGET BY QUARTER	FUNDING SOURCE
222	8346	PHONE SYSTEM UPGRADE (50% - OTHER 50% IN E911 FUND)	40,000	1ST	GENERAL
256	8681	DUNDEE ROAD TRAFFIC SIGNALS	40,000	1ST	GENERAL
256	8681	DUNDEE ROAD MEDIANS	75,000	1ST	GENERAL
199	8301	LAPTOP REPLACEMENTS	15,000	1ST	E911
199	8301	PHONE SYSTEM UPGRADE (50% - OTHER 50% IN E911 FUND)	40,000	1ST	E911
324	8304	PRE-CHLORINE ANALYZER	9,000	1ST	WATER
328	8589	RAPID MIXER REPLACEMENT	8,500	1ST	WATER
328	8589	SCADA SYSTEM UPGRADE	12,500	1ST	WATER
TOTAL FIRST QUARTER (MARCH-MAY 2008)			240,000	1ST	
256	8681	STREET IMPROVEMENT	100,000	2ND	GENERAL
256	8682	RESIDENTIAL SIDEWALKS	80,000	2ND	GENERAL
344	8681	STREET IMPROVEMENT	260,900	2ND	MFT
324	8304	LEAK CORRELATER	10,000	2ND	WATER
324	8304	HYDRAULIC VALVE OPERATORS	15,000	2ND	WATER
324	8589	DISTRIBUTION MAINS	250,000	2ND	WATER
324	8585	WATER METERS	50,000	2ND	WATER
328	8589	COAGULATION TANK CONTAINMENT	15,000	2ND	WATER
328	8209	STUCCO REPAIRS / TUCKPOINTING	10,000	2ND	WATER
TOTAL SECOND QUARTER (JUNE - AUGUST 2008)			790,900	2ND	
240	8201	BUS SHELTER	10,000	3RD	GENERAL
240	8201	VILLAGE HALL IMPROVEMENTS - ARCHITECTURAL DESIGN SERVICE	25,000	3RD	GENERAL
240	8201	BUILDING - HEATING SYSTEM UPGRADE	25,000	3RD	GENERAL
256	8461	2-1/2 TON DUMP TRUCK	95,000	3RD	GENERAL
288	8461	VEHICLE REPLACEMENT	29,000	3RD	GENERAL
288	8461	VEHICLE REPLACEMENT	29,000	3RD	GENERAL
328	8589	2MG RESERVOIR ENGINEERING EVALUATION	20,000	3RD	WATER
324	8585	WATER METERS	50,000	3RD	WATER
199	8301	UPS MAINTENANCE	15,000	3RD	E911
TOTAL THIRD QUARTER (SEPTEMBER - NOVEMBER 2008)			298,000	3RD	
220	8461	VEHICLE REPLACEMENT	25,000	4TH	GENERAL
222	8346	COLOR COPIER/SCANNER	20,000	4TH	GENERAL
256	8486	STREET SWEEPER	115,000	4TH	GENERAL
256	8684	LAKEWOOD DRIVE BRIDGE (TRUE UP)	19,700	4TH	GENERAL
292	8341	AIR PACK REPLACEMENTS	15,000	4TH	GENERAL
324	8585	WATER METERS	50,000	4TH	WATER
199	8301	BACK UP TAPE LIBRARY	25,000	4TH	E911
FOURTH QUARTER (DECEMBER 2008 - FEBRUARY 2009)			269,700	4TH	
FISCAL YEAR 2009 CAPITAL GRAND TOTAL			1,598,600		

FUND BALANCE SUMMARY
Including All Financing Sources and Uses

This table projects the fund (cash) balances of major funds from February 28, 2007 as audited through the end of the current fiscal year on February 29, 2008 to the end of the requested fiscal year on February 28, 2009.

FUND	(1)	(2) (3) (4) (5)				(6)	(7) (8) (9) (10)				(11)
	ACTUAL	FY 2008 (PROJECTED)				PROJECTED	FY 2009 BUDGET REQUEST				PROJECTED
	FUND BALANCE 2/28/2007	REVENUE PROPERTY TAX	EXPENSES OTHER PROJECTED	EXPENSES PROJECTED	SURPLUS/ (DEFICIT)	FUND BALANCE 2/29/2008	REVENUE PROPERTY TAX	EXPENSES OTHER REQUESTS	EXPENSES REQUESTS	SURPLUS/ (DEFICIT)	FUND BALANCE 2/28/2009
OPERATING FUNDS											
GENERAL (2)	2,864,292	6,240,415	7,811,279	15,395,252	(1,343,558)	1,520,734	6,688,580	7,895,924	14,705,820	(121,316)	1,399,418
WATER (1)	461,801	-	1,718,700	2,014,333	(295,633)	166,168	-	1,968,246	1,992,534	(24,288)	141,880
GARBAGE	192,229	770,081	634,300	1,261,047	143,334	335,563	671,000	527,600	1,257,070	(58,470)	277,093
SUB-TOTAL	3,518,322	7,010,496	10,164,279	18,670,632	(1,495,857)	2,022,465	7,359,580	10,391,770	17,955,424	(204,074)	1,818,391
			1,404,381					1,198,600			
SPECIAL NON-OPERATING											
MFT	67,071	-	257,300	255,854	1,446	68,517	-	256,200	260,900	(4,700)	63,817
E 9-1-1	650,453	-	183,500	399,300	(215,800)	434,653	-	163,500	223,300	(59,800)	374,853
SUB-TOTAL	717,524	-	440,800	655,154	(214,354)	503,170	-	419,700	484,200	(64,500)	438,670
CAPITAL/DEBT											
CIP BONDS	725,161	-	32,000	757,161	(725,161)	-	-	-	-	-	-
DEBT SERVICE	312,900	2,189,613	140,805	2,589,562	(259,144)	53,756	2,405,000	115,759	2,569,599	(48,840)	4,916
SUB-TOTAL	1,038,061	2,189,613	172,805	3,346,723	(984,305)	53,756	2,405,000	115,759	2,569,599	(48,840)	4,916
GRAND TOTAL	5,273,907	9,200,109	10,777,884	22,672,509	(2,694,516)	2,579,391	9,764,580	10,927,229	21,009,223	(317,414)	2,261,977

Notes

(1) Fund Balance on 2/28/2007 is Cash and Equivalents listed on Page 10 of the FY 2007 CAFR.

(2) The fund balance for the General Fund are the undesignated and unreserved funds.

FUND BALANCE AS PERCENT OF OPERATING EXPENSE

Fund	FY 2008				FY 2009			
	FY 2008 Capital Expense	FY 2008 Fund Balance % of Operating Expense	FY 2008 Fund Balance Max. Target	FY 2009 Capital Budget	FY 2009 Fund Balance % of Operating Expense	FY 2009 Fund Balance 10% Min. Target	FY 2009 Fund Balance 17.50% Max. Target	FY 2009 Fund Balance \$ Variance From Min.
General	1,630,558	11.0%	2,408,821	742,700	10.0%	1,396,312	2,443,546	3,106
Water	623,569	11.9%	243,384	500,000	9.5%	149,253	261,193	(7,373)
Garbage	58,000	27.9%	210,533	-	22.0%	125,707	219,987	151,386

FUND BALANCE AS PERCENT OF REVENUE

Fund	FY 2008	FY 2009
General	10.8%	9.6%
Water	9.7%	7.2%
Garbage	23.9%	23.1%

**Total Glencoe Tax Rate
(Per \$100 of Assessed Value)**

<u>Taxing Unit</u>	2003 Tax Levy (Received in 2004)		2004 Tax Levy (Received in 2005)		2005 Tax Levy (Received in 2006)		2006 Tax Levy (Received in 2007)	
	Rate	Percent	Rate	Percent	Rate	Percent	Rate	Percent
Village	1.5180	18.51%	1.1780	16.42%	1.154	16.57%	1.189	17.07%
Public Library	0.2670	3.26%	0.2080	2.90%	0.205	2.94%	0.215	3.09%
High School District #203	1.7990	21.94%	1.6210	22.60%	1.577	22.64%	1.662	23.86%
Grade School District #35	2.8010	34.16%	2.5630	35.73%	2.51	36.04%	2.637	37.86%
Cook County	0.7180	8.76%	0.6530	9.10%	0.593	8.51%	0.557	8.00%
Metropolitan Water Reclamation District	0.3610	4.40%	0.3470	4.84%	0.315	4.52%	0.284	4.08%
Park District	0.4880	5.95%	0.3950	5.51%	0.387	5.56%	0.559	8.03%
Community College District #535	0.1860	2.27%	0.1610	2.24%	0.158	2.27%	0.166	2.38%
Other	0.0610	0.74%	0.0480	0.67%	0.066	0.95%	0.056	0.80%
	8.1990	100.00%	7.1740	100.00%	6.9650	100.00%	7.3250	100.00%

Breakdown of Village Tax Levy

	<u>2004 Tax Ext.</u>	<u>2005 Tax Ext.</u>	<u>2006 Tax Ext.</u>	<u>2007 Tax Levy</u>
General Corporate	4,264,499	5,125,593	5,465,354	5,880,467
Garbage Fund	703,995	743,455	776,507	670,000
Police Pension	799,893	865,359	923,914	947,381
Fire Pension (2)	-	-	-	-
I.M.R.F. (3)	253,324	-	-	-
Social Security (3)	321,681	-	-	-
Sub-Total	6,343,392	6,734,407	7,165,775	7,497,848
% Change	4.70%	6.16%	6.41%	4.63%
Debt Service	2,407,449	2,518,406	2,411,931	2,401,540
Grand Total	\$ 8,750,841	\$ 9,252,813	\$ 9,577,706	\$ 9,899,388
% Change	3.99%	5.74%	3.51%	3.36%

- (1) Per adopted levy ordinance and pending abatement ordinance
(2) Fire Pension Levy now included in General Corporate Levy.
(3) I.M.R.F. and Social Security Levy now included in General Corporate Levy.

Equalized Assessed Valuation

	<u>2003 Tax Levy</u>	<u>2004 Tax Levy</u>	<u>2005 Tax Levy</u>	<u>2006 Tax Levy</u>
Total	\$ 554,430,833	\$ 743,395,329	\$ 802,001,726	\$ 805,505,398
% Change	0.21%	34.08%	7.88%	0.44%
IDOR Equalization Factor	2.4598	2.5757	2.732	2.7076

VILLAGE OF GLENCOE
EXTENDED 2006 LEVY VERSUS APPROVED 2007 TAX LEVY

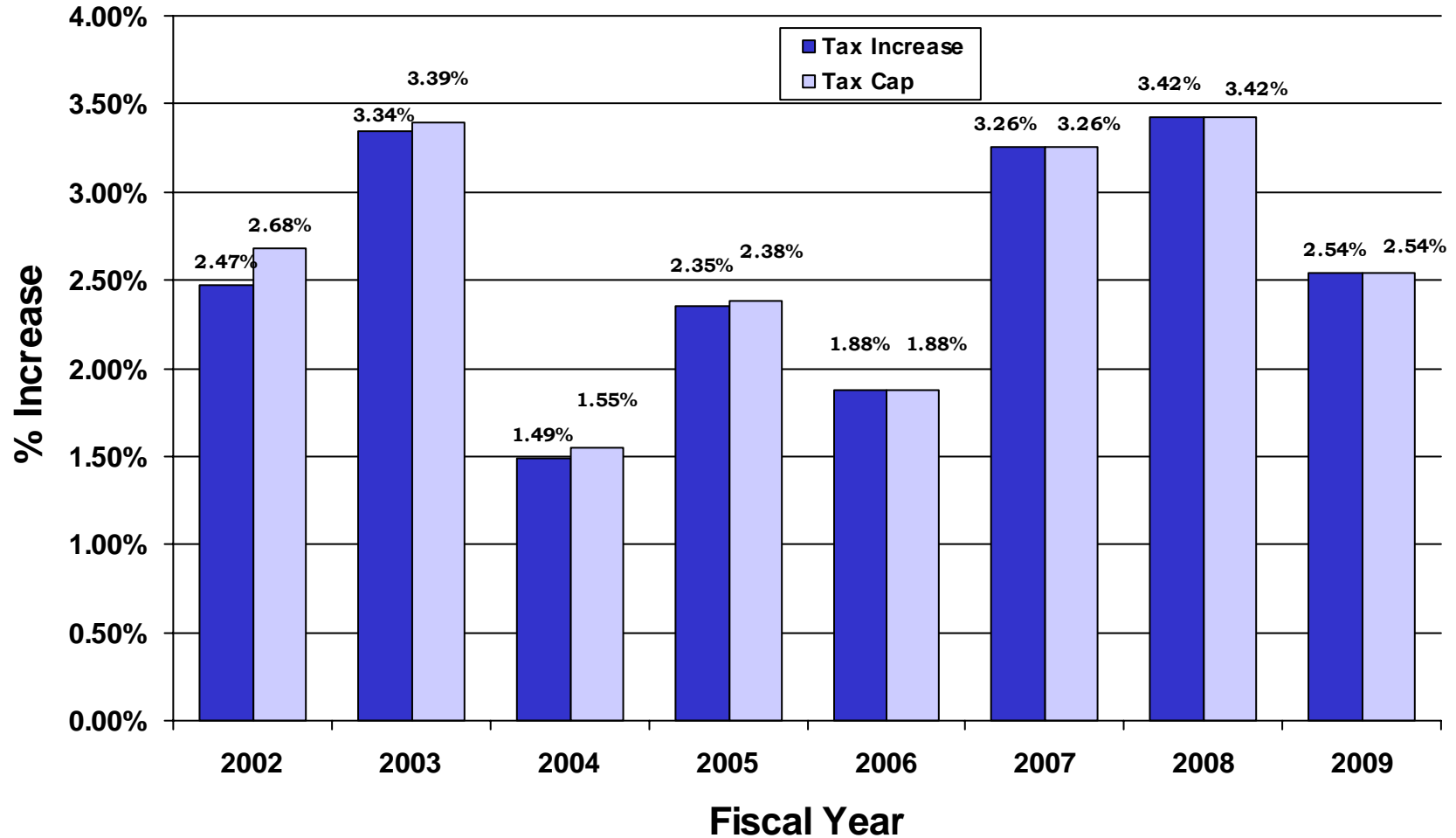
	EXTENDED 2006		APPROVED 2007		% CHANGE 2006 TO 2007	\$ CHANGE 2006 TO 2007	RATE CHANGE 2006 TO 2007
	TAX EXTENDED	TAX RATE	APPROVED TAX LEVY	APPROVED TAX RATE			
GENERAL CORPORATE	5,450,060	0.6766	5,704,222	0.7082	4.66%	\$254,162	0.0316
New EAV (1)			150,000	0.0186		\$150,000	0.0186
Fire Pension Fund (2)	15,294	0.0019	26,245	0.0033	71.60%	\$10,951	0.0014
Total General Corporate	5,465,354	0.6785	5,880,467	0.7300	7.60%	\$415,113	0.0515
GARBAGE	776,507	0.0964	670,000	0.0832	-13.72%	(\$106,507)	(0.0132)
POLICE PENSION (3)	923,914	0.1147	947,381	0.1176	2.54%	\$23,467	0.0029
VILLAGE SUB-TOTAL(1)	7,165,775	0.8896	7,497,848	0.9308	4.63%	\$332,073	0.0412
DEBT SERVICE (4)	2,411,931	0.2994	2,401,540	0.2981	-0.43%	(\$10,391)	(0.0013)
VILLAGE TOTAL	9,577,706	1.1890	9,899,388	1.2290	3.36%	\$321,682	0.0399
LIBRARY TOTAL (5)	1,725,391	0.2142	1,810,194	0.2247	4.92%	\$84,803	0.0105
GRAND TOTAL	11,303,097	1.4032	11,709,582	1.4537	3.60%	\$406,485	0.0505

NOTES

- (1) Village sub-total includes \$150,000 as new EAV/Loss Collection. Absent that amount the increase is 2.54%
- (2) Allocated for future potential use by Firefighters Pension Fund, but General Fund to retain until needed.
- (3) Total funding target is \$1,246,211, balance to come from other financing sources in the General Fund.
- (4) Debt service listed is with proposed abatements totaling \$165,959..
- (5) Approved levy approved by Library Board.

Property Tax Versus Tax Cap

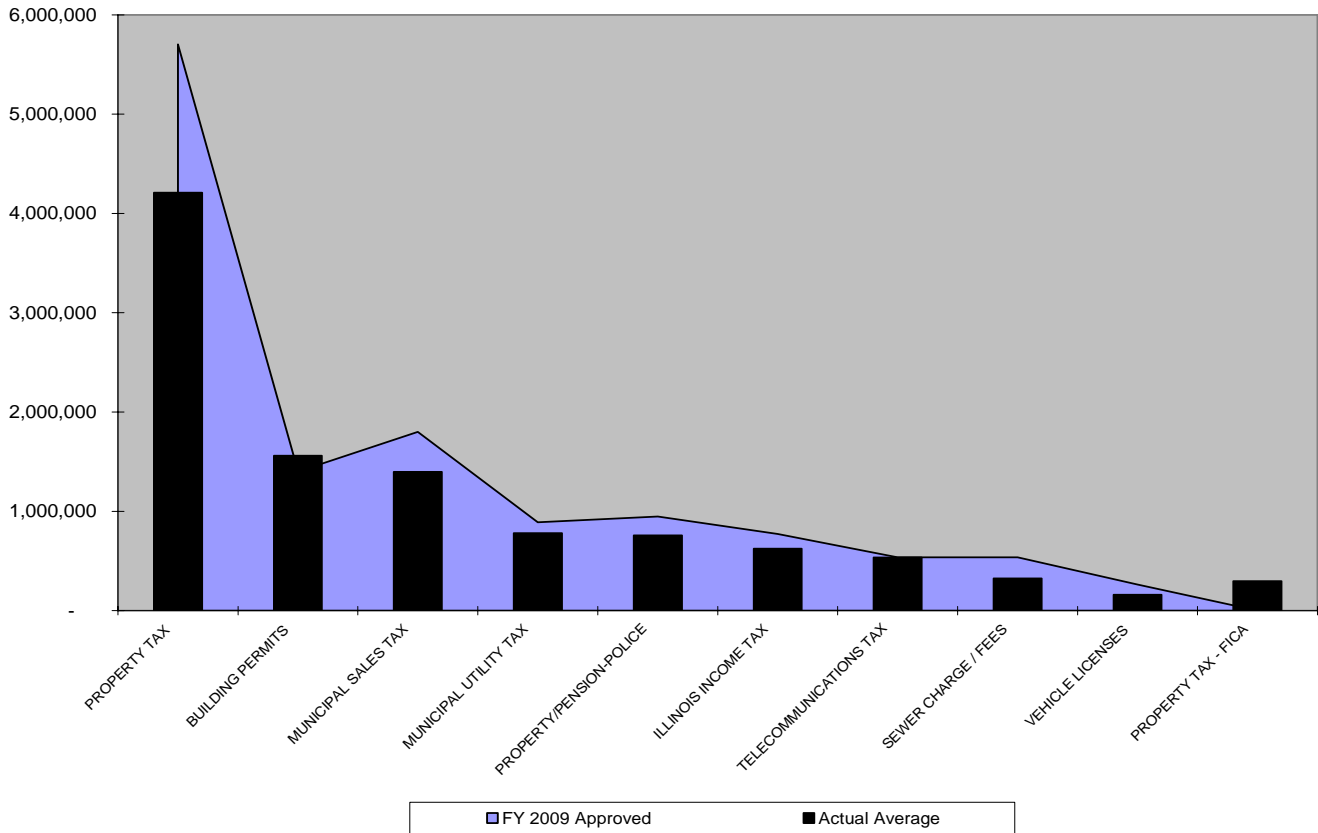
How Increase Compares to Tax Cap



GENERAL FUND REVENUE SUMMARY

The General Fund is comprised of various revenues that come to the Village in support of the general operations of the Village. The Finance Department accounts for over 80 different revenue sources annually. However, on average, 10 revenue sources make up on average over 86% of the General Fund revenue. These revenues are as follows, in descending order of actual average:

General Fund



Revenue Source	FY 2005 Actual	FY 2006 Actual	FY 2007 Actual	FY 2008 Projected	FY 2009 Approved	Actual Average	% of Total
PROPERTY TAX	\$4,067,601	\$4,172,004	\$4,591,739	\$5,300,900	\$5,704,222	\$4,209,659	39.5%
BUILDING PERMITS	1,813,757	1,750,230	1,472,403	1,670,000	1,400,000	1,560,441	14.7%
MUNICIPAL SALES TAX	1,257,303	1,452,829	1,766,257	1,802,580	1,800,000	1,397,385	13.1%
MUNICIPAL UTILITY TAX	717,423	838,042	850,852	890,000	890,000	779,441	7.3%
PROPERTY/PENSION-POLICE	757,092	784,811	876,029	915,000	947,381	757,386	7.1%
ILLINOIS INCOME TAX	571,557	666,731	727,609	750,000	774,000	625,234	5.9%
TELECOMMUNICATIONS TAX	536,644	565,045	489,627	527,300	538,200	534,924	5.0%
SEWER CHARGE / FEES	302,932	341,311	336,357	340,000	536,750	323,861	3.0%
VEHICLE LICENSES	164,618	158,128	160,301	262,400	262,200	160,259	1.5%
PROPERTY TAX - FICA	309,206	316,285	291,182	-	-	297,688	2.8%
SELECTED TOTAL	10,498,133	11,045,416	11,562,356	12,458,180	12,852,753	10,646,277	100.0%
% Change	10.75%	5.21%	4.68%	7.75%	3.17%		
REMAINING TOTAL	1,203,533	1,587,721	1,798,481	1,452,438	1,731,751	1,642,408	
GRAND TOTAL	\$11,701,666	\$12,633,137	\$13,360,837	\$13,910,618	\$14,584,504	\$12,288,685	
% SELECTED OF GRAND TOTAL	89.7%	87.4%	86.5%	89.6%	88.1%	86.6%	

Property Taxes are levied annually by ordinance adopted by the Village Board of Trustees each December. The monies are collected by the Cook County Collector and forwarded to the Villages semi-annually, usually in March and September. This revenue source is not only the largest, but also the most predictable.

In December 1999, the Village Board adopted a tax levy and resolution which will result in the resumption of the Loss in Collection policy. Unless otherwise directed, the Cook County levies a loss in collection factor of 3.0% to make up for taxes levied but otherwise not received by a community. The 2005 Levy ordinance also includes a projection of the new 2005 Equalized Assessed Valuation. Any revenue collected beyond budgetary need will be used to abate General Obligation debt service payments unless otherwise directed by the Village Board.

During deliberations on the long range financial plan, it was decided that given the low increases in property taxes that any new EAV be used as best determined by the Board. The 2007 tax levy ordinance (FY 2009) includes an abatement of \$165,959.

Utility Taxes are levied upon the gross receipts from the sale of utilities such as electricity, telephone, and gas in an amount not to exceed 5% of such receipts. These taxes are collected by the utility companies and forwarded to the Village on a monthly basis. Revenue from this source is dependent upon weather, and rates charged.

Income Taxes are withheld from the paychecks of Illinois residents. These funds are then disbursed to the respective communities based upon their population. Though income taxes are a significant revenue source they can be subject to economic conditions.

Sales Taxes are derived from the sale of tangible personal property at businesses located in the Village of Glencoe. A tax in the amount of 7.75% is collected by the vendor and forwarded to the Illinois Department of Revenue. For a typical sale in July for example, the tax would be collected from the purchaser at the point of sale, forwarded to the IDOR in August, reviewed and formulated by the IDOR in September and received by the Village in October. The Village represents 1.00% of the 7.75%. As of April 1, 2008, sales tax in Glencoe will increase to 8%, the additional .25% will be going to RTA.

Fiscal Year 2009 includes gross sales tax revenue from car dealerships on Edens. Fiscal Year 2007 was the first full year of receiving sales tax from all three dealerships.

Building Permits are paid by residents/contractors who are building or upgrading their homes or places of business. Plans are inspected to insure compliance with building and zoning regulations. The permits are issued at 3% of the cost of construction. The Village staff reviewed the minimum threshold, which is based on a per square foot cost and last increased that value in February of 2004 to \$150 per square foot.

Telecommunications Taxes are received from "...all persons in the act or privilege of originating or receiving interstate or intrastate telecommunications at a rate of 5% of the gross charges paid by such person (sec. 35A-9 Glencoe Village Code). The tax is actually collected by telecommunications providers when they invoice their clients for the telecommunications service (telephone, fax, pagers, cellular). The service providers then forward the tax to the Village monthly. This tax will continue to grow as we see continued growth in communications technology and the internet. Telecommunications tax is now collected by the State of Illinois and remitted to the Village.

Sewer Charges were calculated at 35% of the dollar amount of water that is used in the winter billing quarter, however as of March 1, 2008, each residence will be billed based on their quarterly consumption. The charge for sewer will be \$.791 per 100 cubic feet. The minimum sewer bill will be \$15.

Vehicle Licenses are mailed to residents each winter with information retrieved from the Illinois Secretary of State's Office. Annual fees for most vehicles are \$50, seniors pay a discount rate of \$25 and hybrid vehicles pay 50% of their respective rate. Vehicle license stickers need not be displayed until April 15.

Investment Interest represent the amount of interest that is earned on investments the Village makes with any available funds it may have from time to time.

Special Duty Overtime is a service performed by our Public Safety Officer for which the Village is reimbursed. Historically, the most notable duty was Ravinia Parking. The Ravinia Parking detail has now been discontinued because parking for Ravinia is not allowed in Glencoe corporate limits. Other services include security for special events. The General Fund accounts for both the revenue and expense of special duty overtime.

Village of Glencoe
FY 2009 Recommended Budget
Revenue Detail

Date: 03/04/2008

Time: 12:12PM

ct	Title	FY06 Act	FY07 Act	FY08 Bud	FY08 YTD	FY08 Prj	FY09 Req	FY09 Mgr	FY09 Apr
12	GENERAL FUND								
12									
3100	--PROPERTY TAX--								
3111	PROPERTY TAX	4,172,004	4,591,739	5,300,900	4,783,668	5,300,900	5,600,000	5,600,000	5,704,222
3112	NON-CURRENT PROPERTY TAX	0	0	0	0	0	0	0	0
3113	PROP TAX INTEREST TAXES	4,101	9,055	2,300	8,244	9,000	9,000	9,000	9,000
3114	PROPERTY/PENSION-POLICE	784,811	876,029	915,000	825,719	915,000	947,381	947,381	947,381
3115	PROPERTY/PENSION-FIRE	5,154	11,618	13,783	12,438	13,783	26,245	26,245	26,245
3118	PROP TAX-INTEREST-FIRE PE	32	32	26	21	32	32	32	32
3119	PROP TAX INTEREST-POLICE	763	1,752	312	1,423	1,700	1,700	1,700	1,700
3123	PROPERTY TAX - FICA	316,285	291,182	0	0	0	0	0	0
3125	PROP. TAX INTEREST - FICA	312	685	0	0	0	0	0	0
3126	PROPERTY TAX - IMRF	249,074	229,306	0	0	0	0	0	0
3128	PROP. TAX INTEREST - IMRF	165	518	0	0	0	0	0	0
	Sub-Total	5,532,701	6,011,914	6,232,321	5,631,514	6,240,415	6,584,358	6,584,358	6,688,580
3130	--OTHER TAXES--								
3131	MUNICIPAL UTILITY TAX	838,042	850,852	995,000	726,256	890,000	890,000	890,000	890,000
3134	TELECOMMUNICATIONS TAX	565,045	489,627	575,000	441,781	527,300	538,200	538,200	538,200
3411	ILLINOIS INCOME TAX	666,731	727,609	750,000	672,047	750,000	774,000	774,000	774,000
3421	PERSONAL PROP REPL. TAX	86,271	86,272	91,500	83,084	91,500	95,160	95,160	95,160
	Sub-Total	2,156,090	2,154,360	2,411,500	1,923,168	2,258,800	2,297,360	2,297,360	2,297,360
3199	--SALES TAX--								
3413	USE TAX	106,340	113,299	118,000	95,919	118,000	118,300	118,300	118,300
3451	MUNICIPAL SALES TAX	1,452,829	1,766,257	1,705,200	1,524,333	1,802,580	1,800,000	1,800,000	1,800,000
	Sub-Total	1,559,169	1,879,556	1,823,200	1,620,252	1,920,580	1,918,300	1,918,300	1,918,300
3200	--LICENSES--								
3211	LIQUOR LICENSES	15,650	13,584	17,500	16,083	17,500	17,500	17,500	17,500
3221	VEHICLE LICENSES	158,128	160,301	260,000	262,391	262,400	260,000	260,000	262,200
3231	GENERAL BUSINESS LICENSES	8,230	7,198	8,000	19,265	19,300	19,000	19,000	19,200
3241	ANIMAL LICENSES	4,424	5,301	4,500	6,308	6,375	6,200	6,200	6,375
3251	ELEVATOR LICENSES	2,200	2,400	1,400	2,400	2,400	2,400	2,400	2,400
	Sub-Total	188,632	188,784	291,400	306,447	307,975	305,100	305,100	307,675
3300	--PERMITS--								
3311	BUILDING PERMITS	1,750,230	1,472,403	1,400,000	1,572,127	1,670,000	1,400,000	1,400,000	1,400,000
3321	ELECTRICAL PERMITS	1,067	761	2,080	808	850	800	800	800
3351	SEWER PERMITS	18,120	13,119	14,560	12,390	14,560	14,560	14,560	14,560
3361	STREET OPENING PERMITS	30,000	28,209	56,160	32,200	33,000	30,000	30,000	30,000
3371	PLUMBING INSPECT. PERMITS	2,730	3,784	3,700	2,640	2,800	2,800	2,800	2,800
3381	BURGLER/FIRE ALARM PERMIT	92,560	72,280	92,000	62,455	98,000	98,000	98,000	98,000
35	DRIVEWAY/PARKWAY PERMITS	7,845	5,430	7,488	5,450	6,250	6,250	6,250	6,250

Village of Glencoe
FY 2009 Recommended Budget
Revenue Detail

Date: 03/04/2008

Time: 12:12PM

ct	Title	FY06 Act	FY07 Act	FY08 Bud	FY08 YTD	FY08 Prj	FY09 Req	FY09 Mgr	FY09 Apr
	Sub-Total	1,902,552	1,595,986	1,575,988	1,688,070	1,825,460	1,552,410	1,552,410	1,552,410
3500 ---FINES AND FORFEITS---									
3541	VOG VIOLATIONS	73,361	75,239	89,700	83,948	89,700	89,700	119,700	119,700
3542	ILL VIOLATIONS	21,060	28,589	26,000	18,561	26,000	26,000	26,000	26,000
3543	COURT FINES FOR PS	0	0	0	2,180	3,000	3,000	3,000	3,000
	Sub-Total	94,421	103,828	115,700	104,689	118,700	118,700	148,700	148,700
3600 ---CHARGES FOR SERVICES--									
3621	SEWER CHARGE FEES	341,311	336,357	340,000	281,043	340,000	350,200	501,200	536,750
3683	AMBULANCE SVCS	89,993	92,026	95,000	68,468	92,000	95,000	165,000	150,000
3685	SPECIAL PUBLIC SERVICES	0	0	15,000	0	0	0	0	0
	Sub-Total	431,304	428,383	450,000	349,511	432,000	445,200	666,200	686,750
3601 --FEES--									
3521	COIN BOX & METER FEES	233	1,996	3,120	1,905	3,120	3,120	3,120	4,160
3731	COMMUTER LOT FEES	72,825	92,387	100,000	80,758	100,000	100,000	100,000	110,000
3843	ZONING BOARD FEES	4,270	3,805	4,160	3,060	4,000	4,000	4,000	4,000
	Sub-Total	77,329	98,188	107,280	85,723	107,120	107,120	107,120	118,160
3800 ---INTEREST EARNINGS---									
1	INTEREST ON INVESTMENTS	96,576	231,657	200,000	167,904	200,000	200,000	200,000	200,000
3820	UNREALIZED GAIN/(LOSS)	78,466	107,409	35,000	0	35,000	75,000	75,000	75,000
	Sub-Total	175,042	339,066	235,000	167,904	235,000	275,000	275,000	275,000
3830 --OTHER REVENUES--									
3132	CABLE TELEVISION REVENUES	105,719	119,759	123,300	102,561	136,000	145,000	145,000	145,000
3433	MAINT. OF STATE HIGHWAYS	9,737	13,406	18,720	17,274	18,720	18,720	18,720	18,720
3446	MISC. FEDERAL GRANTS	0	0	0	0	0	0	0	0
3447	MISC. STATE GRANTS	26,100	148,624	95,000	2,850	2,850	20,000	20,000	20,000
3733	IMPOUNDING FEES	1,385	1,280	900	630	900	900	900	900
3751	GOLF CLUB MANAGEMENT SVC	60,000	60,000	60,000	50,000	60,000	60,000	60,000	60,000
3831	GIFTS AND CONTRIBUTIONS	5,375	2,160	3,400	2,485	3,000	3,000	3,000	3,000
3833	GLENCOE FLAGS	100	0	0	0	0	0	0	0
3841	DRIVEWAY APRON REIMBRSMN	200	0	1,040	5,552	5,600	1,000	1,000	1,000
3842	IRMA REIMBURSEMENT	17,860	3,418	6,240	0	10,000	0	3,500	10,000
3844	HANDYMAN REIMBURSEMENT	1,107	1,524	1,040	836	1,040	1,000	1,000	1,000
3847	MISC. REIMBURSEMENT	38,741	67,941	40,000	24,166	25,000	30,000	30,000	30,000
3848	A.M.E. CHURCH REIMBRSMNT	325	0	0	0	0	0	0	0
3850	LEASE OF VOG PROPERTY	53,118	50,920	55,000	17,000	55,000	58,000	58,000	58,000
3851	LEGAL REIMBURSEMENT	4,543	33,031	3,120	44,347	44,347	22,000	22,000	22,000
3852	SPRINT CO-LOCATOR REV	5,252	7,203	9,500	7,109	7,110	7,500	7,500	7,500
3853	AT&T CO-LOCATOR REV	4,526	8,952	6,000	10,118	10,118	9,000	9,000	9,000
3854	SPLIT-LOT REIMBURSEMENT	0	0	82,449	0	82,449	65,959	65,959	65,959
1	SUNDRY	129,837	36,949	37,440	36,648	37,000	37,000	17,000	17,000

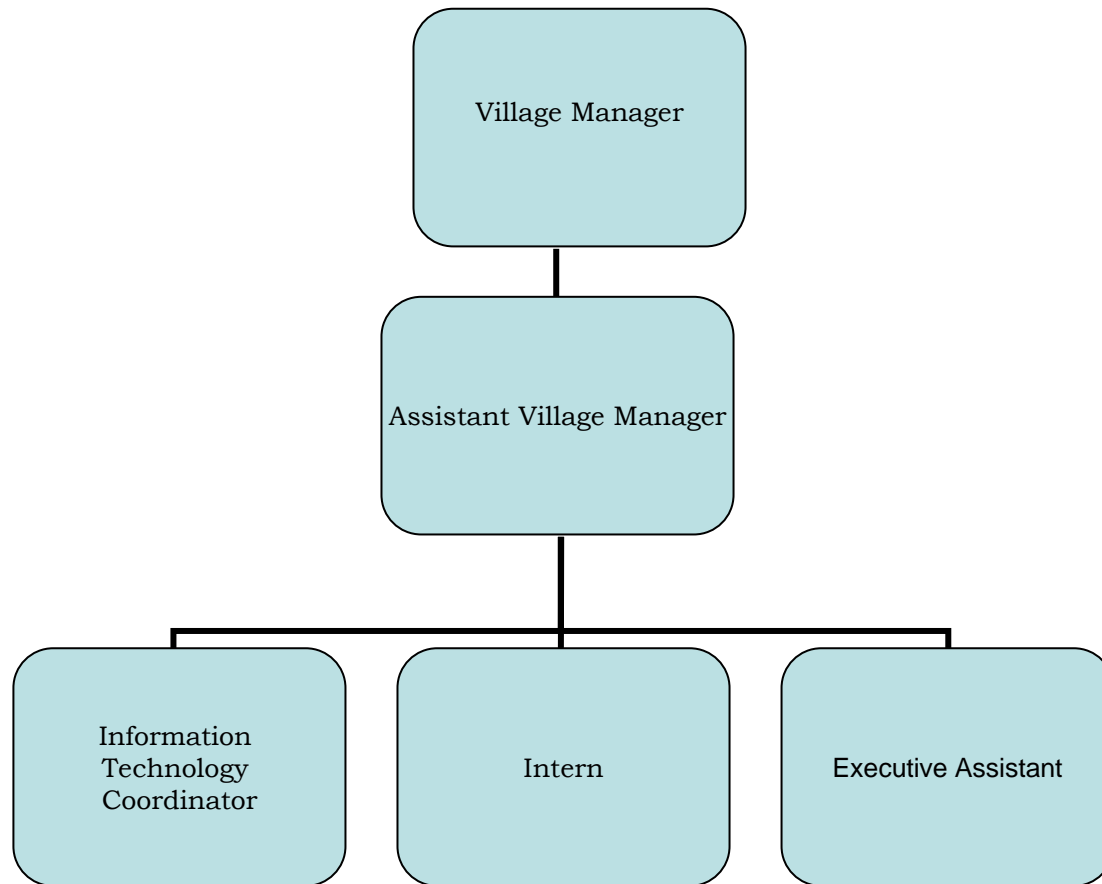
Village of Glencoe
FY 2009 Recommended Budget
Revenue Detail

Date: 03/04/2008

Time: 12:12PM

act	Title	FY06 Act	FY07 Act	FY08 Bud	FY08 YTD	FY08 Prj	FY09 Req	FY09 Mgr	FY09 Apr
3893	TREE DONOR PROGRAM	29,903	84,013	45,000	60,447	60,750	45,000	45,000	45,000
3894	SPECIAL DUTY OVERTIME	47,408	44,645	45,760	36,389	45,760	45,760	45,760	45,760
3897	SIDEWALK PROGRAM	0	0	0	0	0	0	5,000	5,000
3921	SALE OF ASSETS	0	0	0	0	0	0	0	0
3922	SALE OF PROPERTY	0	0	0	0	0	0	0	0
3923	SALE OF RECYCLING CARTS	692	0	0	0	0	0	0	0
3925	SALE OF FUEL - OTHER GOVT	0	0	0	0	0	0	26,730	26,730
Sub-Total		541,928	683,825	633,909	418,412	605,644	569,839	585,069	591,569
3990 -OPERATING TRANSFERS IN-									
3432	DAY LABOR TRANS FROM MFT	0	0	0	0	0	0	0	0
3989	TRANSFER FROM GOLF CLUB	0	0	34,320	0	0	0	0	0
3993	TRANSFER FROM CIP FUND	131,357	0	0	0	0	0	0	0
3994	TRANSFER FROM MFT FUND	0	0	0	0	0	0	0	0
Sub-Total		131,357	0	34,320	0	0	0	0	0
Division Total		12,790,525	13,483,889	13,910,618	12,295,690	14,051,694	14,173,387	14,439,617	14,584,504
Fund Total		12,790,525	13,483,889	13,910,618	12,295,690	14,051,694	14,173,387	14,439,617	14,584,504

Village Manager's Office Fiscal Year 2009



OFFICE OF THE VILLAGE MANAGER

Review of Fiscal Year 2008

Village Manager's Office

Fiscal Year 2008 was noted for the 3rd year in which the restoration of the East Diversion Ditch was completed. The cleaning of the ditch by the Cook County Forest Preserve District is likely to have a significant improvement in stormwater runoff in the Village. The renovation of the Village Hall began in early Fiscal Year 2008, which included upgrades to the E911 Communication Center, improved security and workspace enhancements, creation of an additional conference room off the main hallway and expanded Resident Services counter. The renovation work was also completed meeting green standards since the Village of Glencoe became a Bronze member of the "Clean Air Counts" community. The Village Board discussed and forwarded referrals to the Plan Commission to review downtown redevelopment and parking concerns in the Centerway Court area, and the Zoning Commission to review the current Zoning Code provisions relating to signage in the business district. The Contextual Design Review Commission (CDRC) continued to meet during FY08 to review residential projects on a voluntary basis in exchange for zoning and floor area ratio adjustments. A review of the Village Garbage Collection Services conducted in FY 2007 resulted in modifications implemented in FY2008. The change in refuse collection moved from twice-a-week to once-a-week with the option of a second collection for households opting for this service. The Glencoe Human Relations Forum continued its work with 'Gallery 659 Vernon' an artisan gallery that celebrates and promotes the Forum's theme "Glencoe Celebrates Diversity" and sponsored Heart-to-Heart, a community-wide informal discussions in February 2007. The Public Safety Commission hired one Public Safety Officer, and the Historic Preservation Commission presented nineteen awards at its Fourteenth Annual Preservation Awards Program. Staff also worked with the Chamber of Commerce to sponsor various programs for residents in the community, including "Movies on the Green", "Annual Sidewalk Sale" and "Farmers Market". The ability to hear Village Board meetings live on the web continued in FY2008 with the offering of live video to begin in FY2009. The use of the website as an access point for residents interested in obtaining basic village maps continued during FY2008.

Legal Services Division

Legal services during Fiscal Year 2008 were in excess of budget. The excess was primarily due to litigation involving zoning appeals and labor (personnel) issues.

Health/Community Services

Having established a Village Board policy for the disbursement of funds in FY2005, the Fiscal Year 2008 budget provided assistance to various community services groups. While it is anticipated that the Village Board will review their policy on community grant funding, the Budget allocates funding to continue a program of community grant funding for FY09.

Special Board's Division

The Special Board's Division of the Village Manager's Office provided funding for the operations of the various boards and commissions of the Village.

Goals for Fiscal Year 2008

Village Manager's Office

The Village Manager's Office will continue to provide the staffing needed to meet the service demands of the community during Fiscal Year 2009. The Village Manager will continue to evaluate personnel levels to seek ways to reduce redundancy and ensure the number of employees is commensurate with the required responsibilities.

Staff in the Manager's Office will continue to seek ways of providing innovative and desired services at cost efficient levels without jeopardizing the quality of services. Staff will continue to update the Village website and cable page as well as tape and broadcast all Village Board meetings to increase available methods of communication with the Village. Staff will implement live web casting of all Village Board meetings to add an additional avenue of communication with residents. E-mail addresses for staff and the Village Board are posted on the Village website, which increases resident access to elected officials and staff. A new position of Information Technology Coordinator will be added to the Village Manager's office to coordinate and enhance resident access to village government services.

Health/Community Services Division

The Village will work with various Community and Health service providers to educate and facilitate the needs of the Community.

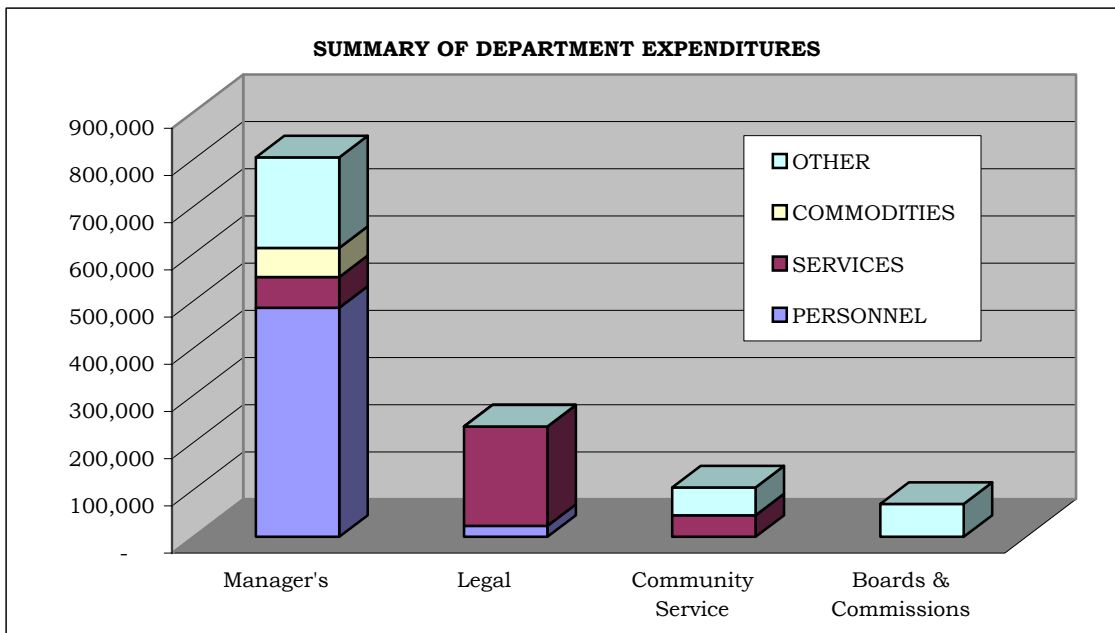
Special Board's Division

The Special Board's Division of the Village Manager's Office will continue to provide funding for the operations of the various boards and commissions of the Village.

Office of the Village Manager

Summary of Expenditures for the Office of the Village Manager all Divisions

	<u>Manager's</u>	<u>Legal</u>	<u>Community Service</u>	<u>Boards & Commissions</u>	<u>Totals</u>
PERSONNEL	485,535	23,316	-	-	508,851
SERVICES	65,000	210,500	45,750	-	321,250
COMMODITIES	61,650	-	-	-	61,650
SUB-TOTAL	612,185	233,816	45,750	-	891,751
DEBT SERVICE	-	-	-	-	-
CAPITAL	-	-	-	-	-
SUB-TOTAL	-	-	-	-	-
OTHER	192,000	-	59,000	69,850	320,850
COMBINED TOTAL	804,185	233,816	104,750	69,850	1,212,601
TRANSFERS OUT	-	-	-	-	-
DIVISION TOTAL	804,185	233,816	104,750	69,850	1,212,601



**OFFICE OF THE VILLAGE MANAGER
Administration Division**

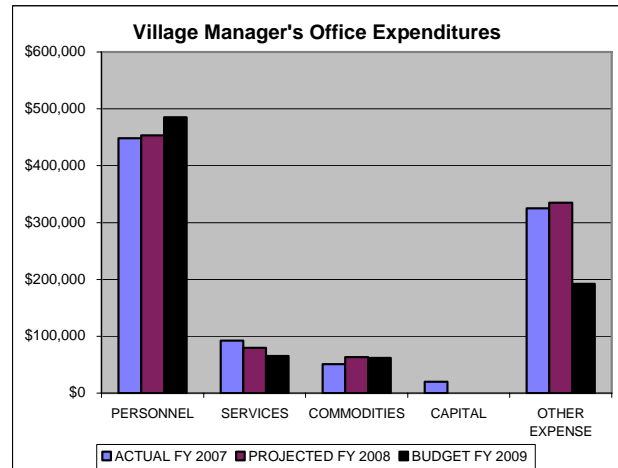
DIVISION PURPOSE AND RESPONSIBILITIES

This division provides the following:

- Overall direction and administration of policies and programs established by the Village President and Board of Trustees;
- Coordinates activities of all operating departments;
- Formulates policies with respect to financial and personnel management and the operating departmental goals and objectives.

This division is also responsible for the following:

- Risk Management Program;
- Personnel Management;
- Recruitment; and
- Day to day management of the Village's employee workforce.



DIVISION EXPENDITURES

DIVISION EXPENDITURES				
<u>ACCOUNT</u>	<u>ACTUAL FY 2007</u>	<u>PROJECTED FY 2008</u>	<u>BUDGET FY 2009</u>	<u>% INCREASE (DECREASE) FROM FY 2008 PROJECTED</u>
PERSONNEL	\$448,042	\$453,597	\$485,535	7.04%
SERVICES	92,504	79,596	65,000	-18.34%
COMMODITIES	51,044	63,050	61,650	-2.22%
OPERATING SUB-TOTAL	591,590	596,243	612,185	2.67%
DEBT MANAGEMENT	0	0	0	0.00%
CAPITAL	20,050	0	0	0.00%
SUB-TOTAL	20,050	0	0	
OTHER EXPENSE	325,000	334,750	192,000	-42.64%
TRANSFERS	0	0	0	N/A
SUB-TOTAL	325,000	334,750	192,000	-42.64%
GRAND TOTAL	\$936,640	\$930,993	\$804,185	-13.62%

Number of Positions Authorized			
POSITION TITLE	FY 2007	FY 2008	FY 2009
Village Manager	1	1	1
Assistant Village Manager	1	1	1
Executive Assistant	1	1	1
Information Tech. Coordinator	0	0	1
FULL TIME EQUIVALENT	3	3	4

***FY2009 Changes**

The position of Information Technology Coordinator was created and approved by the Village Board to fulfill network support and the technological needs of the Village.

OFFICE OF THE VILLAGE MANAGER

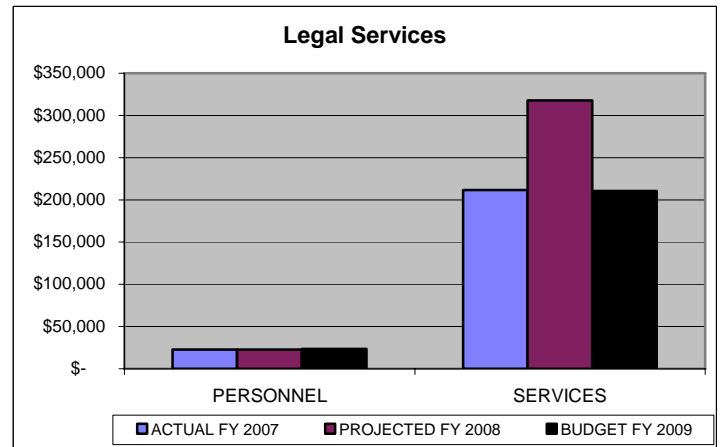
Legal Division

DIVISION PURPOSE AND RESPONSIBILITIES

This division provides legal services from the following types of counsel:

- Village Attorney;
- Prosecutor; and
- Labor Counsel.

These firms and individuals provide support and advice to the Village Administrative Staff, the Village President and the Board of Trustees on all legal matters.



DIVISION EXPENDITURES

ACCOUNT	ACTUAL FY 2007	PROJECTED FY 2008	BUDGET FY 2009	% INCREASE (DECREASE) FROM FY 2008 PROJECTED
PERSONNEL	\$22,628	\$22,546	\$23,316	3.42%
SERVICES	211,593	317,720	210,500	-33.75%
GRAND TOTAL	\$234,221	\$340,266	\$233,816	-31.28%

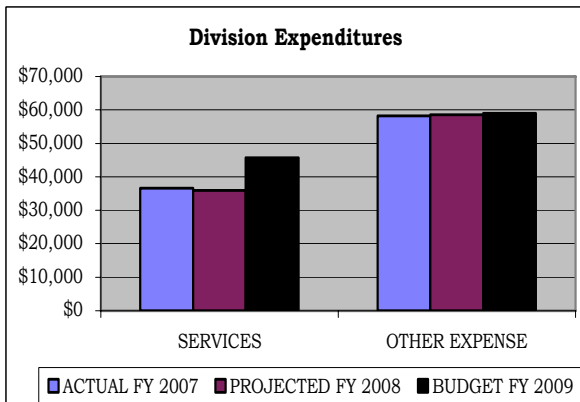
OFFICE OF THE VILLAGE MANAGER
Health / Community Services Division
DIVISION PURPOSE AND RESPONSIBILITIES

This division provides limited financial support and funding for the following:

- Three Glencoe Social Service Agencies;
- Special events, these include quarterly blood drives and Fourth of July Arts and Crafts Fair;



- Monthly health screening services delivered by the North Shore Visiting Nurses Association;
- Senior Housing Aid; and
- Animal Control.



Division Expenditures

ACCOUNT	ACTUAL	PROJECTED	BUDGET	% INCREASE
	FY 2007	FY 2008	FY 2009	(DECREASE) FROM FY 2008 PROJECTED
SERVICES	\$36,625	\$35,983	\$45,750	27.14%
OTHER EXPENSE	58,180	58,500	59,000	0.85%
GRAND TOTAL	\$94,805	\$94,483	\$104,750	10.87%

Funding History

Agency	FY 2006 Actual	FY 2007 Actual	FY 2008 Projected	FY 2009 Approved
Community Services				
Family Services	-	25,000	25,000	25,000
Senior Housing Aid	3,000	3,500	3,500	35,000
Junior High Project	9,000	9,000	9,800	9,800
Youth Services	-	10,000	10,000	10,000
Historical Society	3,000	5,000	5,000	5,000
Alliance for Youth	-	-	200	-
Garden Club	-	680	-	700
Sub-Total	15,000	53,180	53,500	85,500
Business Enhancement				
Chamber of Commerce	10,000	10,000	10,000	10,000
Writer's Theater	17,500	20,000	20,000	20,000
Sub-Total	27,500	30,000	30,000	30,000
GRAND TOTAL	42,500	83,180	83,500	115,500
% Change		95.7%	0.4%	38.3%

**OFFICE OF THE VILLAGE MANAGER
Special Boards Division**

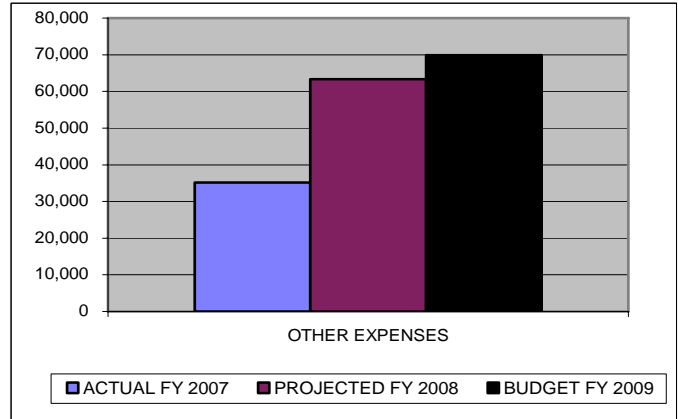
DIVISION PURPOSE AND RESPONSIBILITIES

This division provides funding for the activities of the Village's Boards and Commissions, these include:

- Zoning Board of Appeals;
- Zoning Commission;
- Plan Commission;
- Historic Preservation Commission;
- Human Relations Forum; and
- Public Safety Commission.

Staff support is provided to the Village of Glencoe Boards and Commissions by the Office of the Village Manager, the Department of Public Works and the Department of Public Safety.

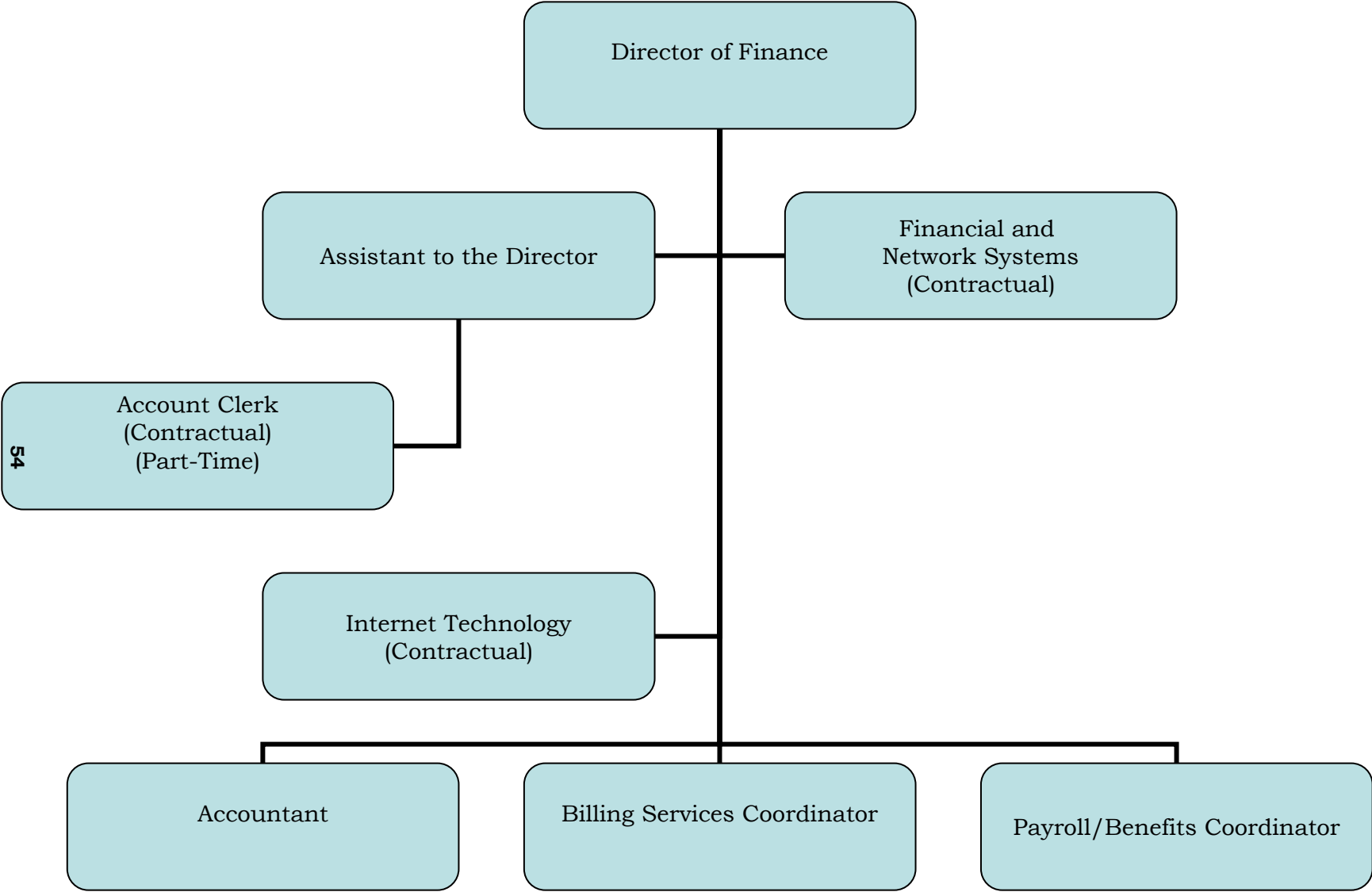
Special Boards Division



DIVISION EXPENDITURES

<u>ACCOUNT</u>	<u>ACTUAL FY 2007</u>	<u>PROJECTED FY 2008</u>	<u>BUDGET FY 2009</u>	<u>% INCREASE (DECREASE) FROM FY 2008 PROJECTED</u>
OTHER EXPENSES	35,168	63,330	69,850	10.30%
GRAND TOTAL	\$35,168	\$63,330	\$69,850	10.30%

Finance Department Fiscal Year 2009



FINANCE DEPARTMENT

Review of Fiscal Year 2008

Administration

The department continued to perform duties including:

- Monthly utility billing;
- Accounts payable;
- Payroll processing;
- Employee benefits coordination;
- Miscellaneous billing for services such as special detail or special pick-up;
- Pension Funds Administration;
- Annual budget development;
- CAFR development;
- Financial policy review and development; and
- Village ledger maintenance.

Finance has refined the annual budget in accordance with the Government Finance Officer's Association critique, the changes will allow the budget to be a better planning document and more user-friendly.

This division worked with the Human Relations Forum for the second year to produce the annual vehicle stickers.

Of note, the department continued to use a temporary service to fill a need that otherwise would have been filled with a temporary employee.

During the fiscal year, the department assisted Public Works with the implementation of a new service and cost structure for garbage pick-up. The Finance Department accepted all orders for 95 gallon containers, adjusted accounts for twice-a-week pick-up and created the operational reports for garbage service tracking that is used by Public Works staff.

The convenience charge for online bill payments was eliminated, due to this change, online payments have increased by 205%. This change makes the online payment option, cost neutral to residents. Online payment is a safe, secure and convenient manner of payment. Individuals are able to pay at the counter with their credit card or mail back their payment stub with their credit card information included. Credit cards can be used to pay utility bills, alarms occurrence bills, alarm registration and vehicle sticker/animal license renewal.

A request for proposal for auditors resulted in a switch in auditors, from Sikich LLC to Lauterbach & Amen. The Village was with Sikich (auditors formerly with Crowe Chizek) for 10 years. The new auditors have over 25 years of experience in the government sector. Lauterbach & Amen had the lowest proposal and their references from Northbrook, Wilmette and Winnetka were outstanding. In accordance with the Statement on Auditing Standard (SAS) changes, the Finance Department has completed internal control survey and templates, to be in compliance with SAS 112.

The Finance Department received approval to change financial software from Sungard Pentamation to Innoprise. Innoprise will allow for better access to information for residents. It is the goal to decrease call volume and provide account information online, but not to reduce interaction with staff when desired by residents. At this time, Village staff is preparing a transition plan and will be periodically reporting progress back to the Village Board.

Support Services

The Finance Department also continues to coordinate the activities of the Support Services Division. Expenditures are only authorized to this division from the Village Manager, the Assistant to the Village Manager, and the Finance Director. This division is projected to finish on target with the budget. Support services also provides for costs associated with web site maintenance, miscellaneous programming, and computer services to support the Village's computer network. The division also provides support for both computers. The network set-up and location underwent many changes during this past fiscal year.

During the Village Hall construction, this division completed the cabling of CAT 6 cables throughout the Village Hall. The cabling was completed with the goal of being Voice over Internet Protocol (VOIP) compatible, anticipating the change to a VOIP system within the next fiscal year. The servers were transported to multiple locations, and despite the dust and construction environment, not one server was lost.

Risk Management

The Risk Management Division reflects the cost of the majority of the Villages contribution to IRMA. The Public Works Department, Water Fund, Golf Club Fund, Garbage Fund and Public Safety Department also pay a share of the total contribution. Beginning with 2008 claim year, the Village increased the per occurrence deductible from \$10,000 to \$25,000.

Goals for Fiscal Year 2009

Administration

During Fiscal Year 2009, the Finance Department will transition from Sungard Pentamation to Innoprise. The long term goal is to streamline as many processes as possible and eliminate any type of redundancy when possible.

With the change to Innoprise, the Finance Department will evaluate the possibility of mailing/emailing utility bills and vehicle/animal applications. Currently, these items are outsourced to Direct Response Resource. The new software will increase efficiency, allowing for resident access. If residents can sign up to receive all invoices via email or login to their account, this would diminish the pieces of mail that are sent out. Use of new postage machine with folder inserter may result in a cost savings from payments to 3rd parties.

The Finance Department will complete Request for Proposal for the Police and Firefighter Pension Fund for custodial banking services and investment advisors. Once proposals are received, the Finance Department will provide data to the Pension Funds.

Staff will continue to assist the golf club in performing inventory and financial reporting. The department will continue to refine procedures, forms and databases for use on the network. The department will conduct additional training on the financial software for Village employees.

Support Services

Support services also provide continued funding for Internet Web Site Design and computer support. The department is reviewing innovative ways to provide additional value added services for the residents of the Village at minimal budgetary cost.

The goal of Fiscal Year 2009 is to continue to upgrade systems and servers on a scheduled basis to ensure reliability. Old servers will be relocated to the Water Plant for an offsite back-up and new servers will continue to have a tape back-up. By setting up old servers at the Water Plant, this will allow for minimal if any disconnection from the network, if a server should go down.

Fiscal Year 2009 includes payment for the service that is provided for the website technology services and for support on the computers, servers and software. Currently, two different vendors provide these services. The budget also includes funding for a new employee. This employee will handle the technology related activities that were once handled by service contracts, the Finance Director and the Assistant to the Finance Director. The new Information Technology Coordinator will evaluate the need for other support and service agreements. The employee will serve under the direction of the Village Manager and Assistant Village Manager.

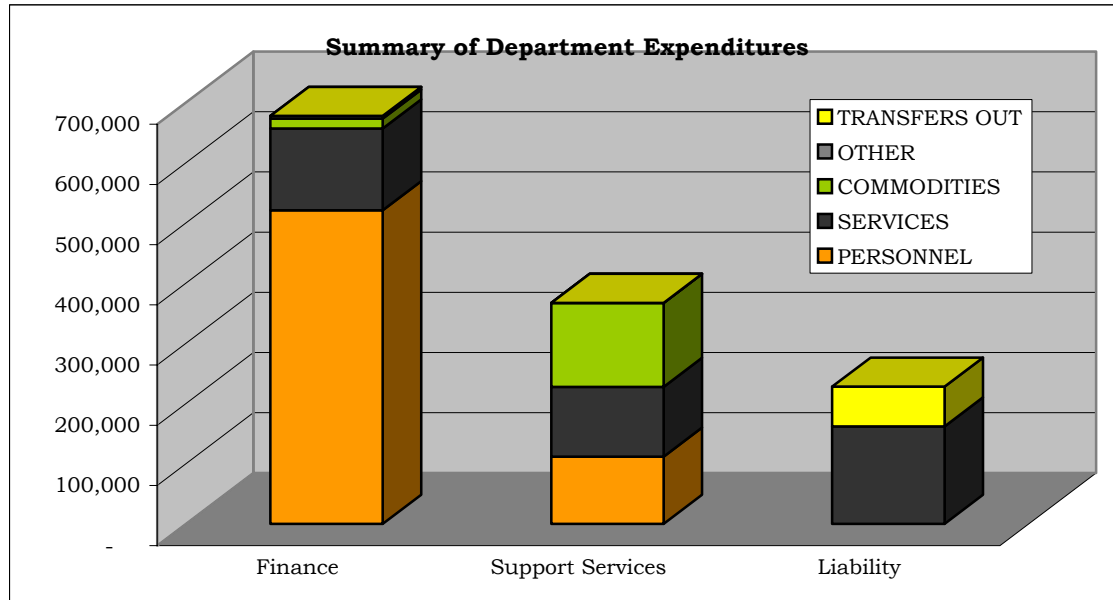
Risk Management

The Risk Management Division provides for a portion of the 2007 IRMA contribution, certain non-specific deductibles and the Village's unemployment insurance expense.

Increase in IRMA deductible from \$10,000 to \$25,000, effective January 1, 2008 (end of FY 2008).

Finance Department
Summary of Expenditures for the
Finance Department
all Divisions

	<u>Finance</u>	<u>Support Services</u>	<u>Liability</u>	<u>Total</u>
PERSONNEL	520,938	111,512	-	632,450
SERVICES	135,823	115,900	161,890	413,613
COMMODITIES	16,339	139,680	-	156,019
SUB-TOTAL	673,100	367,092	161,890	1,202,082
DEBT SERVICE	-	-	-	-
CAPITAL	25,000	60,000	-	85,000
SUB-TOTAL	25,000	60,000	-	85,000
OTHER	4,500	-	-	4,500
COMBINED TOTAL	702,600	427,092	161,890	1,291,582
TRANSFERS OUT	-	-	65,959	65,959
GRAND TOTAL	702,600	427,092	227,849	1,357,541



FINANCE DEPARTMENT

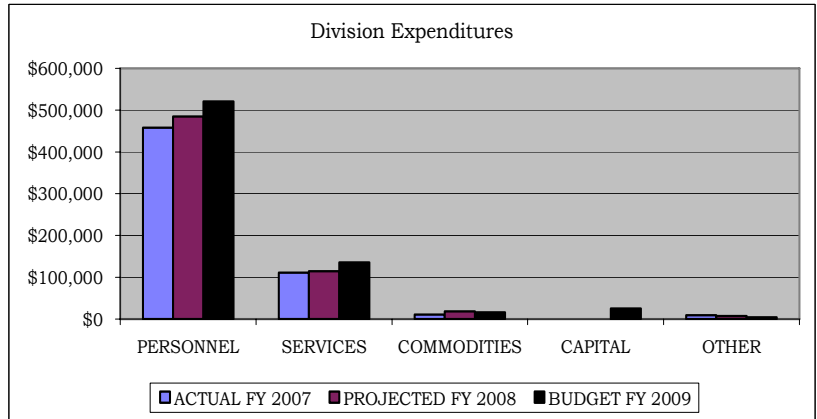
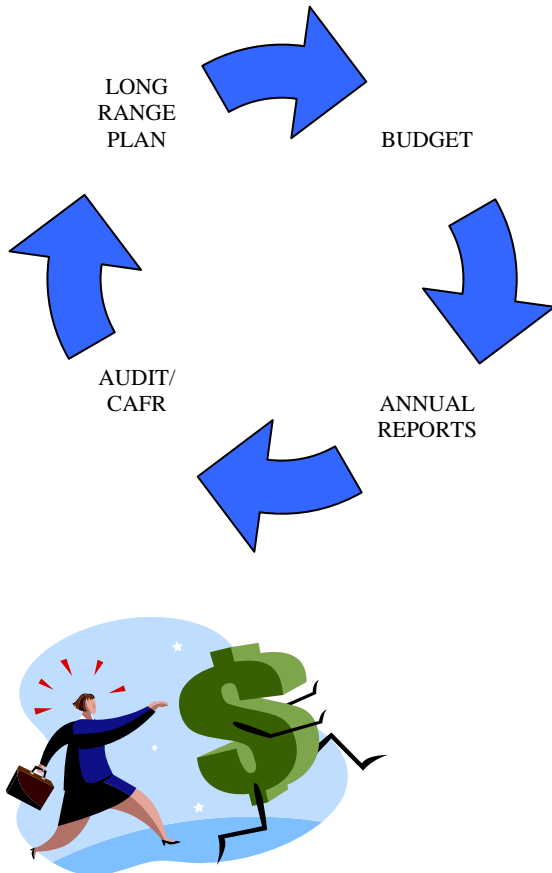
DIVISION PURPOSE AND RESPONSIBILITIES

Provides the financial and personnel support and accounting services for:

- Payroll Disbursements
- Process Accounts Payable
- Revenue Receipts
- Benefits Administration
- Processing Utility Bills
- Day to day support to the Office of the Village Manager
- Day to day support to the Glencoe Golf Club

Other responsibilities include:

- Handling the annual audit process
- Handling the finances for the Police and Fire Fighter Pension
- Drafting monthly reports for both the Village and the Glencoe Golf Club
- Drafting the Long Range Plan
- Drafting the annual budget
- Drafting the CAFR



DIVISION EXPENDITURES

<u>ACCOUNT</u>	<u>ACTUAL FY 2007</u>	<u>PROJECTED FY 2008</u>	<u>BUDGET FY 2009</u>	<u>% INCREASE (DECREASE) FROM FY 2008 PROJECTED</u>
PERSONNEL	\$458,124	\$484,877	\$520,938	7.44%
SERVICES	111,055	114,558	135,823	18.56%
COMMODITIES	10,475	18,574	16,339	-12.03%
SUB-TOTAL	579,654	618,009	673,100	8.91%
CAPITAL	-	-	25,000	N/A
OTHER	9,332	7,000	4,500	-35.71%
GRAND TOTAL	\$588,986	\$625,009	\$702,600	12.41%

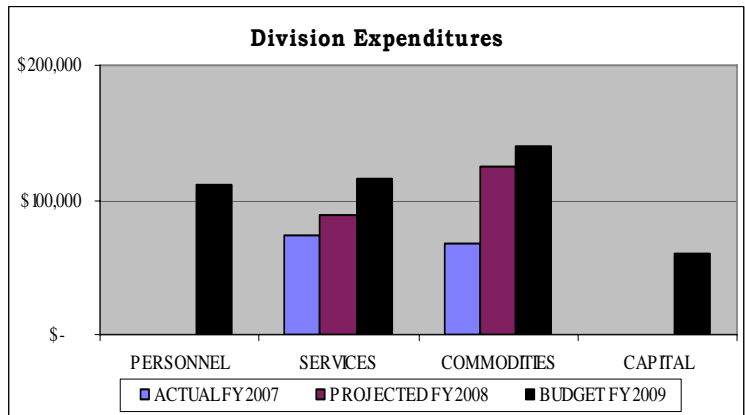
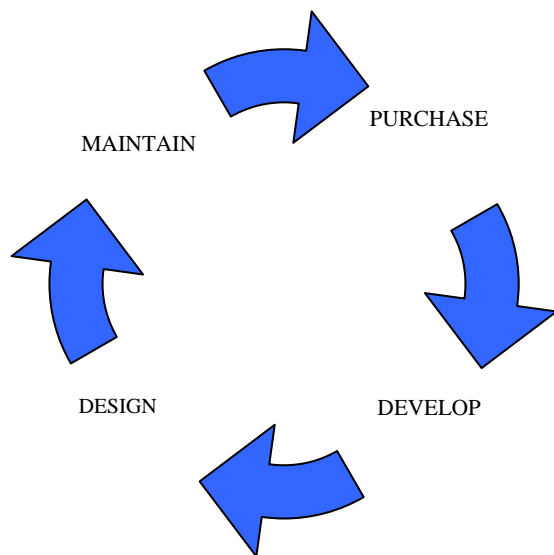
Number of Positions Authorized			
POSITION TITLE	FY 2007	FY 2008	FY 2009
Director of Finance	1	1	1
Assistant to the Finance Director	1	1	1
Accountant	1	1	1
Payroll Benefits Coordinator	1	1	1
Billing Coordinator	1	1	1
FULL TIME EQUIVALENT	5	5	5

SUPPORT SERVICES DIVISION

DIVISION PURPOSE AND RESPONSIBILITIES

Provides support for other departments, and responsibilities include:

- Purchase and research of software, equipment and supplies;
- Update the Village website;
- Maintain email accounts and quarantine unsolicited emails;
- Maintain Novell, Groupwise, and Pentamation Server;
- Control internet access by blocking restricted sites;
- Provide updates for workstations and servers;
- Provide support for network; and
- Provide support for workstations.



DIVISION EXPENDITURES

ACCOUNT	ACTUAL FY 2007	PROJECTED FY 2008	BUDGET FY 2009	% INCREASE (DECREASE) FROM FY 2008 PROJECTED
PERSONNEL	\$ -	\$ -	\$111,512	N/A
SERVICES	73,541	88,325	115,900	31.22%
COMMODITIES	67,761	125,145	139,680	11.61%
SUB-TOTAL	141,302	213,470	367,092	71.96%
CAPITAL	-	-	60,000	N/A
GRAND TOTAL	\$141,302	\$213,470	\$427,092	100.07%

RISK MANAGEMENT DIVISION

DIVISION PURPOSE AND RESPONSIBILITIES

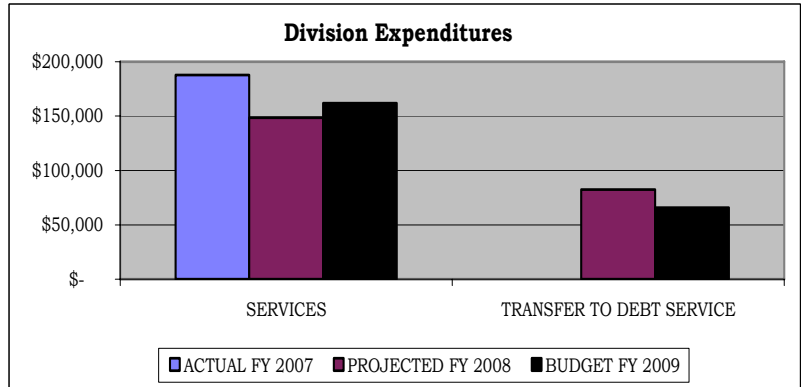
The purpose of this division is to:

- Fund premiums for the Village's participation in the Intergovernmental Risk Management Agency (IRMA)
- Fund deductible losses related to claims; and
- Fund premium cost of unemployment insurance.



Village's Unemployment Tax Rates

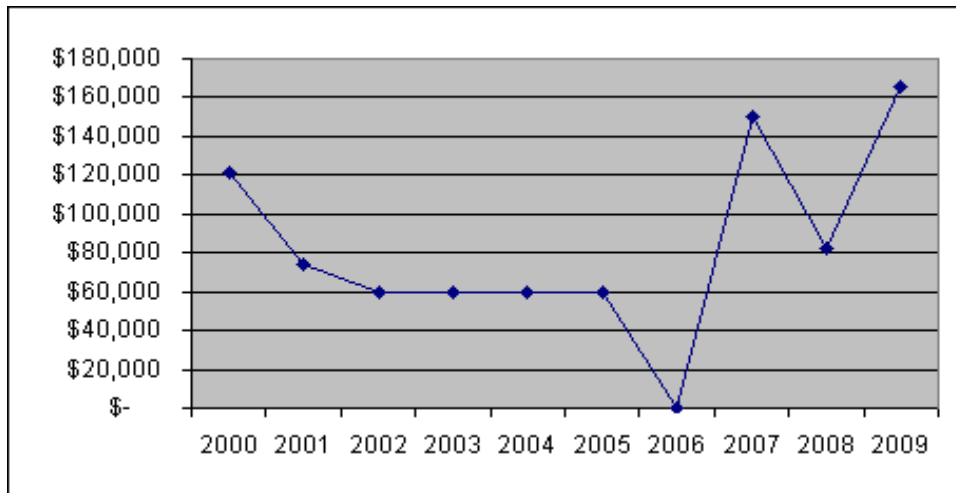
Calendar Year	Rate	Taxable Wage Base
2008	1.30%	12,000.00
2007	2.00%	11,500.00
2006	1.80%	11,000.00
2005	2.70%	10,500.00
2004	1.30%	9,800.00
2003	0.90%	9,000.00
2002	0.60%	9,000.00
2001	0.70%	9,000.00
2000	1.20%	9,000.00



DIVISION EXPENDITURES

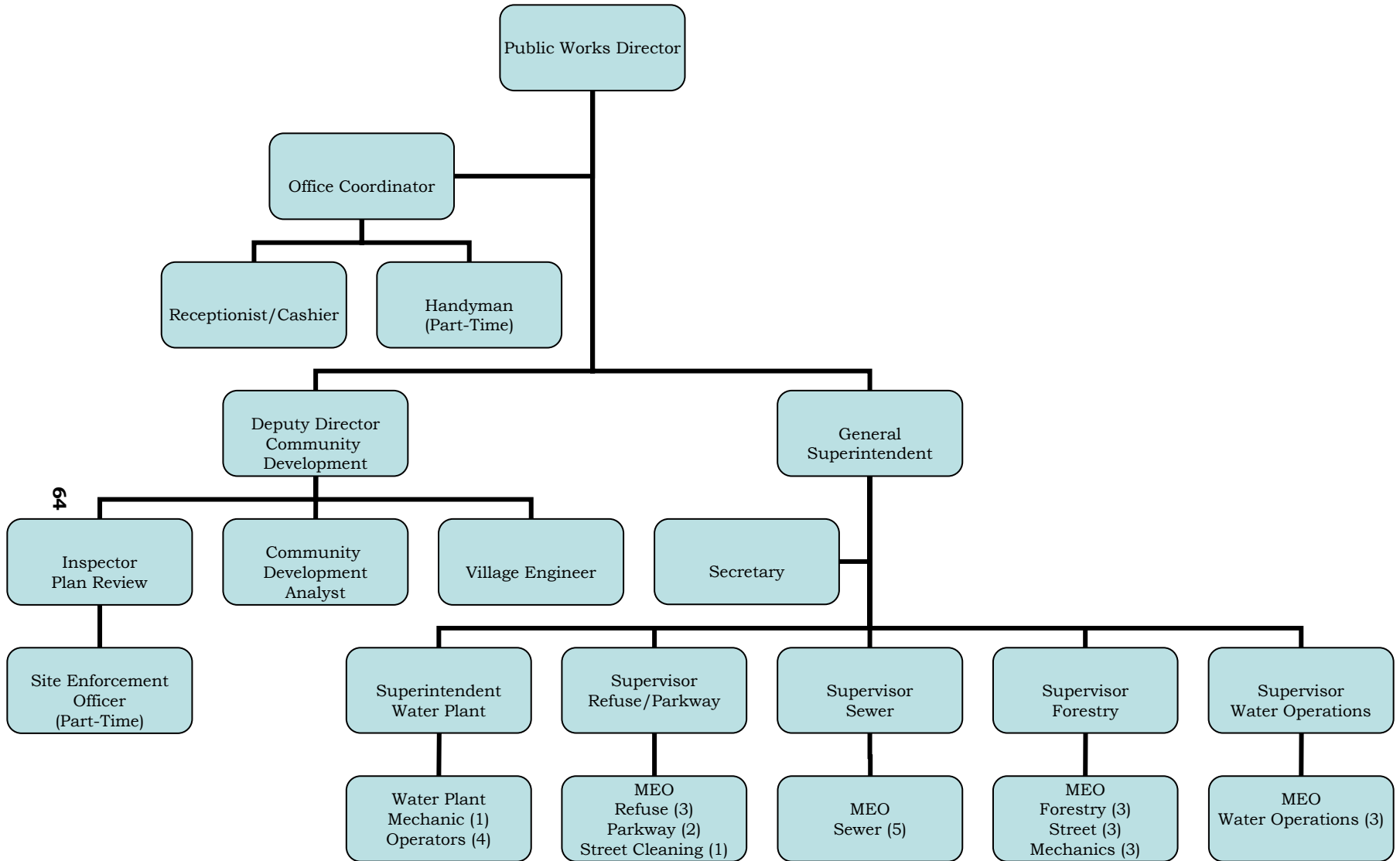
ACCOUNT	ACTUAL FY 2007	PROJECTED FY 2008	BUDGET FY 2009	% INCREASE (DECREASE) FROM FY 2008 PROJECTED
SERVICES	\$187,810	\$148,500	\$161,890	9.02%
TRANSFER TO DEBT SERVICE	-	82,449	65,959	-20.00%
GRAND TOTAL	\$187,810	\$230,949	\$227,849	-1.34%

General Fund abatement of property taxes from New EAV and Loss in Collection Factor revenue is as follows:



<u>Fiscal Year</u>	<u>Amount</u>
2000	\$ 121,000
2001	74,000
2002	60,000
2003	60,000
2004	60,000
2005	60,000
2006	-
2007	150,000
2008	82,449
2009	<u>165,959</u>
Total	\$ 833,408

Department of Public Works Fiscal Year 2009



PUBLIC WORKS DEPARTMENT

Review of Fiscal Year 2008

Administration Division

The Administrative Division continued the ongoing development of the Village's Geographic Information System (GIS) in Fiscal Year 2008. The Village continues as a charter member of GISCon, a consortium of twelve area communities whose mission is to reduce the cost and risk of implementing a GIS program. Updates to the address data base, aerial mapping and the utility data base were key accomplishments in FY 08. The consortium is working on GIS applications to improve efficiency of Village's JULIE responses as well as a methodology to provide required data for the 2010 census.

Staff continued to work closely with the Plan Commission, Zoning Commission, and Contextual Design Review Commission in FY 2008.

Sewer Division

The major storm water improvement in FY 2008 was the Cook County Forest Preserve District maintenance improvements to the East Diversion Ditch. This project was awarded in December 2006 and construction was completed in June. Village storm sewer outfalls into the ditch were also improved. A number of other Village storm sewer improvements were completed in an effort to reduce localized flooding problems including Beach Road, LaPier Street and Linden Street. Skokie Country Club completed grading improvements on the course to improve overland flow and relieve flooding in the drainage basin at the west end of Park Avenue//South Avenue.

FY 2008 was the fifth year of the Village's Sanitary Sewer Flood Prevention Rebate Program. This program provides partial reimbursements to residents who complete eligible private sanitary sewer flood control improvements, and again all budgeted funds were expended.

A significant sanitary sewer lining project was completed in FY 2008. Nearly 8,600 feet of aging 6-inch to 12-inch sewer main pipe was rehabilitated using a cured-in-place lining system. In addition, 11 sanitary sewer manholes were rehabilitated with an epoxy coating. This improvement method is intended to reduce infiltration and potential for collapse and thus reduce backups.

Routine maintenance efforts on approximately 130,000 feet of the Village's existing storm and sanitary sewers including cleaning, root control, and in-house televising of sewer mains to determine problem locations continued in FY 2008.

Forestry Division

During Fiscal Year 2008, the annual tree-planting program saw 294 new trees planted on Village right-of-way: 97 of these trees were funded through tree permit and tree fines revenue paid by residential developers, and 20 of these trees were 50-50 resident plantings. The computerized forestry inventory system was utilized again in FY 08 to maintain the trimming and pruning program. A total of 213 trees were removed (dead, hazard or DED) and 525 trees were trimmed. Village staff also worked closely with the Glencoe Golf Club to perform high maintenance trimming on specific trees at the golf course.

Staff continues to monitor ash trees on public property for any signs of the emerald ash borer, and developed educational material distributed at an Open House in July and made available on the website.

Preliminary Engineering for the feasibility of a bike path connection between the North Branch Trail and the Green Bay Trail continued in FY 2008. This study is being funded entirely with a Federal grant.

Municipal Building Division

The initial phase of the Village Hall renovation was completed during FY 2008. Phase I Improvements included upgrades to the main corridor on the first floor, Public Works and Finance department offices, a new resident services counter and reconstruction of the Public Safety E911 communications/dispatch room. A new larger public conference room was also constructed off the first floor hallway.

Maintenance improvements to the Village Hall in Fiscal Year 2008 included the fifth and final phase of window replacement, repairs to the slate roof and painting of many of the exterior doors.

Parking and Traffic Control Division

Routine sign maintenance continued in FY 2008 as staff continued a multi-phase Village-wide program to standardize parking and regulatory traffic signing.

Community Development Division

The Village again experienced reduced residential construction in FY 2008. There were 34 permits issued for new single-family homes in 2007. At the same time building permits for residential additions and remodeling remained strong. Construction was completed on 3-lot subdivisions on Adams Avenue at Green Bay Road and on Greenleaf Avenue north of South Avenue. Major commercial scale renovation permit projects were initiated at Am Shalom and the Park District Community Center.

The Plan Commission completed its study and review of the Village's referral on the Village Court Parking Lot and forwarded a recommendation to the Village Board.

Municipal Garage Division

Routine maintenance on the HVAC and building systems of the Public Works Service Building continued during Fiscal Year 2008. A new 14,000 pound capacity vehicle lift was installed in the maintenance shop.

Streets, Sidewalks and Bridge Division

Maintenance improvements including pavement crack sealing, thermoplastic pavement markings, and patching of the Village's street system continued in FY 2008. As a part of an ongoing inspection of the street system Village-wide, staff completed year two of a maintenance resurfacing program in 2007. Six streets were resurfaced. Residential sidewalk was replaced as part of an ongoing maintenance replacement program. The target area completed was an area bounded by South Avenue and Lincoln Avenue from Greenwood Avenue to the Skokie Country Club. The Village executed a Joint Agreement with IDOT in FY 2008 for a maintenance resurfacing improvement to Dundee Road west of Forest Way Drive that includes proposed landscaped medians and a new modernized traffic signal at Forest Way Drive. This project is anticipated to be completed in the spring/summer of 2008.

Capital equipment purchased in FY 2008 includes a Ford Ranger lightweight pickup.

Street Lighting Division

During Fiscal Year 2008 routine maintenance activities continued on the street lights in the downtown business district, the Skokie Heights and Ridges, the train station commuter lots and the downtown holiday lights.

Goals for Fiscal Year 2009

Administration Division

Development of the Geographic Information System (GIS) will continue in Fiscal Year 2009 with ongoing enhancements to the master address database, maintenance of the Village utility data layer and timely updates of the field note maps. GIS platform migration continues as the consortium transfers program data to a new software application. In addition, aerial photogrammetric services will complete the final year of a 5-year cycle to update mapping data. Hardware upgrades planned in FY 09 include a new GIS server and plotter.

Staff will continue to work closely with the Village Planner and serving as liaison to the Zoning, Plan and Contextual Design Review Commissions.

Sewer Division

Routine maintenance televising and root control treatment will be continued on the sanitary and storm sewer systems. The Sanitary Sewer Flood Prevention Rebate Program for private residential flood control system improvements will expand in FY 2009. Storm sewer and sanitary sewer capital improvements are included in a proposed bond issuance under consideration late in FY 09.

Forestry Division

The tree-planting program in Fiscal Year 2009 includes funds to replace trees removed by the Village, particularly in areas where the 50/50 program may not apply. The Village will continue to promote the 50/50 program and the private property option. In anticipation of the impact of the Emerald Ash Borer (EAB), an increased effort will be initiated to remove declining ash trees. Following past practices, replacement trees will be planted from a list of 15 different trees to maintain diversity of tree types and reduce the visibility of significant tree losses when tree deaths occur from DED (Dutch Elm Disease), EAB, or other diseases or insect types not yet in this geographic region. Additional budget funds are included for potential assistance in contract removal and tree disposal costs based on regulatory compliance requirements.

In addition to continued recognition as a Tree City USA, staff continues to pursue professional accreditation for the department's forestry division under a program administered by the Society of Municipal Arborists which is part of the International Society of Arboriculture.

Municipal Building Division

Routine maintenance and repairs to all municipal buildings will continue in FY 2009, including conversion to an electronic heating control system to better stabilize building temperature and energy usage. The last of the 1960's bus shelters along Green Bay Road will be replaced during FY 09.

Phase II of the Village Hall renovation program will include review and architectural design of first floor areas of the Public Safety Department.

Parking and Traffic Control Division

Upgrading of local street signing and pavement markings will continue in Fiscal Year 2009. This upgrading includes a Village-wide effort to standardize parking and regulatory traffic signing. Staff will continue to pursue implementation of the sign inventory onto the GIS.

Community Development Division

Residential and commercial construction activity is expected to continue at a steady rate reflecting the national housing market. It is expected there will be a steady flow of residential remodeling and addition permits. Work is expected to be completed on the Glencoe Park District Community Center improvement in FY 09 and significantly completed at Am Shalom.

Municipal Garage Division

Routine repairs to the Public Works Garage building, including interior concrete slab replacement and exterior brick and masonry tuckpointing will continue in FY 2009.

Streets, Sidewalks and Bridge Division

The Village will continue street maintenance crack sealing, thermoplastic pavement markings, and patching efforts on the Village's street system, as well as the annual sidewalk maintenance replacement program.

The 3rd year of a maintenance street resurfacing program will continue in FY 2009.

The Village is anticipating that IDOT will complete the long awaited maintenance resurfacing improvement on Dundee Road from Forest Way Drive to the Edens during the 2008 construction season. This improvement will also include new traffic signals and landscaped medians.

Capital equipment replacement proposed for FY 2009 includes a 2-1/2 ton truck and a sweeper.

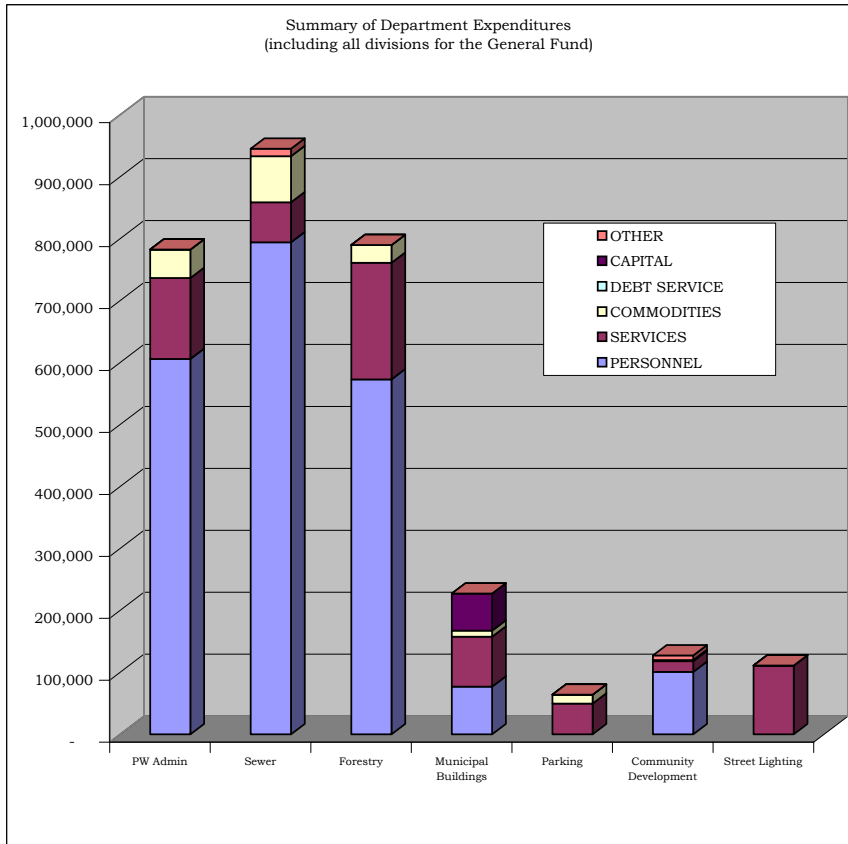
Street Lighting Division

Routine efforts to maintain streetlights in the train station's commuter parking lots, the Skokie Heights and Ridges, and the downtown will continue. Maintenance of downtown holiday lighting will continue. Updated seasonal decorative banners will be purchased to continue to provide more variety to the downtown streetscape.

Department of Public Works

Summary of Expenditures for the Department of Public Works (all Divisions in the General Fund)

General Fund								
	PW Admin	Sewer	Forestry	Municipal Buildings	Parking	Community Development	Street Lighting	Total
PERSONNEL	605,978	794,269	573,093	77,170	-	100,886	-	2,995,824
SERVICES	130,700	64,500	188,071	80,400	49,800	17,320	111,150	753,791
COMMODITIES	45,958	74,523	28,719	9,925	14,500	1,873	-	391,998
SUB-TOTAL	782,636	933,292	789,883	167,495	64,300	120,079	111,150	4,141,613
DEBT SERVICE	-	-	-	-	-	-	-	-
CAPITAL	-	-	-	60,000	-	-	-	584,700
SUB-TOTAL	-	-	-	60,000	-	-	-	584,700
OTHER	-	12,000	-	-	-	7,500	-	19,500
COMBINED TOTAL	782,636	945,292	789,883	227,495	64,300	127,579	111,150	4,745,813
TRANSFERS OUT	-	-	-	-	-	-	-	-
DIVISION TOTAL	782,636	945,292	789,883	227,495	64,300	127,579	111,150	4,745,813

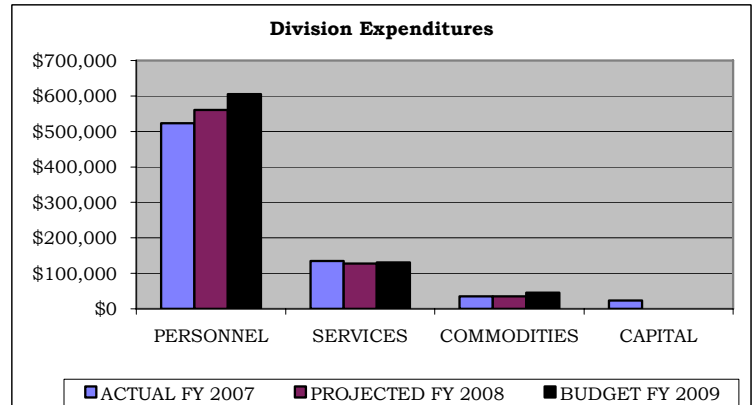
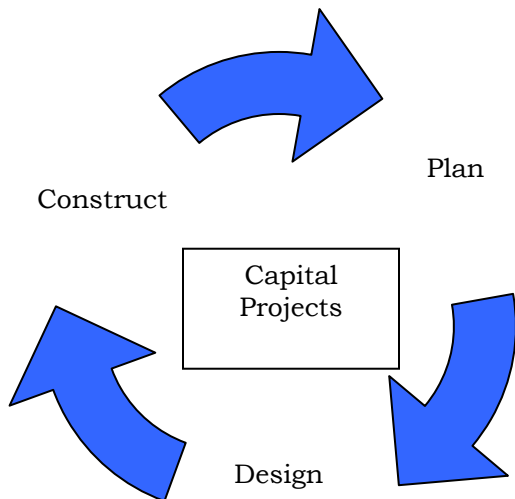


PUBLIC WORKS DEPARTMENT ADMINISTRATION DIVISION

DIVISION PURPOSE AND RESPONSIBILITIES

This division provides the following:

- Preparation of preliminary engineering studies and surveys;
- Preparation of Plans;
- Preparation of specifications and costs estimates;
- Supervision and inspection of public improvement installations;
- Review of utility permits;
- Review of subdivision plats and other land development proposals;
- Coordinates for the provision and maintenance of our Village's infrastructure through planning, design and construction of capital improvements;
- Safe and healthy working environment; and
- Provides ongoing and regular staff support to the Office of the Village Manager, Planning Commission, the Zoning Commission, the Village President and the Board of Trustees for the review and consideration of all planning and development proposals within the Village of Glencoe.



DIVISION EXPENDITURES

ACCOUNT	ACTUAL FY 2007	PROJECTED FY 2008	BUDGET FY 2009	% INCREASE (DECREASE) FROM FY 2008 PROJECTED
PERSONNEL	\$523,542	\$561,178	\$605,978	7.98%
SERVICES	134,983	127,445	130,700	2.55%
COMMODITIES	35,103	34,636	45,958	32.69%
SUB-TOTAL	693,628	723,259	782,636	8.21%
CAPITAL	23,885	-	-	N/A
GRAND TOTAL	717,513	723,259	782,636	8.21%

POSITION TITLE	Number of Positions Authorized		
	FY 2007	FY 2008	FY 2009
Director of Public Works	1	1	1
Village Engineer	1	1	1
Deputy Director of Public Works / Community Development	1	1	1
Office Coordinator	1	1	1
FULL TIME EQUIVALENT	4	4	4

PUBLIC WORKS DEPARTMENT SEWER DIVISION

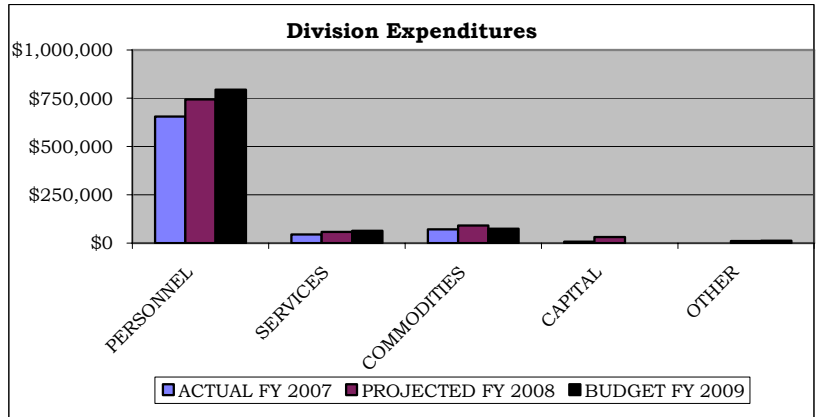
DIVISION PURPOSE AND RESPONSIBILITIES

This division provides the following for the Village's sewers:

- Inspection
- Cleaning
- Repair
- Maintenance

The Village has 900 sanitary sewer manholes, 38.5 miles of sanitary sewer gravity sewer lines, 1.2 miles of sanitary sewer forced main, 8 sanitary sewer lift stations.

In addition to the above, the Sewer Division plans, directs and controls the maintenance of 70 miles of storm sewer lines and more than 1,200 storm sewer manholes and catch basins.



DIVISION EXPENDITURES

ACCOUNT	ACTUAL FY 2007	PROJECTED FY 2008	BUDGET FY 2009	% INCREASE (DECREASE) FROM FY 2008 PROJECTED
PERSONNEL	\$654,163	\$743,791	\$794,269	6.79%
SERVICES	44,514	58,500	64,500	10.26%
COMMODITIES	71,027	90,500	74,523	-17.65%
SUB-TOTAL	769,704	892,791	933,292	4.54%
CAPITAL	184,987	31,505	-	N/A
OTHER EXPENSES	8,000	10,000	12,000	20.00%
SUB-TOTAL	192,987	41,505	12,000	-71.09%
GRAND TOTAL	962,691	934,296	945,292	1.18%

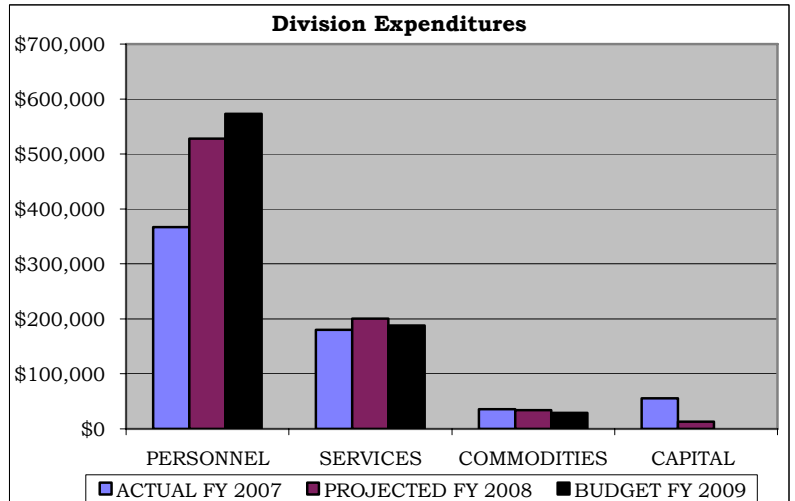
<u>Number of Positions Authorized</u>			
POSITION TITLE	FY 2007	FY 2008	FY 2009
General Superintendent	1	1	1
Community Development Analyst	1	1	1
Administrative Secretary	1	1	1
Maintenance Equipment Operator	4	4	4
FULL TIME EQUIVALENT	7	7	7

**PUBLIC WORKS DEPARTMENT
FORESTRY DIVISION**

DIVISION PURPOSE AND RESPONSIBILITIES

This division provides the following:

- Maintenance of the Village's parkway trees;
- Adds trees through the 50/50 cost sharing program for the replacement of dead trees and new trees;
- Removes dead or dying trees, including elms;
- Provides information to residents on the care of both public and private trees;
- Repairs parkways;
- Removes tree stumps; and
- Works to minimize street end/bluff erosion.



DIVISION EXPENDITURES

ACCOUNT	ACTUAL FY 2007	PROJECTED FY 2008	BUDGET FY 2009	(DECREASE) FROM FY 2008 PROJECTED
PERSONNEL	\$366,724	\$528,085	\$573,093	8.52%
SERVICES	180,098	200,649	188,071	-6.27%
COMMODITIES	35,760	34,084	28,719	-15.74%
SUB-TOTAL	582,582	762,818	789,883	3.55%
CAPITAL	55,320.00	13,000	-	-100.00%
GRAND TOTAL	\$637,902	\$775,818	\$789,883	1.81%

Number of Positions Authorized			
POSITION TITLE	FY 2007	FY 2008	FY 2009
Public Works Supervisor	1	1	1
Maintenance Equipment Operator	4	4	4
FULL TIME EQUIVALENT	5	5	5

**PUBLIC WORKS DEPARTMENT
MUNICIPAL BUILDING DIVISION**

DIVISION PURPOSE AND RESPONSIBILITIES

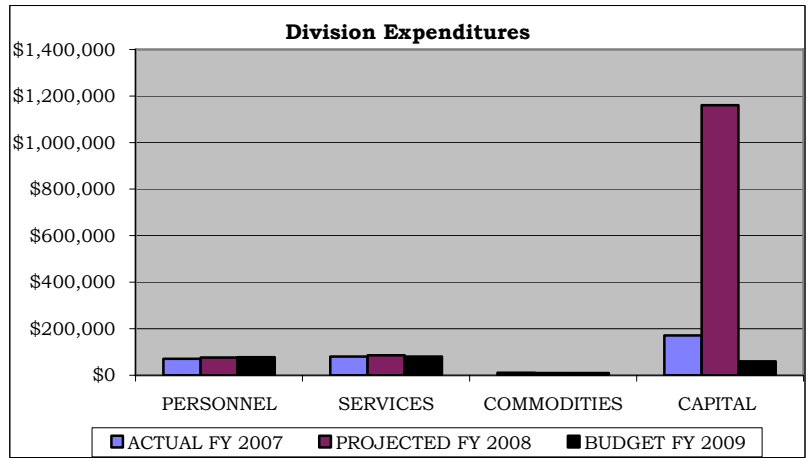
This division provides the following:

- Effective and timely maintenance of the Village Hall;
- Improvement of the Village Hall and Village Hall grounds;
- Maintenance of Temple Court Parking Lot; and
- Maintenance of bus shelters.

This division provides funding for the following:

- Village Hall heating;
- Village Hall lighting;
- Village Hall air conditioning; and
- Village Hall cleaning service.

Also, the Village related portion of the Handyman Assistance Program is included in this division.



DIVISION EXPENDITURES

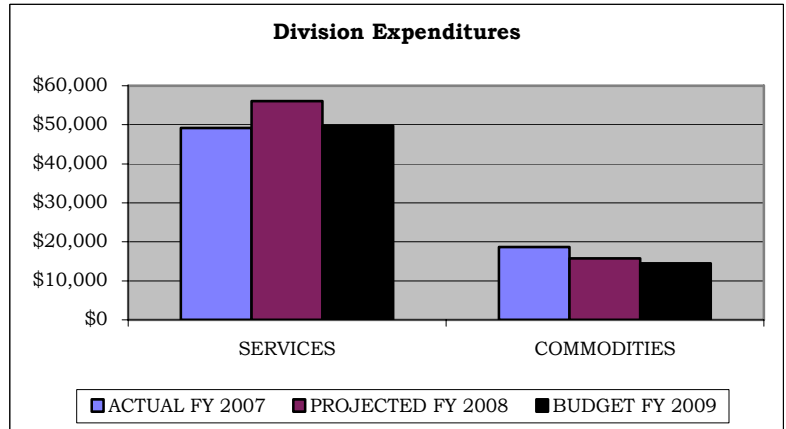
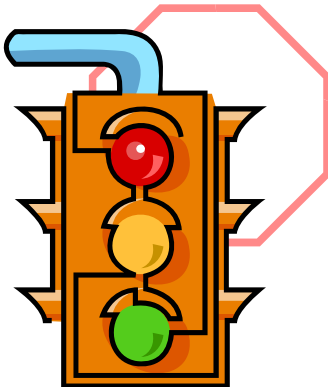
ACCOUNT	ACTUAL FY 2007	PROJECTED FY 2008	BUDGET FY 2009	% INCREASE (DECREASE) FROM FY 2008 PROJECTED
PERSONNEL	\$70,639	\$75,792	\$77,170	1.82%
SERVICES	80,681	85,775	80,400	-6.27%
COMMODITIES	10,501	9,200	9,925	7.88%
SUB-TOTAL	161,821	170,767	167,495	-1.92%
CAPITAL	171,911	1,160,000	60,000	-94.83%
GRAND TOTAL	\$333,731	\$1,330,767	\$227,495	-82.90%

Number of Positions Authorized			
POSITION TITLE	FY 2007	FY 2008	FY 2009
Building Custodian	1	1	1
FULL TIME EQUIVALENT	1	1	1

**PUBLIC WORKS DEPARTMENT
PARKING AND TRAFFIC CONTROL DIVISION
DIVISION PURPOSE AND RESPONSIBILITIES**

This division provides for the safe and orderly flow of vehicular traffic through the Village by doing the following activities:

- Maintenance and installation of traffic signals;
- Maintenance and installation of traffic control signs;
- Maintenance and installation of street name signs;
- Maintenance and repair of the train station parking areas and the train station; and
- Parking improvements.



DIVISION EXPENDITURES

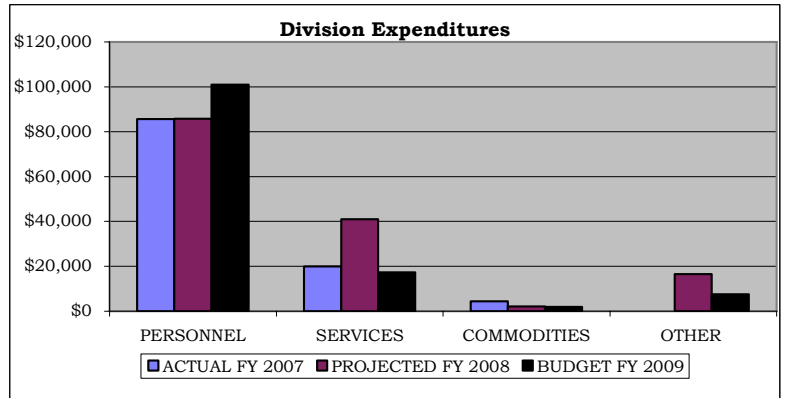
ACCOUNT	ACTUAL FY 2007	PROJECTED FY 2008	BUDGET FY 2009	% INCREASE (DECREASE) FROM FY 2008 PROJECTED
SERVICES	\$49,143	\$56,115	\$49,800	-11.25%
COMMODITIES	18,691	15,762	14,500	-8.01%
GRAND TOTAL	\$67,834	\$71,877	\$64,300	-10.54%

**PUBLIC WORKS DEPARTMENT
COMMUNITY DEVELOPMENT DIVISION**

DIVISION PURPOSE AND RESPONSIBILITIES

This division of Public Works provides the following:

- Inspection and plan review services to assure that construction improvement requests are in compliance with all applicable code, permit, and Zoning/Plan Commission requirements and to assure that construction is in accordance with the approved plans by performing on-going construction inspection;
- Administration of zoning ordinance and sign ordinance;
- Enforcement of zoning ordinance and sign ordinance; and
- Village resident portion of the Handyman Assistance Program is included under this division.



DIVISION EXPENDITURES

ACCOUNT	ACTUAL FY 2007	PROJECTED FY 2008	BUDGET FY 2009	% INCREASE (DECREASE) FROM FY 2008 PROJECTED
PERSONNEL	\$85,555	\$85,775	\$100,886	17.62%
SERVICES	19,902	40,940	17,320	-57.69%
COMMODITIES	4,406	2,100	1,873	-10.81%
SUB-TOTAL	109,863	128,815	120,079	-6.78%
OTHER EXPENDITURES	-	16,500	7,500	
GRAND TOTAL	\$219,726	\$145,315	\$127,579	-12.21%

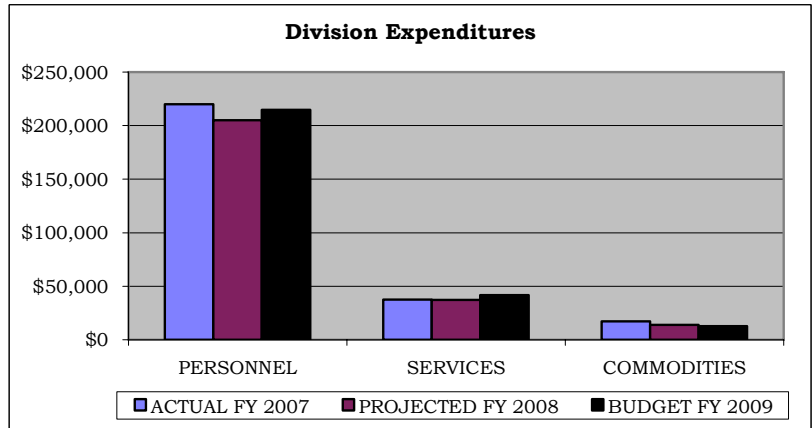
Number of Positions Authorized			
POSITION TITLE	FY 2007	FY 2008	FY 2009
Building Inspector / Reviewer	1	1	1
FULL TIME EQUIVALENT	1	1	1

**PUBLIC WORKS DEPARTMENT
MUNICIPAL GARAGE DIVISION**

DIVISION PURPOSE AND RESPONSIBILITIES

This division of Public Works provides the following:

- Proper and timely maintenance and service of all Village vehicles;
- Proper and timely maintenance and service of all equipment; and
- Maintenance repair and improvements to the Public Works service building.



DIVISION EXPENDITURES

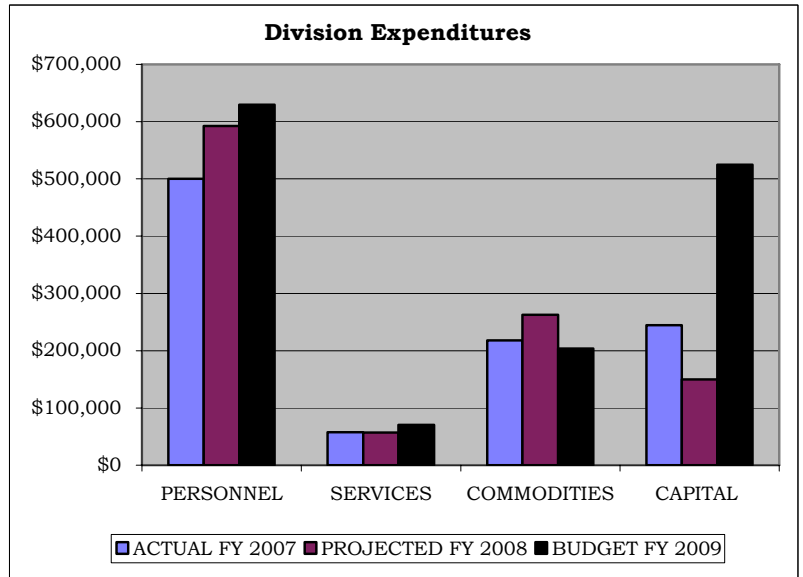
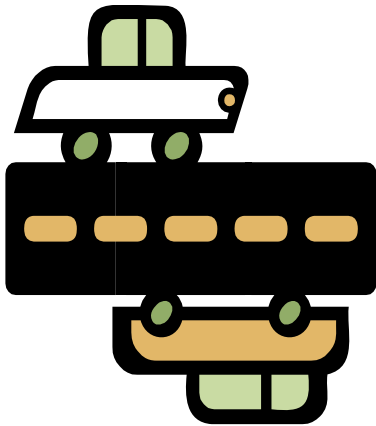
ACCOUNT	ACTUAL FY 2007	PROJECTED FY 2008	BUDGET FY 2009	% INCREASE (DECREASE) FROM FY 2008 PROJECTED
PERSONNEL	\$220,156	\$204,928	\$214,731	4.78%
SERVICES	37,457	37,200	41,500	11.56%
COMMODITIES	17,191	14,000	12,800	-8.57%
GRAND TOTAL	274,804	256,128	269,031	5.04%

Number of Positions Authorized			
POSITION TITLE	FY 2007	FY 2008	FY 2009
Mechanic	2	2	2
FULL TIME EQUIVALENT	2	2	2

**PUBLIC WORKS DEPARTMENT
STREET, SIDEWALK AND BRIDGE DIVISION
DIVISION PURPOSE AND RESPONSIBILITIES**

This division of Public Works is responsible for the following:

- Maintenance of street surfaces, curbs, sidewalks and bridges;
- Maintaining streets, parkways and bridges, keeping them free of dirt and litter;
- Mowing public areas;
- Clearing snow and ice off of streets, sidewalks, bridges and parking lots;
- Repairing bike trails; and
- Completing other Village improvements as assigned.



DIVISION EXPENDITURES

ACCOUNT	ACTUAL	PROJECTED	BUDGET	% INCREASE (DECREASE)
	FY 2007	FY 2008	FY 2009	FROM FY 2008 PROJECTED
PERSONNEL	\$500,176	\$592,653	\$629,697	6.25%
SERVICES	57,433	56,999	70,350	23.42%
COMMODITIES	218,317	262,743	203,700	-22.47%
SUB-TOTAL	775,925	912,395	903,747	-0.95%
CAPITAL	244,535	149,889	524,700	250.06%
GRAND TOTAL	\$1,020,460	\$1,062,284	\$1,428,447	34.47%

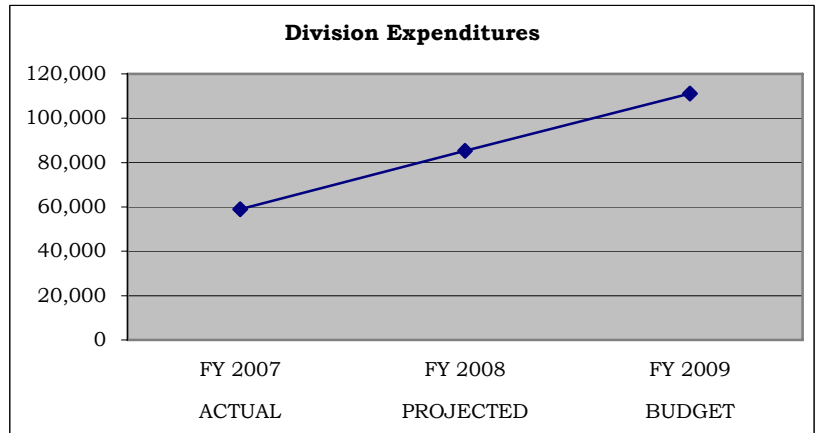
POSITION TITLE	Number of Positions Authorized		
	FY 2007	FY 2008	FY 2009
Public Works Supervisor	1	1	1
Receptionist/Cashier	1	1	1
Maintenance Equipment Operator	5	5	5
FULL TIME EQUIVALENT	7	7	7

**PUBLIC WORKS DEPARTMENT
STREET LIGHTING DIVISION**

DIVISION PURPOSE AND RESPONSIBILITIES

This division of Public Works is responsible for the following:

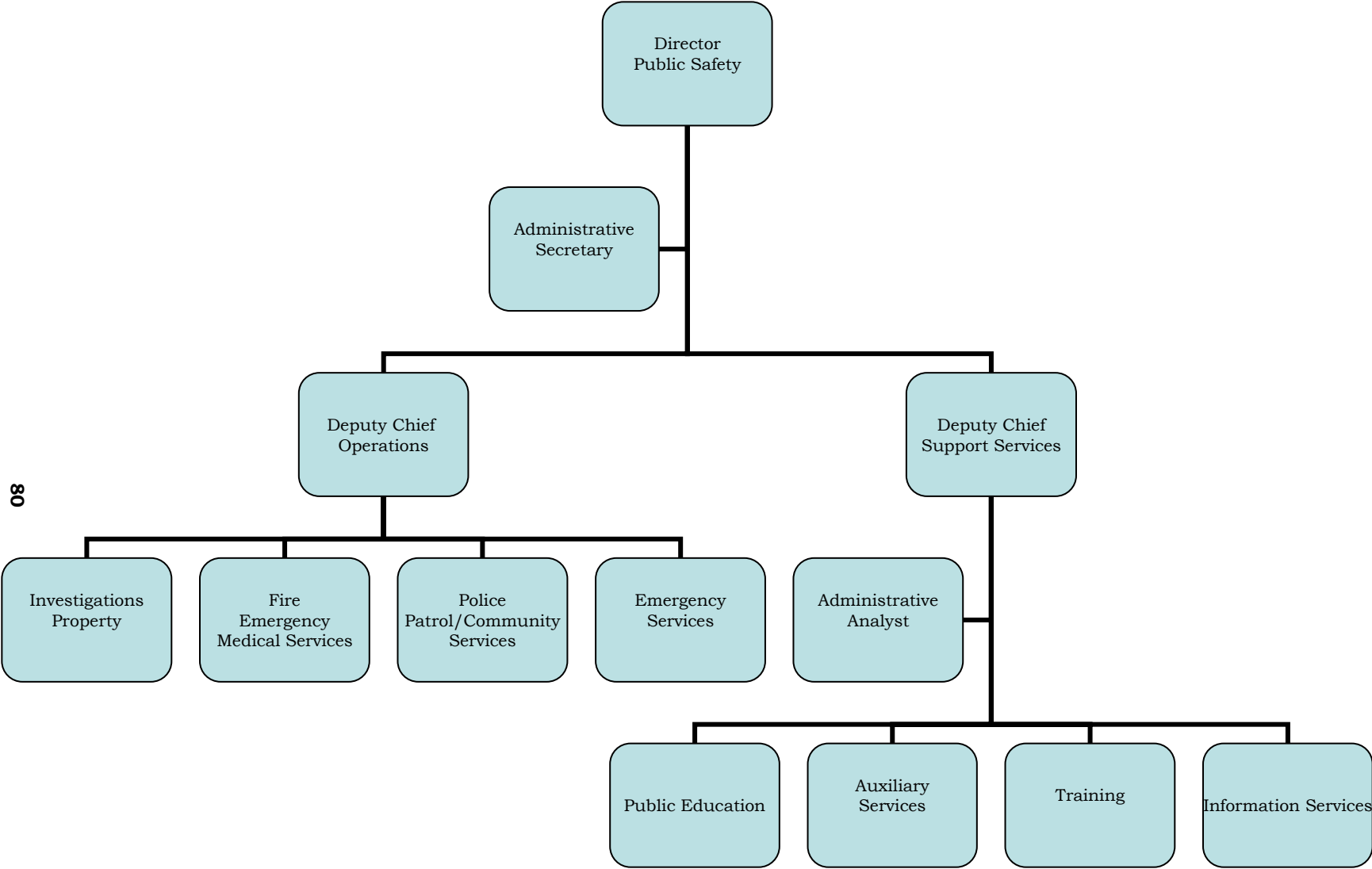
- Provides and maintains street intersection lighting to minimize traffic flow problems;
- Provide a sense of public safety and security;
- Provide funding for electric power and maintenance of most Village streetlights that is provided by Commonwealth Edison at a per-month cost based on the size of the light; and
- Maintains light poles, light fixtures, and wiring for the Village Business Center, Skokie Heights, Skokie Ridge Subdivision, the four commuter parking lots and for the downtown holiday lighting.



DIVISION EXPENDITURES

ACCOUNT	ACTUAL	PROJECTED	BUDGET	% INCREASE (DECREASE) FROM FY 2008 PROJECTED
	FY 2007	FY 2008	FY 2009	
SERVICES	\$59,025	\$85,253	\$111,150	30.38%
GRAND TOTAL	\$59,025	\$85,253	\$111,150	30.38%

Department of Public Safety Fiscal Year 2009



PUBLIC SAFETY SERVICES

Review of FY 2008

For the 12 months comprising 2008, our Public Safety personnel investigated 102 Part I offenses and 388 Part II offenses, and made 150 arrests. Officers issued 6,744 citations, investigated 335 motor vehicle accidents, conducted 11,540 "other" public safety services and performed 2,336 fire service activities. Public Safety personnel assigned to paramedic duties responded to 449 calls.

The Public Education Section conducted CPR training sessions for the public and Park District employees, performed Infant Car Seat inspections and installations, instructed Bassett Alcohol Training, Tobacco Awareness classes, and arranged various public information seminars as requested. The Department members participated in numerous area training sessions covering various emergency medical service provisions.

Department members participated in numerous public education programs, including "Officer Friendly", drug awareness, "Choose To Be Drug Free" Parade, home safety inspections, "Halloween Safety", "Bicycle Rodeo", DUI Seminars, seat belt inspection zones, laws that effect teenage responsibility, and partnered with the Parent / Teacher Organization program "Readers are Leaders". All members of the Department attended training sessions covering a wide range of police, fire and related topics. A continual training focus during this fiscal year dealt with "Back to Basic's," which included improved individual performance by reviewing and training on common operational functions in police, fire and emergency medical responses.

Our "Mission Statement", was reviewed for value and meaning during the annual Diversity Training Program. During this training Department members looked to expand our ability to effectively engage peers, managers and customers. We also looked to increase our awareness that we have choices, and what we choose will have an impact on the organization.

***To provide the highest level
of public safety services
to everyone,
in cooperation with
the community in
a partnership of equality
and integrity, in a spirit
of unity and mutual trust***

As part of the re-accreditation for law enforcement Department members developed and adopted (December 11, 2001) the following value statement for our organization:

We, the members of the Department of Public Safety, value the training and camaraderie that allows us to perform all aspects of our job with integrity, courage, and the ability to provide service at the highest standard of excellence to all.

As a certified agency with the Commission on Fire Accreditation the Department formulated and adopted (June 01, 2002) a vision statement to act as a template for organizational goals and objectives:

The Glencoe Public Safety Department is committed to further professionalism and will be a safe, efficient, fiscally viable, pro-active provider of emergency services for law enforcement, fire suppression, rescue, emergency medical care, fire prevention,

crime prevention, and public education. The Department will enhance service delivery by maintaining continual professional liaisons with various law enforcement, fire service, and medical institutions, and implementing a best practices model for law enforcement, fire service, and emergency medical assistance. The intent is to assure the overall quality of service to all occupants of the community.

G alvanized in our commitment to serve Glencoe.

D rive to help people in need.

P ride in professionalism.

S ound in judgment.

Staff appeared before representatives of the Commission on Fire Accreditation in August, 2004. Commissioners agreed that the Department meets all the nationally recognized standards and voted unanimously for our accredited status. This designation gave our Public Safety Department national recognition as the first fully integrated Public Safety Agency in the world to receive both Police and Fire accreditation status.

Representatives from the Commission on Accreditation for Law Enforcement Agencies (CALEA) conducted an on-site review with staff for re-accreditation in November 2007. An assigned team of three law enforcement professionals reviewed policy and procedures. They spent four (4) days interviewing staff and conducting inspections and riding with patrol officers. Preliminary determination was made that the department continues to meet the more than 900 professional standards of law enforcement accreditation and will be recommended for re-accreditation during the March 2008 full committee meeting. Public Safety has been law enforcement accredited since 1994.

Our Community Oriented Public Safety (COPS) Program, where the community was asked to be partners with the Department of Public Safety, was carried out for a eleventh year. A neighborhood e-mail newsletter is utilized to alert residents when crime or unusual activities are impacting their neighborhoods. We participated in community events such as: the annual Community Food and Toy Drive, Memorial Day and 911 Observance ceremonies, Pumpkin Day, South School Day, Glencoe Education Foundation Grand Prix Bicycle Races, Glencoe School District new teach orientation day, and the school district Safety Committee, and the Park District Safety Town preschool education program. The Department remains an active member in the New Trier Township Peer Jury System.

The Public Safety Commission met several times throughout the year. Consistent with the requirements of the Public Safety Commission a recruiting campaign was conducted in May 2007 to establish a new Register of Eligibles. This list will expire in May of 2009. There were three vacancies in the Public Safety Department and three individuals were hired during the time this report covers (January 01, 2006 – December 31, 2006). Officer Estuardo Rendon completed the three basic emergency medical training program through Highland Park Hospital. The Department continues to train qualified officers as paramedics to replace those who have retired or resigned. Currently the Department has 17 certified paramedics.

The Mobile Intensive Care Ambulance was designed and ordered with an expected delivery of February 01, 2008.

The renovation of the department firing range was completed. This renovation allows the firing range to meet all acceptable national safety standards.

Proposed for FY 2009

This report recognizes that any sworn officer or communications operator assigned to a patrol, fire or communications room function requires an individual who is fully trained and capable to meet the needs of his/her assignment.

Training continues to be a cornerstone of the integrated public safety program. The proposed Budget provides training programs to keep Public Safety Officers and Communication Operators at the necessary skill and knowledge levels to keep current with law enforcement, fire suppression and paramedic technology. Consistent with the training requirements, the Department has budgeted for an additional year of participation in the Northeastern Illinois Public Safety Training Academy (NIPSTA). This facility is becoming a full service public safety training center. It was made available by the Village of Glenview as part of the take over of the Glenview Naval Air Station. In 2004 the 600' X 400' driver-training pad to train emergency equipment operators was completed. In 2007 many of the training props were installed and began formal operations including: crime laboratory and associated classroom, technical rescue training area, two (2) railroad tank cars, one (1) passenger rail car, a live fire training building, and a modular multi-level multi-building training center for both law enforcement and fire shared training usage. Beginning in January 2008 the campus will begin hosting a Illinois certified firefighter training program. One public safety officer is assigned to this class. Public Safety officers continue to be sent to this facility to participate in emergency driver training of both police and fire units.

The budget continues to allow for the expansion of our Computer Aided Dispatch (CAD) and Record Management System (RMS). This expansion will allow the gradual withdrawal from the State-wide Illinois Wireless Intercommunications Network (IWIN) utilized in our patrol vehicles and creating a savings of the associated IWIN fees. This provides wireless E-9-1-1 pass-through and Computer Aided Dispatch (CAD) that allows 911 information, utilization of the Global Information System (GIS) and access to department and Village data via the mobile data laptops installed in each mobile unit in the field.

The budget provides for continued participation in the Northern Illinois Police Crime Lab for the 39th year, enabling us to receive complete crime laboratory services. Of note, the Northern Illinois Police Crime Laboratory became an "accredited" laboratory in 1997, making it the first non-profit, full service, regional laboratory in the world to earn ASCLAD/LAB Accreditation.

The Public Safety Counselor Program continues to provide emergency counseling services to the Department through Family Counseling Services. It serves as a program that continues to be modeled by surrounding communities. Staff continues to develop an Emergency Services Agreement with the Chicago Botanic Garden. Public Safety currently provides fire, emergency medical services throughout the Garden property. Garden representatives have approached staff about expanding that coverage to include law enforcement services. The replacement of police patrol vehicles will continue per Department policy. The Department continues participation in the Northern Illinois Police Alarm System (NIPAS) response plan, The NIPAS Emergency Services Team (EST), The NIPAS Mobile Field Force and Illinois Law Enforcement Alarm System (ILEAS). In addition, the Department continues to be an active member in the North Region Major Crimes Task Force (NORTAF) in order to have quality investigative resources available and the associated cost sharing this provides.

Proposed for FY 2009 (cont.)

The Department will continue to participate and support the Mutual Aid Box Alarm System (MABAS) that provides a shared costing of specialized fire teams and equipment in the event of a Hazardous Material Response, a technical rescue situation, confined space rescue or water rescue emergency.

The Department will continue with Phase 2 replacement of the self-contained breathing apparatus used to protect firefighters in hazardous atmospheres.

Staff is working on revising the village-wide emergency Operations Plan (EOP) and making it NIMS compliant. Once revised the department will conduct a training exercise for all village staff members.

Staff has included \$40,000 of funding from the E911 Fund as a supplement to the General Fund to provide for a village-wide telephone upgrade.

In addition, the Department will continue and expand the very successful public education section. This group provided community residents programs on topics such as: firearms safety and registration, home safety inspections, infant car seat inspections and installations, baby sitter classes, CPR, and basic first aid. The school resource officer and the "Officer Friendly" programs will continue. This group also provides regular contact with the business community and provides continuing education in alcohol and tobacco sales to all business which sells those products in Glencoe.

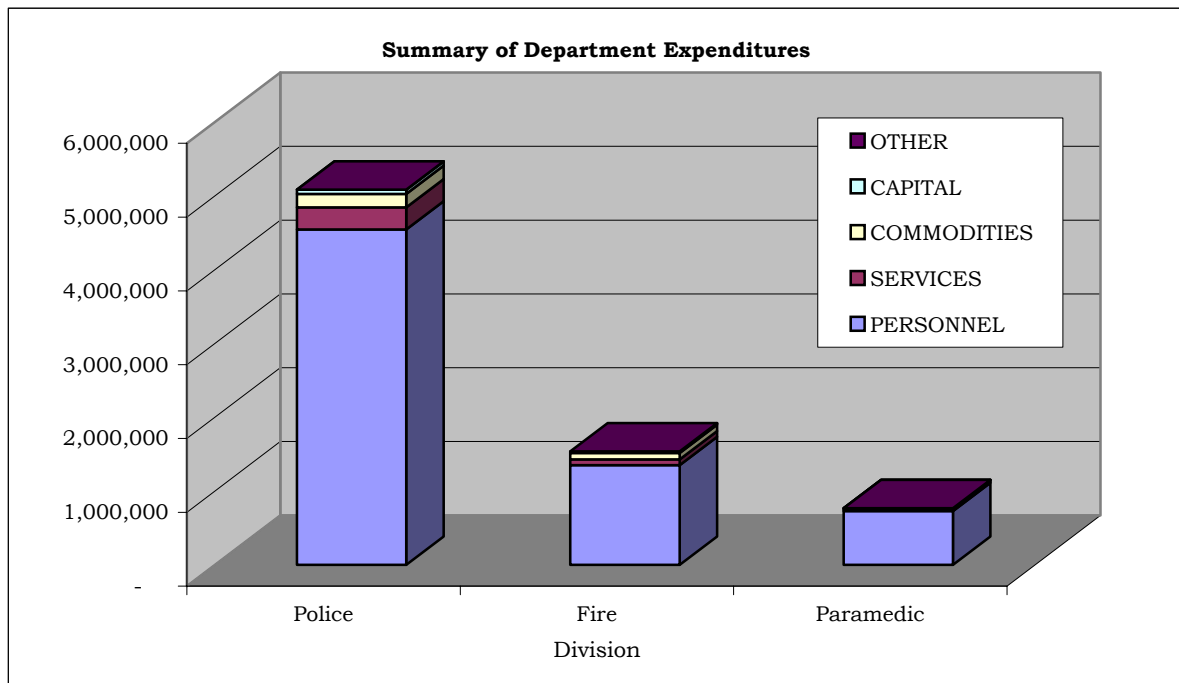
In preparation of remaining dually accredited in both police and fire service accreditation, the Department has budgeted \$4,500 for the cost of expenditures as may be necessitated to retain the certifications. As part of a Village Staff Committee, the Public Safety Department Budget also reflects \$6,000 for expenditures to further the Village wide disaster planning and preparation.

Staff will continue the phasing of the Village Hall improvement plan with a budget of \$25,000 to develop an architectural design plan for the first floor public safety portion of the building including the prisoner detention area.

Department of Public Safety

Summary of Expenditures for the Department of Public Safety all Divisions

	<u>Police</u>	<u>Fire</u>	<u>Paramedic</u>	<u>Total</u>
PERSONNEL	4,544,619	1,351,345	729,184	6,625,148
SERVICES	298,880	77,659	19,250	395,789
COMMODITIES	182,980	87,565	19,385	289,930
SUB-TOTAL	5,026,479	1,516,569	767,819	7,310,867
DEBT SERVICE	-	-	-	-
CAPITAL	58,000	15,000	-	73,000
SUB-TOTAL	58,000	15,000	-	73,000
OTHER	-	6,000	-	6,000
COMBINED TOTAL	5,084,479	1,537,569	767,819	7,389,867
TRANSFERS OUT	-	-	-	-
Division Total	5,084,479	1,537,569	767,819	7,389,867



**PUBLIC SAFETY DEPARTMENT
Police Service Division**

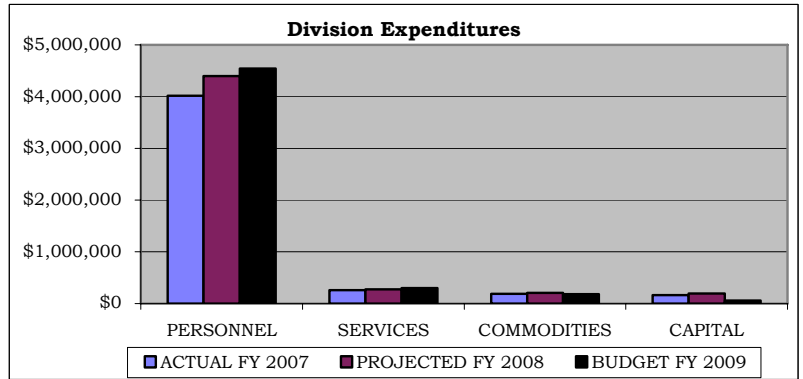
DIVISION PURPOSE AND RESPONSIBILITIES

This division provides law enforcement to the community by doing the following:

- Education;
- Patrol;
- Investigation;
- Apprehension;
- Recovery of Evidence; and
- Community Services.

The Police Division enforces criminal and traffic laws on the federal, state and local levels, this includes the protection of persons and property.

These functions encompass specific areas, such as patrol and traffic, investigation, youth activities and personnel training.



DIVISION EXPENDITURES

ACCOUNT	ACTUAL	PROJECTED	BUDGET	% INCREASE (DECREASE) FROM FY 2008 PROJECTED
	FY 2007	FY 2008	FY 2009	
PERSONNEL	\$4,014,744	\$4,397,088	\$4,544,619	3.36%
SERVICES	254,442	276,887	298,880	7.94%
COMMODITIES	186,667	204,173	182,980	-10.38%
SUB-TOTAL	4,455,853	4,878,148	5,026,479	3.04%
CAPITAL	163,122	191,525	58,000	-69.72%
GRAND TOTAL	\$4,618,975	\$5,069,673	\$5,084,479	0.29%

POSITION TITLE	Number of Positions Authorized		
	FY 2007	FY 2008	FY 2009
Director of Public Safety	1	1	1
Deputy Director of Public Safety	3	3	3
Lieutenant	6	6	6
Public Safety Officer	26	26	26
Assistant to the Director of Public Safety	1	1	1
Communications Operator	5	5	5
Community Service Officer	2	2	2
Administrative Secretary	1	1	1
Records Clerk	1	1	1
FULL TIME EQUIVALENT	46	46	46

Note

Public Safety's Salaries are distributed among three divisions, the distribution is as follows: Police Services Division pays for 60%, Fire Services Division pays for 25% and Paramedic Services Division pays the remaining 15%.

**PUBLIC SAFETY DEPARTMENT
Fire Service Division**

DIVISION PURPOSE AND RESPONSIBILITIES

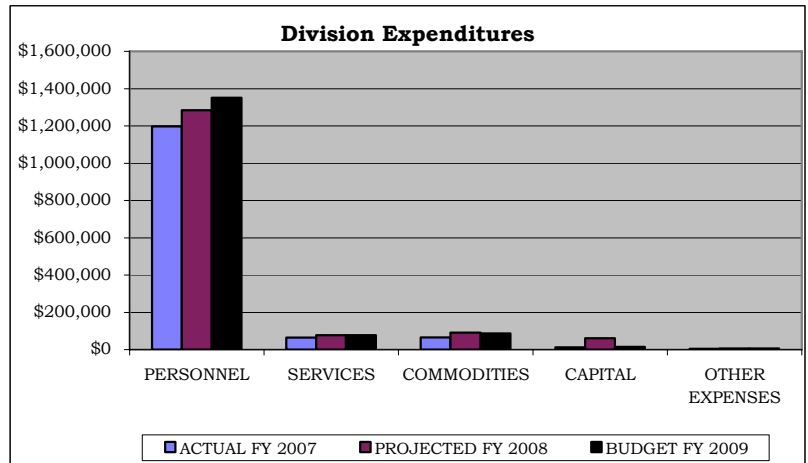
The Fire Service Division of the Public Safety Department has the responsibility to:

- Respond;
- Attack;
- Confine; and
- Extinguish fires when they occur with a minimal loss of life and property.

The Fire Service Division conducts and attend fire prevention and education programs in order to:

- Reduce the incidence of fire within the community,
- Respond to and control hazardous material situation;
- Provide underground and underwater rescue and recovery.

This division is proactive in the business community in fire prevention activities through survey and inspections in order to reduce fire safety concerns.



DIVISION EXPENDITURES

ACCOUNT	ACTUAL	PROJECTED	BUDGET	% INCREASE
	FY 2007	FY 2008	FY 2009	FROM FY 2008 (DECREASE) PROJECTED
PERSONNEL	\$1,196,313	\$1,283,737	\$1,351,345	5.27%
SERVICES	64,866	77,659	77,659	0.00%
COMMODITIES	65,483	91,125	87,565	-3.91%
SUB-TOTAL	1,326,662	1,452,521	1,516,569	4.41%
CAPITAL	12,086	60,994	15,000	-75.41%
OTHER EXPENSES	5,114	6,000	6,000	0.00%
SUB-TOTAL	17,200	66,994	21,000	-68.65%
GRAND TOTAL	\$1,343,862	\$1,519,515	\$1,537,569	1.19%

Number of Positions Authorized

POSITION TITLE	FY 2007	FY 2008	FY 2009
Director of Public Safety	1	1	1
Deputy Director of Public Safety	3	3	3
Lieutenant	6	6	6
Public Safety Officer	26	26	26
Assistant to the Director of Public Safety	1	1	1
Communications Operator	5	5	5
Community Service Officer	2	2	2
Administrative Secretary	1	1	1
Records Clerk	1	1	1
FULL TIME EQUIVALENT	46	46	46

Note

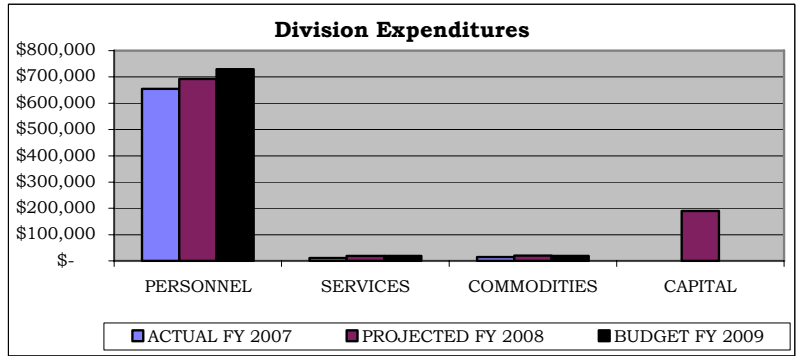
Public Safety's Salaries are distributed among three divisions, the distribution is as follows: Police Services Division pays for 60%, Fire Services Division pays for 25% and Paramedic Services Division pays the remaining 15%.

**PUBLIC SAFETY DEPARTMENT
Paramedic Service Division**

DIVISION PURPOSE AND RESPONSIBILITIES

The Paramedic Service Division of the Public Safety Department provides emergency medical services in order to stabilize the condition of sick or injured persons and to ensure their transport to a medical facility with minimal effects of trauma or illness.

The Paramedic Service Division also provides education programs as may be desirable in order to increase first aid awareness in the Village.



DIVISION EXPENDITURES

ACCOUNT	ACTUAL	PROJECTED	BUDGET	% INCREASE
	FY 2007	FY 2008	FY 2009	(DECREASE) FROM FY 2008 PROJECTED
PERSONNEL	\$654,528	\$692,942	\$729,184	5.23%
SERVICES	11,407	19,250	19,250	0.00%
COMMODITIES	14,915	20,375	19,385	-4.86%
SUB-TOTAL	680,850	732,567	767,819	4.81%
CAPITAL	-	190,000	-	-100.00%
GRAND TOTAL	\$680,850	\$922,567	\$767,819	-16.77%

POSITION TITLE	Number of Positions Authorized		
	FY 2007	FY 2008	FY 2009
Director of Public Safety	1	1	1
Deputy Director of Public Safety	3	3	3
Lieutenant	6	6	6
Public Safety Officer	26	26	26
Assistant to the Director of Public Safety	1	1	1
Communications Operator	5	5	5
Community Service Officer	2	2	2
Administrative Secretary	1	1	1
Records Clerk	1	1	1
FULL TIME EQUIVALENT	46	46	46

Note

Public Safety's Salaries are distributed among three divisions, the distribution is as follows: Police Services Division pays for 60%, Fire Services Division pays for 25% and Paramedic Services Division pays the remaining 15%.

GARBAGE FUND

Review of Fiscal Year 2008

Per the Village's Project Use Agreement with Solid Waste Agency of Northern Cook County (SWANCC), the Village continues to haul solid waste to the Wheeling Township Transfer Station (WTTS) operated by SWANCC. In addition, the Village continued to pay its portion of the debt service (\$3.62 per ton) for the construction of the Transfer Station facility. Disposal tipping fees were \$54.68 per ton in FY 2008. The change to a container program in 2003 for the commercial/multi-family refuse collection service continues to be successful. Commercial/multi-family users are issued 90-gallon cart containers and billed per container for the 5x per week service. In addition, residential recycling collection continues to be strong since the implementation of the recycling cart program in 2003.

Approximately 3,665 tons of refuse was collected by the Village and delivered to the WTTS in Fiscal Year 2008, and approximately 2,009 tons of recyclables from the residential and business district was collected by Groot Recycling and diverted to their Elk Grove facility. In addition, approximately 637 tons of yard waste and 6,300 cubic yards of leaves were collected by the Village, and delivered to the WTTS, the Chicago Botanic Garden, and the Village's temporary transfer station at the Water Tower site.

The Village successfully initiated a new once weekly garbage collection program in FY 2008. Residents were offered the 2nd collection on a subscription basis for an additional fee and approximately 12% of the residential properties are utilizing this service option. In addition, residents were offered a curbside container program through the purchase of a 95-gallon cart for residential garbage disposal.

Equipment replaced in FY 08 included a small pickup that will be used for refuse collection operations.

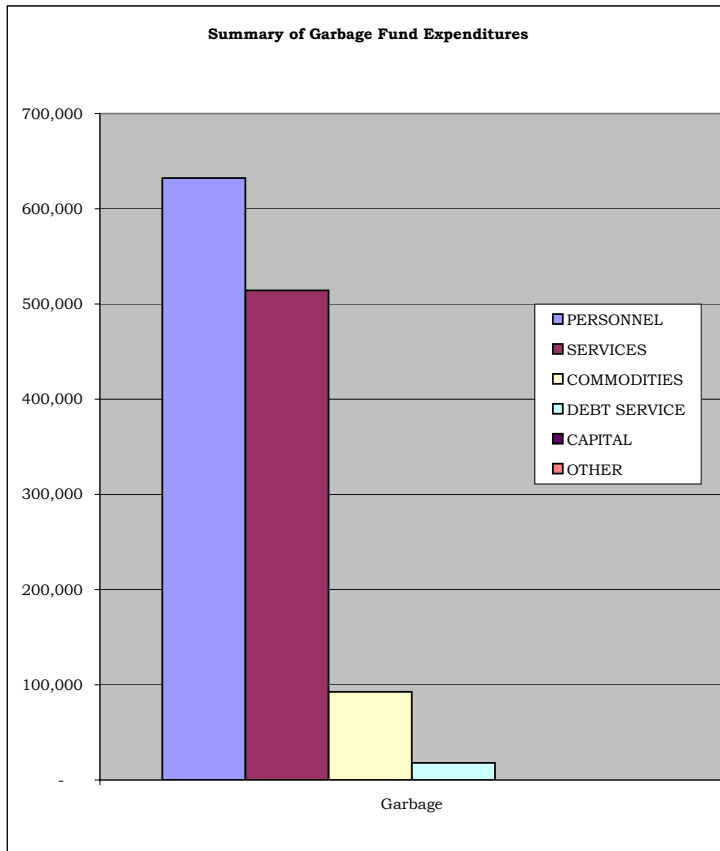
Goals for Fiscal Year 2009

The Village will continue all of its programs in the Garbage Division in Fiscal Year 2009 including refuse collection, recycling and landscape waste collection programs. A new yard waste sticker program will be initiated that is intended to have only the users of this service pay for the cost. Participation in the recycling program is expected to continue to be strong due to the use of the recycling cart program and the change to once weekly garbage collection. In addition, the Village will introduce recycling containers into the downtown business district streetscape areas. The Village expects to continue all other elements of landscape waste collection program including delivery of leaves from the fall collection program to the compost site at the Botanic Garden in FY 2009. Due to some operational changes at the Transfer Station and a new recycling incentive program SWANCC costs for disposal are expected to decrease to \$52.14 per ton and the debt service to reduce to \$3.19 per ton beginning in May 2008. With the start of a new contract with Groot in FY 2010 tipping fees are expected to reduce even further.

Department of Public Works

Summary of Expenditures for the Department of Public Works Garbage Fund

	Garbage	Total
PERSONNEL	632,252	632,252
SERVICES	514,250	514,250
COMMODITIES	92,568	92,568
SUB-TOTAL	1,239,070	1,239,070
DEBT SERVICE	18,000	18,000
CAPITAL	-	-
SUB-TOTAL	18,000	18,000
OTHER	-	-
COMBINED TOTAL	1,257,070	1,257,070
TRANSFERS OUT	-	-
DIVISION TOTAL	1,257,070	1,257,070



PUBLIC WORKS DEPARTMENT Garbage Fund

DIVISION PURPOSE AND RESPONSIBILITIES

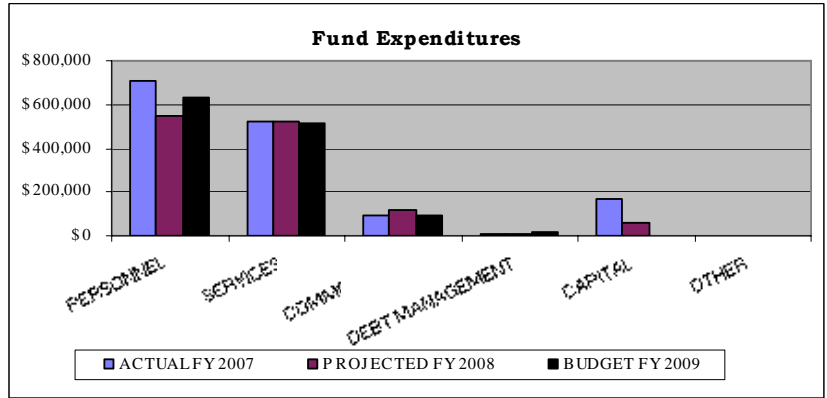
The Refuse Collection Division of the Public Works Department provides timely and orderly collection and disposal of household and business district refuse by providing one-a-week or twice-a-week back door garbage collection for our residents, and pickups as needed for our businesses.

The Division also supervises:

- Once-a-week curbside recycling by contract which collects glass, newspaper, plastics and metal cans;
- Leaf disposal;
- Special pick-ups;
- Spring Clean-Up service; and
- Yard waste collection.

The vacuum collection of leaves initiated during fiscal year 1995 is continued. Leaves and other yard waste will continue to be collected at curbside.

*** Changes to garbage pick-up options have fundamentally changed this division's budget.**



FUND EXPENDITURES

ACCOUNT	ACTUAL FY 2007	PROJECTED FY 2008	BUDGET FY 2009	% INCREASE (DECREASE) FROM FY 2008 PROJECTED
PERSONNEL	\$704,803	\$551,243	\$632,252	14.70%
SERVICES	523,072	525,485	514,250	-2.14%
COMMODITIES	90,259	113,778	92,568	-18.64%
SUB-TOTAL	1,318,134	1,190,506	1,239,070	4.08%
DEBT MANAGEMENT	11,969	12,541	18,000	43.53%
CAPITAL	167,395	58,000	-	-100.00%
SUB-TOTAL	179,364	70,541	18,000	-74.48%
OTHER	-	-	-	N/A
GRAND TOTAL	\$1,497,498	\$1,261,047	\$1,257,070	-0.32%

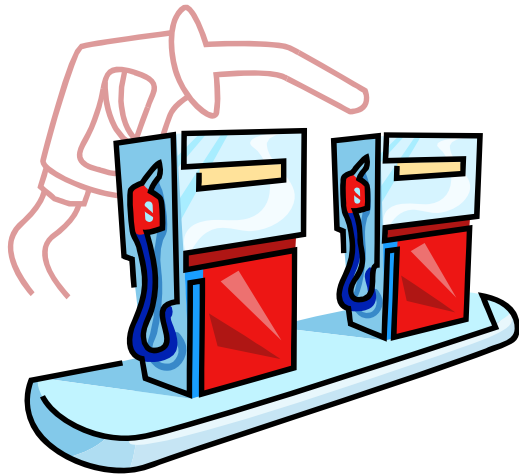
POSITION TITLE	Number of Positions Authorized		
	FY 2007	FY 2008	FY 2009
Public Works Supervisor	1	1	1
Mechanic	1	1	1
Maintenance Equipment Operator	6	6	6
FULL TIME EQUIVALENT	8	8	8

MOTOR FUEL TAX FUND

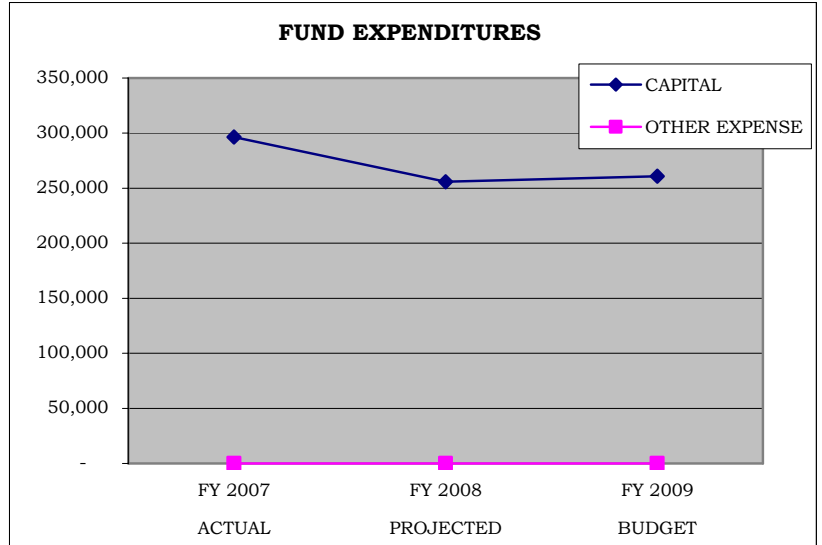
FUND PURPOSE

The Motor Fuel Tax Fund receives and allocates funds provided by the State of Illinois which generates revenue through a tax on fuel sales and is distributed to municipalities throughout the State on a per capita basis.

The Village of Glencoe's use of monies within the Motor Fuel Tax Fund is limited to the maintenance of streets and supports the ongoing street rehabilitation program.



FUND EXPENDITURES



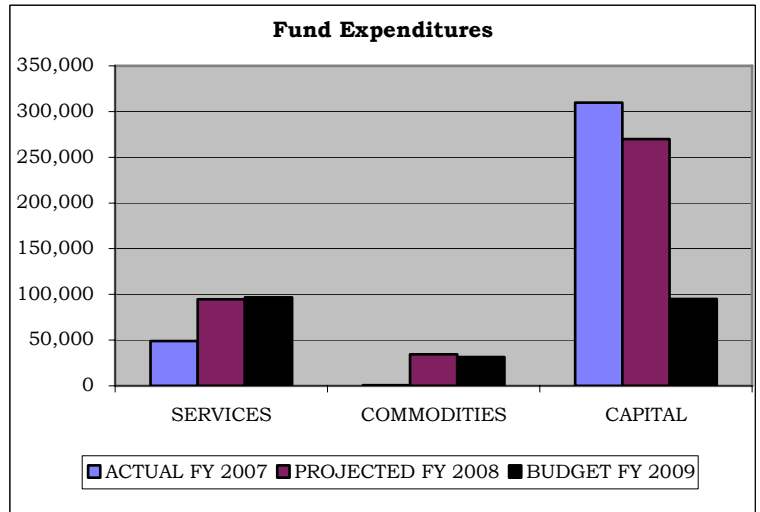
DIVISION EXPENDITURE

ACCOUNT	ACTUAL FY 2007	PROJECTED FY 2008	BUDGET FY 2009	% INCREASE (DECREASE) FROM FY 2008 PROJECTED
CAPITAL	\$296,543	\$255,854	\$260,900	1.97%
OTHER EXPENSE	-	-	-	N/A
GRAND TOTAL	\$296,543	\$255,854	\$260,900	1.97%

ENHANCED 9-1-1 SYSTEM FUND

FUND PURPOSE

- The Enhanced 9-1-1 System Fund was established for the collection and disbursement of monies received from the telephone and cell phone surcharge of \$1.50 per month per network connection on telecommunication carriers.
- The Glencoe electors granted authority for the surcharge on March 17, 1992.
- The Enhanced 9-1-1 System Fund is governed by the Village Board of Trustees and finances implementation and maintenance of an Enhanced 9-1-1 Emergency Telephone System in the Village of Glencoe.



FUND EXPENDITURES

ACCOUNT	ACTUAL FY 2007	PROJECTED FY 2008	BUDGET FY 2009	% INCREASE (DECREASE) FROM FY 2008 PROJECTED
SERVICES	\$48,888	\$94,800	\$96,800	2.11%
COMMODITIES	846	34,500	31,500	-8.70%
CAPITAL	309,895	270,000	95,000	-64.81%
TOTAL	\$359,629	\$399,300	\$223,300	-44.08%

WATER FUND

Review of Fiscal Year 2008

Water Production Division

Capital improvement expenditures completed in the Water Production Division in FY 2008 included the installation of baffles in the clear well. A feasibility study was also completed to look into possible alternatives for elevated tanks mixing systems. Both of these projects address water quality improvements.

Water Distribution Division

Capital improvements completed in Water Distribution in FY 2008 included the replacement of water main on Old Elm Lane, West Elm Court, Birch Road, Palos Road and Lincoln Avenue. This work was identified as a priority in a 2001 Distribution System Study and to improve reliability and fire flow capability. Work also continued on distribution system maintenance with the replacement of ten fire hydrants. The first phase of the water meter conversion program was completed with the purchase of 700 new radio read meters. Department personnel are installing the replacement meters.

Goals for Fiscal Year 2009

Water Production Division

Capital expenditures proposed in FY 2009 in the Water Production Division include the replacement of a pre-chlorine analyzer, hydraulic valve operators, coagulation tank containment system, and a thorough cleaning of the interior of the 2 MG reservoir.

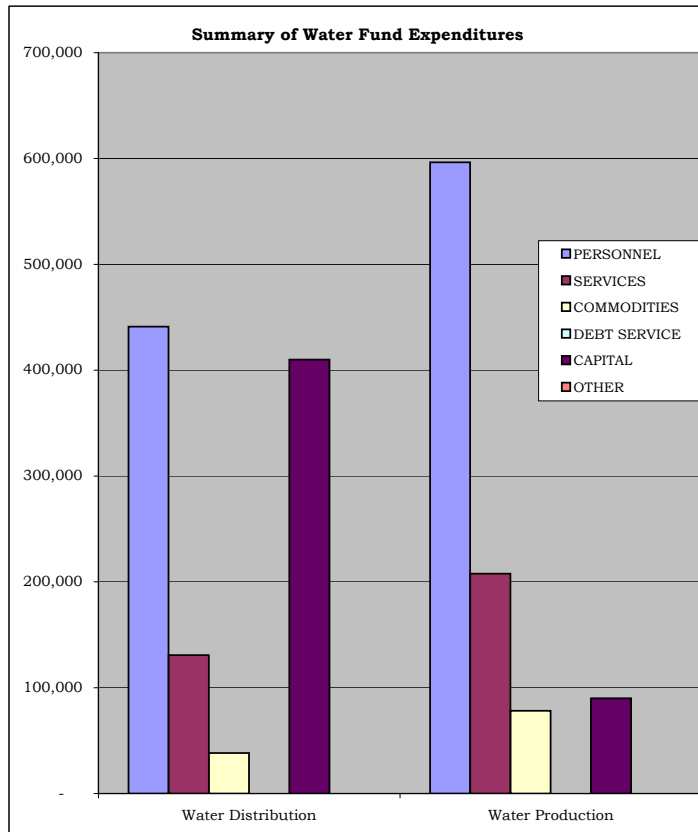
Water Distribution Division

Capital improvements proposed in Water Distribution include the second phase of the water meter conversion program to permit residential meters to be read by radio and replacement of 1600 lineal feet of deteriorating water main.

Department of Public Works

Summary of Expenditures for the Department of Public Works Water Fund

	Water Fund	
	Water Distribution	Water Production
PERSONNEL	441,105	596,454
SERVICES	130,780	207,750
COMMODITIES	38,238	78,207
SUB-TOTAL	610,123	882,411
DEBT SERVICE	-	-
CAPITAL	410,000	90,000
SUB-TOTAL	410,000	90,000
OTHER	-	-
COMBINED TOTAL	1,020,123	972,411
TRANSFERS OUT	-	-
DIVISION TOTAL	1,020,123	972,411



PUBLIC WORKS DEPARTMENT WATER PRODUCTION DIVISION

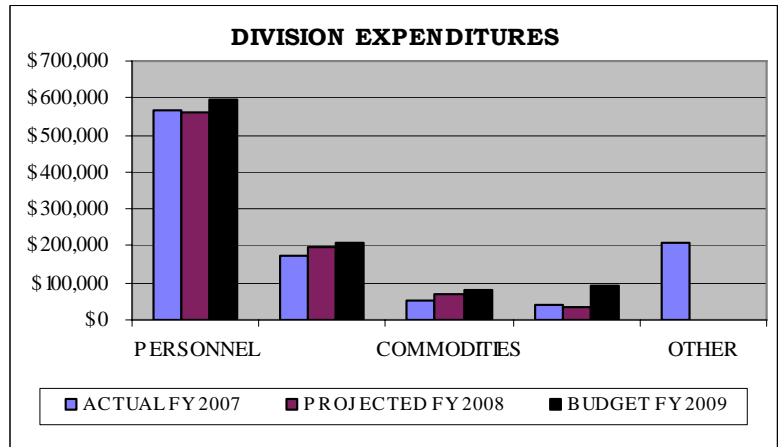
The Water Production Division of the Public Works Department does the following:

- Provides and maintains quality drinking water throughout our Village's 49 miles of water main;
- Provides water in sufficient quantity; and
- Provides pressure to meet consumer needs with a minimum of service interruptions.

The Water Production Division must meet all requirements of State and Federal agencies, such as:

- Illinois Department of Public Health;
- Illinois Environmental Protection Agency - Division of Public Water Supplies;
- U.S. Environmental Protection Agency; and
- Metropolitan Water Reclamation District of Greater Chicago.

The Village of Glencoe Water Plant is operated by State-Certified personnel. Operations include daily lab tests which include twice-a-week sampling of the distribution system to assure compliance with Federal, State and Local requirements.



DIVISION EXPENDITURES

ACCOUNT	ACTUAL FY 2007	PROJECTED FY 2008	BUDGET FY 2009	% INCREASE (DECREASE) FROM FY 2008 PROJECTED
PERSONNEL	\$568,375	\$562,499	\$596,454	6.04%
SERVICES	174,977	195,684	207,750	6.17%
COMMODITIES	50,877	69,798	78,207	12.05%
OPERATING SUB-TOTAL	794,229	827,981	882,411	6.57%
DEBT MANAGEMENT	-	-	-	0.00%
CAPITAL	40,808	36,000	90,000	150.00%
SUBTOTAL	40,808	36,000	90,000	150.00%
OTHER	210,495	-	-	N/A
GRAND TOTAL	\$1,045,532	\$863,981	\$972,411	12.55%

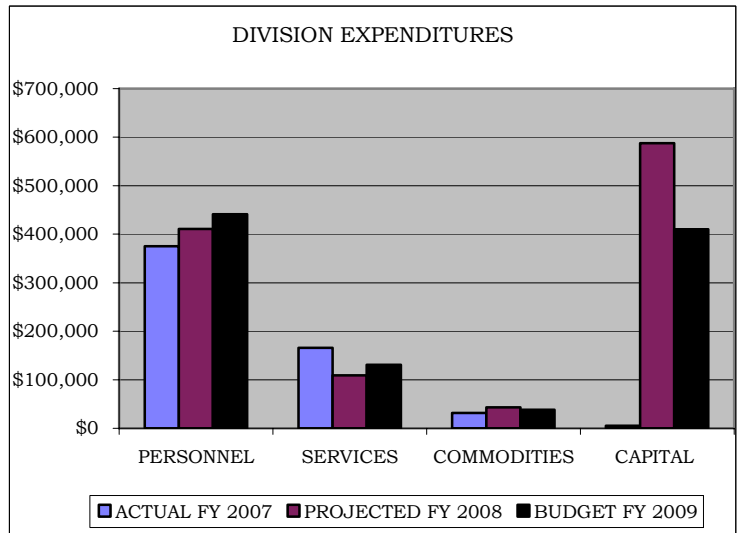
POSITION TITLE	Number of Positions Authorized		
	FY 2007	FY 2008	FY 2009
Water Plant Superintendent	1	1	1
Water Plant Operator	5	5	5
FULL TIME EQUIVALENT	6	6	6

PUBLIC WORKS DEPARTMENT WATER DISTRIBUTION DIVISION

The Water Distribution Division of the Public Works Department provides the following:

- Regular and emergency maintenance of the 49 miles of the distribution system;
- Water meter installation;
- Maintenance to 450 fire hydrants (these hydrants are of vital use to the Public Safety Department);
- Water meter reading services;
- Water main replacement; and
- Capital improvement projects.

***The primary goal of our Water Distribution Division is the continued supply of the highest quality water to our residents, uninterrupted and in sufficient amounts and pressures.**



DIVISION EXPENDITURES

ACCOUNT	ACTUAL FY 2007	PROJECTED FY 2008	BUDGET FY 2009	% INCREASE (DECREASE) FROM FY 2008 PROJECTED
PERSONNEL	\$375,298	\$410,665	\$441,105	7.41%
SERVICES	165,974	109,176	130,780	19.79%
COMMODITIES	31,457	42,942	38,238	-10.95%
OPERATING SUB-TOTAL	572,729	562,783	610,123	8.41%
CAPITAL	5,359	587,569	410,000	-30.22%
SUB-TOTAL	5,359	587,569	410,000	-30.22%
OTHER	-	-	-	0.00%
GRAND TOTAL	\$578,088	\$1,150,352	\$1,020,123	-11.32%

Number of Positions Authorized

POSITION TITLE	FY 2007	FY 2008	FY 2009
Public Works Supervisor	1	1	1
Maintenance Equipment Operator	3	3	3
FULL TIME EQUIVALENT	4	4	4

DEBT SERVICE FUND				
<u>ACCOUNT</u>	<u>ACTUAL FY 2007</u>	<u>PROJECTED FY 2008</u>	<u>BUDGET FY 2009</u>	<u>% INCREASE (DECREASE) FROM FY 2008 PROJECTED</u>
DEBT SERVICE	2,515,816	2,589,452	2,569,599	-0.77%
TOTAL	\$ 2,515,816	\$ 2,589,452	\$ 2,569,599	-0.77%

FUND PURPOSE

The Debt Service Fund is a bond service fund established for the purpose of retiring general obligation and other debt incurred to finance various capital improvements in the Village.

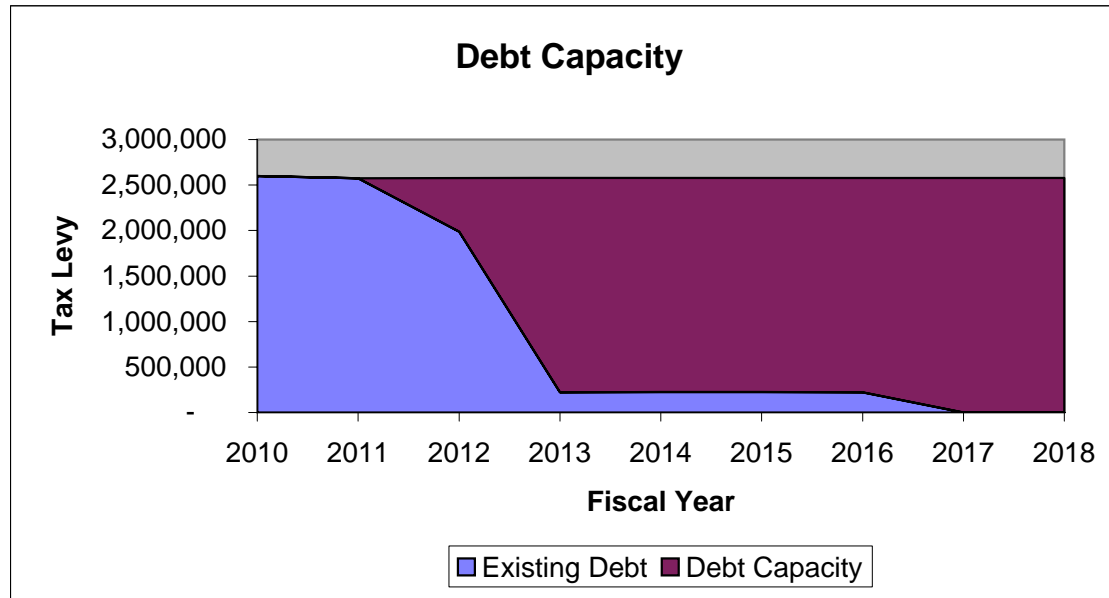
FUND HIGHLIGHTS

Included in this section of the budget is a summary of the existing debt service obligation of the Village of Glencoe through Fiscal Year 2017. There is no other debt scheduled beyond Fiscal Year 2018. Debt payments in FY 2009 represent 16.2% of the original issuance amount of \$15.8 Million. At the end of Fiscal Year 2009, the amount of debt outstanding per capita will be \$846.17 and the outstanding debt per \$100,000 of EAV will be \$893.73. The 2007 Tax levy, which will be collected during Fiscal Year 2009, is reduced by \$165,959 by a Village Board action to reduce the levy and instead use fund balance in the debt service fund and the payment from Winnetka for the annexed properties, this payment will be received at the end of the calendar year. During Fiscal Year 2007, the Village issued \$1,850,000 in limited tax (non-referendum) bonds for sewer work. Depending upon terms of issuance, the Village has between \$1.6 Million or nearly \$3.1 Million in non-referendum debt that can be issued. During Fiscal Year 2009, the Village Board will be reviewing its capital program needs. The Fiscal Year 2009 Budget assumes that the Village Board will seek alternate sources to fund approximately \$5.7 million in capital projects. The most probable source at this time is the issuance of long term debt subject to voter approval.

Village of Glencoe
 Analysis of Existing Debt Capacity

FY	Existing Debt Capacity	Existing Debt	Net Capacity
2009	2,567,499	2,567,499	-
2010	2,597,493	2,597,493	-
2011	2,574,143	2,574,143	-
2012	2,579,712	1,987,991	591,721
2013	2,579,712	221,813	2,357,899
2014	2,579,712	225,475	2,354,237
2015	2,579,712	223,813	2,355,899
2016	2,579,712	221,988	2,357,724
2017	2,579,712	-	2,579,712
2018	2,579,712	-	2,579,712

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EXISTING DEBT SERVICE TAX LEVY PROJECTION
FISCAL YEAR 2009 THROUGH FISCAL YEAR 2018

<u>SERIES</u>	<u>RETIREMENT DATE</u>	<u>ORIGINAL DEBT</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>
1999	Dec-11	4,000,000	255,800	251,700	2,197,600	1,613,550	-	-	-	-	-	-
2001R93	Dec-08	3,820,000	348,400	-	-	-	-	-	-	-	-	-
2001	Dec-11	1,200,000	148,436	153,280	152,543	151,453	-	-	-	-	-	-
2003	Dec-11	4,975,000	1,589,413	1,967,663	-	-	-	-	-	-	-	-
2005	Dec-15	1,850,000	225,450	224,850	224,000	222,988	221,813	225,475	223,813	221,988	-	-
Annual Tax Levy			2,567,499	2,597,493	2,574,143	1,987,991	221,813	225,475	223,813	221,988	-	-
Annual Tax Levy per \$100K EAV			309	304	292	219	24	23	23	22	-	-
Total Original Debt		15,845,000										

**DEBT SERVICE
FISCAL YEAR 2009 THROUGH FISCAL YEAR 2012
PRINCIPAL AND INTEREST DETAIL BY FISCAL YEAR**

	FY 2009			FY 2010			FY 2011			FY 2012		
	Interest	Principal	Total	Interest	Principal	Total	Interest	Principal	Total	Interest	Principal	Total
Series 1999	155,800	100,000	255,800	151,700	100,000	251,700	147,600	2,050,000	2,197,600	63,550	1,550,000	1,613,550
Series 2001R93	13,400	335,000	348,400	-	-	-	-	-	-	-	-	-
Series 2001	23,436	125,000	148,436	18,280	135,000	153,280	12,543	140,000	152,543	6,452	145,000	151,452
Series 2003	89,413	1,500,000	1,589,413	52,663	1,915,000	1,967,663	-	-	-	-	-	-
Series 2005	50,450	175,000	225,450	32,988	190,000	222,988	26,813	195,000	221,813	20,475	195,000	215,475
Grand Total	332,499	2,235,000	2,567,499	255,630	2,340,000	2,595,630	186,956	2,385,000	2,571,956	90,477	1,890,000	1,980,477

Village of Glencoe

2007 Abatement Ordinance

Ordinance Authorizing <u>Debt</u>	<u>Purpose</u>	<u>Year</u>	<u>Original Debt</u>	<u>Retirement Date</u>	<u>1/1/2008 Principal Outstanding</u>	<u>2007 Debt Service</u>	<u>2007 Scheduled Tax Abatement</u>	<u>2007 Net Tax Levy</u>
99-09-2074	Street Program	1999	\$ 4,000,000	12/1/2011	\$ 3,800,000	\$ 255,800	\$ -	\$ 255,800
01-07-3024	1993 Refunding	2001R93	\$ 3,820,000	12/1/2008	\$ 335,000	\$ 348,400	\$ -	\$ 348,400
01-13-3030	Downtown Improvement Progra	2001C	\$ 1,200,000	12/1/2011	\$ 545,000	\$ 148,436	\$ -	\$ 148,436
03-12-3082	1997 Refunding	2003	\$ 4,975,000	12/1/2009	\$ 3,415,000	\$ 1,589,413	\$ 165,959	\$ 1,423,454
05-05-3125	2005 Limited Tax Bonds	2005	\$ 1,850,000	12/1/2015	\$ 1,555,000	\$ 225,450	\$ -	\$ 225,450
			\$ 15,845,000		\$ 9,650,000	\$ 2,567,499	\$ 165,959	\$ 2,401,540

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Notes

(1) \$100,000 from the Debt Service Fund and \$65,959 from anticipated Winnetka split-lot payment.

VILLAGE OF GLENCOE
LIMITED TAX BOND AUTHORITY

Annual Extension Available	501,555
Annual Extension Obligated	225,000
Available for Debt Service	276,555
Rate	4.00%

Terms (Yrs)	7	10	15
Annual Payment	276,572	276,665	276,569
Issuance Amount	1,660,000	2,244,000	3,075,000

1/2 OF 1.0% BONDING AUTHORITY (NON-REFERENDUM)

2006 EAV	805,505,398
1/2 or 1.0% Authority (1)	4,027,527
Limited Tax Bond Balance (2)	1,555,000
Remaining 1/2% Authority	2,472,527

Note

(1) Outstanding principal balance reduces this amount available.

(2) As of 1/1/2008.

Table PT-2
10 YEAR EQUALIZED ASSESSED VALUATION (EAV) SUMMARY

<u>Levy Year</u>	<u>Population (a)</u>	<u>EAV (b)</u>	
1997	8,499	354,144,923	0.4%
1998	8,499	395,362,334	11.6%
1999	8,499	410,459,742	3.8%
2000	8,762	405,281,999	-1.3%
2001	8,762	511,391,278	26.2%
2002	8,762	553,268,118	8.2%
2003	8,762	554,430,833	0.2%
2004	8,762	743,395,329	34.1%
2005	8,762	802,001,726	7.9%
2006	8,762	805,505,398	0.4%
10 YEAR AVERAGE		553,524,168	
Average Annual Increase		8.2%	

Sources:
(a) U.S. Census Bureau data or estimates when unavailable.
(b) Cook County, Illinois Tax Extension Division.

Table PT-3
TOTAL PROPERTY TAX EXTENSIONS

<u>Levy Year</u>	<u>Extended (a)</u>	<u>% Change</u>	<u>Extended as Percent of EAV</u>
1997	7,018,100	5.06%	1.98%
1998	7,063,262	0.64%	1.79%
1999	7,524,197	6.53%	1.83%
2000	7,659,829	1.80%	1.89%
2001	7,909,568	3.26%	1.55%
2002	8,090,483	2.29%	1.46%
2003	8,415,313	4.01%	1.52%
2004	8,757,197	4.06%	1.18%
2005	9,252,813	5.66%	1.15%
2006	9,577,706	3.51%	1.19%
AVERAGE		3.68%	1.55%

Note:
(a) Including debt service, but excluding Glencoe Public Library.

Table PT-4
NEW EQUALIZED ASSESSED VALUE

<u>Levy Year</u>	<u>New EAV</u>	<u>% of Total EAV</u>
1997	3,383,372	0.96%
1998	5,171,157	1.31%
1999	5,411,038	1.32%
2000	5,711,845	1.41%
2001	14,400,168	2.82%
2002	10,175,253	1.84%
2003	10,969,839	1.98%
2004	12,423,416	1.67%
2005	21,247,906	2.65%
2006	20,088,589	2.49%
TOTAL	108,982,583	
AVERAGE	10,898,258	1.84%

VILLAGE OF GLENCOE
ANALYSIS OF DEBT SERVICE CAPACITY

November 29, 2007

Analysis of Debt Capacity

The following is an analysis of the Village's debt capacity.

As a special charter community, the Village can legally issue debt service up to 10% of the assessed value within the Village. Projected as of February 28, 2008, this limit will be \$80.5 Million. The Village has \$9.6 Million in debt applicable to the limit leaving a legal debt margin of \$70.9 Million.

Most debt issuances would require voter approval unless issued with a pledge of alternate revenues (water revenue, golf revenue, sales tax, etc.) or is otherwise issued using the Village's limited tax authority.

Alternative revenue bonds only require referendum if a petition is filed with enough signatures to compel a referendum.

The Village's limited tax authority is based upon the amount of property tax extension used to pay for non-referendum debt service at the time tax cap legislation was enacted. The law provides that non-referendum debt can be replaced without referendum. The Village, therefore, can issue debt with annual debt service payments up to \$501,000 without referendum.

In 2005 the Village issued \$1.85 Million in limited tax debt for sewer work using up \$225,000 of that authorization, leaving \$276,000. Assuming 4.0% interest, the Village can issue debt from approximately \$1.6 Million in 7 year term bonds to \$3.1 Million in 15 year term bonds so long as the annual debt service remains at \$276,000. As the 2005 series bonds are retired, the capacity is restored.

Beginning in Fiscal Year 2013, the debt service begins to drop from an annual average of about \$2.5 Million to approximately \$222,000 per year. Therefore, there is the ability to "back end load" future debt in order to maintain level debt service. Back end loading maintains the level debt schedule but increases the interest cost of such issuances.

Policy Considerations

The following are major elements of the Village’s historic practices concerning the issuance of debt. These elements are listed for review in conjunction with consideration of any further possible debt issuances:

Element	Practice
Debt Payment Schedule	Typically when debt has been issued, the schedule has been structured to minimize fluctuation in the existing debt schedule.
Type of Debt	<p>Debt has typically been voter approved general obligation debt.</p> <p>The enterprise funds (Water and Golf) have issued debt backed by the Village called alternate revenue debt service. With alternate revenue debt, some revenue source is pledged to pay the debt. If the pledged revenue falls short, the property taxes are collected to pay the required debt service. There is no referendum with alternate revenue debt, unless a petition is filed with sufficient signatures to require one. The Village has never had a referendum on alternate revenue debt issuances.</p> <p>The Village also has the ability to issue limited tax debt without referendum up to an annual debt service payment of \$501,000 per year. The Village has already used approximately \$225,000 of this debt through Fiscal Year 2016.</p>
Limited Tax Debt	The Village Board has discussed maintaining the limited tax debt authority as an emergency reserve.
Term of Debt	Typically the schedule is no longer than 10 years.
Maximum annual debt service	No policy maximum set. The average between FY 2008 and FY2011 is \$2.5 Million (prior to abatements).
Use of Debt Service	Typically debt has been issued for projects such as streets, sewers, water main, etc. Only equipment in last 20 years was the Public Safety squad pumper vehicle.

Village of Glencoe
Long Range Capital Inventory
From FY 2009 through FY 2018

Table of Contents

Summary Narrative

Exhibit I – Summary of Capital Plan by Program Type (All Fund Types)

Exhibit II – Summary of Capital Plan by Program Type and Year (All Funds)

Exhibit III – Capital Plan 2018 Summary (Chart)

Exhibit IV – Total Project Costs during Plan 2018

Capital Plan Summary Listing by Project Code

Summary

This document presents the long range capital inventory contemplated as of August 2007. The long range capital inventory ("Plan") has been reviewed extensively by staff and is organized by program type (i.e. building & grounds, etc) and more specifically later as specific projects (i.e. street resurfacing, etc).

The plan is distributed on the basis of need. The plan identifies project expenditures at the time when the need is contemplated. The plan does not assess the availability of funding or the type of funding. Any reference to funding source is more attributable to the accounting fund which would report any funding activity (i.e. water fund accounting for purchase of water utility assets, etc.)

Presentation of materials in this format will allow the Board to review the inventory and assess the funding strategy as a next step.

Items of Note

The following are major items of note:

1. The Finance Committee has reviewed this inventory and provided staff with suggestions to develop the inventory into a plan. Those suggestions will be used to develop the plan which will be reviewed initially by the Finance Committee prior to coming to the Village Board.
2. Last year's plan spanned from FY 2007 through FY 2016. FY 2007 was already budgeted. This year's plan pushes on year forward in advance of the year to be budgeted and spans from FY 2009 through FY 2018.
3. The inventory presented does not include any funding for the Business Center Parking Lot. Last year's plan included \$300,000.
4. The inventory presented does not include funding for a replacement water transmission line from the water tower across the Skokie Lagoon. Last year's plan included \$5.5 Million.
5. New in this plan is a combined total of \$705,000 in tree removals and replacement.
6. New in this plan is \$390,000 in life safety/security upgrades including sprinkler systems, keyless entry at Village Hall and water plant security.
7. While funding has not been addressed with this inventory, it should be noted that certain projects (i.e. Green Bay Road resurfacing, etc.) will

hopefully be completed using grant funding. In fact, the expenditure total for Green Bay Road resurfacing includes only the 30% Village share of cost..

8. Other items may have changed in dollar amount from the prior plan. Later refinements of the inventory will provide a comparison of changes from the prior plan.

Exhibit I

Streets, vehicles, water main and equipment represent the largest category of expense contemplated. Of the nearly \$24.5 Million plan total, infrastructure improvements represent 50.8%, buildings & equipment represent 24.7% and vehicles represent 24.5%.

Last year's plan included \$28.7 Million in expenditures, infrastructure improvements represented 60.2%, buildings & equipment represented 18.9% and vehicles represented 20.8%

Exhibit II

Annual expenditure averages \$2,442,930 per year and ranges from \$1,960,696 to \$3,478,791. Greatest volatility from year to year is in the vehicle, equipment and building & grounds categories.

Last year's plan included average annual expenditures of \$287,072 per year and ranged from \$1,742,050 to \$7,917,525. Greatest volatility was in the building & grounds category due to the anticipated \$5.5 Million lagoon crossing project.

Exhibit III

This exhibit presents Exhibit II visually.

Exhibit IV

Street work, water mains, sanitary sewers, vehicles and sidewalk make up over 52% of the total \$24.5 Million in projects. After the above mentioned projects, no individual project category is greater than \$1.0 Million or 3.5% of the inventory total.

Inventory Detail

The inventory is listed by project code that corresponds to the code on Exhibit IV. The detail gives each element of the project and groups them within the project code by fiscal year. Please ignore reference to fund and funding source.

Exhibit I

Village of Glencoe
Long Range Financial Plan

Summary of Capital Plan by Program Type (All Fund Types)

Governmental Funds (1)

<u>Program Type</u>	<u>Plan Cost</u>	<u>% of Total</u>
Building & Grounds	1,730,000	7.1%
Equipment	2,915,244	11.9%
Forestry	705,000	2.9%
Hydrants	-	0.0%
Meters	-	0.0%
Parking	675,000	2.8%
Service	-	0.0%
Sewer	1,842,720	7.5%
Sidewalks	1,040,510	4.3%
Streets	5,993,700	24.5%
Vehicles	5,987,999	24.5%
Water Main	3,524,130	14.4%
Total - All Fund Types	24,414,303	100.0%

<u>Program Category</u>		
Bldg. & Equip.	6,025,244	24.7%
Vehicles	5,987,999	24.5%
Infrastructure	12,401,060	50.8%
Total - All Fund Types	24,414,303	100.0%

Village of Glencoe
Long Range Financial Plan

Summary of Capital Plan by Accounting Fund, Program Type and Year (All Funds)

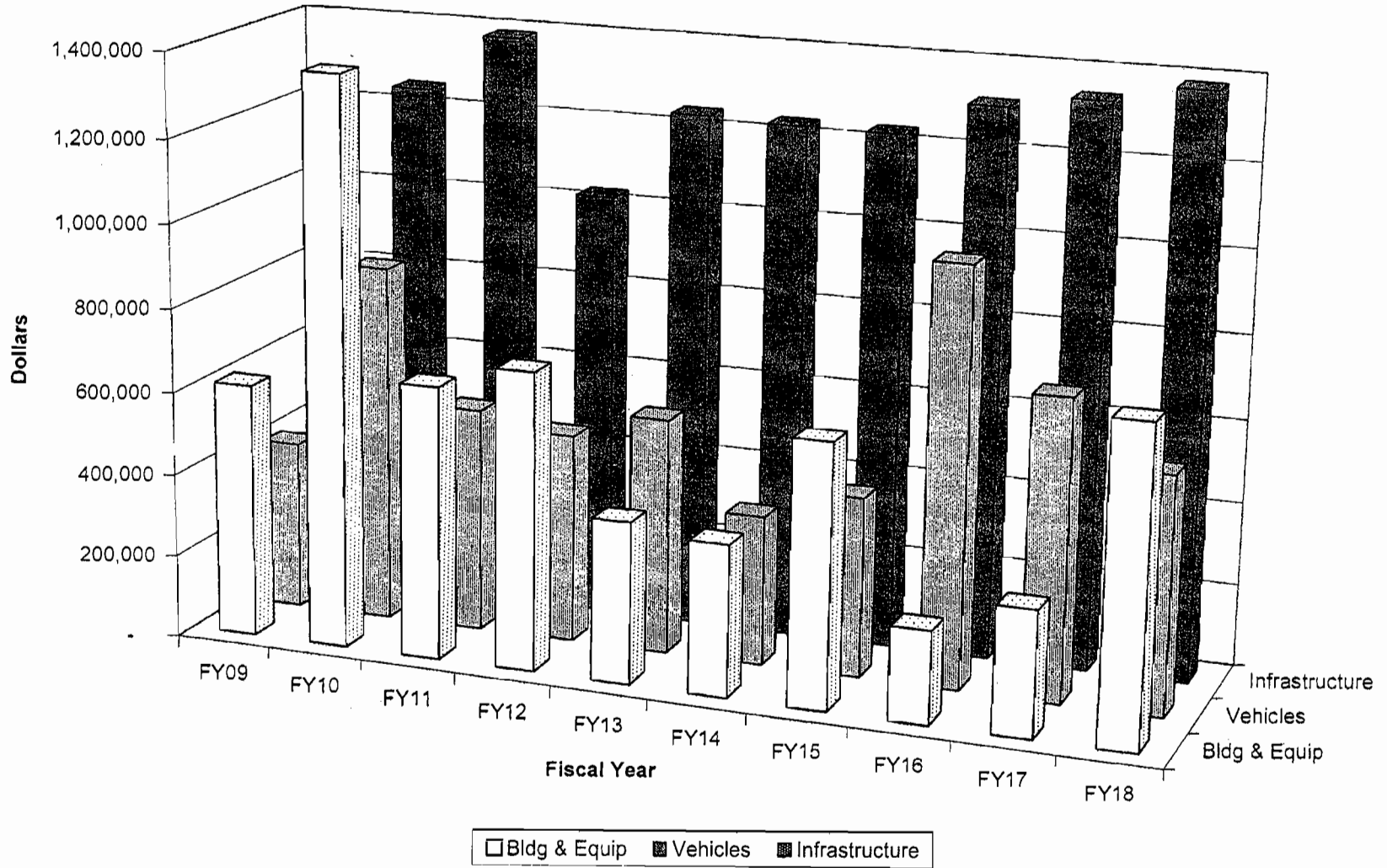
All Funds

<u>Program Type</u>	<u>FY09</u>	<u>FY10</u>	<u>FY11</u>	<u>FY12</u>	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>	<u>FY18</u>	<u>Total</u>
Building & Grounds	233,000	505,000	310,000	150,000	50,000	-	-	47,000	120,000	315,000	1,730,000
Equipment	368,000	695,000	116,000	284,400	205,500	230,000	298,344	99,000	180,000	439,000	2,915,244
Forestry	15,000	15,000	135,000	135,000	135,000	135,000	135,000	-	-	-	705,000
Hydrants	-	-	-	-	-	-	-	-	-	-	-
Meters	-	-	-	-	-	-	-	-	-	-	-
Parking	-	150,000	100,000	150,000	-	-	200,000	75,000	-	-	675,000
Service											
Sewer	136,550	168,380	250,550	158,100	166,000	174,300	183,000	192,150	201,800	211,890	1,842,720
Sidewalks	78,750	82,688	86,822	91,163	145,721	100,507	105,533	110,809	116,350	122,167	1,040,510
Streets	488,900	700,000	734,700	447,270	582,000	595,200	562,200	608,430	625,000	650,000	5,993,700
Vehicles	411,000	863,183	544,000	507,362	571,500	361,589	435,500	1,001,865	722,500	569,500	5,987,999
Water Main	285,300	299,540	314,500	330,240	346,750	364,100	382,300	401,400	400,000	400,000	3,524,130
Total All Funds	2,016,500	3,478,791	2,591,572	2,253,535	2,202,471	1,960,696	2,301,877	2,535,654	2,365,650	2,707,557	24,414,303

115 All Funds

<u>Program Category</u>	<u>FY09</u>	<u>FY10</u>	<u>FY11</u>	<u>FY12</u>	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>	<u>FY18</u>	<u>Total</u>
Bldg. & Equip.	616,000	1,365,000	661,000	719,400	390,500	365,000	633,344	221,000	300,000	754,000	6,025,244
Vehicles	411,000	863,183	544,000	507,362	571,500	361,589	435,500	1,001,865	722,500	569,500	5,987,999
Infrastructure	989,500	1,250,608	1,386,572	1,026,773	1,240,471	1,234,107	1,233,033	1,312,789	1,343,150	1,384,057	12,401,060
Total	2,016,500	3,478,791	2,591,572	2,253,535	2,202,471	1,960,696	2,301,877	2,535,654	2,365,650	2,707,557	24,414,303

Capital Plan 2018 Summary



Village of Glencoe
Long Range Financial Plan
Total Project Costs during Plan 2018

Code	Program Name	Prior Plan Cost	Proposed Cost	\$ Change From Prior	Proposed	
					% of Total	Accum. %
	Water Main - Lagoon Crossing	5,500,000	-	(5,500,000)	0.0%	0.0%
06-001	Street Resurfacing - Local Streets	3,558,700	5,058,700	1,500,000	20.7%	20.7%
08-001	Distribution Mains	3,220,830	3,524,130	303,300	14.4%	35.2%
04-001	Sanitary Sewer Upgrades	1,876,680	1,717,720	(158,960)	7.0%	42.2%
07-013	Other Vehicles	1,267,000	1,209,000	(58,000)	5.0%	47.1%
05-001	Residential Sidewalks	1,257,790	1,040,510	(217,280)	4.3%	51.4%
07-010	Fire Engine	850,000	850,000	-	3.5%	54.9%
07-005	Dump Trucks	623,000	821,000	198,000	3.4%	58.2%
07-008	Public Safety Vehicles	815,000	757,000	(58,000)	3.1%	61.3%
07-001	Refuse Packers	1,084,049	740,999	(343,050)	3.0%	64.4%
	Park South Sewer Project	638,740	-	(638,740)	0.0%	64.4%
	Sycamore Lane Sewer Project	428,000	-	(428,000)	0.0%	64.4%
	Business Center Parking	300,000	-	(300,000)	0.0%	64.4%
06-005	Green Bay Road (30% Local Share)	400,000	531,000	131,000	2.2%	66.6%
09-002	Tree Replacement		600,000	600,000	2.5%	69.0%
01-001	Village Hall Renovation	1,310,000	485,000	(825,000)	2.0%	71.0%
03-002	Commuter Parking	300,000	475,000	175,000	1.9%	72.9%
02-001	911 System Equipment	405,000	465,000	60,000	1.9%	74.9%
01-011	Life Safety/Security Upgrade		390,000	390,000	1.6%	76.5%
02-007	Scwer Equipment	215,000	383,500	168,500	1.6%	78.0%
02-014	Water Meters	600,000	300,000	(300,000)	1.2%	79.3%
07-006	End Loaders	290,000	290,000	-	1.2%	80.4%
02-015	Water Plant Equipment	337,000	287,000	(50,000)	1.2%	81.6%
07-004	Street Sweeper	115,000	258,000	143,000	1.1%	82.7%
01-009	Facility Improvements	185,000	243,000	58,000	1.0%	83.7%
07-007	Aerial Tower Truck	240,000	240,000	-	1.0%	84.6%
02-010	Office Equipment	141,000	237,000	96,000	1.0%	85.6%
07-009	Sidewalk Tractors	190,000	236,000	46,000	1.0%	86.6%
02-003	Computer Equipment	216,000	233,000	17,000	1.0%	87.5%
07-003	Ambulance	196,100	210,000	13,900	0.9%	88.4%
03-003	Temple Court Parking	100,000	200,000	100,000	0.8%	89.2%
02-008	Radio Replacement	158,000	184,000	26,000	0.8%	90.0%
01-010	Contaminant Early Detection System		160,000	160,000	0.7%	90.6%
02-018	Communications Equipment		150,000	150,000	0.6%	91.2%
02-006	Lap Top Computers - PS	115,000	145,000	30,000	0.6%	91.8%
	Sewer Jet	140,000	-	(140,000)	0.0%	91.8%
01-004	Range Upgrade	20,000	135,000	115,000	0.6%	92.4%
02-009	Leaf Program Equipment	129,244	133,744	4,500	0.5%	92.9%
02-013	Fire Program	165,100	133,000	(32,100)	0.5%	93.5%
06-004	Medians	50,000	125,000	75,000	0.5%	94.0%
07-012	Pothole Patch Truck	123,000	123,000	-	0.5%	94.5%
01-007	UV Disinfection System	105,000	120,000	15,000	0.5%	95.0%
02-011	Furniture Upgrade	69,000	117,000	48,000	0.5%	95.5%
08-004	Water Reservoir Upgrade		105,000	105,000	0.4%	95.9%
09-001	Tree Removal		105,000	105,000	0.4%	96.3%
02-002	Air Pack Replacements	105,000	105,000	-	0.4%	96.8%
06-003	Dundee Road (30% Local Share)	285,000	100,000	(185,000)	0.4%	97.2%
01-008	Intake Chemical Feed	100,000	100,000	-	0.4%	97.6%
10-001	Storm Sewer Upgrades	-	100,000	100,000	0.4%	98.0%
01-006	HVAC Upgrade	95,000	95,000	-	0.4%	98.4%
02-005	Squad Car Video Cameras	87,000	87,000	-	0.4%	98.7%
06-006	Hohlfelder/Westley Rd. (30% Local)	-	75,000	75,000	0.3%	99.0%
02-016	Traffic Signals	-	65,000	65,000	0.3%	99.3%
	Outfalls East Diversion Ditch	50,000	-	(50,000)	0.0%	99.3%
01-003	Roof Replacement	85,000	40,000	(45,000)	0.2%	99.5%
	Window Replacement	40,000	-	(40,000)	0.0%	99.5%
06-006	Bridges	-	39,000	39,000	0.2%	99.6%
01-005	Kitchen Upgrade	30,000	15,000	(15,000)	0.1%	99.7%
02-019	Audio/Visual Equipment	-	30,000	30,000	0.1%	99.8%
	Police Equipment	26,000	-	(26,000)	0.0%	99.8%
04-004	Harbor Street Lake Wall	25,000	25,000	-	0.1%	99.9%
	Minor Equipment	25,000	-	(25,000)	0.0%	99.9%
02-012	Parking Program	20,000	20,000	-	0.1%	100.0%
Total Programs		28,707,233	24,414,303	(4,292,930)		
% Variance from Prior Plan				-15.0%		
\$ Variance excluding Lagoon Crossing				1,207,070		
% Variance excluding Lagoon Crossing				4.20%		

Exhibit I

Village of Glencoe
Long Range Financial Plan

Summary of Capital Plan by Program Type (All Fund Types)

Governmental Funds (1)

<u>Program Type</u>	<u>Plan Cost</u>	<u>% of Total</u>
Building & Grounds	1,730,000	7.1%
Equipment	2,915,244	11.9%
Forestry	705,000	2.9%
Hydrants		0.0%
Meters		0.0%
Parking	675,000	2.8%
Service	-	0.0%
Sewer	1,842,720	7.5%
Sidewalks	1,040,510	4.3%
Streets	5,993,700	24.5%
Vehicles	5,987,999	24.5%
Water Main	3,524,130	14.4%
Total - All Fund Types	24,414,303	100.0%

Program Category

Bldg. & Equip.	6,025,244	24.7%
Vehicles	5,987,999	24.5%
Infrastructure	12,401,060	50.8%
Total - All Fund Types	24,414,303	100.0%

Village of Glencoe
Projection of Long Range Financial Condition
Through Fiscal Year 2013

Summary

Plan 2013 presents projected financial activity for the General Fund, Garbage Fund, Motor Fuel Tax Fund, Enhanced 911 Fund (E911), and Water Fund from Fiscal Year 2007 Budget through Fiscal Year 2013

Certain assumptions were made concerning growth of revenue and expenditures over that period of time. Capital expenditures included are from the most recent capital improvement plan update (CIP2018). **CIP 2018 has not been adjusted to fit the finances of the Village. The plan previously presented to the Board is included in the following operating statements.** A copy of the CIP by fund is included with each of the fund statements.

Included with each fund are notes specific to fund activity.

Priority Rating

Projects are distributed in the report per where the project accounting would occur. Any project not specifically accounted for in the Garbage Fund, E911 Fund, MFT Fund or Water Fund is included in the General Fund.

Projects have been prioritized as follows: (1) Critical, (2) Necessary, but not critical (3) Desirable

Assumptions

3.00% growth in general revenue
0.00% growth in service charges
3.00% growth in water sales
1.00% growth in Motor Fuel Tax revenue
0.00% growth in E911 revenue
4.00% growth in personnel costs
1.00% growth in contractual service costs
4.00% growth in commodities (supply) costs
4.00% growth in other misc. expenditure costs

Some of these rate assumptions may vary depending upon fund. Each fund summary lists the annual percent change assumed.

GENERAL FUND

NOTES TO FINANCIAL PLAN

1. FY07 Actual ending balance is as listed in the Fiscal Year 2007 Comprehensive Annual Financial Report (CAFR).
2. The fund balance is the unrestricted fund balance.
3. Includes 4.0% annual growth in FY08 base Police Pension Contribution of \$1,224,798 subject to change per actuarial analysis.
4. Capital Plan per CIP 2018 in the amount of \$7.6 Million.
5. FY13 ending balance is \$600,581 less than the minimum fund balance target that year of \$1,556,447.
6. The fund balance target is 10% of operating expenditures.
7. Transfers out are as result of transferring Winnetka split-lot revenue to Debt Service Fund as abatement of debt.

Village of Glencoe
Long Range Financial Plan - General Fund
FY07 through FY13 Plan

Operating Statement

Activity	FY07 BUD	FY07 ACT	FY08 PLAN	FY08 PROJ	FY09 PLAN	FY10 PLAN	FY11 PLAN	FY12 PLAN	FY13 PLAN	% ADJ
Revenue										
Total	2,925,025	3,119,410	3,174,277	3,396,476	3,498,370	3,603,321	3,711,421	3,822,764	3,937,447	3.00%
Expenditures										
Personnel	9,504,945	9,229,440	10,080,245	10,041,834	10,443,507	10,861,248	11,295,698	11,747,525	12,217,426	4.00%
Services	1,869,857	1,804,257	1,775,871	1,714,389	1,731,533	1,748,848	1,766,337	1,784,000	1,801,840	1.00%
Commodities	814,583	874,779	920,771	883,613	918,958	955,716	993,944	1,033,702	1,075,050	4.00%
Other	467,750	450,680	479,130	386,429	401,886	417,962	434,680	452,067	470,150	4.00%
Transfers Out			82,449	65,959	49,469	32,980	16,490			0.00%
Total	12,657,135	12,359,156	13,338,466	13,092,224	13,545,353	14,016,753	14,507,149	15,017,295	15,564,467	
Profit (Loss)	(9,732,110)	(9,239,746)	(10,164,189)	(9,695,748)	(10,046,983)	(10,413,432)	(10,795,728)	(11,194,531)	(11,627,020)	
Debt Service	-	-	-	-	-	-	-	-	-	
Profit (Loss) less Debt	(9,732,110)	(9,239,746)	(10,164,189)	(9,695,748)	(10,046,983)	(10,413,432)	(10,795,728)	(11,194,531)	(11,627,020)	
Other Financing Sources										
Total	9,826,147	10,389,800	10,736,341	10,974,759	11,304,002	11,643,122	11,992,415	12,352,188	12,722,754	3.00%
Operating Excess (Deficit)	94,037	1,150,054	572,152	1,279,011	1,257,019	1,229,690	1,196,688	1,157,657	1,095,733	
Capital Expenditure	1,413,100	840,099	1,523,000	1,523,000	1,080,300	2,411,068	1,680,372	1,318,263	1,111,221	
Excess (Deficit) - All Sources	(1,319,063)	309,955	(950,848)	(243,989)	176,719	(1,181,378)	(483,684)	(160,606)	(15,488)	
Beginning Balance (1)			2,864,292	2,864,292	2,620,303	2,797,022	1,615,644	1,131,960	971,353	
Ending Balance		2,864,292	1,913,444	2,620,303	2,797,022	1,615,644	1,131,960	971,353	955,866	
Target Balance (2)		1,235,916	1,333,847	1,309,222	1,354,535	1,401,675	1,450,715	1,501,730	1,556,447	

Budget Statement

Revenue	12,751,172	13,509,210	13,910,618	14,371,235	14,802,372	15,246,443	15,703,837	16,174,952	16,660,200
Expenditure	14,070,235	13,199,255	14,861,466	14,615,224	14,625,653	16,427,821	16,187,521	16,335,558	16,675,688
Excess (Deficit) - All Sources	(1,319,063)	309,955	(950,848)	(243,989)	176,719	(1,181,378)	(483,684)	(160,606)	(15,488)

GARBAGE FUND

NOTES TO FINANCIAL PLAN

1. Plan assumes no change in charges for service and no change in property taxes through Fiscal Year 2013.
2. Capital per the CIP 2018.
3. Operating and capital costs per existing level of services (once-per-week with optional second collection).
4. Fund balance target is 15% of operating expenditures.
5. Garbage fund exceeds fund balance targets for all years except FY 2013. The variance that year is due to purchase of capital equipment.

Village of Glencoe
Operational Analysis of Garbage Fund
FY07 Through FY13 Plan

Operating Statement

Activity	FY07 BUD	FY07 ACT	FY08 PLAN	FY08 PROJ	FY09 PLAN	FY10 PLAN	FY11 PLAN	FY12 PLAN	FY13 PLAN	% CHNG
Revenue										
Charges for Service	789,900	733,998	691,400	580,561	580,561	580,561	580,561	580,561	580,561	0.00%
Other Revenue	4,500	6,448	4,680	15,000	5,000	5,000	5,000	5,000	5,000	0.00%
Total	794,400	740,446	696,080	595,561	585,561	585,561	585,561	585,561	585,561	
Expenditures										
Personnel	679,813	712,295	600,493	598,205	622,133	647,019	672,899	699,815	727,808	4.00%
Services	546,868	532,222	526,580	508,349	513,432	518,567	523,752	528,990	534,280	1.00%
Commodities	86,350	84,500	86,490	83,000	86,320	89,773	93,364	97,098	100,982	4.00%
Other	-	-	-	-	-	-	-	-	-	4.00%
Total	1,313,031	1,329,017	1,213,563	1,189,554	1,221,886	1,255,358	1,290,015	1,325,904	1,363,070	
Profit (Loss)	(518,631)	(588,571)	(517,483)	(593,993)	(636,325)	(669,797)	(704,454)	(740,342)	(777,509)	
Debt Service	18,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	0.00%
Profit (Loss) less Debt	(536,631)	(601,571)	(530,483)	(606,993)	(649,325)	(682,797)	(717,454)	(753,342)	(790,509)	
Other Financing Sources										
Total	734,004	780,176	782,374	780,036	780,036	780,036	780,036	780,036	780,036	0.00%
Operating Excess (Deficit)	197,373	178,605	251,891	173,043	130,711	97,239	62,582	26,694	(10,473)	
Capital Expenditure	177,500	170,000	58,050	58,050		241,183		62,762	227,500	
Excess (Deficit) - All Sources	19,873	8,605	193,841	114,993	130,711	(143,944)	62,582	(36,068)	(237,973)	
Beginning Balance			152,420	152,420	267,413	398,124	254,180	316,762	280,693	
Ending Balance		152,420	346,261	267,413	398,124	254,180	316,762	280,693	42,720	
Target Balance		199,353	182,034	178,433	183,283	188,304	193,502	198,886	204,460	

Budget Statement

Revenue	1,528,404	1,520,622	1,478,454	1,375,597	1,365,597	1,365,597	1,365,597	1,365,597	1,365,597
Expenditure	1,508,531	1,512,017	1,284,613	1,260,604	1,234,886	1,509,541	1,303,015	1,401,666	1,603,570
Excess (Deficit) - All Sources	19,873	8,605	193,841	114,993	130,711	(143,944)	62,582	(36,068)	(237,973)

WATER FUND

NOTES TO FINANCIAL PLAN

1. Plan includes 3.0% annual increase in water sales. This is expected to be due to rate increases and volumes of water consumed based on the existing 5 year average.
2. Plan does not assume any new revenue from other municipalities.
3. Operating surplus ranges from 262,140 in FY13 to 268,604 in FY09.
4. Annual capital expenditure ranges from \$620,300 in FY09 to \$346,750 in FY13.
5. Total capital expenditure is \$2.5 Million and total operating surplus is \$1.3 Million leaving a short-fall of approximately \$1.2 Million in capital project funding.
6. Capital project total may be modified following completion of a water system study.
7. FY07 ending fund balance is determined by subtracting current liabilities from current assets of the water fund, as included in the FY07 CAFR.

Village of Glencoe
Long Range Financial Plan - Water Fund
FY07 through FY13 Plan

Operating Statement

Activity	FY07 BUD	FY07 ACT	FY08 PLAN	FY08 PROJ	FY09 PLAN	FY10 PLAN	FY11 PLAN	FY12 PLAN	FY13 PLAN	% CHNG
Revenue										
Water Sales	1,472,500	1,417,364	1,531,400	1,534,000	1,580,020	1,627,421	1,676,243	1,726,531	1,778,326	3.00%
Meter Sales	62,000	40,343	50,000	50,000	50,000	50,000	50,000	50,000	50,000	0.00%
Total	1,534,500	1,457,707	1,581,400	1,584,000	1,630,020	1,677,421	1,726,243	1,776,531	1,828,326	
Expenditures										
Personnel	898,773	916,770	975,195	971,479	1,010,338	1,050,752	1,092,782	1,136,493	1,181,953	4.00%
Services	383,225	375,208	310,355	299,610	302,606	305,632	308,688	311,775	314,893	1.00%
Commodities	109,200	86,579	120,406	115,547	120,169	124,976	129,975	135,174	140,581	4.00%
Other										4.00%
Total	1,391,198	1,378,557	1,405,956	1,386,636	1,433,113	1,481,359	1,531,445	1,583,442	1,637,426	
Profit (Loss)	143,302	79,150	175,444	197,364	196,907	196,061	194,798	193,088	190,900	
Debt Service	-	-	-	-	-	-	-	-	-	0.00%
Profit (Loss) less Debt	143,302	79,150	175,444	197,364	196,907	196,061	194,798	193,088	190,900	
Other Financing Sources										
Interest	10,000	22,380	13,000	13,000	13,000	13,000	13,000	13,000	13,000	0.00%
Lease of Village Property	28,500	37,738	57,200	57,200	57,200	57,200	57,200	57,200	57,200	0.00%
Sundry	1,000	12,631	1,040	1,040	1,040	1,040	1,040	1,040	1,040	0.00%
Sale of Assets	-	2,500	-	-	-	-	-	-	-	0.00%
Transfers In	-	-	-	-	-	-	-	-	-	0.00%
IRMA Reimbursement	-	-	-	-	-	-	-	-	-	0.00%
Total	39,500	75,248	71,240	71,240	71,240	71,240	71,240	71,240	71,240	
Operating Excess (Deficit)	182,802	154,399	246,684	268,604	268,147	267,301	266,038	264,328	262,140	
Capital Expenditure	440,000	397,078	560,000	560,000	620,300	494,540	559,500	485,240	346,750	
Excess (Deficit) - All Sources	(257,198)	(242,679)	(313,316)	(291,396)	(352,153)	(227,239)	(293,462)	(220,912)	(84,610)	
Beginning Balance			461,801	461,801	170,405	(181,748)	(408,987)	(702,449)	(923,360)	
Ending Balance		461,801	148,485	170,405	(181,748)	(408,987)	(702,449)	(923,360)	(1,007,970)	
Target Balance	208,680	206,784	210,893	207,995	214,967	222,204	229,717	237,516	245,614	

Budget Statement

Revenue	1,574,000	1,532,956	1,652,640	1,655,240	1,701,260	1,748,661	1,797,483	1,847,771	1,899,566
Expenditure	1,831,198	1,775,635	1,965,956	1,946,636	2,053,413	1,975,899	2,090,945	2,068,682	1,984,176
Excess (Deficit) - All Sources	(257,198)	(242,679)	(313,316)	(291,396)	(352,153)	(227,239)	(293,462)	(220,912)	(84,610)

MOTOR FUEL TAX FUND

NOTES TO FINANCIAL PLAN

1. Allotment of Motor Fuel Tax received is projected to increase 1.0% annually.
2. There are no projected operating expenditures in the fund.
3. Capital projects total nearly \$1.6 Million.
4. The resources of the fund will be \$178,256 less than needed for capital projects.

Village of Glencoe
 Long Range Financial Plan - Motor Fuel Tax (MFT) Fund
 FY07 through FY13 Plan

Operating Statement

<u>Activity</u>	<u>FY07 BUD</u>	<u>FY07 ACT</u>	<u>FY08 PLAN</u>	<u>FY08 PROJ</u>	<u>FY09 PLAN</u>	<u>FY10 PLAN</u>	<u>FY11 PLAN</u>	<u>FY12 PLAN</u>	<u>FY13 PLAN</u>	<u>% CHNG</u>
Revenue										
Intergovernmental	249,700	252,464	250,000	254,800	257,348	259,921	262,521	265,146	267,797	1.00%
Total	249,700	252,464	250,000	254,800	257,348	259,921	262,521	265,146	267,797	
Expenditures										
Personnel	-	-	-	-	-	-	-	-	-	4.00%
Services	-	-	-	-	-	-	-	-	-	1.00%
Commodities	-	-	-	-	-	-	-	-	-	4.00%
Other	-	-	-	-	-	-	-	-	-	4.00%
Total	-	-	-	-	-	-	-	-	-	
Profit (Loss)	249,700	252,464	250,000	254,800	257,348	259,921	262,521	265,146	267,797	
Debt Service	-	-	-	-	-	-	-	-	-	
Profit (Loss) less Debt	249,700	252,464	250,000	254,800	257,348	259,921	262,521	265,146	267,797	
Other Financing Sources										
Interest	1,700	6,710	3,175	5,000	5,000	5,000	5,000	5,000	5,000	0.00%
Other	-	-	-	-	-	-	-	-	-	0.00%
Total	1,700	6,710	3,175	5,000	5,000	5,000	5,000	5,000	5,000	
Operating (Excess) Deficit	251,400	259,175	253,175	259,800	262,348	264,921	267,521	270,146	272,797	
Capital Expenditure	325,000	325,000	250,000	250,000	260,900	287,000	315,700	347,270	382,000	
Excess (Deficit) - All Sources	73,600	(65,825)	3,175	9,800	1,448	(22,079)	(48,179)	(77,124)	(109,203)	
Beginning Balance			7,071	67,071	76,871	78,319	56,240	8,061	(69,063)	
Ending Balance		67,071	70,246	76,871	78,319	56,240	8,061	(69,063)	(178,266)	
Target Balance	-	-	-	-	-	-	-	-	-	

Budget Statement

Revenue	251,400	259,175	253,175	259,800	262,348	264,921	267,521	270,146	272,797
Expenditure	325,000	325,000	250,000	250,000	260,900	287,000	315,700	347,270	382,000
Excess (Deficit) - All Sources	(73,600)	(65,825)	3,175	9,800	1,448	(22,079)	(48,179)	(77,124)	(109,203)

E911 FUND

NOTES TO FINANCIAL PLAN

1. Plan assumes no growth in revenue.
2. Plan includes 15% fund balance target.
3. FY13 ends with E911 Fund \$6,128 less than target with a total balance of \$15,114.
4. Plan includes a total of \$311,000 in capital projects.

Village of Glencoe
 Long Range Financial Plan - Enhanced 911 (E911) Fund
 FY07 through FY13 Plan

Operating Statement

<u>Activity</u>	<u>FY07 BUD</u>	<u>FY07 ACT</u>	<u>FY08 PLAN</u>	<u>FY08 PROJ</u>	<u>FY09 PLAN</u>	<u>FY10 PLAN</u>	<u>FY11 PLAN</u>	<u>FY12 PLAN</u>	<u>FY13 PLAN</u>	<u>% CHNG</u>
<u>Revenue</u>										
Other Taxes	160,600	152,686	167,024	155,000	155,000	155,000	155,000	155,000	155,000	0.00%
Total	160,600	152,686	167,024	155,000	155,000	155,000	155,000	155,000	155,000	
<u>Expenditures</u>										
Personnel	-	-	-	-	-	-	-	-	-	4.00%
Services	94,300	94,300	94,800	94,800	95,748	96,705	97,673	98,649	99,636	1.00%
Commodities	36,100	36,100	34,500	34,500	35,880	37,315	38,808	40,360	41,975	4.00%
Other	-	-	-	-	-	-	-	-	-	4.00%
Total	130,400	130,400	129,300	129,300	131,628	134,021	136,480	139,009	141,610	
Profit (Loss)	30,200	22,286	37,724	25,700	23,372	20,979	18,520	15,991	13,390	
Debt Service					-					0.00%
Profit (Loss) less Debt	30,200	22,286	37,724	25,700	23,372	20,979	18,520	15,991	13,390	
<u>Other Financing Sources</u>										
Interest	6,000	33,177	6,285	6,285	6,285	6,285	6,285	6,285	6,285	0.00%
Other	-	-	-	-	-	-	-	-	-	0.00%
Total	6,000	33,177	6,285	6,285	6,285	6,285	6,285	6,285	6,285	
<u>Operating Excess (Deficit)</u>	36,200	55,463	44,009	31,985	29,657	27,264	24,805	22,276	19,675	
<u>Capital Expenditure</u>	560,000	345,000	265,000	480,000	55,000	45,000	36,000	40,000	135,000	
<u>Excess (Deficit) * All Sources</u>	(523,800)	(289,537)	(220,991)	(448,015)	(25,343)	(17,736)	(11,195)	(17,724)	(115,325)	
Beginning Balance			650,453	650,453	202,438	177,095	159,359	148,164	130,440	
Ending Balance		650,453	429,462	202,438	177,095	159,359	148,164	130,440	15,114	
Target Balance		19,560	19,395	19,395	19,744	20,103	20,472	20,851	21,242	

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Budget Statement

Revenue	166,600	185,863	173,309	161,285	161,285	161,285	161,285	161,285	161,285
Expenditure	690,400	475,400	394,300	609,300	186,628	179,021	172,480	179,009	276,610
<u>Excess (Deficit) - All Sources</u>	(523,800)	(289,537)	(220,991)	(448,015)	(25,343)	(17,736)	(11,195)	(17,724)	(115,325)

THE VILLAGE OF GLENCOE
Office of the Village Manager

OFFICIAL PAY PLAN

March 1, 2008

VILLAGE OF GLENCOE
OFFICE OF THE VILLAGE MANAGER
March 1, 2008

OFFICIAL PAY PLAN

1.0 Purpose:

- 1.1 To officially disseminate the Official Pay Plan as approved by the Village Board of Trustees.

2.0 Scope:

- 2.1 The Official Pay Plan establishes the authority and official guidelines by which the Village Manager may appoint, promote, evaluate and compensate all Village employees.

3.0 Policy:

- 3.1 The Village Manager, as the Chief Administrative Officer of the Village, shall be responsible to the Village Board of Trustees for the administration and interpretation of the Official Pay Plan.

4.0 Distribution:

- 4.1 To all Department Heads and to be made available for review by all employees.

Office of the Village Manager
March 1, 2008

Procedures and Implementation Data

THE OFFICIAL PAY PLAN

The Salary Ranges, Position Titles, and Position Classifications as presented herein, shall constitute the Official Pay Plan for all employees of the Village of Glencoe except for the Village Manager. The Village Manager operates under a separate plan with the Village Board. The Official Plan grants certain authority to the Village Manager, but does not obligate the Manager to act with regards to compensation of employees.

ADMINISTRATOR OF THE PAY PLAN

The Village Manager, as Chief Administrative Officer of the Village, shall be responsible to the Village Board of Trustees for the administration and interpretation of the Official Pay Plan and shall set salaries for all employees within the limits of the salary ranges established herein. The Village Manager shall apprise the Village Board of Trustees annually regarding the appropriateness of municipal salary levels, taking into consideration cost of living, area employment conditions, level of employee performance and other appropriate factors. All salary adjustments shall be authorized by the Village Manager following the consideration of recommendations of Department Heads who shall certify as to each employees' eligibility and qualifications for such salary adjustment. The Village Manager is further authorized to establish and administer an employee evaluation and development program to be used to determine employee job effectiveness, performance, and individual employee development. Such a program serves as an important factor in consideration of employee salary adjustments. Additionally, the Village Manager shall have the authority to establish personnel review boards to administratively review and recommend employees for probation and salary adjustments.

Salary Administration Procedure

SALARY RANGE

The Official Pay Plan establishes a salary range which recognizes that individual ability and exhibited job performance are the basic considerations in salary administration. The Plan also recognizes that it is desirable to provide the opportunity for employees to attain, within a reasonable period following employment, a salary level appropriate to their position and skills exhibited, based on their performance.

ORIGINAL APPOINTMENT AND PROBATIONARY PERIOD

Employees shall normally be appointed at the minimum level of the range authorized for the position. However, employees may be hired at a level higher than the minimum with the expressed approval of the Village Manager who shall have authority to establish initial employment compensation at any salary level within the range authorized for the position. Employees appointed at the initial increment for their position salary range shall be eligible for a salary increase upon satisfactory completion of a probationary period and recommendation for salary adjustment by the Department Head. Probationary periods shall normally cover the initial six (6) months of employment; however, such period may be extended not to exceed one (1) year if, in the opinion of the

Department Head and Village Manager, an extended period is necessary to fully evaluate the employee for regular appointment. Appointment as regular employee bestows no additional rights to the employee. All employees are considered "at will" employees. No employee shall be considered for regular employee appointment nor salary increase if the employee is determined to not satisfactorily perform duties of the position to which the employee is assigned.

The Village Manager may authorize larger increases if the performance and skills exhibited during the probationary period warrant additional compensation.

ADMINISTRATION PLAN

Following completion of the probationary period employees shall be evaluated annually on or before March 1st for a salary adjustment based upon demonstrated, satisfactory job performance. The incremental salary increase shall generally follow the guidelines established by the Village Manager and approved by the Village Board.

PAY PLAN ADJUSTMENTS

Periodically, based upon economic conditions and other factors, the pay plan may be adjusted by the Village Board of Trustees upon the recommendation of the Village Manager. At the time of such periodic adjustment all regular, full time employees will be eligible for salary increase consideration at the newly assigned salary rate, or any portion thereof dependent upon their evaluation, unless a Department Head, upon a formal evaluation of any employee and following consultation with said employee determines an increase is not in order due to the employee's failure to perform assigned duties in a satisfactory manner. Such adjustment, when withheld, may be granted by the Village Manager at any later time when said employee's performance has improved to a satisfactory extent.

PROMOTIONS

When an employee is transferred or promoted from one position or salary range to another position or salary range, the employee's salary may be adjusted by the Village Manager. Such salary will be at an increment commensurate with the employee's knowledge, skills and abilities to perform the new duties. In the case of promotions, the Village Manager may authorize a salary increase within the new salary range which reflects the increased duties and responsibilities assigned the employee.

RECLASSIFICATION

An employee's position may be re-established by the Village Manager to a higher or lower salary range to properly reflect assigned duties and responsibilities. The Village Manager shall have the authority to reassign and place an employee at a lower salary range.

ADDITIONAL DUTY PAY

The Village Manager shall have the authority to assign additional duty responsibilities, on a temporary or permanent basis, to regular employees which will be special or collateral assignments in addition to the employee's regular position. Employees assigned an additional duty position shall be eligible, upon authorization by the Village Manager, for salary adjustments not to exceed \$1,000 per month. The salary

adjustments shall be in effect only so long as authorized by the Village Manager.

The standards for awarding additional duty pay shall be as follows:

1. The additional duties must represent skills not normally associated with the position classification as determined by the Village Manager.
2. The individual must be performing duties not normally assigned to the position and the additional duties must represent forty percent (40%) of the individual's time or represent significant off-duty preparation time.
3. The individual must act as a working leader for a crew of three (3) or more employees for sixty percent (60%) of the individual's time. This must include:
 - assigning personnel;
 - directing personnel;
 - being held responsible for crew
 - performance by the Department Head; and
 - being assigned as acting Department Head periodically.
4. The additional duties must represent assigned managerial responsibilities either as an "acting" position or as an "assistant to" position.

ADDITIONAL MERIT PAY

The Village Manager shall have the authority to establish an additional Merit Pay policy for review and approval by the Village Board of Trustees if deemed necessary or desirable.

Temporary Employees

Certain job junctions are required to be performed only on a temporary or seasonal basis. Such positions are unclassified in the Official Pay Plan and are authorized to be filled and paid within established salary levels, as approved by the Village Manager.

Non-Regular Employee			
<u>Temporary Positions</u>	<u>Hourly Pay Range</u>		
	<u>Minimum</u>	<u>Maximum</u>	
Special Education Intern	7.75	10.00	
Administrative Intern	7.75	15.00	
Engineering Intern	7.75	15.78	
Office Clerk	7.75	20.00	
Clerk Typist	7.75	18.48	
Secretary	7.75	24.32	
Seasonal Laborer	7.75	17.00	
Handyman	7.75	22.00	
Crossing Guard	225	450	per month
Paid On-Call Firemen	20	20	per call
Health Officer	1035	1200	per month

Executive, Managerial and Administrative Classification

The Village Manager shall, within established salary levels, have full discretion and authority to periodically adjust salaries of those persons in the Executive, Managerial and Administrative Classification of the Official Pay Plan. Performance of such professional personnel will be reviewed at least annually. Increases shall not extend salary levels beyond the maximum per annum rates established for the positions and approved by the Village Board of Trustees.

Salary increases shall be based upon demonstrated performance in the following areas:

1. Management.
 - a. The ability to secure cooperation and obtain optimum results through the efforts of others.
 - b. The demonstration of fiscal accountability and efficient and effective utilization of resources.
 - c. The ability to conceptualize the needs of the Department and organize necessary programs and activities to increase efficiency and effectiveness.
 - d. The ability for written and oral communication.
2. Technical skills and abilities.
3. Personal development for personal growth and continued value to the organization.

In addition, the salary plan shall be reviewed each year based upon the following considerations:

1. The relationship between positions of similar responsibilities and authorities and of preserving management and supervisory relationships.
2. The Village's competitive position in terms of retaining existing personnel and recruiting new personnel.
3. The Village's financial ability to adequately compensate authorized personnel.

Office of the Village Manager
March 1, 2008

**VILLAGE OF GLENCOE
FY09 PAY PLAN**

	ADOPTED		APPROVED	
	FY 2008 Annual		FY 2009 Annual	
	<u>Minimum</u>	<u>Maximum</u>	<u>Minimum</u>	<u>Maximum</u>
VILLAGE MANAGER'S OFFICE				
Village Manager	By Agreement			
Assistant Village Manager	\$ 81,395	\$ 109,940	\$ 84,415	\$ 115,426
Executive Assistant	\$ 48,145	\$ 75,690	\$ 49,931	\$ 78,680
Information Technology Coordinator	New position		\$ 60,000	\$ 80,000
DEPARTMENT OF FINANCE				
Director of Finance	\$ 98,276	\$ 132,493	\$ 101,922	\$ 138,508
Assistant to the Director of Finance	\$ 48,034	\$ 76,447	\$ 49,816	\$ 80,262
Accountant	\$ 51,455	\$ 67,477	\$ 53,364	\$ 70,844
Payroll/Benefit Coordinator	\$ 40,274	\$ 58,864	\$ 41,768	\$ 61,189
Finance Billing Service Coordinator	\$ 38,423	\$ 55,010	\$ 39,848	\$ 57,183
DEPARTMENT OF PUBLIC SAFETY				
Director of Public Safety	\$ 98,276	\$ 132,493	\$ 101,922	\$ 138,614
Deputy Chief / Public Safety (1)	\$ 81,395	\$ 109,473	\$ 85,457	\$ 113,797
Lieutenant (2) (4)	\$ 84,428	\$ 101,150	\$ 87,763	\$ 105,145
Public Safety Officer (3) (4)	\$ 53,190	\$ 80,989	\$ 55,232	\$ 84,188
Assistant to the Dir of Public Safety	\$ 46,254	\$ 75,690	\$ 48,562	\$ 78,680
Communications Operator	\$ 44,571	\$ 61,538	\$ 46,795	\$ 63,969
Administrative Secretary	\$ 39,394	\$ 55,243	\$ 40,950	\$ 58,000
Community Service Officer	\$ 42,409	\$ 56,923	\$ 44,525	\$ 59,712
Public Safety Records Clerk	\$ 38,511	\$ 53,458	\$ 40,433	\$ 56,126

Notes

- 1) Does not include Public Safety pro-pay bonus of \$1,750
- 2) Does not include Public Safety pro-pay bonus of \$1,500.
- 3) Does not include Public Safety pro-pay bonus of \$1,250.
- 4) Does not include Public Safety paramedic-pay bonus of \$1000

**VILLAGE OF GLENCOE
FY09 PAY PLAN**

	ADOPTED		APPROVED	
	FY 2008 Annual		FY 2009 Annual	
	<u>Minimum</u>	<u>Maximum</u>	<u>Minimum</u>	<u>Maximum</u>
DEPARTMENT OF PUBLIC WORKS				
Director of Public Works	\$ 98,276	\$ 132,493	\$ 101,922	\$ 138,508
Village Engineer	\$ 59,799	\$ 92,452	\$ 62,783	\$ 96,104
PW General Superintendent	\$ 84,414	\$ 108,641	\$ 87,546	\$ 112,932
Deputy Director of Public Works/ Community Development	\$ 84,415	\$ 108,641	\$ 87,547	\$ 112,932
Community Development Analyst	\$ 45,792	\$ 75,544	\$ 48,077	\$ 79,046
Water Plant Superintendent	\$ 68,247	\$ 90,090	\$ 71,653	\$ 93,649
Public Works Supervisor	\$ 57,357	\$ 84,725	\$ 60,219	\$ 88,072
Mechanic	By Contract		By Contract	
Water Plant Operator	By Contract		By Contract	
Maintenance Equipment Operator	By Contract		By Contract	
Building Custodian	By Contract		By Contract	
Office Coordinator	\$ 41,011	\$ 56,620	\$ 43,057	\$ 58,856
Administrative Secretary	\$ 39,306	\$ 55,243	\$ 41,267	\$ 57,309
Receptionist/Cashier	\$ 33,283	\$ 48,614	\$ 34,944	\$ 50,500
Bulding Inspector / Plan Reviewer	\$ 46,411	\$ 63,600	\$ 48,727	\$ 66,774

HISTORY OF AUTHORIZED FULL TIME POSITIONS

	ADOPTED BUDGET <u>FY 2001</u>	ADOPTED BUDGET <u>FY 2002</u>	ADOPTED BUDGET <u>FY 2003</u>	ADOPTED BUDGET <u>FY 2004</u>	ADOPTED BUDGET <u>FY 2005</u>	ADOPTED BUDGET <u>FY 2006</u>	ADOPTED BUDGET <u>FY 2007</u>	ADOPTED BUDGET <u>FY 2008</u>	PROPOSED <u>FY 2009</u>
<u>OFFICE OF THE VILLAGE MANAGER</u>									
VILLAGE MANAGER	1	1	1	1	1	1	1	1	1
ASSISTANT VILLAGE MANAGER	0	0	0	0	0	0	0	1	1
ASSISTANT TO THE MANAGER	2	2	2	2	2	1	1	0	0
EXECUTIVE ASSISTANT	1	1	1	1	1	1	1	1	1
INFORMATION TECH. COORDINATOR	0	0	0	0	0	0	0	0	1
TOTAL	4	4	4	4	4	3	3	3	4
<u>DEPARTMENT OF FINANCE</u>									
DIRECTOR OF FINANCE	1	1	1	1	1	1	1	1	1
ASSISTANT TO THE DIRECTOR	0	0	1	1	1	1	1	1	1
ACCOUNTANT	1	1	1	1	1	1	1	1	1
PAYROLL/BENEFIT COORDINATOR	1	1	1	1	1	1	1	1	1
ACCOUNT CLERK-BILLER	1	1	1	1	1	1	1	1	1
TOTAL	4	4	5	5	5	5	5	5	5
<u>DEPARTMENT OF PUBLIC SAFETY</u>									
DIRECTOR OF PUBLIC SAFETY	1	1	1	1	1	1	1	1	1
DEPUTY DIRECTOR OF PUBLIC SAFETY	3	2	2	2	2	2	2	2	2
ASSISTANT TO THE DIRECTOR	0	1	1	1	1	1	1	1	1
LIEUTENANT	6	6	6	6	6	6	6	6	6
OFFICER	26	26	26	26	26	26	27	27	27
COMMUNICATIONS OPERATOR	5	5	5	5	5	5	5	5	5
COMMUNITY SERVICE OFFICER	2	2	2	2	2	2	2	2	2
ADMINISTRATIVE SECRETARY	1	1	1	1	1	1	1	1	1
RECORDS CLERK	1	1	1	1	1	1	1	1	1
TOTAL	45	45	45	45	45	45	46	46	46

HISTORY OF AUTHORIZED FULL TIME POSITIONS

	ADOPTED BUDGET <u>FY 2001</u>	ADOPTED BUDGET <u>FY 2002</u>	ADOPTED BUDGET <u>FY 2003</u>	ADOPTED BUDGET <u>FY 2004</u>	ADOPTED BUDGET <u>FY 2005</u>	ADOPTED BUDGET <u>FY 2006</u>	ADOPTED BUDGET <u>FY 2007</u>	ADOPTED BUDGET <u>FY 2008</u>	PROPOSED <u>FY 2009</u>
<u>DEPARTMENT OF PUBLIC WORKS</u>									
DIRECTOR OF PUBLIC WORKS	1	1	1	1	1	1	1	1	1
VILLAGE ENGINEER	1	1	1	1	1	1	1	1	1
DEPUTY DIRECTOR PUBLIC WORKS/ COMMUNITY DEVELOPMENT	1	1	1	1	1	1	1	1	1
WATER PLANT SUPERINTENDENT	1	1	1	1	1	1	1	1	1
GENERAL SUPERINTENDENT	1	1	1	1	1	1	1	1	1
ASSISTANT TO THE DIRECTOR	1	0	0	0	0	0	0	0	0
COMMUNITY DEVELOPMENT COORD. BUILDING INSPECTOR/REVIEWER	0	1	1	1	1	1	1	1	1
PUBLIC WORKS SUPERVISOR	4	4	4	4	4	4	4	4	4
ADMINISTRATIVE SECRETARY	1	1	1	1	1	1	1	1	1
OFFICE COORDINATOR	1	1	1	1	1	1	1	1	1
RECEPTIONIST/CASHIER	1	1	1	1	1	1	1	1	1
MECHANIC	3	3	4	4	4	4	4	4	4
MEO	24	23	23	23	23	23	23	20	21
WATER PLANT OPERATOR	5	4	4	4	4	4	4	4	4
BUILDING CUSTODIAN	1	1	1	1	1	1	1	1	0
TOTAL	46	44	45	45	46	46	46	43	43
TOTAL FULL TIME EQUIVALENT	99	97	99	99	100	99	100	97	98

FINANCIAL POLICIES

Fund Balance Policy

PURPOSE

Establish a policy sensitive to revenue source fluctuation, operating needs and capital needs of the Village that establishes the threshold for desired fund balance (cash and cash equivalents excluding transfers owed) necessary to provide for required outflows.

BACKGROUND

The Village's stability of revenue sources allows the Village to maintain relatively small fund balances. However, in recent years sales tax and building permit revenue have increased as a percent of total revenue. These revenue sources, however, are subject to factors beyond the Village's ability to control (i.e. economic, etc.) The Fund Balance Policy should provide for operational stability in the event of revenue source fluctuation or unusual operating expenditure need.

POLICY

Maintain an undesignated fund balance in the General Corporate Fund of 10% of current operating expenditures, excluding capital but not lower than \$1,000,000. The 10% minimum target was also used for the Water Fund and the Garbage Fund. There was no absolute dollar amount set as a minimum balance for either the Water Fund or the Garbage Fund.

Reporting Entity and its Services

This report includes the Village government and all related organizations for which the Village exercises oversight responsibility as defined by the Governmental Accounting Standards Board (GASB).

The Village has developed criteria to determine whether outside agencies with activities that benefit the citizens of the Village should be included within its financial reporting entity. The criteria include, but are not limited to, whether the Village (1) selects the governing authority or management, (2) has the ability to significantly influence operations, or (3) has accountability for fiscal matters (e.g., final budget approval, responsibility for funding deficits, management or assets, etc.).

Using these criteria, the Village includes in its Comprehensive Annual Financial Report (CAFR) report the activities of the Glencoe Golf Club (Golf Club), Glencoe Public Library, Police Pension Fund, and Firemen's Pension Fund. These entities have separate boards but are included as part of the Village's appropriation ordinance. In addition, the Glencoe Public Library, Police Pension Fund, and Firemen's Pension Fund have as their primary source of revenue property taxes that are levied by the Village.

In addition, there are other government entities, such as School District #35 and the Glencoe Park District, which are located primarily within the Village's limits. These entities have separately elected boards, power to levy taxes, and authorization to expend funds. The Village exercises no oversight responsibility in relation to these entities, and they are therefore not included in the Village's financial statements.

Balanced Budget

A balanced budget has expenditures and financing uses that do not exceed the revenues and financing sources. The use of fund balance determined to be in excess of the minimum fund balance target is acceptable if the balance is greater than the minimum.



During Fiscal Year 2009, the operating funds (including the General Fund, Water Fund and Garbage Fund) are projected to use \$204,074 of fund balance but each fund is projected to end the year in excess of the minimum fund balance target.

Property Taxes

The Village's property taxes are levied each calendar year on all taxable real property located in the Village. For governmental funds, property taxes that are due within the current fiscal year and collected prior to that fiscal year year-end are recorded as revenue. Taxes levied in December of 2007 will be collected during 2008. Property tax collected prior to February 29, 2008, are recorded as deferred revenue during Fiscal Year 2008 and recognized as revenue during Fiscal Year 2009. Non-current property tax revenue is recognized as revenue in the fiscal year it is received.

The County Assessor is responsible for assessment of all taxable real property within Cook County (County) except for certain railroad property that is assessed directly by the state. One-third of the County is reassessed each year on a repeating triennial schedule established by the County Assessor. The next triennial reassessment will be for tax year 2009.

The County Clerk computes the annual tax for each parcel of real property and prepares tax books used by the County Collector as the basis for issuing tax bills to all taxpayers in the County.

Property taxes are collected by the County Collector and are submitted to the County Treasurer, who remits to the units their respective shares of the collections. Taxes levied in one year become due and payable in two installments in March 1 and August 1 during the following year. The first installment is an estimated bill, and is one-half of the prior year's tax bill. The second installment is based on the current levy, assessment, and equalization, and any changes from the prior year will be reflected in the second installment bill. Taxes must be levied by the last Tuesday in December for the following levy year. The levy becomes an enforceable lien against the property as of January 1 immediately following the levy year.

Based upon collection histories, the Village has not provided an allowance for uncollectible real property taxes for the current year's levy.

Abatement of Taxes

It is been the long-term policy of the Village Board to abate taxes with sources of revenue available. The Cook County Tax Extension Division automatically levies the amount established by ordinance for payment of debt service as required, plus an additional 5% for loss in collection. Each January, the Village Board reviews amounts available to reduce the levy for taxes necessary to pay debt service. In January 2008, the Village Board abated \$165,959 in property taxes for the fiscal year of March 1, 2007 to February 29, 2008.

Debt Policy **Use of Limited Tax Authority**

The Village has up to 0.5% of equalized assessed valuation (EAV) that can be issued as limited tax debt. Limited tax debt does not require voter approval. In 2004, the Village issued \$1,850,000 in limited tax debt for sewer projects.



As of the 2006 EAV, the Village can issue an additional \$2,400,000. Once issued, it cannot be reissued until principal amount due is reduced. As a policy, the Village considers the limited tax authority as part of its emergency reserves and would like to retire the existing limited tax debt retired as soon as practical.

Repayment of Amount Due to Village from Golf Club

As the present policy of the Village Board, the repayment of the amount due to the Village is reviewed annually as part of the budget development process. The Board considered whether the Golf Club was financially able to begin repaying the amount outstanding prior to the close of Fiscal Year 2008. The review resulted in a decision that there would be no payment but that interest expense would be accrued.

Golf Club Management Fee

As the present policy of the Village Board, the golf club management fee is accounted for as a receivable, increasing the revenue of the Village and increasing expense of the golf club. However, annually the Village Board reviews the financial condition of the golf club to consider whether the golf club is able to make the underlying cash transfer to the General Fund. For Fiscal Year 2008 the Village Board determined that it would not be prudent for the golf club to transfer the cash payment of the management fee payable due to other pressing expenditure needs at the golf club. The next review will be conducted to consider whether the Fiscal Year 2009 management fee should be paid.

Capitalization of Street Resurfacing

At present, street resurfacing is treated as an operating expenditure that does not extend the life of the asset. This matter will be discussed with Village auditors during Fiscal Year 2009.

Funding of Pension Obligations

One of the most significant impacts of tax cap legislation is the erosion in the ability to fund pensions. The Village continues to meet requirements as set forth by the State of Illinois. However, the Village directed the actuary to use assumptions that are more recent than the those used by the State of Illinois as a guide to a funding goal for this fiscal year.

The Village is committed to meeting its pension obligations and has included dollars in excess of required by the State of Illinois for this year and are based upon reasonable actuary assumptions.

Process for Amending the Budget

The Board meets throughout the year and has an opportunity to review and amend the budget. Typically, such changes are driven by unforeseen circumstance or emergency. Once a year (February), the Village Board will adopt an ordinance making supplemental appropriations (if necessary). As a general policy of the Village Board, the budget is not amended to reflect unforeseen or emergency expenditures.

Basis of Presentation – Fund Accounting

The accounts of the Village are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped into six generic fund types and three broad fund categories as follows:

1. Governmental Fund Types

Governmental funds are those through which most governmental functions of the Village are financed. The Village's expendable financial resources (except those accounted for in proprietary funds) are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The following are the Village's Governmental Fund Types:

General Fund – The General Fund is the general operating fund of the Village. It is used to account for all financial resources except those required to be accounted for in another fund. Although treated as separate funds for budget reporting, the Capital Reserve Fund and the CIP (sales tax) are treated as part of the General Fund for the purposes of financial reporting (CAFR).

Special Revenue Funds – Special Revenue Funds are used to account for the proceeds of special revenue sources that are legally restricted to expenditures for specified purposes. The Village has five (4) Special Revenue Funds:

Garbage
Enhanced 9-1-1
Motor Fuel Tax
Foreign Fire Insurance

Debt Service Funds – Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. The Village Debt Service Funds provides principal and interest payments on the 1999 G.O. Bonds, 2001R93 G.O. Bonds, 2001 G.O. Bonds, 2003 G.O. Bonds, and 2005 Limited Tax G.O. Bonds.

2. Proprietary Fund Type

Enterprise Funds – Enterprise Funds are used to account for operations that (a) are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The Village Water Fund and Glencoe Golf Club Fund are Enterprise Funds. Glencoe Golf Club budget is approved and reported separately from the Village.

3. Fiduciary Fund Type

Fiduciary funds are used to account for assets held by the Village in a trustee capacity or as an agent for individuals, private organizations, other governmental units, or other funds.

Trust and Agency Funds – Trust and Agency Funds include Pension Trust Funds. Operations of the Pension Trust Funds are accounted for and reported in the same manner as proprietary funds. The Village Police Pension Fund and the Firemen’s Pension Fund are Trust Funds. The Village includes in its CAFR the activities of the Trust and Agency Funds.

Budgetary Data

The operating budget includes proposed expenditures and the means of financing them. The Village Board can amend the operating budget as long as the amended budget remains within the legal expenditures ceiling set forth by the appropriation ordinance. The preparation of the budget follows the following schedule:

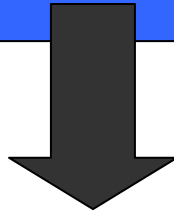
- (1) The Village Board updates the Long Range Financial Plan and Long Range Capital Improvement Plan;
- (2) All Departmental budget requests are submitted to Village Manager for review;
- (3) Manager review and completes proposed budget with Department Heads;
- (4) Budget delivered to Village President and Board of Trustees for review;
- (5) Public hearing is conducted to obtain taxpayer comments; and
- (6) Prior to April 15 the budget is legally enacted, and prior to May 15 the appropriation ordinance is legally enacted.

The budget is prepared on a basis consistent with general accepted accounting principles (GAAP). Budget appropriations lapse at year-end. The Village encumbers funds during the fiscal year, but does not carry encumbrances to the next fiscal year. Encumbrances outstanding at the end of the fiscal year are typically closed and subject to budget approval. On a limited basis, items previously approved by the Village Board or as part of an approved contract that have not been paid by the end of the year are expensed as payable, rather than booked as an encumbrance.

Village of Glencoe Mission Statement

- To continue a commitment to preserving and enhancing this desirable and attractive residential community;
- To emphasize the small-town character of Glencoe as a safe, uncrowded, and pleasant village that is part of the Chicago metropolitan area;
- To take advantage of technological and other relevant changes while always preserving the essential character of the Village;
- To continue to encourage the religious, racial and ethnic diversity of the Village

The above characteristics are and should continue to be reflected in the Village's neighborhoods, its downtown, and its location amid Lake Michigan, the Skokie Lagoons and Cook County Forest Preserves. Essential elements of Glencoe worthy of preservation are its outstanding educational, recreational, transportation and community services, which should continue to be provided and improved in an efficient manner.



Village Goals

- Provide the highest quality of resident services
- Strengthen community involvement
- Continue to replace and repair the infrastructure of the Village
- Develop innovative solutions
- Utilize new technological solutions
- Maintain AAA Rating
- Maintain tax base and revenues
- Preserve the environment
- Recruit and retain a knowledgeable and diverse workforce

VILLAGE GOAL: PROVIDE THE HIGHEST QUALITY OF RESIDENT SERVICES

OBJECTIVES

- Maintain strong and open communications with the community. (Village Manager's Office)
- Plan and fund special activities and programs with the assistance of the Chamber of Commerce. (Village Manager's Office)
- Maintain the Village Infrastructure by providing a safe and healthy environment. (Public Works)
- Provide reliable and safe sewer systems. (Public Works)
- Maintain healthy public forestry management. (Public Works)
- Provide a safe and orderly street system and maintain Metra train station. (Public Works)
- Provide clients (residents, architects, contractors, realtors and others) with accurate and precise zoning and building information in a timely manner. (Public Works)
- Provide for the maintenance, repair and cleaning of the Village's streets, curbs, sidewalks, and bridges. (Public Works)
- Provide for the repair and maintenance of the streetlights maintained by the Village. (Public Works)
- Provide the highest levels of fire prevention and suppression capabilities and emergency medical services to protect the lives and property of the community. (Public Safety)
- Continued education of the public. (Public Safety)
- Maintain a high number of trained qualified officers as paramedics, despite resignations or retirements. (Public Safety)
- Continue to provide annual special programs including spring clean-up and fall curbside leaf collection. (Public Works)
- Maintain Village Infrastructure. (Public Works)

VILLAGE GOAL: STRENGTHEN COMMUNITY INVOLVEMENT

OBJECTIVES

- Maintain strong and open communications with the community. (Village Manager's Office)
- Promote diversity and community. (Village Manager's Office)
- Continue to provide financial assistance to various community service groups. (Village Manager's Office)
- Plan and fund special activities and programs with the assistance of the Chamber of Commerce. (Village Manager's Office)
- Provide areas that can be used for additional meetings for various community organizations, commissions, and boards. (Public Works)

VILLAGE GOAL: CONTINUE TO REPLACE AND REPAIR THE INFRASTRUCTURE OF THE VILLAGE

OBJECTIVES

- Maintain the Village infrastructure by providing a safe and healthy environment. (Public Works)
- Provide a reliable and safe sewer system. (Public Works)
- Provide a safe and orderly street system and maintain Metra train station. (Public Works)
- Provide for the maintenance, repair, and cleaning of the Village's streets, curbs, sidewalks, and bridges. (Public Works)
- Provide for the repair and maintenance of streetlights maintained by the Village. (Public Works)

VILLAGE GOAL: DEVELOP INNOVATIVE SOLUTIONS

- Provide efficient and effective communication to residents via internet services provided as the Village Website. (Finance)

VILLAGE GOAL: UTILIZE NEW TECHNOLOGICAL SOLUTIONS

OBJECTIVES

- Maintain Financial Systems in the most efficient and effective method possible. (Finance)
- Provide reliable network services, including file sharing, email and internet. (Finance)
- Maintain computer work stations in proper operating order with current software and updated operating systems. (Finance)
- Automate to the greatest extent possible updates to the website. (Finance)
- Use technology to provide efficiency and to decrease the time that it takes to complete a task. (Public Works)
- Research and develop new technologies. (Finance)
- Increase opportunities for payments online. (Finance)

VILLAGE GOAL: MAINTAIN AAA RATING

OBJECTIVES

- Audit timesheets for accurate record keeping. (Finance)
- Legal review of payroll practices. (Finance)
- Prepare annual budget in a timely and accurate fashion. (Finance)
- Prepare long range financial plan in a timely manner. (Finance)
- Maintain awards and certifications for financial reporting and budgeting. (Finance)
- Prepare annual audit. (Finance)
- Prepare other required annual reports. (Finance)
- Prepare Quarterly Reports. (Finance)
- Prepare Monthly Reports. (Finance)
- Post Cash Receipts in an accurate and efficient fashion. (Finance)
- Minimize cash handling. (Finance)
- Maintain accurate records of deposits. (Finance)
- Invest available resources. (Finance)
- Develop investment targets. (Finance)
- Review investment policy. (Finance)
- Develop strategy for investing bond process. (Finance)
- Maintain timely and accurate bank reconciliations. (Finance)
- Minimize manual journal entries. (Finance)
- Maintain receivables reconciliation. (Finance)
- Simplify and/or payroll journal entries. (Finance)
- Check Ledger Balances. (Finance)
- Develop internal audit plan. (Finance)
- Maintain Finance Department procedure manual. (Finance)
- Review trial balances and general ledger transaction. (Finance)
- Maintain fixed asset records. (Finance)
- Develop efficient methods for preparing golf club journal entries. (Finance)
- Prepare in advance for auditors. (Finance)
- Reconcile purchasing ledger to general ledger on a regular basis. (Finance)

VILLAGE GOAL: MAINTAIN AAA RATING (CONT.)

OBJECTIVES

- Review accounts payable controls. (Finance)
- Review monthly payments for accuracy. (Finance)
- Review compliance with required tax reporting. (Finance)
- Purchase order processing and accounts payable processing segregated. (Finance)

VILLAGE GOAL: MAINTAIN TAX BASE AND REVENUES

OBJECTIVES

- Collect data regarding performance measures. (Finance)
- Invest available resources in a prudent and effective manner. (Finance)
- Develop investment targets. (Finance)
- Review investment policy. (Finance)
- Develop strategy for investing bond proceeds. (Finance)

VILLAGE GOAL: PRESERVE THE ENVIRONMENT

OBJECTIVES

- Maintain the Village infrastructure by providing a safe and healthy environment. (Public Works)
- Maintain a healthy public forestry management program. (Public Works)

VILLAGE GOAL: RECRUIT AND RETAIN A KNOWLEDGEABLE AND DIVERSE WORKFORCE

OBJECTIVES

- Maintain a high number of trained qualified officers as paramedics, despite resignations or retirements. (Public Safety)

Village Manager's Office

Mission:

The mission of this department is to administer and execute policies established by the Village Board in an effective and efficient manner, and provide an effective personnel management, recruitment and risk management program.

Long Term Goals	Current Strategy
Maintain strong and open communications with the community.	<p>Talk of the Town allows residents to speak with trustees regarding the concerns and to provide suggestions to improve Village services.</p> <p>Continuation of Heart-to-Heart, a program initiated by the Village Board to promote community-wide communication through informal forums. This program involves the Park District, the School District and the Village.</p> <p>Use of the Village cable and website to keep residents informed about current events and services.</p>
Promote diversity and community	<p>The Human Relations Forum continually promotes diversity and community.</p> <p>The Human Relations Forum, working in conjunction with the local schools, provides the artwork for the Village vehicle sticker.</p>
Plan and fund special activities and programs with the assistance of the Chamber of Commerce.	The Village working with Chamber representatives assists with Farmers Market, the Annual Sidewalk Sale and Movies on the Green.
Continue to provide financial assistance to various community service groups.	The Village provides community grant funding to groups on an annual basis (interested applicants submit a request for these funds annually).
Performance Measures	Collection of data to be analyzed in the future to assist in the evaluation of services.

Finance Department
Administration Division

Mission:

The mission of the administration division of the Finance Department is to effectively provide efficient and timely financial, customer and personnel support and accounting services for payroll, disbursements, revenue, receipts, benefits administration, processing of water-sewer-rubbish and recycling bills and day-to-day support to other departments.

Mission Element: Payroll Services

<u>Long Term Goals</u>	<u>Current Strategies</u>
Provide services in a cost-effective and efficient manner	Utilize talents of existing staff to process all payroll from time information to tax reporting. Encourage participation in direct-deposit to avoid supply costs. Review and recommend pre-tax benefits which also save the Village on its share of required taxes.
Audit timesheets for accurate record keeping	Each pay period there is an internal review time sheets for accuracy and appropriateness.
Use controls to avoid abuse of payroll	Require all adjustments to pay to be signed by the Village Manager prior to being effective. Require all new employees to come to Village Hall in person to complete required paperwork. Require all timesheets to be signed by employee and supervisor. Where time clocks are not available, employees sign in and sign out.
Protect privileged information	Do not release personnel information without permission of the employee
Provide payroll in an accurate fashion	Review pre-calculations prior to preparing payroll. All payroll journals and transfers reviewed, and approved by the department head.
Provide staff redundancy	With a small staff, the Director of Finance is the backup for the Payroll Benefits Coordinator.
Legal review of payroll practices	At least every 5 years the labor attorney should review payroll practices to be sure that they are still current and appropriate.
Limit discretion of Finance staff regarding certain payroll requests	Given increasingly complex sets of issues related to employee payroll, requests for consideration outside the strict interpretation of the policy will be referred to the Manager's Office for consideration. Only exceptions approved by the Village Manager or designee will be honored. Finance department will render an opinion to the Manager's Office upon request.

Issues to consider

- Consider upgrading timekeeping systems to be automated. At present only automated time keeping is in Public Works. Automated reports are printed and hand entered into the Finance Department systems.
- Consider implementing systems that allow employees to access via a password their own data (both locally and via internet) and create batches to update information. Batches reviewed and posted to payroll system if approved by Payroll Benefit Coordinator.
- Consider mandating direct deposit for all new hires.
- Consider use a payroll cards in lieu of paychecks.

Mission Element: Financial Reporting

Long Term Goals	Current Strategies
Prepare annual budget in a timely and accurate fashion	<p>Establish calendar for completing annual budget</p> <p>Review policies with the Village Board and Finance Committee</p> <p>Prepare initial request budget reports, recommended budget reports and approved budget reports for staff and the Village Board</p> <p>Prepare budget document</p> <p>Prepare budget related ordinances including the appropriation ordinance and any fee related ordinances.</p>
Prepare long range financial plan in a timely and efficient manner	<p>Prepare calendar for completion of long range financial plan</p> <p>Meet with Village Board and Finance Committee to review policies related to the plan.</p> <p>Prepare all drafts and final documents for Board review.</p>
Maintain awards and certifications for financial reporting and budgeting	<p>Participate in the Government Finance Officer's Association (GFOA) Certificate in Excellence in Financial Reporting (current recipient.)</p> <p>Participate in the Government Finance Officer's Association (GFOA) Distinguished Budget Award Program (current recipient for 7 of the last 8 fiscal years.)</p>
Prepare annual audit	<p>Work with retained auditors to provide financial records required.</p> <p>Prepare the MD&A and Statistical Sections (unaudited).</p>
Prepare other required annual reports	<p>These reports included annual reports for the Police and Fire Pension Funds for the Department of Financial and Professional Regulation, Annual Comptrollers Report, Annual Treasurers Report, Annual Estimate of Revenue Report and the Annual Unclaimed Property Report.</p> <p>Also prepare tax levy ordinance, tax abatement ordinance, appropriation ordinance and surplus property ordinance</p>
Prepare Quarterly Reports	Prepare consolidated statements of revenue and expense for Village Board review.
Prepare Monthly Reports	Prepare monthly reports for the Village Board including summaries of revenue and expense, cash balances, disbursements, and operating statements as desired.
Increase efficient utilization of computerized financial resources to outside departments	Increase access and utilization of FinancePlus and CommunityPlus queries and Cognos Reports.

Issues to consider

- Consider issuing requests for proposal for auditing services after completion of the Fiscal Year 2007 audit.
- Review budget process to establish meaningful opportunities for resident participation.
- Review timing of long range financial plan and budget.
- Include long range financial plan in annual budget.
- Review extent to which finance staff assistance will be needed in preparing the golf club financial reports.

Mission Element: Cash Management

<u>Long Term Goal</u>	<u>Current Strategy</u>
Post cash receipts in an accurate and efficient fashion.	<p>Various staff receives and processes cash receipts (check, cash, credit card) from sources including in person, mail and online transactions.</p> <p>The Billing Services Coordinator receives all payments and receipts for processing and review.</p> <p>The Accountant reviews batches and paperwork prepared by Billing Services Coordinator and posts activity to general ledger as appropriate.</p> <p>Any and all adjustments to cash activity require approval of Finance Director.</p>
Minimize cash handling	<p>Minimal amount of petty cash is allocated for use.</p> <p>Departments use purchasing cards which require receipts with statements presented to Finance for payment.</p> <p>Purchasing cards have purchase limitations similar to petty cash.</p> <p>Invoices for services such as licenses, alarm permits and miscellaneous reimbursements are prepared by Finance and cash is received by Finance.</p>
Increase opportunities for payments online	Use of Illinois EPay encouraged by the elimination of the service charge.
Maintain accurate records of deposits	Deposit transactions logged by the Public Works Department are reconciled to the General Ledger.

Issues to consider

- Consider audit of building permit activity.
- Consider use of ‘mystery customer’ posting cash payment in person, mail, or other method and track through receipts process.
- Increase opportunities to post lock box receipts from electronic file versus manual entry of receipts.

Mission Element: Investments

Long Term Goals	Current Strategy
Invest available resources and a prudent and effective manner.	Available cash now invested in Harris Bank cash accounts earning 60 basis points over Illinois Funds rate. Village participates in a pool called IMET and has nearly 750,000 in assets. Village transfers sales tax, income tax and other revenues deposited directly to Illinois Funds to maximize interest earnings opportunities at Harris Bank
Develop investment targets	Work with the Finance Committee to develop thresholds for different types of investments (i.e. cash, cd's, treasuries, etc.) Once targets are established, develop plan for rebalancing.
Review investment policy	Review investment policy once every four years unless otherwise needed.
Develop strategy for investing bond proceeds	As bond proceeds are received work with Public Works Department on spend down schedule to allow maximum investment results.

Issues to Consider

- Review of banking services. The existing contract is nearly seven (7) years old. There are no fees and the Village receives 60 basis points over Illinois Funds, at present 5.7% on all cash balances.

Mission Element: Accounting Services

Long Term Goal	Current Strategies
Maintain timely and accurate bank reconciliations	Prepare bank reconciliations of all bank accounts with 30 days of the end of the month.
Minimize manual journal entries	Develop use of existing automated resources to minimize the use of manual journal entries
Maintain receivables reconciliation	At least at the end of each fiscal year reconcile receivables from subsidiary ledgers to general ledger (i.e. utility billing to general ledger).
Simplify and/or payroll journal entries	Review use of automated fringe accounting versus manual entry of employer share of employee benefits.
Check Ledger Balances	Should be completed on a daily basis
Develop internal audit plan	Work during the fiscal year to develop a strategy for internal auditing polices, practices and procedures that have a financial impact Review existing controls in the finance department and outside the department.
Maintain Finance Department procedure manual	Develop a schedule for reviewing existing manual during the fiscal year. Review and refine to improve procedures on an ongoing basis. Develop templates for activities that require journal entries and wire transfers.
Review trial balances and general ledger transaction audit trails	Print and review trial balances and audit trails on a regular basis.

Maintain fixed asset records	Use existing software to maintain records. Evaluate conducting an appraisal of Golf Club and Water Fund fixed assets.
Develop efficient methods for preparing golf club journal entries	Work with new manager to develop process that will allow timely, efficient and accurate reporting of golf financial activity using automated resources and templates for manual journal entries.
Prepare in advance for auditors	Review preliminary work papers in January and work to make sure that all relevant supporting schedules and adjusting entries are prepared prior to the arrival of the auditors.

Issues to Consider

- Consider consistent and sustained development of computerized resources without full time staff to do so.
- Consider sufficiency of golf club administrative support to present financial activity to the Finance Department on a timely and accurate fashion with accounting variances resolved.
- With use of purchasing cards, consider elimination of petty cash.
- Consider use of purchasing cards with restrictions to certain SIC codes.

Mission Element: Purchasing & Accounts Payable

<u>Long Term Goals</u>	<u>Current Strategy</u>
Purchase orders expanded to all major purchases not just equipment	Expand to service contracts, and other contracts. Expand function to purchase of utilities, services, consulting, etc. Encourage use of purchase orders at levels below required.
Increase effectiveness of purchasing program in other departments	Review security resources and other elements to make sure individual departments can utilize the purchasing program.
Review use of the requisition program	Review internally and review with staff outside department should requisition appear to be a viable option. Requisition program might be good for purchases at smaller levels.
Reconcile purchasing ledger to general ledger on a regular basis	Make sure that purchases made using the purchasing program are not process as a non-purchase order payment in accounts payable.
Review accounts payable controls	On an as needed basis, at least annually review accounts payable controls.
Review monthly payables for accuracy	Monthly check edits are reviewed by department heads for accuracy.
Review compliance with required tax reporting	Process for contacting new vendors for tax information is continual. Review of completeness is done prior to issuing 1099's
Purchase order processing and accounts payable processing segregated	Different individuals prepare purchase orders and accounts payable.

Issues to Consider

- Development of ACH payment for vendors.
- Review employee reimbursement policy to state that sales tax will not be reimbursed.
- Provide greater assistance to departments to establish accounts to avoid cash purchases.

Mission Element: Utility Billing

Long Term Goal	Current Strategies
Coordinate efforts with Public Works to make sure that service data is shared back and forth between departments	Implementing use of electronic service order program. Presently used by the water division for final billing reads. Will be implemented for service starts and stops on garbage collection and issuance of additional bins.
Increase efficiency of customer contact	Work with Public Works to minimize transfer of caller to set up service using work orders.
Provide valuable data concerning utilization of services	Use of data in the utility billing program mapped to GIS resources to provide printed and map form data for use by other departments.
Provide redundancy of service	In the absence of the Finance Billing Services Coordinator the Assistant to the Finance Director provides assistance.
Provide timely processing of utility billing	Annually a schedule is developed identifying steps in each billing cycle.
Timely transfer of balances to new customer from closed customer account	Customer records are reviewed on a periodic basis and balances transferred to new customers where old customers have not presented payment of final bill to Village.

Issues to Consider

- With consideration of fee adjustment ordinance, review whether or not to prorate services. At present services are not prorated except on the first and last bill. In order to not be charged for a service a customer has to be inactive with no consumption for the entire billing quarter, not calendar quarter. With the significant increase in garbage service rates for 2nd collection, this is likely to be a sore subject with those utilizing that service.

Mission Element: Benefits Administration

Long Term Goals	Current Strategies
Provide assistance to the Village Manager's Offices as benefits are reviewed.	The Finance Department will provide assistance to the Manager's Office to review and evaluate benefits as requested. Provide Manager's Office with employee census data subject to privacy restrictions.
Increase efficiency of employee understanding of benefits offered	Report to the Manager's Office instances where employees do not seem to understand benefits being offered and suggest possible methods for improving employee understanding.
Limit discretion of Finance staff regarding certain benefit requests	Given increasingly complex sets of issues related to employee benefits, requests for consideration outside the strict interpretation of the policy will be referred to the Manager's Office for consideration. Only exceptions approved by the Village Manager or designee will be honored. Finance department will render an opinion to the Manager's Office upon request.

Issues to Consider

- Village has utilized resources of GCG Financial exclusively since approximately 1993. Review of either a change or use of additional services to increase competition may be warranted.

Mission Element: Accounts Receivable (excluding Utility Billing)

Long Term Goal	Current Strategy
Increase utilization of centralized accounts receivable through the Finance Department	Communicate with departments to make sure that any billable services are prepared by the Finance department in order to track status of receivables.
Increase efficiency of payment	At present Village utilizes a collection service under limited circumstances to ensure payment. Village staff intends to review this policy for the potential of further refinement.
Centralization of customer receivables	The Village operates several programs, including: utility billing, accounts receivable, alarm billing, vehicle licenses, animal licenses, and soon citations. Systems are progressing towards centralization of customer activity for future access by residents online and for centralized statement processing. Increasing use of computer functionality to notify cashier of payments due at time payment for other services are presented (i.e. customer comes in for building permit and has an outstanding utility bill).
Increasing percentage of payment by customers with final or closed accounts	The Village continues to send statements to forwarding addresses. Collection services have been used on a limited basis. Again, this practice is going to be reviewed for further refinement.
Increase efficiency of damage to Village property claims	Coordinated with Public Works, and Public Safety Department. Issuance of citation and court date are powerful incentives to pay.

Issues to Consider

- The extent to which the Village would wish to pursue collections or otherwise accept a certain percentage of non-payment as acceptable losses.

Mission Element: Support of Financial Systems

Long Term Goal	Current Strategies
Maintain Financial Systems in the most efficient and effective method possible	At present the Village utilizes an outside contractor to maintain services. The software provider maintains the software portion of the system. The Village contractor maintains the hardware.
Develop enhanced access to data	This is done on an as needed basis as time allows and is typically done by Finance Staff.
Improve planning and analysis of systems	Given no on staff technical support such planning an analysis opportunities are limited.

Issues to Consider

- Given increasing number of applications used and complexity of interaction with different programs, Village staff will evaluate nature of services provided in order to determine if it is still the most efficient and effective way to go.

Finance Department
Support Services Division

Mission:

The mission of the support services division of the Finance Department is to provide support to other departments including centralized support for information technology issues and the centralized purchase of in common office supplies, equipment and services.

Mission Element: Network Support

Long Term Goals	Current Strategies
Provide reliable network services, including file sharing, email and internet.	Use of contract services to support network supplemented by Village Staff.
Maintain computer work stations in proper operating order with current software and updated operating systems	Support staff provides departments with list of computers to be included in budget for replacement. Windows updates set to occur automatically. Support staff informs department heads of any issues with computer use policy.
Research and develop new technologies	Done on an as time permits basis. There is not a consistent effort regarding research and development efforts.

Issues to Consider

- When network was initially installed performance expectations were not high because the Village never had a network before. With time service expectations have increased and complexity of network has increased. Methods of supplementing services particularly to work stations needs to be investigated.
- With no full-time staff to support network, opportunities for research and development of new technologies is extremely limited.
- With no full-time staff enforcement of computer use policy is left to departments. Acceptable standards to departments are often not in the best interest of supporting a network with shared data. Often issues such as software allowed makes maintenance and service to workstations more difficult.
- Redundancy of service should be evaluated.

Mission Element: Internet Services

Long Term Goal	Current Strategies
Provide efficient and effective communication to residents via internet services provided as the Village's Website	Staff from the Village Manager's Offices coordinates efforts with contractual services to maintain the Village's website.
Automate to the greatest extent possible updates to the website.	Certain aspects are automated but others require programming.

Issues to Consider

- Method of support has not been evaluated since inception of website.
- Redundancy of service should be evaluated.

Mission Element: Replacement of Computers

Long Term Goal	Current Strategies
Provide for replacement of all non-public safety computers.	Provides for emergency replacement of computers not anticipated in the departmental budgets.
Assist the Department of Public Safety with computer purchases as desired.	Place orders for Public Safety as requested.
Centralize replacement schedule	Finance staff provides departments with recommended computer replacements.
Recycle older machines to other appropriate uses in the Village to maximize use.	Older machines with sufficient resources are recycled as work stations or cash registers rather than buying new lower end work stations or cash registers. Older machines are recycled to the Golf Club. Where recycled machines do not have sufficient resources they are disposed of via electronics recycling after the hard drive has been destroyed.

Issues to Consider

- Greatest value of centralizing acquisition and recycling of work stations is the ability to make sure that the preferred standard of machine is used. This is a great aid to efficient maintenance and service of machines.

Mission Element: Centralized purchasing of common goods and services

Long Term Goal	Current Strategies
Purchase items jointly to maximize volume purchasing opportunities	Purchase of copier paper and certain office supplies are centralized as desired by individual departments.
Reduce time spent by individual departments pricing and purchasing similar items	Purchase of copier paper and certain office supplies are centralized as desired by individual departments.

Issues to Consider

- Sufficiency of existing staff to centralize purchasing to a greater extent.
- Developing greater centralized budgeting of office supplies.

Finance Department
Risk Management Division

Mission:

The risk management division of the Finance Department to provide accounting for the majority of the Intergovernmental Risk Management Agency (IRMA) contribution, and further fund deductibles related to actual claims and also pay premium for Village of Glencoe unemployment insurance.

<u>Long Term Goals</u>	<u>Current Strategy</u>
Provide for majority of IRMA contribution as determined appropriate	The majority of the contribution is allocated. Deductibles are allocated to the division where accidents occur.
Provide for unemployment expenses	All unemployment insurance costs, excluding the Golf Club are provided in this division.

Issues to Consider

- Allocation of all deductibles from this division to operating divisions more closely associated with the claims experience.
- Allocated cost of unemployment insurance to share with the Garbage Fund and the Water Fund.

PUBLIC WORKS DEPARTMENT

Administration Division

Mission:

The mission of the Public Works Administration Division is to oversee, coordinate, and provide administrative support for all Public Works operations. The goal of the Division is to promote a safe and healthy environment for the residents of Glencoe by maintaining the Village's infrastructure through sound planning, design, and construction of capital improvements.

Long Term Goals	Current Strategy
<p>Maintain the Village infrastructure by providing a safe and healthy environment</p>	<ul style="list-style-type: none"> • Preparation of preliminary engineering studies and surveys; • Preparation of capital improvement plans, specifications and cost estimates; • Provide supervision and inspection of public improvement construction; • Provide review of utility permits, subdivision plats and other land development proposals;
<p>Performance Measures</p>	<p>Continued collection of data to be analyzed in the future and refinement of performance measures.</p>

PUBLIC WORKS DEPARTMENT

Sewer Division

Mission:

The mission of the Division is to maintain a reliable and safe sewer system for the Village.

<u>Long Term Goals</u>	<u>Current Strategy</u>
Provide a reliable and safe sewer systems.	This division provides a program of regular inspection, cleaning, repair, and maintenance of the Village's 2100 sanitary and storm sewer manholes, 109.7 miles of sanitary and storm sewer lines and 8 sanitary sewer lift stations.
Performance Measures	Collection of data to be analyzed in the future

PUBLIC WORKS DEPARTMENT

Forestry Division

Mission:

The goal of the Forestry Division is to maintain and enhance the Village's green space and forest canopy through professional forestry practices, public participation programs and education.

<u>Long Term Goals</u>	<u>Current Strategy</u>
<p>Maintain a healthy public forestry management program.</p>	<ul style="list-style-type: none"> • Provide regular maintenance trimming and pruning of the Village's parkway trees; • Maintain an ongoing parkway tree planting cost-sharing program; • Remove dead or dying trees in a timely manner; • Examine trees for Dutch Elm disease and Emerald Ash Borer; • Enforce the removal of infected trees; • Provide information to residents on the care of both public and private trees. • Provide for removal of tree stumps in a timely manner; • Upgrades public property with landscaping enhancements, and • Performs emergency removal of broken limbs and trees following a storm.
<p>Performance Measures</p>	<p>Continued collection of data to be analyzed in the future and refinement of performance measures.</p>

PUBLIC WORKS DEPARTMENT

Municipal Buildings Division

Mission:

The mission of the Municipal Buildings Division of the Public Works Department is to provide for effective and timely maintenance and improvements to the Village Hall, Village Hall grounds, Temple Court Parking lot and Green Bay Road bus shelters.

Long Term Goals	Current Strategy
Maintain an attractive, comfortable and safe environment for residents and employees utilizing these facilities.	Provide regular maintenance to all municipal buildings.
Provide areas that can be used for additional meetings for various community organizations, commissions and boards.	The 2007 Village Hall renovation reorganized space and allows for additional conference rooms. The 2007 Village Hall renovation provided a more secure building after hours due to entrance upgrades and the reconfiguration of the communications room.
Performance Measures	Continued collection of data to be analyzed in the future and refinement of performance measures.

PUBLIC WORKS DEPARTMENT

Parking and Traffic Control Division

Mission:

The goal of the division is to provide a safe and orderly flow of vehicular traffic throughout the Village.

<u>Long Term Goals</u>	<u>Current Strategy</u>
Provide a safe and orderly street system and maintain Metra train station.	Provide maintenance and installation of traffic signals, traffic control signs and street name signs, and maintain and repair the train station parking areas.
Performance Measures	Continued collection of data to be analyzed in the future and refinement of performance measures.

PUBLIC WORKS DEPARTMENT

Community Development Division

Mission:

The goal of the Community Development Division is to, within its power, ensure that all building construction complies with all applicable code and permit requirements.

Long Term Goals	Current Strategy
Provide clients (residents, architects, contractors, realtors, and others) with accurate and precise zoning and building information in a timely manner	<p>Provides technical review and response to questions pertaining to building, electrical, plumbing, mechanical, fence and sign codes;</p> <p>Provides an in-house plan review process for all building permits, and overall zoning and sign code information and enforcement.</p>
Maintain the appearance of the Village	<p>Provides technical review and response to questions pertaining to building, electrical, plumbing, mechanical, fence and sign code matters;</p> <p>Provides an in-house plan review process for all building permits, zoning and sign code enforcement.</p>
Performance Measures	Continued collection of data to be analyzed in the future and refinement of performance measures.

PUBLIC WORKS DEPARTMENT

Municipal Garage Division

Mission:

The goal of the division is to maintain a safe and functional Public Works service building and reliable and efficient vehicle fleet maintenance.

Long Term Goals	Current Strategy
Provide proper and timely maintenance of all Village vehicles and equipment and to provide routine maintenance to the service building.	Service Village vehicles and equipment on a routine basis. Maintain service building with a proactive approach instead of reactive approach.
Performance Measures	Collection of data to be analyzed in the future

Streets Division

Mission:

It is the goal of the Streets Division to maintain the street, sidewalks, bridges and public right-of-ways in a safe, high quality condition for pedestrian and vehicular use.

Long Term Goals	Current Strategy
Provide for the maintenance, repair and cleaning of the Village's streets, curbs, sidewalks and bridges.	Provides the removal of snow and ice control, mowing grass in public areas, maintenance of the bike trails, and business district improvement projects. Maintain street pavement through regular patching, crack sealing and curb replacement. Maintain public sidewalk system with annual replacement program.
Performance Measures	Continued collection of data to be analyzed in the future and refinement of performance measures.

PUBLIC WORKS DEPARTMENT

Street Lighting Division

Mission:

The goal of the Street Lighting Division is to provide adequate maintenance of the Village’s street lighting system for the safety and security of all residents.

Long Term Goals	Current Strategy
Provide for the repair and maintenance of the streetlights maintained by the Village	Allocate staff as needed to maintain a proactive approach to repair and maintenance of the existing street lighting system.
Performance Measures	Continued collection of data to be analyzed in the future and refinement of performance measures.

Public Safety

Mission:

Our "Mission Statement", was reviewed for value and meaning during the annual Diversity Training Program. During this training Department members looked to expand our ability to effectively engage peers, managers and customers. We also looked to increase our awareness that we have choices, and what we choose will have an impact on the organization.

*To provide the highest level
of public safety services
to everyone,
in cooperation with
the community in
a partnership of equality
and integrity, in a spirit
of unity and mutual trust*

Long Term Goals	Current Strategy
Protect the constitutional rights of each citizen	By enforcing Federal, State and local laws as required by our jurisdictional restrictions.
Provide the highest levels of fire prevention and suppression capabilities and emergency medical services to protect the lives and property of the community	<p>The Department will endeavor to provide Department members with the appropriate levels of training determined by law and professional standards.</p> <p>Highly-trained and certified Public Safety paramedics;</p> <p>provide necessary assistance and back up fire coverage for the community through the use of trained and certified paid-on-call officers;</p>
The Department continues to meet the standards of Law Enforcement and Fire Service Accreditation.	The Department was reassessed for Law Enforcement re-accreditation in November 2007 and will accept the certification in March 2008. The Department received Fire Service Accreditation in August 2004 in New Orleans, Louisiana.
Refine the shared resource fire responses with neighboring fire departments through the Mutual Aid Box Alarm System (MABAS)	Continue participation in MABAS

Public Safety (cont'd)

Long Term Goals	Current Strategy
Continued education of the public	The Public Education Section conducted CPR training sessions for the public and Park District employees, Botanic Gardens employees, performed Infant Car Seat inspections and installations, instructed Bassett Alcohol Training, Tobacco Awareness classes, makes two "Officer Friendly" school visits, and arranged various public information seminars as requested.
Maintain a high number of trained qualified officers as paramedics, despite resignations or retirements.	Currently the Department has 17 certified paramedics. The Department continues to train qualified officers as paramedics to replace those who have retired or resigned.
Refine the Village Emergency Disaster Plan	Review, revise, and redistribute, the EOP. Share participation and training with all Village Departments
Continued participation in regional law enforcement mutual aid systems	Currently, Public Safety participates in the North Region Police Assistance Coalition (NORPAC) communities, the Northern Illinois Police Alarm System (NIPAS), Northeastern Illinois Regional Crime Laboratory, Northeastern Illinois Public Safety Training Academy (NIPSTA) and Illinois Law Enforcement Alarm System (ILEAS). Programs that use mutual aid systems to provide assistance in law enforcement situations that are beyond the capability of the Department will be enhanced.
Performance Measures	Continued collection of data to be analyzed in the future and refinement of performance measures.

PUBLIC WORKS DEPARTMENT

Garbage Division

Mission:

The mission of this division is to provide efficient collection and disposal of residential and business district garbage, recycling and yardwaste.

Long Term Goals	Current Strategy
Maintain current level of service, and maintain an appropriate amount of personnel to provide such services.	As of March 5, 2007, the Village implemented a standard residential once-a-week backdoor pick-up with the option for a 2 nd pick-up.
Continue to provide annual special programs including spring clean-up and fall curbside leaf collection.	The annual budget continues to provide funding for the additional services.
Performance Measures	Continued collection of data to be analyzed in the future and refinement of performance measures.

PUBLIC WORKS DEPARTMENT

Water Production and Distribution Division

Mission:

The mission of this division is to produce and distribute quality drinking water in sufficient quantity and pressure to meet residents' needs, with a minimum of service interruptions.

Long Term Goals	Current Strategy
Maintain Village infrastructure	The Village has a Long Range Capital Plan that prioritizes infrastructure improvements; the approach is proactive instead of reactive.
Use Technology to provide efficiency and to decrease the time that it takes to complete a task.	Installation of new radio read water meters will decrease the amount of time that it takes for meter readings to be downloaded.
Performance Measures	Continued collection of data to be analyzed in the future and refinement of performance measures.





Performance Measures



This section of the budget is new to the budget document. In future years, it is our goal that this section of the budget will continue to grow, providing valuable data on where we are and where we were. This section will assist with establishing benchmarks for the future.


Performance Measures

CALENDAR YEAR
2006 2007

<p>Administration and Finance Average Property Valuation Mean Sale Price Per Taxable Property Sold</p>		\$ 1,262,513	\$ 1,648,168
<p>Claims % of claim settled (includes both general liability and worker's compensation)</p>		86.96%	62.50%
<p>Worker's Compensation # of worker's compensation claims Total workers compensation experience as a percentage of total experience</p>		13	8
<p>General Liability Total general liability experience as a percentage of total experience</p>		0.46%	33.77%
<p>Community Grants Total dollars awarded as a percentage of total dollars requested</p>		100%	100%
<p>Historic Preservation % of homes designated</p>		3.0%	3.1%
<p>Website Total number of hits per year</p>		N/A	3,926,213
<p>Payments Total cash receipt transactions processed  Total online payments Total online payments as a percentage of all payments Total transactions processed at the resident services counter</p>		23,066	24,133
		38	116
		0.16%	0.48%
		6,229	6,718
<p>Accounts Payable Total checks issued Average payment to vendor</p>		5,696	5,832
		753.73	942.5
<p>Purchasing Average amount of purchase order Total purchase orders processed</p>		\$ 12,136.88	\$ 9,453.55
		151	138

Performance Measures

**CALENDAR YEAR
2006 2007**

		2006	2007
Financial Management Standard & Poor Bond Rating		AAA	AAA
Debt Outstanding Debt per capita		\$ 1,101.22	\$ 846.17
GFOA Certificate of Achievement Applying and Receiving Award		Yes	Yes
GFOA Distinguished Budget Presentation Applying and Receiving Award		Yes	Yes
Vehicle Stickers Average fee per sticker		\$ 27.17	\$ 44.39
Average cost per sticker		\$ 0.71	\$ 0.64
Average number of vehicles per home		2	2
Animal Licenses Average fee per license		5.30	5.05
Average cost per license		4.57	3.45
Average number of licenses per home		0.33	0.41
Public Safety			
Vehicle accidents per 1000 population		44	37
CALEA CERTIFICATION - total number of years certification has been awarded		12	13
CFAI CERTIFICATION - total number of years certification has been awarded		2	3
Average response time to on-scene arrival** **: 6 minutes or less 90% of the time (CFAI)		92%-96% last 4 years	
Total incident response		12,169	12,418
% of citations that are sent to adjudication		1.3%	1.5%
Public Works			
% of Sanitary Sewers cleaned		41.00%	88.47%
% of Sanitary Sewer repaired		0.28%	0.44%
% of Storm Sewers cleaned		12.81%	14.77%
% of Storm Sewers repaired		0.34%	0.45%

ADMINISTRATIVE STAFF

VILLAGE OF GLENCOE
GLENCOE, ILLINOIS

March 1, 2008

<u>Name</u>	<u>Present Position</u>	<u>Year Appointed to</u>	
		<u>Present Position</u>	<u>Village Staff</u>
Paul M. Harlow	Village Manager	2000	1975
David C. Mau	Director of Public Works	1996	1990
David A. Clark	Director of Finance	1999	1988
Peter Scalera	Assistant Village Manager	2007	1999
Melinda Formusa	Executive Assistant	2001	2001
Mikel Milks	Director of Public Safety	2001	1978
Michael Volling	Deputy Chief	2001	1984
John C. Fay	Deputy Chief	2001	1983
Alan R. Kebby	Lieutenant	1990	1980
Richard S. Weiner	Lieutenant	2001	1985
Richard L. Bookie	Lieutenant	2001	1986
Elizabeth Seno	Lieutenant	2001	1984
Vacancy	Lieutenant		
Vacancy	Lieutenant		
Michael A. Moran	General Superintendent	1997	1979
William F. Kilcoyne	Public Works Supervisor	1989	1979
David A. Vetter	Public Works Supervisor	1990	1980
Robert S. Litwitz	Public Works Supervisor	1991	1982
Raymond Irby	Public Works Supervisor	2000	1990
Thomas J. Weathers	Water Plant Superintendent	1998	1988
John L. Houde	Deputy Director Public Works/ Community Development	1996	1979
Christine Van Dornick	Village Engineer	1999	1996
Nathan Parch	Community Development Analyst	2001	2001

BOARD OF TRUSTEES
VILLAGE OF GLENCOE

Scott M. Feldman	President	2005 - 2009
Bruce Cowans	Trustee	2005/07 - 2011
Lawence Debb	Trustee	2005 - 2009
Joseph Keefe	Trustee	2005 - 2009
Mitchell Melamed	Trustee	2001/05 - 2009
Ellen Shubart	Trustee	2003/07 - 2011
Joel Solomon	Trustee	2007 - 2011

VILLAGE OF GLENCOE

PLAN COMMISSION

<u>Representation</u>	<u>Name</u>	<u>Term Expires</u>	<u>Sponsor</u>
Public-at-Large	Caren Thomas (Chairman)**	4/30/09	Village Board
Village Board	Larry Debb (Vice-Chairman)	4/30/09	Village Board
Public-at-Large	Brian Brandt**	4/30/09	Village Board
Public-at-Large	Sue Aspen**	4/30/09	Village Board
Public-at-Large	Bruce Huvad**	4/30/09	Village Board
Zoning Board of Appeals	Ed Goodale***	4/30/11	Village Board
Historic Preservation Commission	Lesa Rizzolo***	5/30/11	Village Board

	<u>Name</u>	<u>Term Expires</u>	<u>Sponsor</u>
School Board	Edward Chez – Ex Officio*	2009	School Board
Park District	Max Retsky – Ex Officio*	2011	Park Board
Library Board	Judy Zager – Ex Officio*	2009	Library Board

Notes:

1. Ex-Officio members are President or their designee of their respective boards (*).
2. At-Large members serve until the first day of May following a regular election for the office of Village President (**).
3. Chairman of the Historic Preservation Commission and Zoning Board of Appeals are automatic appointments coincident with term of HPC or ZBA (***).

VILLAGE OF GLENCOE
ZONING BOARD OF APPEALS/ZONING COMMISSION
(Five-Year Terms)

<u>Name</u>	<u>Year Appointed</u>	<u>Term Expires</u>
Donald S. Breakstone, Chairman*	Commission Member (since 2004)	May 1, 2011
Ed Goodale	Commission Member (since 2007)	April 1, 2009
Barbara Miller	Commission Member (since 2007)	April 1, 2012
James Clark	Commission Member (since 2004)	April 1, 2012
Leonard X. Rosenberg	Commission Member (since 2005)	April 1, 2010
Steve Ross	Commission Member (since 2007)	April 1, 2011
Jim Nyeste	Commission Member (since 2007)	April 1, 2010

*Appointed Chairman 11/2004

VILLAGE OF GLENCOE
PUBLIC SAFETY COMMISSION
(Three-Year Terms)

<u>Name</u>	<u>Year Appointed</u>	<u>Term Expires</u>
Deborah Shamlin	Commission Member (since 2004)	April 2008
Amy St. Eve	Commission Member (since 2007)	June 2010
Daniel Rubinstein	Commission Member (since 2008)	June 2010

VILLAGE OF GLENCOE
HISTORIC PRESERVATION COMMISSION
(Five-Year Terms)

<u>Name</u>	<u>Year Appointed</u>	<u>Term Expires</u>
Kathleen Wright Co-Chairperson	March 1996	April 2008
Lesa A. Rizzolo Co-Chairperson	October 2000	May 2010
Karen Arenson	May 2004	May 2009
Catherine Handelsman	June 2007	June 2011
Tom Scheckelhoff	June 2007	June 2012

VILLAGE OF GLENCOE

GLENCOE GOLF CLUB ADVISORY COMMITTEE

Created November 1992
(Three-Year Terms)

<u>Name</u>	<u>Year Appointed</u>	<u>Term Expires</u>
Arnold Levy, Chairman*	2005	April 2010
Joe Keefe	2005	April 2009
Paul Grant	2005	April 2008
Rand Diamond	2005	April 2008
Dale Thomas	2004	November 2010
Hilary Lee	2005	April 2008
John Johnson	2005	April 2008
Ellen Van Wart	2007	September 2010

Stella Nanos, Golf Club General Manager

VILLAGE OF GLENCOE
HUMAN RELATIONS FORUM

Created October 1997
(Three-Year Staggered Terms)

<u>Name</u>	<u>Year Appointed</u>	<u>Term Expires</u>
Deborah Cogan, Chairman	2007	April 2010
Ellen Shubart	2007	April 2010
Pat Cantor	2001	April 2010
Nitza Zisook	2005	April 2008
Hilary Price	2003	April 2009
Margot Flanagan	2005	April 2008
Pamela Louik	2006	April 2009
Marcia Schneider	2002	April 2008

VILLAGE OF GLENCOE
CONTEXTUAL DESIGN REVIEW COMMISSION

Created August 2005
(Four-Year Staggered Terms)

<u>Name</u>	<u>Year Appointed</u>	<u>Term Expires</u>
Walter Eckenhoff, Chairman	2005	August 2009
Judy Horwitz	2005	August 2008
Mark Piltingsrud	2005	August 2009
John Schlossman	2006	August 2010
Bernie Rosauer	2005	August 2011
Paul Krieger	2005	August 2008
Steven Burns	2007	August 2011

VILLAGE OF GLENCOE
POLICE PENSION FUND BOARD
(Two-Year Terms)

<u>Name</u>	<u>Year Appointed</u>	<u>Term Expires</u>
Michael Neimark, President	1998	Continuing
Pete Neville, Secretary	2007	Continuing
Daniel Jesse, Trustee	2002	April 2008
Chad Smith, Trustee	2007	April 2009
Martin F. Robinson, Trustee	1999	April 2009
David A. Clark, Finance Director	1999	Continuing

VILLAGE OF GLENCOE
FIREMEN'S PENSION FUND BOARD

<u>Representation</u>	<u>Name</u>	<u>Term Expires</u>
Public Safety Department	Mikel Milks	Continuing
Village President	Scott M. Feldman	Continuing
Village Attorney	Victor Filippini	Continuing
Treasurer/Village Clerk	David A. Clark	Continuing

VILLAGE OF GLENCOE
INFORMATION TECHNOLOGY COMMITTEE

Created December 2006

<u>Name</u>	<u>Term Expires</u>
John Tuohy, Chairman	April 2009
Joe Keefe, VB Liaison	April 2009
Bill Edelman	April 2009
Luigi Guadagno	April 2009
Don Joseph	April 2009
Greg Kalman	April 2009
Gary Massel	April 2009
Joel Shoolin	April 2009
Bruce Sokol	April 2009

VILLAGE OF GLENCOE
APPOINTED VILLAGE OFFICIALS

<u>Name</u>	<u>Year Appointed</u>	<u>Term Expires</u>
Village Attorney, Victor Filippini	1995	5/2008
Deputy Village Clerk, David A. Clark	2001	5/2008
Village Marshall, Mikel Milks	2001	5/2008
Street Commissioner, David A. Mau	1996	5/2008
Village Treasurer, David A. Clark	1999	5/2008
Village Collector, David A. Clark	1999	5/2008
<hr/>		
Village Prosecutor, Terry Weppler	1994	Continuing
Parking Adjudicator, Ann S. Hoenig	1994	Continuing

Fiscal Year 2009
Budget Calendar

Meeting Date	Topic	Due Date
N/A	Prepare an outline of Performance Measures to be reviewed by and commented on by department heads.	7/13/2007
N/A	Final Formatting and Review of Performance Measures	7/27/2007
N/A	Revise FY 2008 Strategic Plan for Fiscal Year 2009	8/17/2007
N/A	Final Review of Strategic Plan	9/14/2007
N/A	Prepare and Deliver Budget Workbook to Executive Staff	9/21/2007
N/A	Review and Consideration of Alternative Sources of Revenue Generation Identify New Revenue and Expenditure Line Items for Consideration Fiscal Year 2008 Projected Actual Expenditure Analysis Fiscal Year 2008 Projected Actual Revenue Analysis	10/5/2007
10/18/2006	Schedule 2007 Tax Levy Public Hearing Review Long Range Financial Plan with Village Board	10/12/2007
N/A	Fiscal Year 2008 Fund Balance Analysis	10/22/2007
11/1/2007	Review Fiscal Year 2009 Draft Budget Guidelines with the Finance Committee	10/26/2007

Fiscal Year 2009
Budget Calendar

Meeting Date	Topic	Due Date
11/1/2007	Review Fiscal Year 2009 Draft Budget Guidelines and Assumptions with Village Board	10/26/2007
11/15/2007	Fiscal Year 2009 Preliminary Revenue Budget Fiscal Year 2009 Preliminary Capital Budget Fiscal Year 2009 Preliminary Operating Budget Initial Consideration of Proposed 2007 Tax Levy Review Fiscal Year 2007 Actuarial Valuation Reports for the Police and Firefighter's Pension Fund	11/1/2007
12/20/2007	Meeting and Consideration of 2007 Tax Levy Ordinance (Public Hearing)	12/7/2007
1/17/2008	Consideration of 2007 Tax Levy Abatement Ordinance	1/7/2008
2/7/2008	Consideration of Fiscal Year 2009 Budget (Final Document) Distribution of Fiscal Year 2009 Pay Plan	1/25/2008
2/21/2008	Consider Supplemental Appropriation Ordinance (If necessary) Final Consideration of Fiscal Year 2009 Budget by Village Board	2/8/2008
3/20/2008	Adopt FY 2009 Budget	2/21/2008
3/20/2008	Consideration of FY2009 Appropriation Ordinance	3/7/2008

**VILLAGE OF GLENCOE
RATES & FEES**

	FY 2006	FY 2007	FY 2008	FY 2009
Property Tax Rate (Village Only)	1.178/ \$100 EAV Received in 2005	1.1537 / \$100 EAV Received in 2006	1.1711 / \$100 EAV Received in 2007	N/A Received in 2008
Utilities				
Sewer Rates	\$.761 x winter qtr consumption	\$.761 x winter qtr consumption	\$.791 x winter qtr consumption	\$.791 x consumption
Water Rates	\$2.174 / per 100 cu. ft	\$2.174 / per 100 cu. ft	\$2.261 / per 100 cu. ft	\$2.691/ per 100 cu.ft.
Rubbish (Residential) - once-a-week pick-up	N/A	N/A	\$15 per quarter	\$0 per quarter
Rubbish (Residential)- twice-a-week pick-up	\$30 per quarter	\$38.80 per quarter	\$90.00 per quarter	\$75.00 per quarter
Recycling	\$14.70 per quarter	\$15.25 per quarter	\$15.25 per quarter	\$15.25 per quarter
SWANCC	\$3.75 per quarter	\$3.75 per quarter	\$3.75 per quarter	\$3.75 per quarter
Late Payment Charge	6% of bill	6% of bill	6% of bill	6% of bill
Minimum quarterly bill for:				
Sewer	\$7.61	\$15.00	\$15.00	\$15.00
Water	\$21.74	\$21.74	\$22.61	\$26.91
Yard Waste Sticker	\$0.00	\$0.00	\$0.00	\$2.00
Licenses				
Vehicle License	\$30	\$30	\$50	\$50
Senior	\$15	\$15	\$25	\$25
Hybrid Rate	N/A	N/A	50% of the cost of the sticker	50% of the cost of the sticker
Replacement	\$5	\$5	\$10	\$10
Animal	Neutered or Spayed - \$5 Unattended - \$10	Neutered or Spayed - \$5 Unattended - \$10	Neutered or Spayed - \$5 Unattended - \$10	Neutered or Spayed - \$5 Unattended - \$10
Other Rates / Fees				
Commuter Parking (Fee for Resident & Non-Resident)	Daily \$1.00 Quarterly \$45 Annual \$180	Daily \$1.50 Quarterly \$75 Annual \$270	Daily \$1.50 Quarterly \$75 Annual \$270	Daily \$2.00 Quarterly \$75 Annual \$270
Building Permit Fees (NEW CONSTRUCTION)	2% cost of construction	3% cost of construction	FAR x \$5.75 PER SQ.FT	FAR x \$5.75 PER SQ.FT (This item is under review)
Alarm Permit Fee	\$50	\$50	\$50	\$50
Senior Rate	\$25	\$25	\$25	\$25
FALSE ALARMS- per response				
3 occurrences	\$60	\$60	\$60	\$60
4 occurrences	\$60	\$60	\$60	\$60
5 occurrences	\$60	\$60	\$60	\$60
6 occurrences	\$120	\$120	\$120	\$120
7 occurrences	\$120	\$120	\$120	\$120
8 occurrences	\$120	\$120	\$120	\$120
9 occurrences	\$240	\$240	\$240	\$240
10 occurrences	\$240	\$240	\$240	\$240
11 occurrences	\$240	\$240	\$240	\$240
12 occurrences	\$240	\$240	\$240	\$300
13 occurrences	\$240	\$240	\$240	\$300
14 occurrences	\$240	\$240	\$240	\$300
15 or more occurrences	\$240	\$240	\$240	\$500
Ambulance Fees				
Resident Fees				
ALS 1	\$330	\$330	\$330	\$335
ALS 2	\$380	\$380	\$380	\$490
BLS	\$310	\$310	\$310	\$310
Non-Resident Fees				
ALS 1	\$400	\$400	\$400	\$405
ALS 2	\$450	\$450	\$450	\$585
BLS	\$380	\$380	\$380	\$380
Mileage Charge	N/A	N/A	N/A	\$6.50 per mile

Village of Glencoe

Demographic Characteristics Based on 2000 Census

Total Population	8,762	100.0%
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Sex

Male	4,274	48.8%
Female	4,488	51.2%

Age

Under 5 years	637	7.3%
5-9	910	10.4%
10-14	771	8.8%
15-19	551	6.3%
20-24	141	1.6%
25-34	440	5.0%
35-44	1,456	16.6%
45-54	1,549	17.7%
55-59	574	6.6%
60-64	425	4.9%
65-74	699	8.0%
75-84	461	5.3%
85+ years	148	1.7%
Median Age (years)	41.8	(x)

18 years and over	5,998	68.5%
male	2,827	32.3%
female	3,171	36.2%
21 years and over	5,873	67.0%
62 years and over	1,555	17.7%
65 years and over	1,308	14.9%
male	614	7.0%
female	694	7.9%

Race

One Race	8,680	99.1%
White	8,330	95.1%
Black	176	2.0%
American Indian or Alaska Native	4	0.0%
Asian	147	1.7%
Asian Indian	12	0.1%
Chinese	54	0.6%
Filipino	11	0.1%

Demographic Characteristics Based on 2000 Census

Race (con.t).

One Race (con.t).

Japanese	23	0.3%
Korean	30	0.3%
Vietnamese	4	0.0%
Other Asian	13	0.1%
Some other race	23	0.3%
Two or more races	82	0.9%

Race (con't).

Race alone or in combination with one or more races

White	8,402	95.9%
African American	204	2.3%
American Indian and Alaska Native	22	0.3%
Asian	195	2.2%
Native Hawaiian and Other Pacific Islander	3	0.0%
Some other race	30	0.3%

Hispanic or Latino and Race

Total Population	8,762	100.0%
Hispanic or Latino (of any race)	108	1.2%
Mexican	32	0.4%
Puerto Rican	3	0.0%
Cuban	13	0.1%
Other Hispanic or Latino	60	0.7%
Not Hispanic or Latino	8,654	98.8%
White Alone	8,239	94.0%

Relationship

Total Population	8,762	100.0%
In households	8,761	100.0%
Householder	3,072	35.1%
Spouse	2,356	26.9%
Child	3,057	34.9%
own child under 18 years	2,732	31.2%
Other relatives	104	1.2%
under 18 years	23	0.3%
Nonrelatives	172	2.0%
unmarried partner	50	0.6%
In group quarters	1	0.0%

Demographic Characteristics Based on 2000 Census

Relationship (con.t).

Noninstitutionalized population	1	0.0%
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Household By Type

Total Households	3,072	100.0%
Family households (families)	2,558	83.3%
with own children under 18 years	1,360	44.3%
Married-couple family	2,356	76.7%
with own children under 18 years	1,238	40.3%
Female householder, no husband present	159	5.2%
with own children under 18 years	98	3.2%
Nonfamily households	514	16.7%
householder living alone	445	14.5%
householder 65 years and over	235	7.6%
Households with individuals under 18 years	1,379	44.9%
Households with individuals 65 years and over	870	28.3%
Average household size	2.85	(x)
Average family size	3.16	(x)

Housing Occupancy

Total housing units	3,213	100.0%
Occupied housing units	3,072	95.6%
Vacant housing units	141	4.4%
For seasonal, recreational, or occassional use	12	0.4%
Homeowner vacancy rate (percent)	1.6	(x)
Rental vacancy rate (percent)	3.5	(x)

Housing Tenure

Occupied housing units	3,072	100.0%
Owner-occupied housing units	2,852	92.8%
Renter occupied housing units	220	7.2%
Average household size of owner-occupied unit	2.91	(x)
Average household size of renter-occupied unit	2.15	(x)



VILLAGE OF GLENCOE
Miscellaneous Statistical Data

GENERAL -

Date of incorporation and adoption of charter -	March 29, 1869
Form of Government -	Council-Manager
Population -	
1970	10,542
1980	9,200
1990	8,499
2000	8,762
Area -	3.86 square miles
Median Family Income (2000 census)	\$223,725

MUNICIPAL FACILITIES -

Streets and Sewers -

Miles of Streets	46
Miles of Sidewalks	70
Miles of Sewer	
Storm	70
Sanitary	40

Water Distribution System -

Metered Accounts	3,100
Average Daily Pumpage	1,818,000 gallons
Rated Daily Capacity	8,000,000
Miles of Water Main	51 miles
Storage Capacity	2,500,000 gallons
Fire Hydrants	460

<u>MUNICIPAL SERVICES -</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
Ordinances Adopted -	34	35	22
Resolutions Adopted -	23	16	30
Village Board Meetings -	15	20	21
Historic Preservation Commission	13	15	14
Plan Commission	11	7	9
Zoning Commission/Board of Appeals	8	16	14
Contextual Design Review Commission	8	9	4
Public Safety Commission	6	1	4
Human Relations Forum	12	8	11
Golf Advisory Committee	12	10	8
Information Technology Commission	5	1	-
 <u>PUBLIC WORKS SERVICES -</u> (streets, sewers, forestry)	 <u>2007</u>	 <u>2006</u>	 <u>2005</u>
Streets – Repaired (sq. ft.)	22,324	52,425	22,023
Times Plowed	23	7	13
Times Salted	32	15	28
Sidewalks – Repaired (sq. ft.)	36	40	42
Times Plowed	14	1	11
Sanitary Sewers – Cleaned (ft.)	186,859	86,600	51,047
Repaired (ft.)	930	589	108
Storm Sewers – Cleaned (ft.)	54,603	47,349	25,246
Repaired (ft.)	1,671	1,242	625

Manholes/Catch Basins -	<u>2007</u>	<u>2006</u>	<u>2005</u>
Cleaned	1,224	1,668	650
Repaired	34	28	19
Refuse/Landfill (cubic yards)	3,665*	3,610*	8,917
*now measured in tons			
Parkway Trees -			
Trimmed	525	460	408
Removed	213	233	176
Private Elms Removed	33	44	28

<u>BUILDING PERMITS -</u>	<u>Year</u>	<u># Issued</u>	<u>Value of Construction</u>
	1994	171	20,306,629
	1995	135	15,127,406
	1996	142	16,180,646
	1997	143	26,946,626
	1998	11	24,382,367
	1999	165	34,688,014
	2000	140	40,544,328
	2001	122	40,987,669
	2002	121	38,363,914
	2003	121	53,742,886
	2004	127	54,470,340
	2005	117	60,702,645
	2006	107	42,627,796
	2007	78	54,122,580

Building permits include new building and additions, major structural remodeling of a house, new garages or accessory buildings.

<u>CONSTRUCTION PERMITS -</u>	<u>Year</u>	<u># Issued</u>	<u>Value of Construction</u>
	1999	159	1,824,350
	2000	145	2,553,600
	2001	155	3,125,600
	2002	139	3,063,750
	2003	137	4,647,300
	2004	168	6,307,450
	2005	119	5,508,915
	2006	130	7,568,800
	2007	148	8,934,685

Construction permits include interior remodeling such as bathrooms and kitchens, electrical and plumbing upgrades, and re-roofing and siding.

<u>PUBLIC SAFETY SERVICES -</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
Fire/Paramedic Service Calls	2,336	2,281	2,280
Motor Vehicle Accidents	335	397	313
Animal Complaints	911	849	701
Driving Violations	1,631	1,589	999
Local Ordinance Violations	5,113	5,215	6,307
Part I Offenses	102	108	105
Part I Arrests	6	6	12
Part II Offenses	388	384	372
Part II Arrests	144	146	143
Property			
Stolen	1,163,612	206,070	260,954
Recovered	79,281	71,761	80,676
Destroyed	54,543	44,369	11,828

VILLAGE OF GLENCOE, ILLINOIS
 PRINCIPAL PROPERTY TAX PAYERS
 CURRENT YEAR AND TEN YEARS AGO

Tax Year	2005		1995		
Taxpayer	Taxable Assessed Value	Percentage of Total Village Taxable Assessed Valuation	Taxpayer	Taxable Assessed Value	Percentage of Total Village Taxable Assessed Valuation
Skokie Country Club	\$ 5,529,947	0.69%	Skokie Country Club	\$ 4,053,550	1.16%
Lakeshore Country Club	4,809,729	0.60%	Lakeshore Country Club	3,730,956	1.07%
Individual - Business	4,679,820	0.58%	United Investors	2,404,983	0.69%
Silverstein Glencoe	3,210,146	0.40%	Harris Bank	1,540,069	0.44%
United Investors Management	3,186,373	0.40%	630 Vernon Associates	1,326,132	0.38%
Harris N.A.	2,250,726	0.28%	Arthur Goldner & Associates	990,978	0.28%
Carmax	2,193,383	0.27%	Park Vernon Partnership	769,050	0.22%
Individual - Residence	1,931,792	0.24%	Individual - Retail	712,860	0.20%
Three Waukegan Rd. LLC	1,857,776	0.23%	Individual - Residence	681,417	0.20%
Individual - Residence	1,710,229	0.21%	Individual - Residence	599,734	0.17%
	\$ 31,359,921	3.91%		\$ 16,809,729	4.83%

NOTE:

Data Source
 Office of the County Clerk

VILLAGE OF GLENCOE, ILLINOIS
 DEMOGRAPHIC AND ECONOMIC INFORMATION

Last Ten Fiscal Years

Fiscal Year	Population	Personal Income	Per Capita Personal Income	Unemployment Rate
1997	8,499	\$ 510,041,988	\$ 60,012	2.20
1998	8,499	510,041,988	60,012	2.10
1999	8,499	510,041,988	60,012	2.10
2000	8,499	510,041,988	60,012	1.90
2001	8,762	525,825,144	60,012	2.80
2002	8,762	771,572,958	88,059	3.60
2003	8,762	771,572,958	88,059	4.40
2004	8,762	771,572,958	88,059	4.30
2005	8,762	771,572,958	88,059	3.90
2006	8,762	771,572,958	88,059	3.60
2007	8,762	771,572,958	88,059	2.70

Data Source

Illinois Department of Employment Security (IDES)

GLOSSARY OF TERMS

- A -

Abatement : The reduction of a property tax levy.

Appropriation: The authorization by the Village Board that permits the Village to incur obligations and make expenditures for specified purposes.

Appropriation Ordinance: The legal document enacted by the Village Board, which lists appropriations for a given fiscal year.

- B -

Budget: A financial plan for a specified period of time that matches all planned revenues and expenditures with various municipal services. The terminology “Submitted Budget” is utilized throughout the budget document to indicate the budgetary totals and concepts as presented by the Village Manager. The terminology “Adopted Budget” refers to the official budgetary totals adopted by the Board of Trustees.

Budgetary Accounts: Accounts used to enter the formally adopted annual operating budget into the general ledger as part of the management control technique of formal budgetary integration.

Budget Calendar: The schedule of key dates that the Village follows in the preparation and adoption of the budget.

- C -

Capital Expense: Any item or project costing over \$10,000. Included as capital expense are expenditures for equipment, vehicles or machines that result in an addition to fixed assets.

Capital Improvement Program (CIP): A plan for major capital expenditures to be incurred each year, and over a five-year period.

Capital Project Fund: These funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities and equipment.

CIP: Refer to *Capital Improvement Program*.

GLOSSARY OF TERMS

- D -

Debt Limit: The total amount of funds that the Village can borrow.

Debt Service: Funds that are borrowed to the Village, usually in the form of bond issuance.

Depreciation: That portion of the cost of a capital asset which is charged as an expense during a particular period reflecting expiration in the asset's service life. Only capital assets of the Village's enterprise funds are depreciated.

- E -

EAV: Refer to *Equalized Assessed Valuation*.

Encumbrance: Restricting or reserving funds for a specific expenditure, the most common example of an encumbrance is the issuance of a purchase order. It reflects that funds are reserved for an expenditure.

Equalized Assessed Valuation (EAV): "The assessed valuation multiplied by the equalization factor." (Source: Cook County Assessor's Office)

Equalization Factor: "A factor determined by the Illinois Department of Revenue each year to ensure an equal assessment among all 102 counties in the state. State statute requires that the aggregate value of assessments within each county much be equalized at 33 1/3% of the estimated Fair Market Value of real property in the county." (Source: Cook County Assessor's Office)

- F -

Federal Insurance Contributions Act (FICA): This act allows for the collection of social security taxes. FICA and social security are used synonymously.

FICA: Refer to *Federal Insurance Contributions Act*.

Fiscal Year (FY): A twelve-month period designated as the operating year for an entity. The Village's fiscal year begins March 1 and ends February 28(29).

Fund: A separate accounting entity with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses as appropriate.

Fund Balance: The difference between the assets and liabilities of the fund.

FY: Refer to *Fiscal Year*.

GLOSSARY OF TERMS

- G -

General Fund: The general fund is used to account for all revenues and expenditures of the Village, which are not accounted for in any other fund. It is an operating fund from which most of the current operations of the Village are financed.

General Obligation Bond (G.O. Bond): A long-term security where the general taxing power of the Village is pledged to pay both principal and interest.

G.O. Bond: Refer to *General Obligation Bond*.

- I -

Illinois Municipal Retirement Fund (IMRF): This retirement fund, established under statutes adopted by the Illinois General Assembly, provides employees of local governments and school districts in Illinois with a system for the payment of retirement annuities, disability, and death benefits.

IMRF : Refer to *Illinois Municipal Retirement Fund*.

Infrastructure: The basic installations and facilities on which the continuance and growth of a community depend. Examples of this include sewer and water systems, roadways, communications systems and public buildings.

Inter-Fund Transfer: A planned movement of money between funds to offset expenses incurred in the receiving fund due to the operation of the sending fund. This is sometimes also referred to as overhead transfer.

- L -

Letter of Transmittal: The opening section of the budget, which provides the Village Board and the public with a general summary of the most important aspects of the budget.

Levy: The imposition and collection of a tax.

Line-Item Budget: A form of budget, which allocates money for expenditures to specific items or objects of cost.

- M -

MFT : Refer to *Motor Fuel Tax*.

GLOSSARY OF TERMS

Motor Fuel Tax (MFT): “Under this tax, a tax is imposed on the privilege of operating motor vehicles upon the public highways and recreational-type watercraft upon the waters of this state.” (Source: Illinois Department of Revenue)

- O -

Operating Expense: Any item that cannot be defined as a capital expense. Operating expenses are typically incurred annually. While some expenses cost more than \$10,000, they are excluded from the capital budget because they are generally incurred every year (e.g. service charges, maintenance costs).

Other: This includes operating charges primarily of a fixed charge nature that cannot properly be classified as personnel services, contractual services, commodities, capital outlay, or capital improvements.

- P -

Personnel Services: Expenditures directly attributed to Village employees, including salaries, overtime and health insurance.

- S -

Special Revenue Fund: A fund that is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Solid Waste Agency of Northern Cook County (SWANCC): “A joint municipal action agency incorporated in the State of Illinois.” (Source: Solid Waste Agency of Northern Cook County Fiscal Year 2004 Annual Report)

SWANCC : Refer to *Sold Waste Agency of Northern Cook County*.

Village of Glencoe
Major Revenue Matrix

Terms

Dependable

Are there factors that can impact the source of revenue?

Efficient

What is the ratio local administrative costs to revenue collected?

Acceptable

Is the source of revenue 'politically' acceptable?

Productive

Does the revenue source generate sufficient income?

Progressive/Regressive

Does the rate increase or decrease with ability to pay?

Resident / Non-Resident

Who bears the cost?

Limitations

Are there rate, economic, or legislative limitations?

Village of Glencoe

Major Revenue Matrix

Revenue Name	Type	Description	Legislative Basis	Dependable	Efficient	Acceptable	Productive	Progressive / Regressive	Resident / Non-Resident	Limitations
Water Sales	Charge for Service	Rate applied to volume of water used by customer	Village Code	Rate dependable, amount of revenue can vary with volume of water pumped.	Efficiency reduced by time necessary to collect readings, calculate and mail billing.	Generally acceptable	Produces a significant amount of revenue. Primary revenue source for the water fund	Rate charged same at all income levels. Not regressive and not progressive	Resident only	For use in operation of water utility only.
Interest on Investment	Misc	Interest earned on cash available for investments	N/A	Rate varies depending upon economy and amount available varies depending on economic and budgetary factors	Although variable, it is highly efficient.	Very acceptable	Depends on cash available and rate	N/A	N/A	Rate and cash available for investment
Property Tax	Tax	Revenue collected based upon assessed value of home times property tax rate	Property Tax Extension Limitation Law (PTELL)	Very	Very	Generally Acceptable, but not popular	Very	Rate charged same at all income levels. Not regressive and not progressive	Resident Only	Property tax rate increase is limited to the CPI up to 5%
Municipal Utility Tax	Tax	Rate imposed on charges for gas and electrical services. These taxes are collected by utility companies and remitted to the Village on a regular basis.	65 ILCS 5/8-11-7	Can vary somewhat due to weather and utility prices	Very	Acceptable and generally not noticed on utility bills	Very	Rate charged same at all income levels. Not regressive and not progressive	Resident only	5% Limit
209										
Illinois Income Tax	Tax	State shared tax. Per capita rate times Glencoe population. Collected by the State. Municipal portion is 10% of the net income tax dollars collected. Distributed monthly based on its population in proportion to the state's population.	State of Illinois	Can vary with state economy. Not based on Glencoe only income.	Very	Generally acceptable	Very	Regressive	Illinois income tax, not just Glencoe, distributed on a per capita basis.	N/A

Village of Glencoe

Major Revenue Matrix

Revenue Name	Type	Description	Legislative Basis	Dependable	Efficient	Acceptable	Productive	Progressive / Regressive	Resident / Non-Resident	Limitations
Telecommunication Tax	Tax	Rate imposed on telecommunication charges. The State of Illinois is responsible for administering the Simplified Telecommunications Tax.	35 ILCS 636/5-1	Continues as a dependable source of income due to sustained growth in technology industry.	Very	Acceptable and generally not noticed on utility bills	Very	N/A	Resident only	13%
Personal Property Replacement Tax	Tax	Replacement taxes are collected by the State of Illinois and paid to local government to replace money that was lost by local governments when the powers to impose personal property taxes was taken away in 1979.	State of Illinois	Paid along with income taxes, very dependable.	Very	Acceptable	Moderately	Flat, 2.5% on corporations, 1.5% on partnerships, and 0.8% on public utilities.	State tax distributed based on county location and 1976 allocation factor.	N/A
Sales Tax 210	Tax	Derived from the sale of tangible personal property as businesses located in the Village of Glencoe. The tax is collected by the vendor, remitted to the State of Illinois then a portion is sent to the Village of Glencoe.	State of Illinois	Revenue can vary depending upon economy.	Very	Acceptable	Very	Flat	Both. No data available to determine percentage share.	7.75 total rate. Village mkes up 1.00 of that rate.
Use Tax	Tax	Tax imposed on the privilege of using, in Illinois, any item of tangible personal property that is purchased anywhere at retail.	State of Illinois	Revenue can vary depending upon economy.	Very	Acceptable	Moderately	Flat	Both. No data available to determine percentage share.	Rate

Village of Glencoe

Major Revenue Matrix

Revenue Name	Type	Description	Legislative Basis	Dependable	Efficient	Acceptable	Productive	Progressive / Regressive	Resident / Non-Resident	Limitations
Animal Licenses	License Fee	Annual license on pets per Village Code	VOG Ch. 6	Very dependable. Requirement to have rabies certification helps.	Moderately	Acceptable	Low	Flat	Resident only	None
Vehicle License	License Fee	License on vehicles per Village Code	VOG Ch. 23	Steady. % of compliance increases generally with increased enforcement.	Moderately	Acceptable	Moderately	Flat	Resident only	None
Liquor License	License Fee	Annual license to sell liquor within Village limits.	VOG Ch. 4	Very dependable.	Moderately	Acceptable	Low	Flat	Resident/Business Owner only	None
Building Permit	Permit	Permits on building and related activity	VOG Ch. 9	Subject to economic factors	Very	Acceptable	Very	Flat	Resident only. Due to fact that if contractor pays, the contractor will generally include in cost of project.	Cost of Services
Burglar / Fire Alarm Fee	Permit & Fee	Annual permit and false alarm fees imposed by Village Code	VOG Ch. 9A	Very dependable.	Moderately	Acceptable	Moderately	Flat	Resident only.	None
Street Opening Permit	Permit	Fee for the opening of a street.	VOG Ch. 9	Subject to economic factors	Very	Acceptable	Low	Flat	Resident only. Due to fact that if contractor pays, the contractor will generally include in cost of project.	None
Illinois Violations	Fines & Forfeits	Fines for violation of Illinois Law	Village Code	Varies with level of enforcement.	Moderately	Acceptable	Low	Flat	Both. % breakdown subject to further information from Public Safety.	None
VOG Violations	Fines & Forfeits	Fines for local ordinance violations	Village Code	Varies with level of enforcement.	Moderately	Acceptable	Low	Flat	Both. % breakdown subject to further information from Public Safety.	None
Court Fines for PS	Fines & Fofeits	Fines for violations with revenue restricted for Public Safety use.	625 ILCS 5/16-104c	New restricted revenue.	Very	Acceptable	Low	Flat	Both. % breakdown subject to further information from Public Safety.	None

Village of Glencoe

Major Revenue Matrix

Revenue Name	Type	Description	Legislative Basis	Dependable	Efficient	Acceptable	Productive	Progressive / Regressive	Resident / Non-Resident	Limitations
Sewer Charge	Charge for Services	Charge for maintenance of sanitary sewer system per Village Code.	VOG Ch. 21A	Dependable.	Very	Acceptable	Moderately	Flat	Residential.	None
Ambulance Fees	Charge for Services	Charge for ambulance services provided by the Village of Glencoe	VOG Ch. 22A	Vary with service levels.	Moderately	Acceptable, especially since generally covered by health insurance or medicare.	Moderately	Flat	Both. % breakdown subject to further information from Public Safety.	None
Commuter Lot Fees	Fees	Fee for parking at the Glencoe Train Station Parking Lot.	VOG Ch. 23	Dependable.	Moderately	Acceptable	Low	Flat	Both	None, subject to county tax after a certain amount (\$3.00 per day)
Golf Club Management Fee	Other	Charge to the Glencoe Golf Club for management services rendered.	Per agreement	Dependable.	Very	Acceptable	Moderately	Flat	Both, more non-resident than resident.	Ability of Golf Club to pay and support other services.
Lease of VOG Property	Other	Lease payments made by contractual agreement with service providers for use of Village property/	Per agreement	Dependable.	Very	Very acceptable	Moderately	Flat	Non-Resident	Terms of agreement(s)
212										
Maint. Of State Highways	Other	Payment made by the State of Illinois as compensation for the Village's maintenance of State highways.	Pre agreement	Dependable.	Very	Very acceptable	Low	Flat	Non-Resident	Terms of agreement(s)
Cable Television Revenue	Other	Franchise fee imposed on customers on the cost of cable television services	Per Franchise Agreement	Dependable.	Very	Acceptable	Moderately	Flat	Resident	5.00%
Special Duty Overtime	Other	Charge for overtime service provided as special request.	Per agreement	Dependable.	Moderately	Acceptable	Moderately	Flat	Resident	Cost of Services
Optional 2 nd Collection Fee	Charges for Service	Charge for the optional 2 nd collection of garbage per week.	VOG Ch. 20	Varies with level of participation.	Very	Acceptable	Moderately	Flat	Resident	Cost of Services

Village of Glencoe

Major Revenue Matrix

Revenue Name	Type	Description	Legislative Basis	Dependable	Efficient	Acceptable	Productive	Progressive / Regressive	Resident / Non-Resident	Limitations
Receipts from Subscriber	Charges for Service	Base charge for collection of garbage.	VOG Ch. 20	Dependable.	Very	Acceptable	Very	Flat	Resident	None
Commercial Garbage Collection Fee	Charges for Service	Charge for collection of garbage from commercial customers.	VOG Ch. 20	Dependable.	Very	Acceptable	Very	Flat	Resident/Business Owner only	None
Recycling Subscriptions	Charges for Service	Charge for cost of recycling services.	VOG Ch. 20	Dependable.	Very	Acceptable	Very	Flat	Resident	Cost of Recycling Contract
Special Refuse Pick-ups	Charges for Service	Charge for requested special garbage collection and supplemental garbage collection.	VOG Ch. 20	Varies with participation	Very	Acceptable	Moderately	Flat	Resident	Cost of Services
SWANCC	Charges for Service	Charge to recover cost of SWANCC participation.	VOG Ch. 20	Dependable.	Very	Acceptable	Low	Flat	Resident	Cost of SWANCC
Motor Fuel Tax Allotments 213	Intergovernmental	Flat rate per gallon tax imposed on operation of motor vehicles on public highways and recreational watercraft on waterways in Illinois.	35 IL 505/1 to 505/20	Varies with gallons pumped. Change to less reliance on motor fuel can actually result in reduction of revenue.	Very	Very acceptable	Very	Flat	Both	Rate and amount of fuel consumed.
E911 Surcharge	Other Taxes	Per line charge approved by referendum on March 17, 1992 specifically to finance implementation and maintenance of E911 communications system..	VOG Ch. 35	Decreasing revenue with greater switch over to wireless technologies.	Very	Acceptable	Very	Flat	Resident	Rate can only be increased by referendum.
Cellular 911	Other Taxes	Per phone account charge applied to cell phones for the purpose of supporting E911 communications system.	VOG Ch. 35	Dependable.	Very	Acceptable	Very	Flat	Resident	None