VILLAGE OF GLENCOE

CITIZEN’S ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
FEBRUARY 28, 2009
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Letter from Chief Financial Officer

Dear Citizens of Glencoe,

The Village of Glencoe is pleased to present the first Citizen’s Annual Financial Report for the Fiscal Year ended February 28, 2009. This report provides a brief analysis of where the Village’s revenue comes from and where dollars are spent, as well as trends in the local economy. This report is designed to present an understandable, comparative and easy-to-read financial analysis. More information regarding the Village and its financial condition is available on the Village’s website at www.goglencoe.com. Specifically, you can access the most recent comprehensive annual financial reports (CAFR) and annual budgets by clicking on the Finance Department tab located on the homepage of the website. In the future, this report will continue to be posted on the Village website, however, if you would like to receive this report (and other available financial information) electronically, please send an email to finance@goglencoe.com with a subject line “EFINANCES”. Once your email is received you will be added to a mailing list and will periodically receive links to Village financial updates.

This report is a condensed summary of the annual CAFR. The data for this report was taken from the CAFR for the year ending February 28, 2009 as prepared by auditors retained by the Village. This report, however, is not audited and is not presented in a generally accepted accounting principles (GAAP) format. The Glencoe Library is a component unit of the Village and is included in the Village’s CAFR, but will not be discussed in this report since the Library is governed by a separate board and has a separate financial report.

During Fiscal Year (FY) 2009, the Village received the following awards for its financial reporting from the Government Finance Officers Association (GFOA):

- Certificate of Achievement for Excellence in Financial Reporting (23 consecutive years); and
- Award for Distinguished Budget Presentation (9 of last 10 years).

We hope that upon reading this report, you will have greater insight into the Village’s financial condition. If you have any questions or comments regarding information in this document, please do not hesitate to contact me at (847) 835-4113 or at davec@goglencoe.com

Sincerely,

David A. Clark,
Director of Finance (Chief Financial Officer)
And Treasurer
VILLAGE OF GLENCOE  
CITIZEN’S ANNUAL FINANCIAL REPORT

About Glencoe
The Village of Glencoe was incorporated in 1869 and is located on the shore of Lake Michigan. Its accessibility to Chicago has attracted a mainly professional residential population. Village per capita income and median income figures are among the highest in the country; the Village is virtually fully developed and its tax base, which is primarily comprised of highly valued residential properties, has historically shown growth in value.

<table>
<thead>
<tr>
<th>GLENOCE AT A GLANCE</th>
<th>FY 2008</th>
<th>FY 2009</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Property Tax Rate</td>
<td>7.3250</td>
<td>5.7410</td>
</tr>
<tr>
<td>Village Portion of Tax bill</td>
<td>16.2%</td>
<td>15.7%</td>
</tr>
<tr>
<td>Retail Sales Tax Revenue</td>
<td>1,955,323</td>
<td>1,668,937</td>
</tr>
<tr>
<td>Bond Rating</td>
<td>AAA</td>
<td>AAA</td>
</tr>
<tr>
<td>Total Village Debt</td>
<td>9,650,000</td>
<td>14,815,000</td>
</tr>
<tr>
<td>Village Net Assets</td>
<td>70,514,042</td>
<td>73,259,513</td>
</tr>
</tbody>
</table>

Village Government
The President and six Board members are responsible for establishing Village policy and providing direction to the Village Manager. Village Board members are elected at-large and serve staggered four-year terms. The President presides at both the Village Board meetings that are held monthly, and any workshop meetings scheduled for discussion only.

Glencoe operates within a Council-Manager form of government. The Village has operated under this form of government since 1914 and was the first government in Illinois to do so. Village services are intended to maintain the high quality of life enjoyed by its citizens and businesses.

Glencoe’s mission is to continue a commitment to preserving and enhancing this desirable and attractive community by emphasizing the small-town character of Glencoe as a safe, uncrowded and pleasant village that encourages religious, racial, and ethnic diversity. Services provided are responsive to the needs of the citizens and businesses and are reliable, efficient and fiscally responsible.

Local Economy
The Village has a vibrant and attractive business community which provides convenient goods and services valued by the community. The Village has two business district areas within its corporate limits, one is predominantly retail (downtown and Hubbard Woods) and the other includes the auto dealerships adjacent to the Edens Expressway.
Village Financial Information

The Village maintains six governmental funds (General Fund, Garbage Fund, Motor Fuel Tax Fund, Enhanced 911 Fund, Debt Service Fund and Capital Projects Fund). The General Fund is the general operating fund that is used for all financial activity except activity specified in another fund.

The governmental funds account for the Village’s basic services, including public safety (police, fire, and paramedic), public works (garbage collection, sewers, forestry, street maintenance, and street lighting) and general governmental administration. The majority of Village services are funded through property taxes, sales tax, utility tax and state shared income tax. The General Fund, the Debt Service Fund, the Garbage Fund and the Capital Projects fund are considered “major” funds and are reported in greater detail in the comprehensive annual financial report. The Village manages its water utility and its municipal golf course as “business-type’ activities and therefore reports them separately as proprietary funds (and not as “governmental activities”).

Revenues/Resources

For the fiscal year ended February 28, 2009, the governmental funds totaled $18.6 Million in revenue. Of that amount, the General Fund revenue totaled $14.5 Million. The four largest sources of revenue are property tax, sales tax, building permits and utility tax. A substantial portion of the Village’s revenue (18% in FY 2009) comes from sources subject to economic conditions beyond the Village’s control (i.e. sales tax, income tax, building permits).
Property Value and Property Taxes

The largest single revenue source for the Village is property taxes. During Fiscal Year 2000, property taxes represented $7.1 Million of the total governmental revenue of $13.9 Million or 51.1%.
During Fiscal Year 2009, property taxes were $9.9 Million of the total governmental revenue of $18.6 or 53.2%. However, over the last 10 years the Village's share of the property taxes collected has declined. During tax year 1998, the Village represented 19.0% of the total tax bill, but during tax year 2007 (collected during Fiscal Year 2009) the Village represented 15.7% of the total tax bill.

Since 1998, Glencoe’s assessed value of property has grown over 280% from $395 Million to over $1.1 Billion. The average annual increase during that time has been 12.0%. During that period of time, the Village portion of property taxes has increased 3.6% annually from $7.0 Million (levied in 1998) to $10.0 million (levied in 2007). In 1998, property taxes levied represented 1.8% of the assessed value. As of 2007, taxes represented 0.9% of assessed value.

The Village is subject to the Property Tax Extension Limitation Law, otherwise known as the “tax cap” law, which limits the annual increase in taxes to the lesser of the increase in the U.S. CPI-U or 5%. 

Figure 6

Figure 7

Figure 8
Sales Tax and Use Tax

The State of Illinois collects sales tax and local use tax on behalf of local municipalities. The state levies a retail sales tax on all retail sales. Most services are exempt; food and drugs are not exempt from sales tax. The Village receives one percent of the tax that is collected by the state on eligible sales within the Village. This source of revenue has grown in recent years with the addition of the three car dealerships.

The Village maintains a business center that provides a high level of goods and services. Even though it is small in size, the business activity occurring in the Village translates well to services provided in surrounding communities.

Over the last ten years, the Village has seen tremendous growth in sales tax primarily due to the addition of three car dealerships along the Edens Expressway. In 1999, sales tax from the category of automobiles (mainly service) represented 4.9% of the total sales tax collected. In 2008, sales tax from automobiles (mostly sales) represented 62.3% of the total sales tax collected. In 1999, the Village collected $519,000 in sales tax compared to $1,611,000 in 2008.
Charges for Service
Charges for service included in the governmental funds consist primarily of garbage and recycling fees, sewer fees and ambulance fees. Fees are controlled by the Village Board. Through the long-range financial planning process, the Village Board tries to identify long-range issues to minimize major fluctuations in fee rates. Beginning March 1, 2009, the Village Board eliminated the base fee for garbage collection to reflect modification in service levels.

Licenses, Permits and Fees
Revenues in this category are generally collected to recover the cost of administrative services related to regulatory activity or other services provided by the Village. The increase in “Licenses and Permits” (from Fiscal Year 2000 to 2009) reflected a substantial increase in building permit fees due to an increase in new home construction. This revenue source has grown over the years and is subject to economic factors beyond the Village’s control.

State Income Tax
The Village receives a portion of state income tax receipts on a state-wide per-capita basis.

Utility Taxes (Included in Other Taxes)
This revenue source includes taxes on electricity, natural gas and telecommunications.

Intergovernmental Resources
This revenue source includes resources received from other governments in the form of shared revenue (i.e., motor fuel tax that is state-shared revenue based on gallons of fuel dispensed).

Other Revenue
This includes revenue received that does not fall into designated categories, such as grants, reimbursements, and lease of village property for cellular-type antenna facilities.

Governmental Expenditures/Services Provided
For the Fiscal Year ended February 28, 2009, $18.7 Million was expended from the governmental funds, which included $14.5 Million from the General Fund. Total governmental fund expenditures in FY 2008 were $20.5 Million. In FY 2009, expenditures from governmental funds exceeded revenues by $135,707 due primarily to capital projects and less-than-expected garbage service fees to cover related garbage service expenses.
Administration and Finance
Expenditures in this category reflect the cost for the administrative and finance functions of the Village, including the Village Manager’s office, legal, community services, boards and commissions, finance administration, support services, risk management and certain public works functions related to garbage collection and the issuance of long-term debt. Four changes that took place from FY 2008 to FY 2009 were: the addition of the Information Technology Coordinator, the purchase of new financial software, changes to the Village’s general liability and worker’s compensation insurance and the development of a new Village website.

Public Safety
Expenditures in this category reflect the cost of fire protection, police protection and paramedic services through the Public Safety Department. Both police and fire functions are nationally accredited. Expenditures in this category include the Village’s contribution towards Police Pension Obligations.

Public Works
Expenditures in this category reflect the general operating cost of public works administration, streets, sewers, forestry, building maintenance, street maintenance, street lighting, parking and traffic control, municipal garage functions and maintenance and community development.

Capital
Expenditures in this category reflect investment in the Village’s capital equipment and infrastructure, including improvement to buildings and facilities, street resurfacing, sewer improvements, and vehicle and equipment replacement.
Other Business-Type Services

Certain services provided by the Village are classified as “business-type” services and are reported as “enterprise funds”, which are intended to be financially self-supporting as independent entities. Glencoe’s water utility (Water Fund) and its municipal golf club are reported in this fashion.

Water Services
The Village’s water plant was built in 1928. The water plant provides water for use by residences and businesses in Glencoe. The Village does not sell water to other communities for daily consumption or other non-system maintenance reasons. The integrity of the Village’s water system is a very important matter and the Village meets or exceeds all required state and national regulations. Over the last five fiscal years, the Village has produced an average of 635 Million gallons of water ranging from a low of 576 Million gallons in Fiscal Year 2005 to a high of 712 Million gallons in Fiscal Year 2006. During Fiscal Year 2009, 609 Million gallons of water were produced, 26 Million gallons below the five year average. The volume of water pumped annually depends upon demand and the demand is often influenced by weather conditions. Total water fund revenues for FY 2009 were $1,800,973.

As of March 1, 2009, the water rate was $2.772 per 1,000 cubic feet. This compares to the rate in surrounding communities (not selling water) of $3.276 per 1,000 cubic feet. During review of the Village’s long range financial plan, with development of the Fiscal Year 2009 Budget, it was anticipated that the Water Fund would need a 3.0% annual increase to continue to meet operating and capital improvement needs (based on average consumption levels). As noted, Fiscal Year 2009 was below average. A prolonged period with below average consumption may necessitate a greater than average water rate increase in the near future.

Glencoe Golf Club
In 1921, a group of Glencoe residents originated the Glencoe Golf Club, one of the first municipal golf course in the Chicago area. The first nine holes were open for play in 1922 and the second nine holes opened in 1925. The course occupies 126 acres (60 owned by the Village and 66 owned by the Cook County Forest Preserve District).

In recent years, the Glencoe Golf Club has faced challenges caused by aging infrastructure and an increasingly competitive environment for attracting golfers.

During Fiscal Year 1994, the Glencoe Golf Club assumed operations of a pro shop. Fiscal Year 2006 was the first year that the GreenToTee Golf Academy operated from the golf club facilities. During Fiscal Year 2007, the food service operation was outsourced to a concessionaire.

The Glencoe Golf Club continues to be a course with its own unique charm. During 2008, nearly 30,400 rounds were played, slightly less than the nearly 31,500 played the prior year. The Glencoe Golf Club strives to be one of the most popular and attractive courses in the Chicago area. In March of 2008, Sheridan Road Magazine recognized the Glencoe Golf Club as “…one of the finest public golf facilities on the North Shore”.

The primary mission of the Glencoe Golf Club is to provide a quality golf experience while returning to self-sufficiency. As of February 28, 2009, the Glencoe Golf Club owes the Village $1.54 Million in cash advances, deferred management fees and interest-on-amount owed. The Village reviews the condition of the Glencoe Golf Club each year as part of the budget process and determines whether or not the club has the ability to begin to repay its obligation to the Village. To date, there have been other pressing
issues at the club (i.e. maintaining an aging infrastructure) that have precluded any repayment to the Village.

**Long-Term Obligations**

In addition to providing resources for quality services on an annual basis, the Village Board annually reviews plans to meet long-term obligations that include capital improvements and pension obligations.

**Capital Improvements**

Annually, the Village Board reviews and updates the 10-year inventory of planned capital projects. The estimated total cost of the projects identified in the 2019 Capital Improvement Program (CIP) totaled $26.4 Million. The 2019 CIP includes $14.7 Million for infrastructure (including streets, sewers, sidewalks and water main), $6.0 for vehicle replacement, and $5.7 Million for buildings and equipment.

On November 5, 2008, Village voters approved two referendum questions that resulted in the issuance of $7.4 Million in general obligation bonds in January of 2009. The 2009 Bond Improvement Program includes:

- $6.1 Million for repair, rehabilitation and resurfacing of streets (including street parking), repair and rehabilitation of storm and sanitary sewers; and
- $1.3 Million to improve the Public Safety Department portion of the Village Hall including fire safety improvements and the acquisition of a new fire truck.

Continuing to fund needed capital improvements is a Village priority in order to control maintenance costs and to reduce future capital improvement costs that would result from any significant deferral of capital projects. This commitment has become a greater challenge for the Village given the recent downturn in economic conditions.

**Pension Obligations**

Part of the cost of providing services is the cost of personnel, including salaries, benefits and pensions. Village employees participate in two Illinois statutory pension plans, depending on their position. Pension obligations to employees and eligibility requirements are imposed entirely by state law, although the state provides no funds (or specific funding sources) for the Village to meet those obligations. The pension plans are the Illinois Municipal Retirement Fund (IMRF) and the Police Pension Fund.

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>2004</th>
<th>2009</th>
<th>% Chng</th>
</tr>
</thead>
<tbody>
<tr>
<td>IMRF</td>
<td>191,974</td>
<td>501,712</td>
<td>161.3%</td>
</tr>
<tr>
<td>Police Pension</td>
<td>620,485</td>
<td>1,279,790</td>
<td>106.3%</td>
</tr>
<tr>
<td>Total</td>
<td>812,459</td>
<td>1,781,502</td>
<td>119.3%</td>
</tr>
</tbody>
</table>

**Figure 15**
Village employees (who work more than 1,000 hours per year and are non-sworn employees) participate in IMRF. From the calendar year ended December 31, 2007 to 2008, IMRF plan assets decreased from $15.5 Million to $13.7 Million, an 11.6% reduction in assets. As a result, the IMRF plan’s funded ratio decreased from 96.6% to 75.4%. Employees contribute 4.5% of pay and the Village contributes based upon a rate calculated by IMRF. During 2003, the Village contributed $191,974 based on 4.2% of pay. During 2008, the Village contributed $501,712 based on 8.8% of pay. Historically, there is movement in the rate paid by the Village. The rate adjusts according to the number of participants, the number of years an employee has participated in IMRF and market conditions. Since 1992, the rates have fluctuated from a low of 2.3% in 2001 to a high of 11.8% in 1992.

Sworn public safety personnel participate in the Police Pension Plan. The Police Pension Plan is a defined benefit plan mandated by the State of Illinois. As of the most recent audit, the Police Pension Plan has $16.3 Million, a decrease of $3.6 Million or 18.1% and was 60.9% funded as of February 28, 2008. Employees contribute 9.91% of pay and the Village contributes based upon actuarial tax levy estimates from an independent actuary. During Fiscal Year 2003, the Village contributed $591,167 and employees contributed $264,311. During Fiscal Year 2009, the Village contributed $1,279,790 and employees contributed $290,226.

Funding pension obligations is a priority of the Village Board. The growth in the cost of funding pensions has outpaced the ability of property taxes as a sole source of funding due to property tax extension limitation law. Therefore, funding at required levels comes from Village revenues that might otherwise be used for capital improvements or other operating costs. The recent economic downturn will further
stress the pension system because of the actuarial loss on the value of investments that must be recovered.

**Debt Repayment Obligation**

The Village makes principal and interest payments on bonds issued for approved projects. Between Fiscal Year 2010 and Fiscal Year 2011 the Village will pay approximately $2.7 Million per year in principal and interest payments. During Fiscal Year 2012, this amount will drop to $2.1 Million and between Fiscal Year 2013 and Fiscal Year 2019 payments will range from $1.2 Million to less than $1.4 Million.

The Village has a legal debt limit of $110 Million with outstanding debt of $14.8 Million or 13.4% of the total debt limit. Ten years ago, the Village had a legal debt limit of $39.5 Million with $21.8 Million outstanding or 55.4% of the total debt limit.

The Village has a legal debt limit of $110 Million with outstanding debt of $14.8 Million or 13.4% of the total debt limit. Ten years ago, the Village had a legal debt limit of $39.5 Million with $21.8 Million outstanding or 55.4% of the total debt limit.

![Existing Debt Schedule](image)

<table>
<thead>
<tr>
<th>Year</th>
<th>Dollars</th>
</tr>
</thead>
<tbody>
<tr>
<td>2008</td>
<td>300,000</td>
</tr>
<tr>
<td>2009</td>
<td>250,000</td>
</tr>
<tr>
<td>2010</td>
<td>200,000</td>
</tr>
<tr>
<td>2011</td>
<td>150,000</td>
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<tr>
<td>2012</td>
<td>100,000</td>
</tr>
<tr>
<td>2013</td>
<td>50,000</td>
</tr>
<tr>
<td>2014</td>
<td>50,000</td>
</tr>
<tr>
<td>2015</td>
<td>50,000</td>
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<tr>
<td>2016</td>
<td>50,000</td>
</tr>
<tr>
<td>2017</td>
<td>50,000</td>
</tr>
</tbody>
</table>

![Figure 18](image)

**Table 18**

<table>
<thead>
<tr>
<th>Village of Glencoe</th>
<th>2000</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td>Legal debt limit</td>
<td>39,536,233</td>
<td>110,927,434</td>
</tr>
<tr>
<td>Total net debt applicable to limit</td>
<td>21,895,000</td>
<td>14,815,000</td>
</tr>
<tr>
<td>Legal debt margin</td>
<td>17,641,233</td>
<td>96,112,434</td>
</tr>
<tr>
<td>Total net debt applicable to the limit as a percentage of debt limit</td>
<td>55.4%</td>
<td>13.4%</td>
</tr>
</tbody>
</table>

![Figure 19](image)

**Statement of Net Assets**

The statement of net assets included in this report is a condensed view of the Village’s assets and liabilities for all funds as of February 28, 2009. Governmental activities are reported separately from business-type activities (i.e., Water Fund and Glencoe Golf Club).

During Fiscal Year 2009, unrestricted net assets of the total primary government increased $317,719. The governmental unrestricted net assets increased $381,579 while the business type unrestricted net assets decreased by $63,860.
During Fiscal Year 2009, the unrestricted net assets of the Water Fund decreased by over $194,000 and the unrestricted net assets of the Glencoe Golf Club increased by over $131,000.

**Figure 20**

**Figure 21**
Current and other assets
These are the assets that can reasonably be expected to convert to cash, sell or consume within one year.

Capital assets
These are the Village’s long-term investment in land, buildings, equipment, improvements, infrastructure and construction in progress. The Village uses capital assets to provide services to the residents. Consequently, these assets are not available for spending.

Non-current liabilities
This category mainly represents debt obligations of the village, including general obligation bonds payable, compensated absences payable and net pension obligation payable.

Other liabilities
This category primarily includes debt that can be paid off in one year or less. This includes accounts payable, accrued interest payable and deferred revenue.

Net assets invested in capital assets, net of related debt
This category represents the Village’s investment in capital assets less any related outstanding debt used to acquire those assets. However, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Restricted net assets
These are the resources that are subject to external restrictions on how they may be used. The Village of Glencoe has resources set aside for roadway maintenance, debt service and public safety.

Unrestricted net assets
These are resources accessible to the Village in order to provide services to the residents of Glencoe if there are no additional revenue or resources available.

Financial Policies
The Village has established an array of financial policies as a guide in conducting business. A list of major financial policies includes:

Fund Balance Policy
The general stability of revenue sources allows the Village to maintain a relatively small fund balance in the individual funds. In recent years, sales tax and permit revenues have increased as a percent of the total revenue. Since these revenue sources are subject to factors beyond the Village’s ability to control, it is the Village’s policy to maintain an undesignated and unreserved fund balance in the General Fund of 10% of operating expenditures but no less than $1 Million as calculated on the last day of the fiscal year. Despite the volatility of sales tax and permit revenue, the Village is still able to maintain this target, at the present time. The 10% target is also used for other operating funds (i.e. Water Fund, Golf Club and Garbage Fund) with no absolute dollar minimum.
Balanced Budget Policy
As a policy, expenditures and other financing uses are not to exceed revenues and other financing sources (including available undesignated fund balance in excess of fund balance targets). Operating expenditures are not to be paid for by bond proceeds or other long-term debt.

Abatement of Property Taxes
The Village Board reduces (abates) its request for property taxes for debt service by other sources of revenue on hand. When the Village adopts an ordinance authorizing the issuance of debt, the debt repayment schedule is also set. The county will collect the taxes in that schedule unless otherwise instructed by the Village. The abatement ordinance directs the county to reduce the tax levy for debt by the amount of other financing sources available for the repayment of debt. One source of abatement comes from undesignated fund balances in excess of target not used for capital projects. The Village typically levies the maximum possible for operating purposes and uses any identified surplus to reduce (abate) the portion of property taxes levied for debt service. This allows the Village to maintain the authority to tax under tax cap law without actually collecting the taxes.

Debt Policy
It is the policy of the Village to use long-term debt to pay for projects appropriate to be funded by such sources due to the life of the asset. It is appropriate for those enjoying the benefit of the new asset to be the ones who pay for it. The use of other financing sources (undesignated fund balances) could limit the Village’s ability to respond to changing economic conditions. Therefore, the use of long-term debt is the preferred alternative to be used for long-term capital improvements. Generally, the Village structures its debt schedule in order to maintain level debt service.

Use of Limited Tax Debt Authority
The Village can issue debt up to ½ of one percent (approximately $5.5 Million) of the Village’s equalized assessed value (EAV) without referendum so long as the annual debt extension is less than approximately $502,000. As of February 28, 2009, the available authority was $4.1 Million with available annual extension of approximately $276,000. As a policy, the Village retains this authorization as an emergency reserve.

Repayment of Glencoe Golf Club Advance
The repayment of the amount due to the Village is reviewed annually during the budget review process.

Golf Club Management Fee
At present, the management fee paid annual by the Glencoe Golf Club is set at $60,000. The purpose of the fee is to recover cost of services provided by the Village on behalf of the Glencoe Golf Club. The present practice is to treat the management fee as a receivable to the General Fund and a payable from the Golf Club. Like the amount due to the Village from the Golf Club, this matter is reviewed annually during the budget process.

Funding Pension Obligations
The Village is committed to remaining on target with funding required pension obligations. The Village uses an independent actuary to determine the amount of funding required for the Police and Fire Pension Funds. The actuaries retained by the Village use assumptions that are more recent than those used by the State of Illinois. As a result, the funding obligation independently determined by the Village is usually greater than the amount required by the State of Illinois. As of February 28, 2009, the Village has been able to maintain this funding practice. Typically, the funds in excess of the State of Illinois
requirement up to the independently determined amount are transferred to the Police Pension Fund during the last month of the fiscal year.

**Getting More Information**

The Village’s website ([www.goglencoe.com](http://www.goglencoe.com)) is a primary source of information about Village services, policies and events. The website provides information about Village services, community events, construction alerts, public safety tips and much more.

Residents may also take advantage of many online services on the website including:

- Utility bill payments and other billed items
- Village Code
- Meeting agendas and minutes
- Village forms and documents…and much more!

**Board of Trustees**
**As of February 28, 2009**

Scott M. Feldman, Village President
Bruce Cowans, Village Trustee
Lawrence Debb, Village Trustee
Joseph Keefe, Village Trustee
Mitchell Melamed, Village Trustee
Ellen Shubart, Village Trustee
Joel Solomon, Village Trustee

**Administrative Staff**

Paul M. Harlow, Village Manager
Peter Scalera, Assistant Village Manager
David C. Mau, Director of Public Works
David A. Clark, Director of Finance
Mikel Milks, Director of Public Safety