

Drawing by George Korthauer

Sylvan Road Bridge - Designed by Frank Lloyd Wright 1911

VILLAGE of GLENCOE

Annual Budget
Fiscal Year 2011

Sylvan Road Bridge Original Construction 1915 and Rebuilt 1984-1985

Frank Lloyd Wright's Sylvan Road Bridge, officially named the Ravine Bluffs Development Bridge, located in Glencoe was constructed in 1915. The location of the bridge is on a heavily wooded residential street crossing a ravine on the north side of the Village. The bridge is one of only two known bridges designed by the world-renowned Prairie School architect; the other is located at Mr. Wright's famous "Fallingwater" in Pennsylvania.

Wright's Prairie School style is detected in the bridge's long, horizontal lines with a seating area built into one wall. The structure is three spans of concrete and is a deck-arch design where the roadway lies over the arches. At either end of the bridge are large flower urns and light fixtures typical of those found in Wright's residential designs. The overall length is 80 feet and the width is 30 feet 8 inches.

According to research by area residents, Wright originally intended the bridge to lead directly to a large home he designed as part of the overall project. Design work on the bridge was finished in 1911-1912 and construction was completed in 1915. A Wright-designed home was built several hundred feet away. Five other Wright homes were built in the surrounding Ravine Bluffs Subdivision as part of an entire subdivision development undertaken by Wright and his attorney, Sherman Booth, Sr. whose home was closest to the bridge. According to Booth's living relatives, the entire development, except for the six homes designed by Wright in 1915, failed to proceed as planned when Booth lost his fortune in the gold market after 1915.

Over a period of 60 years, the structure and architectural features of the bridge remained unchanged. Little maintenance was required except for an asphalt overlay applied to the roadway portion of the bridge. Because of extensive spalling of the bridge roadway, causing holes in the deck, the bridge was closed to all traffic between 1977 and 1985. At the onset of the bridge closing in 1977, residents became involved in the reconstruction and repair of the structure and urged the Village to do everything possible to restore the historic structure. Area residents started an initial repair fund, which was followed by a Village-wide fund-raising drive that accumulated over \$36,000.

Due to increased resident support, the Village Board initiated design and reconstruction. Hampton, Lenzini & Renwick was retained by the Village to reconstruct the bridge replicating Mr. Wright's original design in every detail using current engineering technology. Demolition began in November 1984 with construction starting as weather permitted. Funding for the \$400,000 project, which included construction and engineering, was made up of 80 percent state and federal bridge funds, 10 percent from Village funds, and 10 percent from private donations.

Every effort in the construction project was made to preserve the wooded ravine areas on each side of the bridge. As a result, the bridge as Wright designed it fits perfectly in the mature-wooded ravine and the wooded residential area surrounding it. In addition to the 6 Wright-designed homes within one block of the bridge are three Wright-designed poured-concrete monuments identifying the three entry points to the Ravine Bluffs Subdivision. All three monuments were erected at the same time as the bridge in 1915 and bear brass plaques labeled "Ravine Bluffs." The monuments are of interest due to the ornamental light fixtures and planters included in their design. Unlike the bridge which is a reconstruction, the monuments are the originally constructed structures. The bridge was placed on the National Historic Register of Historic Places on June 23, 1978.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Village of Glencoe
Illinois**

For the Fiscal Year Beginning

March 1, 2009

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 its annual budget for the fiscal year beginning March 1, 2009. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a 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.

VILLAGE OF GLENCOE

BUDGET BRIEF

March 1, 2010 through February 28, 2011 (Fiscal Year 2011)

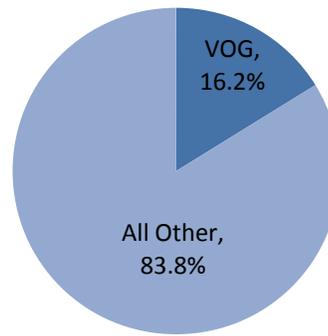
*This budget summary is intended to provide a brief summary of the Fiscal Year 2011 budget. Altering expenditures or revenues listed does not necessarily correlate to household savings or to additional expenses. **This brief also includes table which shows the cost per \$100,000 of all Village expenditures. Not all Village expenditures are paid with property taxes but the illustration shows what that cost would be if paid 100% by property tax.***

DISTRIBUTION OF GLENCOE PROPERTY TAXES

Information concerning the distribution of property taxes comes from Cook County, Illinois. The most recent distribution data available is based upon the tax levy adopted in December 2008. The information concerning the 2009 Tax levy, adopted in December 2009, will not be available until September 2010.

Taxing Unit	2008 Tax Rate	% of Tax Bill
Village of Glencoe (VOG)	0.921	16.2%
Public Library	0.165	2.9%
High School District #203	1.290	22.7%
Grade School District #35	1.997	35.1%
Cook County	0.466	8.2%
Water Reclamation District	0.252	4.4%
Park District	0.417	7.3%
Community College #535	0.140	2.5%
Misc. Taxing Units (1)	0.042	0.7%
TOTAL Property Tax Bill	5.690	100.0%

How Property Tax is Distributed



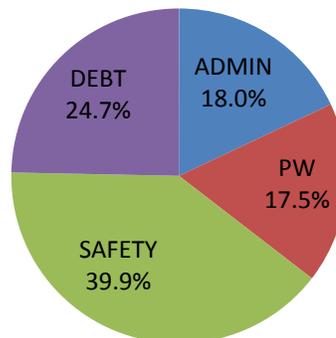
Notes: (1) Includes New Trier Township, N.T. General Assistance, Suburban T.B. Sanitarium, and Mosquito Abatement District.

DISTRIBUTION OF 2009 TAX LEVY

Below is a summary of how the the Village share of 2009 property tax levy (\$10,535,228) will be distributed.

Purpose	% of VOG Tax
Administrative Services	17.70%
Health & Community Services	0.30%
Sewer Maintenance	4.40%
Forestry Services	4.80%
Infrastructure Maintenance	3.30%
Street Maintenance	4.90%
Police Services	27.70%
Fire Services	7.70%
Paramedic Services	4.50%
Debt Service	24.70%

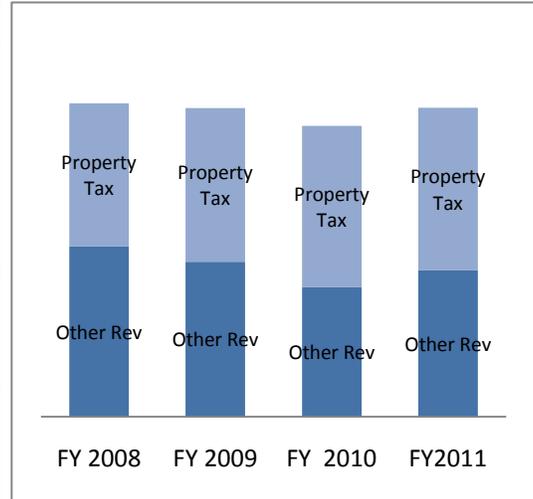
2009 Property Tax By Function



Property taxes make up 51.3% of the total Fiscal Year 2011 revenue budget. The Fiscal Year 2011 Budget includes total revenues of \$20,857,645 and expenditures of \$25,364,683 (which represents all financing sources and uses including interfund transfers and use of bond proceeds). *That portion of the Village's annual administrative expense funded by property tax, as listed above, is equivalent to \$0.04 per every dollar of financial activity (all inflows and outflows).*

Where Do Other Village Revenues Come From?

Revenue Source (in Thousands)				
	FY08	FY09	FY10	FY11
Service Charges	2,637	2,506	2,380	3,712
Other Taxes	2,478	2,724	2,341	2,542
Permits	1,970	1,309	776	698
Sales Tax	1,955	1,669	1,539	1,527
Other Revenue	2,027	1,864	1,375	1,034
Sub-Total	11,066	10,071	8,411	9,512
% Change		-9.0%	-16.5%	13.1%
Property Tax	9,280	9,968	10,479	10,535
% Change		7.4%	5.1%	0.5%
Grand Total	20,346	20,039	18,891	20,048
		-1.5%	-5.7%	6.1%



The revenue listed above does not include interfund transfers (i.e. Day Labor Transfer, Property Tax Transfer to Garbage Fund, Water Fund Management Fee and Garbage Fund Management Fee). The revenue included in the FY11 budget is \$298,000 less than revenue actual revenue collected during FY08. Most significantly sales taxes are down \$428,000 from FY08 and building permit revenue is down \$1,272,000 from FY 2008. The FY11 budget includes fee increases necessary to replace lost revenue and provide for the level services desired by residents.

Where Do Village Expenditures Come From?

Expenditures (in Thousands)							
	FY10	Rate Per	FY11	% of FY11	Rate Per	\$ Change	% Change
	Budget	\$100 EAV	Budget	Expense	\$100 EAV	From FY10	From FY10
Administrative Services	3,165	0.2729	3,136	16.1%	0.2704	(30)	-0.9%
Sewer Maintenance	978	0.0843	978	5.0%	0.0843	(0)	0.0%
Forestry Services	723	0.0623	763	3.9%	0.0658	40	5.6%
Infrastructure Maintenance	606	0.0523	600	3.1%	0.0517	(6)	-1.1%
Street Maintenance	935	0.0806	1,001	5.1%	0.0863	66	7.1%
Police Services	5,041	0.4347	5,298	27.2%	0.4568	257	5.1%
Fire Services	1,465	0.1263	1,445	7.4%	0.1246	(20)	-1.3%
Paramedic Services	735	0.0634	730	3.8%	0.0630	(4)	-0.6%
E911	181	0.0156	128	0.7%	0.0110	(53)	-29.3%
Debt Service	2,745	0.2367	2,644	13.6%	0.2280	(101)	-3.7%
Water Utility	1,548	0.1335	1,546	7.9%	0.1333	(2)	-0.1%
Garbage Services	1,188	0.1025	1,197	6.1%	0.1032	8	0.7%
Grand Total	19,309	1.6649	19,466	100.0%	1.6785	157	0.8%
Cost Per \$100,000 EAV		1,664.93			1,678.49	13.56	0.8%

The expenditure listed above does not include interfund transfers (i.e. Day Labor Transfer, Property Tax Transfer to Garbage Fund, Water Fund Management Fee and Garbage Fund Management Fee). The costs represent the operating costs of all funds and do not include investment in capital assets. **If residents had to pay for 100% of the cost of services through property taxes during FY10, the cost per \$100K of equalized assessed value (EAV) would have been \$1,665 (as compared to the actual 2008 tax rate of \$0.921). The FY11 increases that cost by \$13.56 or 0.8%.** One note worthy increase in expenditures is increase in the Police Services category of \$257,000 or 5.1%. Included in that amount is the actuarially determined Police Pension obligation of the Village. That obligation increased \$332,700 from FY10 to FY11. Absent that amount, the grand total change in expenditures from FY10 to FY11 would have been a \$175,700, or 0.9% decrease.



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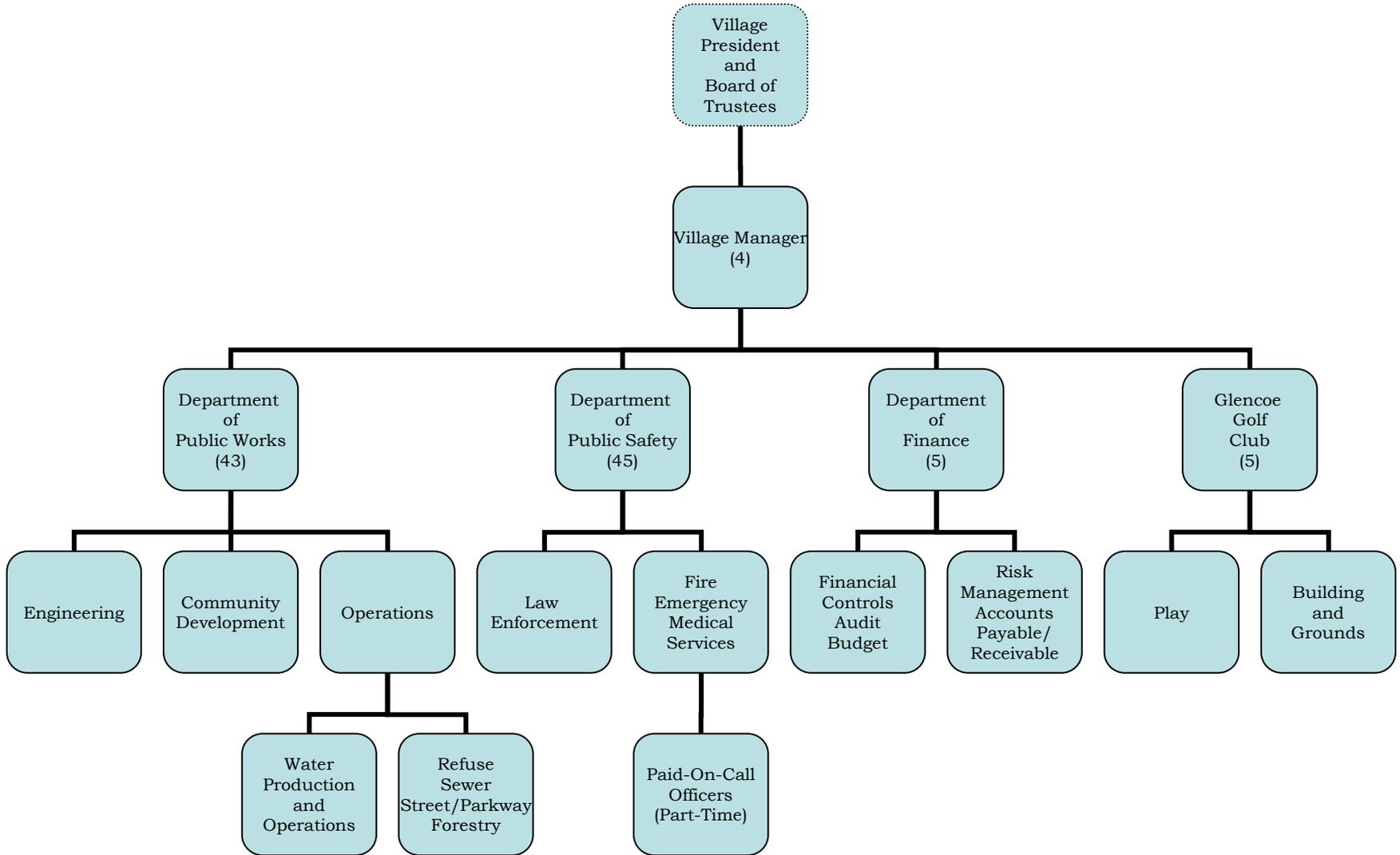
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APPENDIX A

- Revenue Matrix (Revenue Matrix provides valuable information about revenue that the Village receives)

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Village of Glencoe Fiscal Year 2011



**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 — 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 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
- 1997 — Public Works Building renovated
- 1998 — Deer management program referendum
- 2001 — Business district updated with new streetscape
- 2006 — Park District Community Center renovation approved by referendum
- 2008 — Bond referendum passes for Village Hall improvements to Public Safety, purchase of a fire engine and improvements to streets and sewers,
- 2009 — Village Court Parking Lot renovated.

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
David Mau, Director of Public Works*

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Village of Glencoe
675 Village Court
Glencoe, Illinois 60022

Phone 847.835.4114
FAX 847.835.1785

April 9, 2010

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, 2010 and ending February 28, 2011 (Fiscal Year 2011). 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 changes in revenue and expenditures to reflect economic conditions impacting the Village. 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 inventory of capital needs that is included in the Long Range Financial Plan and to reprioritize these needs for the new 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 2011 is \$26,998,853.

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. The Village is virtually fully developed and its tax base, which is primarily comprised of highly valued residential property, continues to be stable.

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. The wealth and income levels are reflected in a tax base that continues to be relatively stable. The Village continues to be rated AAA by Standard & Poors (our status was reviewed during Fiscal Year 2010 due to a refunding bond issuance). This rating is indicative of the demographics of the community as supported by the financial policies, planning processes and fiscal condition of the Village. The AAA rating is awarded to very few communities that meet substantial criteria.

The Village is governed by a Board/Manager form of government. The Village President, elected for a four-year term, and six Trustees elected at large for staggered four-year terms comprise the Village Board. The Village Clerk is appointed by the Village Board. Other Village Board appointments include the Village Manager, Village Attorney and Treasurer.

The Village of Glencoe provides a full range of services to the community. These services include police, fire protection, 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, community development, code enforcement, and financial and general administrative services.

The budget is the primary guiding document for the Village’s annual financial planning and control. The objective of 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

During the budget process, financial policies, funding options and expenditure plans are reviewed and modified as needed. These changes take place as issues are encountered throughout the development phases of the budget. This includes a critical review on the Long Range Financial Plan of the Village.

Usually, the Long Range Planning process is concluded and the annual budget process is initiated. This year the review process of the budget and long range plan was consolidated to be responsive to the impacts of the national economy. Due to the changing economy, extreme caution was used in forecasting revenue and operating expenditures throughout the Fiscal Year. As part of the considerations, the Village was required to address the delay in income tax revenue owed from the State. As of March, the Village is owed four months of income tax revenue. In addition, Cook County was later than normal in sending property tax bills to property owners, thereby the timeliness of the County remitting payment to the Village was delayed. Also factored into the planning process was consideration of decreased sales tax and building permit revenue. These factors contributed to cautious consideration of the Long Range Plan and the annual budget.

Annually, the Village faces the challenge of funding capital and maintaining appropriate fund balances. This year capital funding was prioritized for all funds based on identifying critical needs. In Fiscal Year 2011, the Village will also spend the remainder of \$7.4 million in General Obligation Bonds that were issued in January 2009. The Village has two years remaining to spend these bond proceeds, however, it is anticipated that all capital improvements and purchases will be completed during Fiscal Year 2011.

The capital plan, across all other funds of the Village has been substantially reduced in Fiscal Year 2011. The 2011 Capital Budget is reduced by over 25% or \$231,876 from the Fiscal Year 2010 Capital Budget. The Fiscal Year 2011 Capital Budget is approximately 31% of the total included in the Village’s Capital Inventory Program (CIP).

	Capital Investment				
	<u>FY10 Budget</u>	<u>2011 CIP</u>	<u>FY11 Budget</u>	<u>\$ Change</u>	<u>% Change</u>
General Fund	\$231,576	\$1,204,000	\$545,000	\$313,424	135.34%
Garbage Fund	245,000	281,400	33,000	(12,000)	-86.53%
Water Fund	383,300	501,500	50,000	(333,300)	-86.96%
Totals	\$859,876	\$1,986,900	\$628,000	(231,876)	-26.97%

BUDGET ISSUES

Throughout the budget planning process, expenditures and needs of each division are evaluated. During this process some of the major issues for the Village Board to review included:

- Evaluation and review of the changing national economic climate and the impact on the Village;
- Review of revenue shortfalls (sales tax, building permits and income tax);
- Elimination of building permit rebate for Landmark Designated properties;
- Determination of the appropriate level of fund balance;
- Determination of tax abatement;
- Maintenance of budget expenditures at Fiscal Year 2010 levels;
- Negotiation and Ratification of a new three year contract with Public Works union;
- Review of water consumption and the effect on future revenues to support capital improvements in the Water Supply system of the Village;
- Review and determination to maintain the IRMA deductible at \$50,000 (began during calendar year 2010);
- Determination to reduce the funding for the sewer grant program;
- Elimination of street maintenance (including snow plowing) services for private streets;
- Determination of appropriate budget amount for building permit revenue;
- Determination of funding Police Pension obligations;
- Determination of funding garbage services;
 - Allocation of a garbage collection fee back to 2008 levels; designation of less property tax to the Garbage Fund;
 - Establishment of a landscape yard waste collection fee;
- Determination of a management fee for the Water and Garbage Fund;
- Determination and establishment of a Day Labor Transfer Fee from the Motor Fuel Tax Fund;
- Determination of the resident and non-resident ambulance fee consistent with insurance industry standards for reimbursement;
- Determination of water fees, from \$2.772 per 100 cubic feet to \$3.265 per 100 cubic feet;
- Determination of sewer rates, from \$.791 per 100 cubic feet to \$.918 per 100 cubic feet;
- Determination of a Capital Plan identifying critical needs Fiscal Year 2011;
- Determination of appropriate staffing levels to meet the essential service levels and programs of the Village;
- Determination to defer the hiring of two Public Safety Officers;
- Determination to defer hiring of Assistant Village Manager, and
- Modification of Public Safety Department Organization structure eliminating one Deputy Chief position in lieu of an additional position of Public Safety Lieutenant.

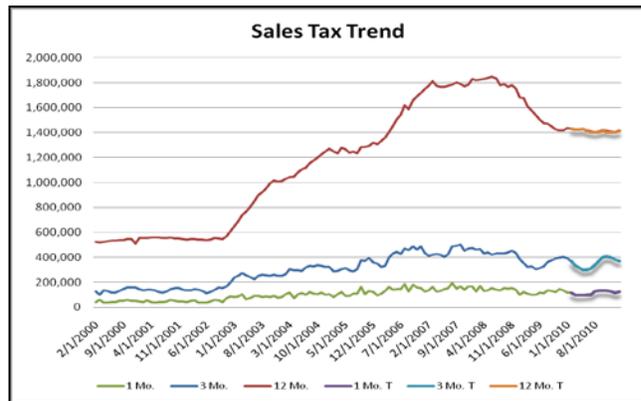
In previous fiscal years, the Village philosophy of conservative budgeting methods provided the opportunity to fund portions of the capital improvement needs with available fund balance surplus. In Fiscal Year 2011, economic conditions impacting the amount of revenue received limited the amount of capital improvement funds available to the Village. The reinstatement of the garbage fee and the increases in other fees, while enacted to provide for revenue shortfalls, reflect minimum increases to maintain the accepted levels of service in the community. For many years the General Fund has subsidized services that would be covered by fees. Due to national economic issues impacting the Village, these subsidies cannot be continued.

ECONOMIC FACTORS

The Village of Glencoe is predominantly a residential community. The Village is comprised of two business districts and three car dealerships adjacent to the Edens Expressway in the corporate jurisdiction of the Village. The monitoring of national, state and area economic trends are taken into account when reviewing and establishing budgets. Beginning in Fiscal Year 2009, and budgeted to continue into Fiscal Year 2011, building permits and sales tax revenue remain impacted by the economy. It is anticipated that income tax revenues will not be on target, based on payment delay by the State. The Fiscal Year 2011 Budget accounts for revenue shortfall across all funds.

Sales Tax

Fiscal Year 2010 sales tax revenue exceeded the amount budgeted. The major source of sales tax revenue is from the three automobile dealerships. At the end of Fiscal Year 2010, it is anticipated that sales tax revenue produced by the dealerships will be at a three year low.



The amount of sales tax collected varies from year to year based on the economic climate. Fiscal Year 2010 is projected to be \$1,431,318. While sales tax revenue has steadily declined over the past two fiscal years, the budget for Fiscal Year 2011 reflects a 1% increase from Fiscal Year 2010 projected sales tax revenue. The budget for sales tax revenue for Fiscal Year 2011 is \$1,414,000. Following Fiscal Year 2011, the Long Range Plan anticipates that sales tax revenue will increase by 3% each year for the next four fiscal years.

Building Permits

The changes in the economy and real estate market have impacted the number of building permits for the construction of new single-family homes. During the calendar year of 2009, six permits were issued for single family homes. This number is down from 18 in 2008, and 34 in 2007. Despite the approach to be conservative with revenue budgets, building permits will not meet the budget target of \$1.4 million by \$300,000. Based on the drastic changes in the market, the budget for Fiscal Year 2010 was modified to \$834,000, a decrease of \$566,000 from the prior year's budget.

ACTUAL VS. BUDGET			
FY	ACTUAL	BUDGET	DIFFERENCE
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	1,814,927	1,400,000	414,927
2009	1,164,853	1,400,000	(235,147)
2010*	655,673	834,000	(178,327)
2011	N/A	575,000	
Average	1,445,307	1,176,311	268,996

*FY 2010 is the projected revenue

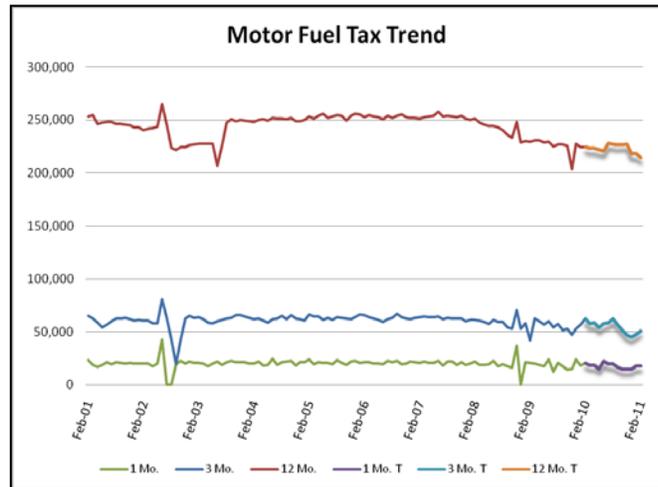
Income Taxes

Another revenue source that has declined over the past fiscal year is income tax. The Village receives a percentage of the amount of Income Tax collected by the State of Illinois. The amount of revenue received from income tax can vary based on the economic conditions of the State. At the end of Fiscal Year 2010, income tax was impacted due to pending legislation and the State not remitting the local government portion of this tax. The State has yet to disburse \$216,869 (four months of income tax payments) to the Village.

Other Taxes

The Village receives municipal utility tax revenue based on the sale of natural gas and electricity to utility customers in the Village. The amount of revenue is determined as a factor of the rate and the volume that is used. Also, the Village receives a tax on telecommunication services. This telecommunication tax is based on usage.

The Village also receives a motor fuel tax allotment from the State. The motor fuel tax is based upon the volume of gasoline pumped, not the cost of the fuel. Revenue received for motor fuel tax continues to decrease. There are two possible explanations for this change; individuals may be using more fuel efficient vehicles (decrease in the amount fuel that is purchased), or there has been an increase in the use of public transportation. The budget for motor fuel tax for Fiscal Year 2011 is \$215,800, a decrease of \$9,423 from Fiscal Year 2010 projection.



FISCAL YEAR 2011 BUDGET SUMMARY

Preparation for the Village budget begins with review of the long range financial plan and capital inventory. Economic conditions were changing from week to week during the process. The Village has formulated an annual budget that reflects the current state of the economy. The Fiscal Year 2011 Budget, as a plan for the Village, assumes a practical and prudent view of the economy.

Some examples of the change from last year to this year are illustrated in the tables below:

	Revenue				
	<u>FY09 Budget</u>	<u>FY10 Budget</u>	<u>FY11 Budget</u>	<u>\$ Change</u>	<u>% Change</u>
General Fund	\$14,584,504	\$13,840,580	\$14,444,953	\$604,373	4.37%
Garbage Fund	1,198,600	1,270,020	1,342,400	72,380	5.70%
Water Fund	1,968,246	1,983,540	1,972,204	(11,336)	-0.57%
Totals	\$17,751,350	\$17,094,140	\$17,759,557	\$665,417	3.89%

Fiscal Year 2011 General Fund revenue increased by \$604,373 from last year's budget. The revenue increase in the General Fund is due to several reasons, which include: the General Fund receiving a portion of the property tax that will then be transferred to the Garbage Fund (\$350,000, a pass through that will subsidize services in the Garbage Fund previously levied directly by the Garbage Fund), a Day Labor Transfer Fee from the Motor Fuel Tax Fund (\$30,000) (transfer from MFT to General Fund) and a transfer from the Water (\$40,000) and Garbage Funds (\$40,000) for management services provided by the General Fund. The remaining increase in revenue (\$144,000) can be attributed to the sewer rate increase and slight rebound in sales tax revenue. The Garbage Fund and Water Fund are controlled locally and are less subject to outside economic factors. However, in Fiscal Year 2011 the Garbage Fund will receive a reduction in property tax revenue due to reinstating the garbage fee.

Expenditure (Including Capital Investment)					
	<u>FY09 Budget</u>	<u>FY10 Budget</u>	<u>FY11 Budget</u>	<u>\$ Change</u>	<u>% Change</u>
General Fund	14,705,820	13,878,578	14,845,996	967,418	6.97%
Garbage Fund	1,257,070	1,433,317	1,269,745	(163,572)	-11.41%
Water Fund	1,992,534	1,931,258	1,636,279	(294,979)	-15.27%
Totals	17,955,424	17,243,153	17,752,020	508,867	2.95%

The General Fund expenditure budget for Fiscal Year 2011 increase relates to funding for personnel authorized, but, in error, not budgeted for in Fiscal Year 2010, modest increase in health insurance costs, capital improvements and modest increases in the cost of supplies, services and commodities. With the modification in personnel, the actual personnel budget is approximately \$78,000 less than what was reflective of the cost of personnel allocated for Fiscal Year 2010.

The total proposed expenditure budget for Fiscal Year 2011 (excluding pension funds) is \$25,364,683. The 2009 (Fiscal Year 2011) property tax levy, including debt service and the Glencoe Public Library, is \$12,659,806, a 0.60% increase from the 2008 (Fiscal Year 2010) property tax extension. The Village's portion of Fiscal Year 2011 property tax increase is \$35,802 or 0.34%. Taxes will not be abated for Fiscal Year 2011. Property tax cap legislation allows a .10% increase in the levy over that amount actually extended for Fiscal Year 2010 (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 designated portion of 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 2011 Budget:

- Continuation of the Village street improvement program (\$2,064,614 – Bond Fund);
- Rehabilitation and replacement of Village sewer systems (\$1,665,000 – Bond Fund);
- Completion of Village Hall improvement - Public Safety Office and Cell Modifications (\$575,000 – Bond Fund);
- Installation of sprinkler system in designated areas of the Village Hall (\$230,000 – Bond Fund);
- Replacement of sewer vacuum vehicle (\$300,000);
- Replacement of five Village vehicles (\$185,000);
- Purchase of furnishings for Public Safety Office Improvements (\$60,000);
- Replacement of Public Safety portable emergency use radios (\$36,000 – E911 Fund);
- Replacement of refuse hauler to facilitate Garbage Operations (\$33,000 – Garbage Fund);
- Replacement of PH adjustment system for water supply system (\$20,000 – Water Fund);
- Replacement of video cameras in Public Safety squad cars (\$20,000), and
- Replacement of copier/scanner/printer (\$10,000).

NON-ROUTINE CAPITAL

Pursuant to Village voter approval in November 2008, General Obligation Bonds were issued in January 2009 to fund Public Safety and infrastructure improvements. The remaining proceeds of the \$7.4 million issuance will be used to fund the designated capital improvements and purchases over the remaining two years (bonds must be spent within three years of issuance). Included in this funding is jail cell modifications and renovations in the Public Safety Department facility. The budget for this project is \$575,000. Though this capital improvement does not affect the fund balance, since the proceeds of bonds will be paying for the improvement, it does affect the available legal debt margin of the Village. The legal debt margin of the Village is 10% of current Equalized Assessed Value of the Village minus outstanding debt.

Prior to the 2009 issuance, the last time the Village issued bonds was for sewer improvements during Fiscal Year 2006. The total issuance was for \$1.85 million. The total amount of this 2005 Bond Construction proceeds were used during Fiscal Year 2008 to complete sanitary sewer main rehabilitation and repair.

Capital purchases are normally funded by an annual allocation of corresponding revenues. Other projects/programs/equipment that have a life that is greater than ten years are often purchased with bond proceeds. The Village is cognizant of the fact that infrastructure must be updated based on the capital plan to ensure that basic infrastructure needs and long life equipment do not significantly depreciate to a level that would impact functionality to the residents of the Village.

FISCAL YEAR 2011 REVENUES

The budget process is initiated each year by evaluating projected and actual revenues. The Village Board then reviews service levels and decides the appropriate balance between property taxes and the need for user fees. Historically, the revenues of the Village tend to be relatively stable from year to year. However, beginning in Fiscal Year 2009, revenues have been less consistent with historical trends. Given the economic trend and the volatility of certain revenues, the Village was required to support the required services of the Village by enhancing user fees. The Fiscal Year 2011 revenue budget continues to be more conservative and revenues will be closely monitored as the fiscal year progresses.

FISCAL YEAR 2011 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 projected (FY 2010) and proposed (FY 2011) expenditures of the three major operating funds:

THREE MAJOR OPERATING FUND EXPENDITURES					
Fund	FY 2010 Budget	FY 2010 Projected	FY 2011 Budget	\$ Change(2)	% Change(2)
GENERAL	\$ 13,647,002	\$ 13,088,270	\$ 14,300,996	\$ 653,994	4.79%
GARBAGE	1,188,317	1,131,322	1,236,745	48,428	4.08%
WATER	1,547,958	1,440,932	1,586,279	38,321	2.48%
Subtotal(1)	16,383,277	15,660,524	17,124,020	740,743	4.52%
Capital					
GENERAL	231,576	116,299	545,000	313,424	135.34%
GARBAGE	245,000	-	33,000	(212,000)	-86.53%
WATER	383,300	327,942	50,000	(333,300)	-86.96%
Subtotal	859,876	444,241	628,000	(231,876)	-26.97%
Grand Total	\$ 17,243,153	\$ 16,104,765	\$ 17,752,020	\$ 508,867	2.95%

***Notes on the Table above**

1. This subtotal does not include capital.
2. % Change and \$ Change are based on FY 10 Budget as compared to FY 11 Budget.

GENERAL FUND

Revenue: Property tax is 54.63% of the total revenue included in the Fiscal Year 2011 General Fund Revenue Budget. 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. Even with the growth of other revenue sources in the past several years, property tax revenue remains the highest percentage of all revenue collected to support Village needs. As an example, while sales tax revenue has grown to 10.6% of the total General Fund revenue, because other revenue sources have been reduced, property tax as a percentage of total revenue increased by 1.24% over last year's percentage.

Expenditures: The Fiscal Year 2011 General Fund expenditures reflect a \$508,867 increase from the Fiscal Year 2010 budget. At the mid-year point of Fiscal Year 2010, staff cut 10% from their respective operating budgets. This modification is reflected in the Fiscal Year 2010 projections. In addition, significant savings were rendered by a mid-year freezing of capital expenditures and not hiring to fill deferred or vacated positions in the workforce. The approved Fiscal Year 2011 Capital Budget in the General Fund is \$659,000 less than Plan 2020 scheduled capital expenditures for the same year (refer to Budget Summary Table).

There is no change to the services funded by the General Fund in Fiscal Year 2011. Personnel staffing modifications, including the elimination of a vacant position and deferring the hiring of vacant positions will have an impact on reducing Fiscal Year 2011 expenditures.

WATER FUND

Revenue: Water consumption continues to be below the five year average. Given this trend, the revenue budget for water sales is reduced to \$1,878,400. Water rates were increased to provide the minimum revenue necessary to support water service needs. Revenue for Fiscal Year 2011 increased by \$11,336 from the prior fiscal year.

Expenditure: The Fiscal Year 2011 Water Fund expenditures reflect a \$132,595 or 7.5% decrease from the projected expenditures during Fiscal Year 2010. Capital improvements of \$50,000 during Fiscal Year 2011 are \$451,500 less than anticipated in Plan 2020. The Fiscal Year 2011 Budget for operations of the water utility is increased by 2.48% (this does not include the cost of capital).

GARBAGE FUND

Revenue: In Fiscal Year 2010, property tax represented 59.5% of the projected Garbage Fund Revenue. Fiscal Year 2011 is the first year that property tax was not directly levied for the Garbage Fund. The General Fund will transfer \$350,000 to subsidize a portion of this fund and garbage services. User fees were reinstated for once-a-week pick-up for Fiscal Year 2011. The base garbage collection fee was waived in the previous two fiscal years. However, due to a reduction in General Fund revenue, it was decided to decrease the amount of property tax that previously designated to subsidize this fund.

A comparison summary of the residential charges for solid waste service for March 1, 2009 and March 1, 2010 rates are below:

Solid Waste Disposal Fee Summary:

Service	3/1/09 Rates	3/1/09 Rates	3/1/10 Rates	3/1/10 Rates
	Without 2nd Pick-up	With 2nd Pick-up	Without 2nd Pick-up	With 2nd Pick-up
Garbage	\$0 per quarter	\$0 per quarter	\$47.55 per quarter	\$47.55 per quarter
2nd Pick-up*		\$78 per quarter		\$78 per quarter
Recycling	\$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	incl. in garbage fee	incl. in garbage fee
Total	\$19 per quarter	\$32.33 per quarter	\$62.80 per quarter	\$140.80 per quarter
OR	\$6.33 per month	\$10.78 per month	\$20.93 per month	\$46.93 per month
Yard Waste Subscription*	\$120 per year	\$120 per year	\$120 per year	\$120 per year

*Note: The second pick-up and yard waste collection are not funded by property tax and residents pay 100% of the cost for the second pick-up.

Expenditure: The Fiscal Year 2011 Garbage Fund expenditures reflect a \$138,423, or 12.2% increase from projected expenditure during Fiscal Year 2010. The Fiscal Year 2011 Budget assumes continued participation in the solid waste disposal system developed by the Solid Waste Agency of Northern Cook County (SWANCC).

The Fiscal Year 2011 Budget provides for the continued Parkway Leaf Collection program and the Spring Clean-Up program. The Garbage Fund allocates \$33,000 in capital expenditures for the Fiscal Year 2011 Budget.

Services provided by this fund will remain the same in Fiscal Year 2011. Residents will continue to be provided with backdoor service, or choose to use the 95-gallon wheeled container that is taken to the curb. Residents will continue to have the option of once or twice-a-week garbage collection and fees will vary accordingly. The Village will continue to offer the option of annual yard waste subscription service or to purchase tags for every bag/bundle.

DEBT SERVICE

The Village's active debt service schedule represents the original issuance of \$23,315,000 in general obligation debt to complete needed, and at times mandated, capital improvements and to refinance existing debt. As of February 28, 2010, the total general obligation debt outstanding is \$12,355,000.

The Village's outstanding long-term debt per capita as of February 28, 2010 is \$1,144.59. Using 2008 EAV of \$1,159,724,579 as a base, the Village's margin to the legal General Obligation debt limit is anticipated to be \$109.4 Million by the end of Fiscal Year 2011.

FUND BALANCE – GENERAL FUND

The Village ended Fiscal Year 2009 with an audited fund balance in the General Fund of \$2,080,214. The cash balance in the General Fund on February 28, 2010 is projected to be \$2,148,513, an increase of \$68,299 or 3.28%. The Fiscal Year 2010 Budget anticipated a fund balance of \$2,259,560, which is \$111,047 less than anticipated.

The projected fund balance as of February 28, 2011 anticipates an ending fund balance of \$1,747,470, a reduction of \$401,043 or 18.67%. While this budget designates the use of fund balance to balance anticipated expenditures for Fiscal Year 2011, 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 2011, 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 for these two funds.

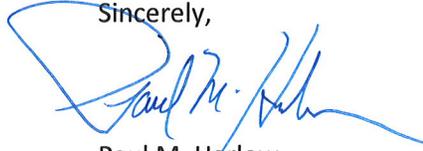
The Fiscal Year 2011 Budget of the Village of Glencoe is a compilation of concerted and concerned review of the financial condition of the Village. Considerable effort has gone into this document to evaluate, forecast and translate the fluctuations of the current economic environment into a working document for the Village. No budget process in recent memory has ever included the level of scrutiny that Fiscal Year 2011 has garnered. The year-long efforts to recognize the impact of the economy on the Village budget put the Village in the position of continuing to deliver the highest level of service to the community with the minimum amount of staffing. The ability of the Village to cut spending, defer hiring and maximize available resources have been the hallmark of the effort that puts the Village on solid financial grounds.

The Fiscal Year 2011 Budget presented to the Village Board maintains the Village's outstanding financial condition despite all of the economic obstacles and constraints encountered during the prior fiscal year.

ACKNOWLEDGEMENTS

I would like to take this opportunity to acknowledge and thank the Village President, Board of Trustees and all of the municipal staff for their efforts in preparing the Fiscal Year 2011 budget. If I can be of any assistance in your review of this budget, please give me a call.

Sincerely,

A handwritten signature in blue ink, appearing to read "Paul M. Harlow", with a large, stylized initial "P" on the left.

Paul M. Harlow
Village Manager

cc: Executive Staff
Vic Filippini, Village Attorney

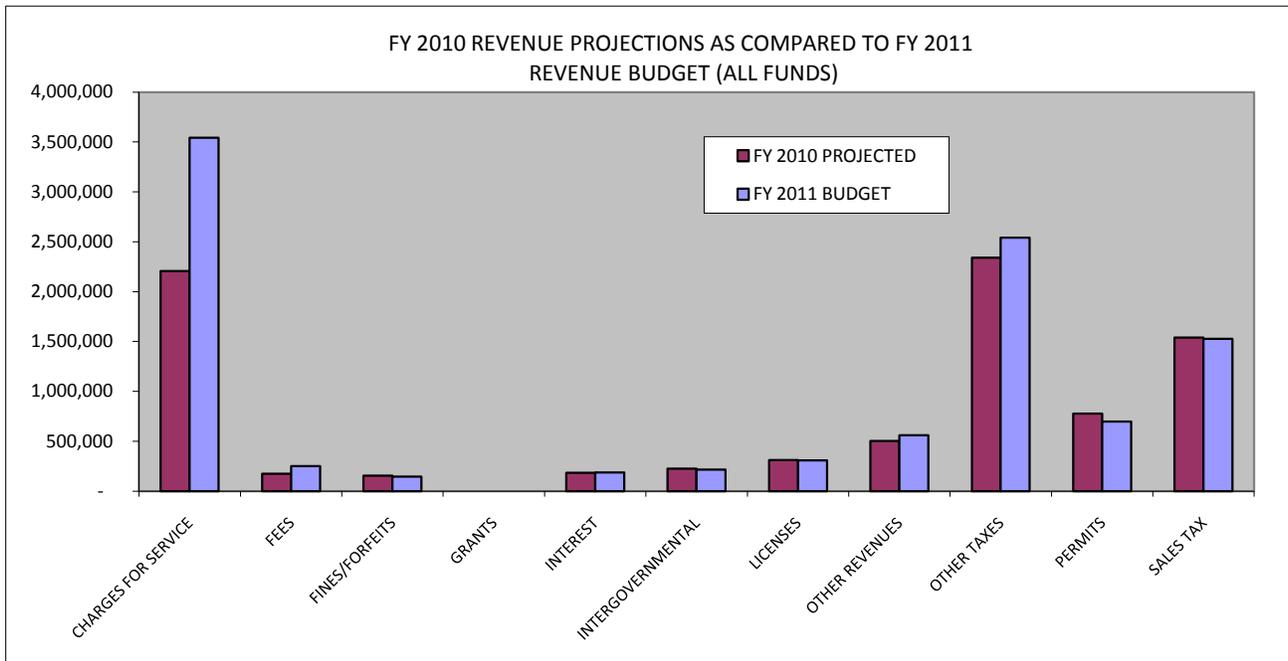
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**VILLAGE OF GLENCOE
SUMMARY OF BUDGETED FISCAL YEAR 2011 REVENUES**

This is a summary of the budgeted revenues for the fiscal year end February 28, 2011 (FY 2011). Funds listed individually and grouped together by type. Revenue is listed by type and source. All financing sources included (transfers, management fees and day labor fees).

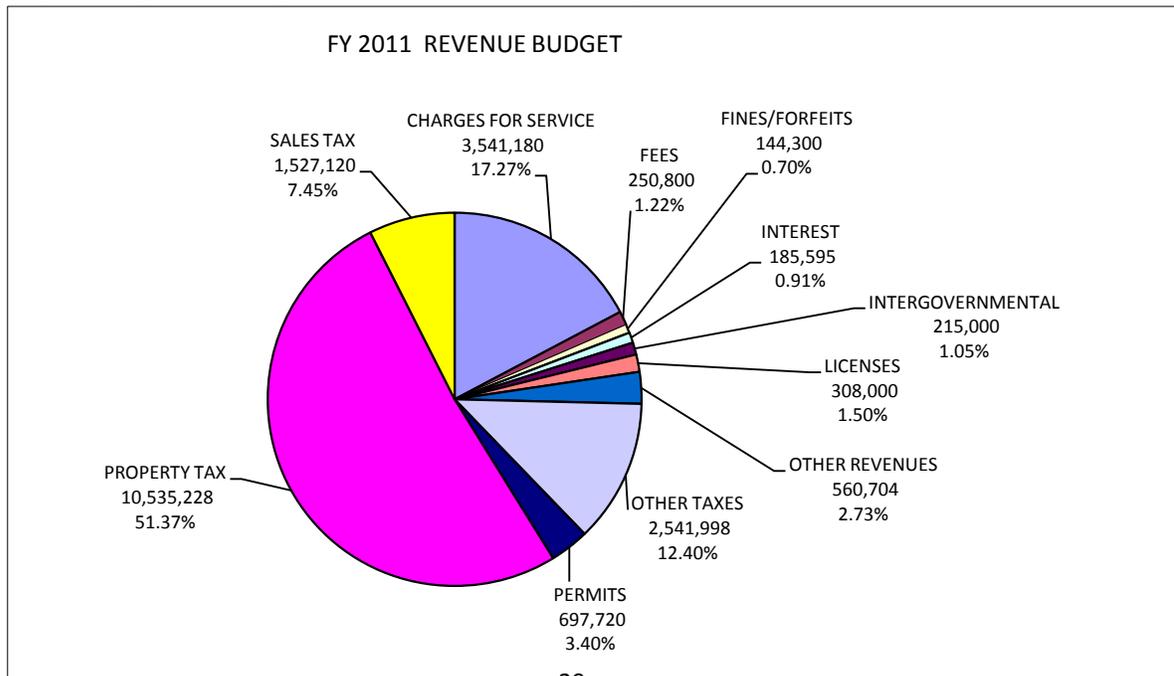
<u>FUND</u>	<u>GENERAL</u>	<u>WATER</u>	<u>GARBAGE</u>	<u>SUB-TOTAL OPERATING</u>	<u>MFT</u>	<u>E-911</u>	<u>SUB-TOTAL SPECIAL</u>
<u>TYPE OF REVENUE</u>							
CHARGES FOR SERVICE	672,880	1,902,000	966,300	3,541,180			-
FEES	250,800			250,800			-
FINES/FORFEITS	144,300			144,300			-
GRANTS	-			-			-
INTEREST	96,065	2,000	2,100	100,165	800	3,900	4,700
INTERGOVERNMENTAL				-	215,000		215,000
LICENSES	308,000			308,000			-
OTHER REVENUES	475,500	68,204	17,000	560,704			-
OTHER TAXES	2,379,998		7,000	2,386,998		155,000	155,000
PERMITS	697,720			697,720			-
PROPERTY TAX	7,892,570		-	7,892,570			-
SALES TAX	1,527,120			1,527,120			-
				-			-
SUB-TOTAL	14,444,953	1,972,204	992,400	17,409,557	215,800	158,900	374,700
<u>OTHER FINANCING SOURCES</u>							
BOND PROCEEDS				-			-
TRANSFERS IN			350,000	350,000	-		-
SUB-TOTAL	-	-	350,000	350,000	-		-
GRAND TOTAL BUDGET	14,444,953	1,972,204	1,342,400	17,759,557	215,800	158,900	374,700



The substantial revenue increase in charges for service is attributed to the fee for garbage service being reinstated.

<u>BOND CONSTRUCTION</u>	<u>DEBT</u>	<u>FY 2011 BUDGET</u>	<u>FY 2010 PROJECTED</u>	<u>FY 2009 ACTUAL</u>	<u>FY 2008 ACTUAL</u>	<u>TYPE OF REVENUE</u>
		3,541,180	2,204,768	2,308,872	2,526,042	CHARGES FOR SERVICE
		250,800	175,532	196,645	111,001	FEES
		144,300	154,576	204,650	132,292	FINES/FORFEITS
		-	-	76,477	7,556	GRANTS
75,000	5,730	185,595	182,779	204,569	502,204	INTEREST
		215,000	224,368	230,888	247,855	INTERGOVERNMENTAL
		308,000	310,335	313,457	313,680	LICENSES
		560,704	503,285	833,547	823,026	OTHER REVENUES
		2,541,998	2,340,905	2,724,115	2,477,519	OTHER TAXES
		697,720	775,774	1,308,733	1,969,645	PERMITS
	2,642,658	10,535,228	10,479,497	9,967,799	9,280,168	PROPERTY TAX
		1,527,120	1,538,943	1,668,937	1,955,323	SALES TAX
		-				
75,000	2,648,388	20,507,645	18,890,762	20,038,689	20,346,311	SUB-TOTAL
		-	4,038,552	7,404,150		<u>OTHER FINANCING SOURCES</u>
		350,000	-		106,719	BOND PROCEEDS
						TRANSFERS IN
-	-	350,000	4,038,552	7,404,150		SUB-TOTAL
75,000	2,648,388	20,857,645	22,929,314	27,442,839	20,346,311	GRAND TOTAL BUDGET

Property tax remains to be the primary revenue source of the Village at over 50% of the total revenue budget. Property tax as a percentage of the Village's total revenue has decreased by 4% from Fiscal Year 2010.

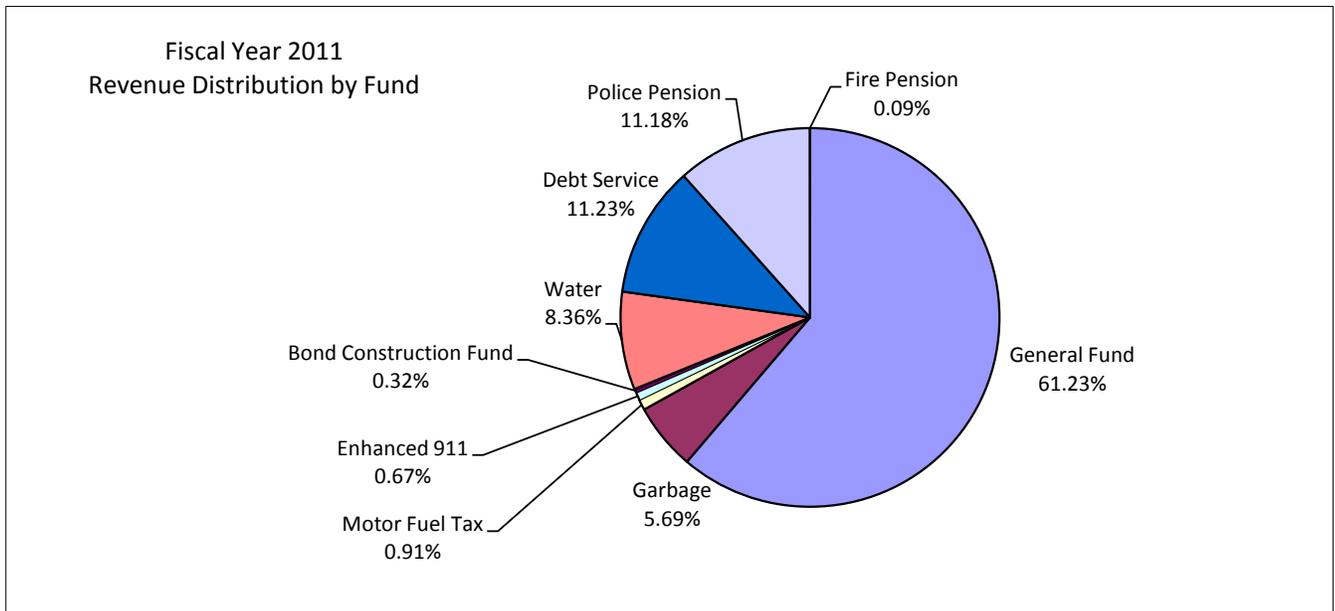


VILLAGE OF GLENCOE
Budget Summary
Revenue Totals By Fund

(All Financing Sources including Transfers)

Fund	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2010 Projected	FY 2011 Budget
Revenues and Other Financing Sources					
General Fund	14,584,504	14,486,248	13,840,580	13,272,868	14,444,953
Special Funds					
Garbage	1,198,600	1,182,314	1,270,020	1,141,461	1,342,400
Motor Fuel Tax	256,200	232,643	232,300	225,223	215,800
Enhanced 911	163,500	186,041	167,120	159,134	158,900
Bond Construction Fund	-	7,408,979	109,000	94,905	75,000
Enterprise Fund					
Water	1,968,246	1,800,973	1,983,540	1,721,483	1,972,204
Debt Service	2,520,759	2,528,717	2,775,714	6,750,681	2,648,388
Total Revenues (Excluding Pension Funds)	20,691,809	27,825,915	20,378,274	23,365,755	20,857,645
Pension Funds					
Police*	2,619,390	(2,277,104)	2,399,937	5,744,824	2,728,639
Fire	20,375	28,331	15,375	23,889	4,625
Total Revenue (Pension Funds Only)	2,639,765	(2,248,773)	2,415,312	5,768,713	2,733,264
Grand Total	23,331,574	25,577,142	22,793,586	29,134,468	23,590,909

* Note: Police Pension Fund experienced an unusual loss in Fiscal Year 2009, however, Fiscal Year 2010 recovered those losses, projected revenue is double the budget.

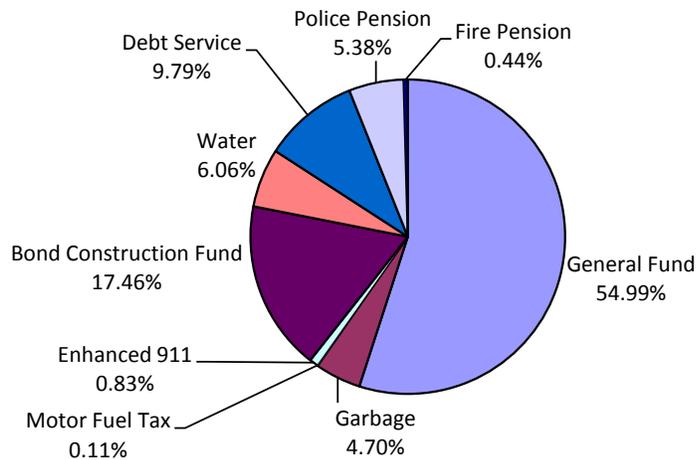


VILLAGE OF GLENCOE
Budget Summary
Expenditure Totals By Fund

(Including Transfers)

Fund	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2010 Projected	FY 2011 Budget
Expenditures and Other Financing Uses					
General Fund	15,161,702	14,459,992	13,878,578	13,204,569	14,845,996
Special Funds					
Garbage	1,249,123	1,292,660	1,433,317	1,131,322	1,269,745
Motor Fuel Tax	255,854	265,647	-	-	30,000
Enhanced 911	427,406	133,400	310,561	243,542	223,741
Bond Construction Fund	759,657	30,589	3,835,000	2,816,416	4,714,814
Enterprise Fund					
Water	1,708,596	2,058,578	1,931,258	1,768,874	1,636,279
Debt Service	2,589,097	2,570,202	2,744,789	6,777,082	2,644,108
Total Expenditures (Excluding Pension Funds)	22,151,435	20,811,068	24,133,503	25,941,805	25,364,683
Pension Funds					
Police	1,176,080	1,339,590	1,378,876	1,443,722	1,518,637
Fire	109,398	112,613	113,237	128,022	115,533
Total Expenditures (Pension Funds)	1,285,478	1,452,203	1,492,113	1,571,744	1,634,170
Grand Total	23,436,913	22,263,271	25,625,616	27,513,549	26,998,853

**Fiscal Year 2011
Expenditures by Fund**



**Fiscal Year 2011
Expenditure Detail by Category**

	Personnel	Services	Commodities	Debt Service	Capital	Other	Transfer	Total
Village Manager								
Manager's Office	\$ 563,230	\$ 75,020	\$ 26,765	\$ -	\$ -	\$ 180,000	\$ -	\$ 845,015
Legal	\$ 23,200	\$ 142,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 165,200
Community Service	\$ -	\$ 8,400	\$ -	\$ -	\$ -	\$ 73,935	\$ -	\$ 82,335
Boards & Commissions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,930	\$ -	\$ 42,930
Department Total	\$ 586,430	\$ 225,420	\$ 26,765	\$ -	\$ -	\$ 296,865	\$ -	\$ 1,135,480
Finance Department								
Finance	\$ 564,951	\$ 130,539	\$ 12,725	\$ -	\$ -	\$ 2,250	\$ -	\$ 710,465
Support Services	\$ 120,544	\$ 58,351	\$ 98,950	\$ -	\$ -	\$ -	\$ -	\$ 277,845
Liability	\$ 20,000	\$ 149,150	\$ -	\$ -	\$ -	\$ 350,000	\$ -	\$ 519,150
Department Total	\$ 705,495	\$ 338,040	\$ 111,675	\$ -	\$ -	\$ 352,250	\$ -	\$ 1,507,460
Public Works								
Public Works Admin	\$ 608,186	\$ 151,755	\$ 27,300	\$ -	\$ 10,000	\$ -	\$ -	\$ 797,241
Sewer	\$ 797,344	\$ 90,455	\$ 81,820	\$ -	\$ 300,000	\$ 8,000	\$ -	\$ 1,277,619
Forestry	\$ 580,468	\$ 150,930	\$ 31,975	\$ -	\$ 55,000	\$ -	\$ -	\$ 818,373
Municipal Buildings	\$ 113,066	\$ 47,785	\$ 10,775	\$ -	\$ -	\$ -	\$ -	\$ 171,626
Parking	\$ -	\$ 47,100	\$ 14,500	\$ -	\$ -	\$ -	\$ -	\$ 61,600
Community Development	\$ 40,264	\$ 12,570	\$ 2,650	\$ -	\$ -	\$ -	\$ -	\$ 55,484
Municipal Garage	\$ 219,603	\$ 36,160	\$ 14,290	\$ -	\$ -	\$ -	\$ -	\$ 270,053
Streets	\$ 660,618	\$ 89,415	\$ 251,049	\$ -	\$ -	\$ -	\$ -	\$ 1,001,082
Street Lighting	\$ -	\$ 96,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 96,700
Department Total	\$ 3,019,549	\$ 722,870	\$ 434,359	\$ -	\$ 365,000	\$ 8,000	\$ -	\$ 4,549,778
Public Safety								
Police	\$ 4,802,077	\$ 295,655	\$ 200,345	\$ -	\$ 80,000	\$ -	\$ -	\$ 5,378,077
Fire	\$ 1,261,711	\$ 96,855	\$ 80,360	\$ -	\$ 100,000	\$ 6,000	\$ -	\$ 1,544,926
Paramedic	\$ 690,430	\$ 19,370	\$ 20,475	\$ -	\$ -	\$ -	\$ -	\$ 730,275
Department Total	\$ 6,754,218	\$ 411,880	\$ 301,180	\$ -	\$ 180,000	\$ 6,000	\$ -	\$ 7,653,278
		\$ -						
General Fund Total	\$ 11,065,692	\$ 1,698,210	\$ 873,979	\$ -	\$ 545,000	\$ 663,115	\$ -	\$ 14,845,996
Garbage	\$ 623,370	\$ 482,085	\$ 113,290	\$ 18,000	\$ 33,000	\$ -	\$ -	\$ 1,269,745
MFT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ 30,000
Enhanced 911	\$ 38,661	\$ 54,650	\$ 34,430	\$ -	\$ 96,000	\$ -	\$ -	\$ 223,741
Special Funds Total	\$ 662,031	\$ 536,735	\$ 147,720	\$ 18,000	\$ 129,000	\$ 30,000	\$ -	\$ 1,523,486
Water								
Production	\$ 617,470	\$ 221,967	\$ 104,915	\$ -	\$ 20,000	\$ -	\$ -	\$ 964,352
Distribution	\$ 449,172	\$ 149,005	\$ 43,750	\$ -	\$ 30,000	\$ -	\$ -	\$ 671,927
Department Total	\$ 1,066,642	\$ 370,972	\$ 148,665	\$ -	\$ 50,000	\$ -	\$ -	\$ 1,636,279
Enterprise Fund Total	\$ 1,066,642	\$ 370,972	\$ 148,665	\$ -	\$ 50,000	\$ -	\$ -	\$ 1,636,279
Debt Service	\$ -	\$ -	\$ -	\$ 2,644,108	\$ -	\$ -	\$ -	\$ 2,644,108
Bond Construction	\$ -	\$ -	\$ -	\$ -	\$ 4,714,814	\$ -	\$ -	\$ 4,714,814
Total (Excluding Pension Funds)	\$ 12,794,365	\$ 2,605,917	\$ 1,170,364	\$ 2,662,108	\$ 5,438,814	\$ 693,115	\$ -	\$ 25,364,683
Pension Funds								
Police Pension	\$ 1,471,937	\$ 46,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,518,637
Firefighters Pension	\$ 112,253	\$ 3,280	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 115,533
Pension Fund Total	\$ 1,584,190	\$ 49,980	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,634,170
Grand Total	\$ 14,378,555	\$ 2,655,897	\$ 1,170,364	\$ 2,662,108	\$ 5,438,814	\$ 693,115	\$ -	\$ 26,998,853

VILLAGE OF GLENCOE, ILLINOIS
CHANGES OF FUND BALANCES OF GOVERNMENTAL FUNDS

	Actual 2007	Actual 2008	Fiscal Year Actual 2009	Projected 2010
REVENUES				
Property Taxes	9,278,894	9,280,168	9,967,799	10,479,497
Other Taxes	4,388,782	4,768,312	4,537,622	3,879,848
Licenses and Permits	1,810,162	2,125,768	1,491,828	1,086,109
Intergovernmental	252,464	247,856	230,888	224,368
Fines and Forfeitures	105,824	132,292	202,836	154,576
Charges for Services	999,781	946,155	989,595	550,020
Investment Income	541,030	490,280	208,112	182,779
Miscellaneous	771,884	943,857	1,031,411	678,817
Total Revenues	18,148,821	18,934,688	18,660,091	17,236,014
EXPENDITURES				
Administration and finance	2,504,428	3,067,285	3,493,435	3,160,236
Public Safety	6,459,216	6,945,078	7,149,458	7,252,220
Public Works	5,196,688	5,826,135	4,567,300	4,022,590
Pension Cost	-	-	-	-
Capital Outlay	1,058,519	2,086,233	1,015,403	3,042,753
Debt Service				
Principal	2,042,000	2,187,400	2,235,000	2,671,398
Interest	473,740	401,697	335,202	305,413
Total Expenditures	17,734,591	20,513,828	18,795,798	20,454,610
Excess of Revenues over (under) Expenditures	414,230	(1,579,140)	(135,707)	(3,218,596)

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 2009	Fiscal Year Projected 2010	Budget 2011
REVENUES			
Charges for Services	1,724,995	1,654,748	1,902,000
Miscellaneous	74,609	66,735	68,204
Total Revenues	1,799,604	1,721,483	1,970,204
EXPENDITURES			
Water production	965,040	925,406	964,352
Water distribution	759,195	843,468	671,927
Depreciation*	62,626	62,626*	62,626*
Total Expenditures	1,786,861	1,831,500	1,698,905
Operating Income (Loss)	12,743	(110,017)	271,299
Non-Operating Revenue (Expenses)			
Investment Income	1,369	5,000	2,000
Total non-operating revenues (expenses)	1,369	5,000	2,000
NET ASSETS (March 1)	2,134,502	2,148,614	2,043,597
NET ASSETS (February 28/29)	2,148,614	2,043,597	2,316,896

NOTE

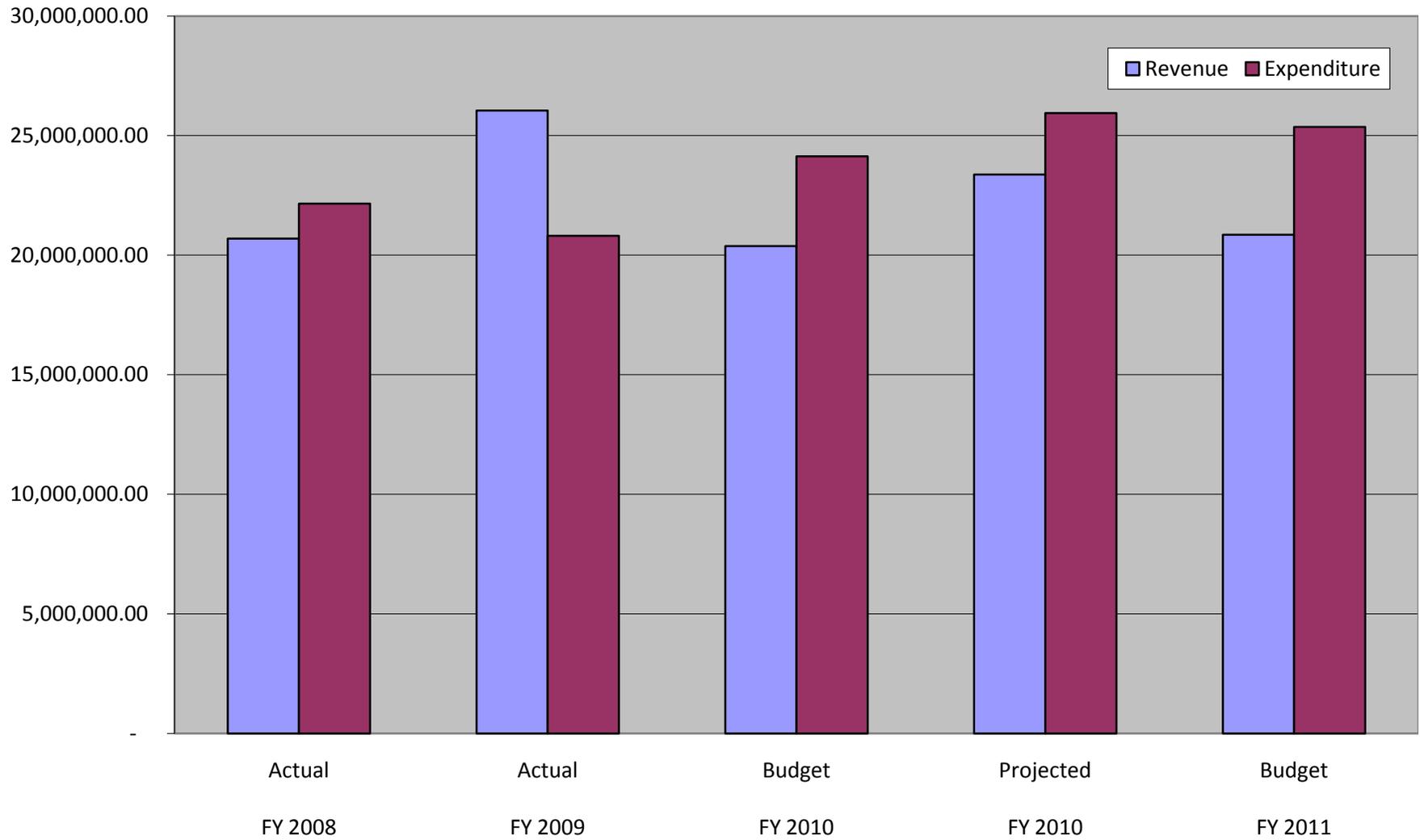
*Depreciation estimate for Fiscal Year 2010 and 2011 based on Fiscal Year 2009 actual.

Fund balance for cash and cash equivalents are available on the following page, Fund Balance Summary. Expense includes management fees of \$40,0000.

VILLAGE OF GLENCOE
Budget Summary
Revenue and Expenditure Summary
 (All Financing Sources including Transfers)

Fund	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2010 Projected	FY 2011 Budget
<u>Revenues and Other Financing Sources</u>					
General Fund	14,647,939	14,486,248	13,840,580	13,272,868	14,444,953
Special Funds					
Garbage	1,388,708	1,182,314	1,270,020	1,141,461	1,342,400
Motor Fuel Tax	253,200	232,643	232,300	225,223	215,800
Enhanced 911	211,714	186,041	167,120	159,134	158,900
Bond Construction Fund	34,496	7,408,979	109,000	94,905	75,000
Enterprise Fund					
Water	1,701,283	1,800,973	1,983,540	1,721,483	1,972,204
Debt Service	2,358,285	2,528,717	2,775,714	6,750,681	2,648,388
Total Revenues Pension Funds)	20,595,625	27,825,915	20,378,274	23,365,755	20,857,645
	(Excluding				
<u>Expenditures and Other Financing Uses</u>					
General Fund	15,161,702	14,459,992	13,878,578	13,204,569	14,845,996
Special Funds					
Garbage	1,249,123	1,292,660	1,433,317	1,131,322	1,269,745
Motor Fuel Tax	255,854	265,647	-	-	30,000
Enhanced 911	427,406	133,400	310,561	243,542	223,741
Bond Construction Fund	759,657	30,589	3,835,000	2,816,416	4,714,814
Enterprise Fund					
Water	1,708,596	2,058,578	1,931,258	1,768,874	1,636,279
Debt Service	2,589,097	2,570,202	2,744,789	6,777,082	2,644,108
Total Expenditures Pension Funds)	22,151,435	20,811,068	24,133,503	25,941,805	25,364,683
	(Excluding				
Revenue less Expenditures Surplus / (Deficit)	(1,555,810)	7,014,847	(3,755,229)	(2,576,050)	(4,507,038)

Comparison of Revenues and Expenditures
 (includes revenue and expenditures from bond proceeds)



VILLAGE OF GLENCOE
HISTORY OF ADOPTED BUDGETS

FUND	ADOPTED FY 2004	ADOPTED FY 2005	ADOPTED FY 2006	ADOPTED FY 2007	ADOPTED FY 2008	ADOPTED 2009	ADOPTED 2010	PROPOSED 2011	% CHANGE FROM FY 2010
REVENUE									
<u>OPERATING</u>									
GENERAL	10,902,471	10,887,940	11,755,055	12,751,172	13,910,618	14,584,504	13,840,580	14,444,953	4.37%
WATER	1,550,596	1,571,869	1,544,395	1,574,000	1,652,640	1,968,246	1,983,540	1,972,204	-0.57%
GARBAGE	1,250,630	1,143,013	1,386,400	1,528,404	1,478,454	1,198,600	1,270,020	1,342,400	5.70%
SUB-TOTAL	13,703,697	13,602,822	14,685,850	15,853,576	17,041,712	17,751,350	17,094,140	17,759,557	3.89%
<u>SPECIAL</u>									
<u>NON-OPERATING</u>									
MFT	245,000	251,600	264,100	251,400	253,175	256,200	232,300	215,800	-7.10%
E911	158,750	190,550	196,200	166,600	173,309	163,500	167,120	158,900	-4.92%
SUB-TOTAL	403,750	442,150	460,300	418,000	426,484	419,700	399,420	374,700	-6.19%
<u>CAPITAL/DEBT</u>									
CIP	-	-	1,869,500	38,120	37,241	-	109,000	75,000	-31.19%
CAPITAL RESERVE	501,000	111,000	5,200	7,500	17,500	-	-	-	N/A
CAPITAL PROJECTS	200,000	310,000	-	-	-	-	-	-	N/A
DEBT SERVICE	2,359,184	2,327,151	2,309,569	2,523,444	2,625,881	2,520,759	2,775,714	2,648,388	-4.59%
SUB-TOTAL	3,060,184	2,748,151	4,184,269	2,569,064	2,680,622	2,520,759	2,884,714	2,723,388	-5.59%
TOTAL REVENUES	17,167,631	16,793,123	19,330,419	18,840,640	20,148,818	20,691,809	20,378,274	20,857,645	2.35%
EXPENDITURES									
<u>OPERATING</u>									
GENERAL	11,674,953	11,946,058	12,184,469	14,070,235	14,860,466	14,705,820	13,878,578	14,845,996	6.97%
WATER	1,569,267	1,571,065	1,678,457	1,831,198	1,965,956	1,992,534	1,931,258	1,636,279	-15.27%
GARBAGE	1,487,172	1,315,335	1,384,799	1,508,531	1,284,613	1,257,070	1,433,317	1,269,745	-11.41%
SUB-TOTAL	14,731,392	14,832,458	15,247,725	17,409,964	18,111,035	17,955,424	17,243,153	17,752,020	2.95%
<u>SPECIAL</u>									
<u>NON-OPERATING</u>									
MFT	250,000	275,000	180,000	325,000	250,000	260,900	-	30,000	N/A
E911	99,270	344,600	331,200	690,400	394,300	223,300	310,561	223,741	-27.96%
SUB-TOTAL	349,270	619,600	511,200	1,015,400	644,300	484,200	310,561	253,741	-18.30%
<u>CAPITAL/DEBT</u>									
CIP	-	-	1,000,000	350,000	720,000	-	3,835,000	4,714,814	22.94%
CAPITAL RESERVE	242,500	160,000	-	-	-	-	-	-	N/A
CAPITAL PROJECTS	200,000	562,000	181,810	-	-	-	-	-	N/A
DEBT SERVICE	2,444,486	2,366,906	2,323,393	2,515,816	2,589,452	2,569,599	2,744,789	2,644,108	-3.67%
SUB-TOTAL	2,886,986	3,088,906	3,505,203	2,865,816	3,309,452	2,569,599	6,579,789	7,358,922	11.84%
TOTAL EXPENDITURES	17,967,648	18,540,964	19,264,128	21,291,180	22,064,787	21,009,223	24,133,503	25,364,683	5.10%

**VILLAGE OF GLENCOE
CAPITAL PLAN 2020 (FY 2011)
AS COMPARED TO FY 2011 RECOMMENDED BUDGET**

	PLAN 2020	FY 2011	\$ CHG
	(FY 2011)	RECOMMENDED	FROM PLAN
E911 FUND			
E911 ROOM FURNISHINGS		60,000	60,000
PORTABLE RADIO REPLACEMENT	36,000	36,000	-
	36,000	96,000	60,000
GARBAGE FUND			
REFUSE PACKER	180,000	-	(180,000)
3/4 TON TRUCK	36,000	-	(36,000)
REFUSE HAULER	33,000	33,000	-
LEAF VACUUM	32,400	-	(32,400)
	281,400	33,000	(248,400)
GENERAL FUND			
SEWER VACUUM	300,000	300,000	-
FRONT END LOADER	140,000	-	(140,000)
2-1/2 TON DUMP TRUCK	98,000	-	(98,000)
RESIDENTIAL SIDEWALKS	80,000	-	(80,000)
RESIDENTIAL SIDEWALKS (FY 2010 -DEFERRED)	40,000	-	(40,000)
AERIAL TOWER TRUCK	75,000	-	(75,000)
1-1/2 TON DUMP TRUCK	55,000	55,000	-
SIDEWALK SWEEPER	35,000	-	(35,000)
DATA ARCHIVING SYSTEM	35,000	-	(35,000)
VEHICLE REPLACEMENT (FY 2010 -DEFERRED)	27,000	30,000	3,000
VEHICLE REPLACEMENT (FY 2010 -DEFERRED)	29,000	35,000	6,000
VEHICLE REPLACEMENT	30,000	35,000	5,000
VEHICLE REPLACEMENT	30,000	-	(30,000)
3/4 TON TRUCK	28,000	-	(28,000)
AIR COMPRESSOR	25,000	-	(25,000)
VEHICLE REPLACEMENT	25,000	-	(25,000)
REPLACEMENT VIDEO CAMERAS FOR SQUAD CAR	20,000	20,000	-
UPGRADE AV SYSTEM IN COUNCIL CHAMBERS	15,000	-	(15,000)
VIDEO SYS. UPGRADE COUNCIL CHMBRS	15,000	-	(15,000)
COLOR COPIER/SCANNER	15,000	10,000	(5,000)
COLOR COPIER/SCANNER	15,000	-	(15,000)
COMPUTER UPGRADES	12,000	-	(12,000)
SECURITY UPGRADES - TRAIN STATION	10,000	-	(10,000)
PUBLIC SAFETY OFFICE FURNISHINGS		60,000	60,000
CUPOLA REPAIRS (FY 2010 -DEFERRED)	50,000	-	(50,000)
	1,204,000	545,000	(659,000)
WATER FUND			
DISTRIBUTION MAINS	314,500	-	(314,500)
1 TON VAN	30,000	-	(30,000)
3/4 TON UTILITY TRUCK	45,000	30,000	(15,000)
ELEVATED TANK MIXER	40,000	-	(40,000)
FILTER VALVE	40,000	-	(40,000)
PH ADJUST SYSTEM	12,000	20,000	8,000
REPLACE MASTER METERS	20,000	-	(20,000)
	501,500	50,000	(451,500)
BOND FUND			
STREET IMPROVEMENT	2,096,000	2,064,614	(31,386)
SAN/STORM SEWER UPGRADE	1,665,000	1,665,000	-
VILLAGE HALL IMPROVEMENTS - PS OFFICE / CELL MODIFICATIONS	575,000	575,000	-
VEHICLES/FINAL PAYMENT OF PUMPER SQUAD		180,200	180,200
SPRINKLER SYS. - VH BASEMENT	230,000	230,000	-
	4,566,000	4,714,814	148,814
GRAND TOTAL	6,588,900	5,438,814	(1,150,086)

**VILLAGE OF GLENCOE
FY 2011 RECOMMENDED BUDGET
CAPITAL BUDGET BY QUARTER**

	FY 2011 RECOMMENDED BUDGET	TARGET BY QUARTER	FUNDING SOURCE
PORTABLE RADIO REPLACEMENT	36,000	1ST	E911
E911 ROOM FURNISHINGS	60,000	1ST	E911
REFUSE HAULER	33,000	1ST	GARBAGE FUND
SEWER VACUUM	300,000	1ST	GENERAL FUND
PH ADJUST SYSTEM (LEAD ERROSION CONTROL)	20,000	1ST	WATER FUND
VEHICLES/FINAL PAYMENT OF PUMPER SQUAD	180,200	1ST	BOND FUND
SAN/STORM SEWER UPGRADE	1,665,000	1ST	BOND FUND
TOTAL FIRST QUARTER (MARCH -MAY 2010)	2,294,200	1ST	
1-1/2 TON DUMP TRUCK	55,000	2ND	GENERAL FUND
COLOR COPIER/SCANNER	10,000	2ND	GENERAL FUND
3/4 TON UTILITY TRUCK	30,000	2ND	WATER FUND
STREET IMPROVEMENT	2,064,614	2ND	BOND FUND
VILLAGE HALL IMPROVEMENTS - PS OFFICE / CELL MODIFICATIONS	575,000	2ND	BOND FUND
TOTAL SECOND QUARTER (JUNE - AUGUST 2010)	2,734,614	2ND	
REPLACEMENT VIDEO CAMERAS FOR SQUAD CAR	20,000	3RD	GENERAL FUND
SPRINKLER SYS. - VH BASEMENT	230,000	3RD	BOND FUND
TOTAL THIRD QUARTER (SEPTEMBER - NOVEMBER 2010)	250,000	3RD	
VEHICLE REPLACEMENT (FY 2010 -DEFERRED)	30,000	4TH	GENERAL FUND
VEHICLE REPLACEMENT (FY 2010 -DEFERRED)	35,000	4TH	GENERAL FUND
VEHICLE REPLACEMENT	35,000	4TH	GENERAL FUND
PUBLIC SAFETY OFFICE FURNISHINGS	60,000	4TH	GENERAL FUND
TOTAL FOURTH QUARTER (DECEMBER 2010 - FEBRUARY 2011)	160,000	4TH	
FISCAL YEAR 2011 CAPITAL BUDGET GRAND TOTAL	5,438,814		

FUND BALANCE SUMMARY
Including All Financing Sources and Uses

This table projects the fund (cash) balances of major funds from February 29, 2009 as audited through the end of the Fiscal Year 2010 (February 28, 2010) continuing to the end of the Fiscal Year 2011 (February 28, 2011).

FUND	(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	ACTUAL	FY 2010 (PROJECTED)		PROJECTED	PROJECTED	FUND	PROJECTED	FY 2011 BUDGET		ACTUAL	PROJECTED	
	FUND	REVENUE	EXPENSES	SURPLUS/	BALANCE	REVENUE	EXPENSES	ACTUAL	FUND	SURPLUS/	BALANCE	
	BALANCE	PROPERTY	OTHER	PROJECTED	(DEFICIT)	BALANCE	PROPERTY	OTHER	BUDGET	(DEFICIT)	BALANCE	
	2/28/2009	TAX				2/29/2010	TAX				2/28/2011	
OPERATING FUNDS												
GENERAL (2)	2,080,214	7,096,851	6,176,017	13,204,569	68,299	2,148,513	7,892,570	6,552,383	14,845,996	(401,043)	1,747,470	
WATER (1)	-	-	1,721,483	1,768,874	(47,391)	(47,391)	-	1,972,204	1,636,279	335,925	288,534	
GARBAGE	174,296	679,691	461,770	1,131,322	10,139	184,435	-	1,342,400	1,269,745	72,655	257,090	
SUB-TOTAL	2,254,510	7,776,542	8,359,270	16,104,765	31,047	2,285,557	7,892,570	9,866,987	17,752,020	7,537	2,293,094	
SPECIAL NON-OPERATING												
MFT	31,413	-	225,223	-	225,223	256,636	-	215,800	30,000	185,800	442,436	
E 9-1-1	487,401	-	159,134	243,542	(84,408)	402,993	-	158,900	223,741	(64,841)	338,152	
SUB-TOTAL	518,814	-	384,357	243,542	140,815	659,629	-	374,700	253,741	120,959	780,588	
CAPITAL/DEBT												
CIP BONDS	7,378,390	-	94,905	2,816,416	(2,721,511)	4,656,879	-	75,000	4,714,814	(4,639,814)	17,065	
DEBT SERVICE	46,323	2,702,955	4,047,726	6,777,082	(26,401)	19,922	2,642,658	5,730	2,644,108	4,280	24,202	
SUB-TOTAL	7,424,713	2,702,955	4,142,631	9,593,498	(2,747,912)	4,676,801	2,642,658	80,730	7,358,922	(4,635,534)	41,267	
GRAND TOTAL	10,198,037	10,479,497	12,886,258	25,941,805	(2,576,050)	7,621,987	10,535,228	10,322,417	25,364,683	(4,507,038)	3,114,949	

Notes

- (1) Fund Balance on 2/28/2008 is Cash and Equivalents listed on Page 22 of the FY 2009 CAFR.
- (2) The fund balance for the General Fund are the undesignated and unreserved funds.

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

<u>Taxing Unit</u>	<u>2005 Tax Levy</u> (Received in 2006)		<u>2006 Tax Levy</u> (Received in 2007)		<u>2007 Tax Levy</u> (Received in 2008)		<u>2008 Tax Levy</u> (Received in 2009)	
	Rate	Percent	Rate	Percent	Rate	Percent	Rate	Percent
Village	1.154	16.57%	1.189	17.07%	0.904	15.75%	0.921	16.19%
Public Library	0.205	2.94%	0.215	3.09%	0.164	2.86%	0.165	2.90%
High School District #203	1.577	22.64%	1.662	23.86%	1.299	22.63%	1.290	22.67%
Grade School District #35	2.51	36.04%	2.637	37.86%	1.997	34.78%	1.997	35.10%
Cook County	0.593	8.51%	0.557	8.00%	0.499	8.69%	0.466	8.19%
Metropolitan Water Reclamation District	0.315	4.52%	0.284	4.08%	0.263	4.58%	0.252	4.43%
Park District	0.387	5.56%	0.559	8.03%	0.42	7.32%	0.417	7.33%
Community College District #535	0.158	2.27%	0.166	2.38%	0.141	2.46%	0.14	2.46%
Other	0.066	0.95%	0.056	0.80%	0.054	0.94%	0.042	0.74%
	6.9650	100.00%	7.3250	100.00%	5.7410	100.00%	5.6900	100.00%

Breakdown of Village Tax Levy

	<u>2006 Tax Ext.</u>	<u>2007 Tax Ext.</u>	<u>2008 Tax Ext.</u>	<u>2009 Tax Levy (1)</u>
General Corporate	5,465,354	5,855,859	6,218,443	7,074,597
Garbage Fund	776,507	670,001	686,556	-
Police Pension	923,914	948,429	973,008	996,288
Fire Pension (2)	-	25,513	-	-
I.M.R.F. (3)	-	-	-	-
Social Security (3)	-	-	-	-
Sub-Total	7,165,775	7,499,802	7,878,007	8,070,885
% Change	6.41%	4.66%	5.04%	2.45%
Debt Service	2,411,931	2,521,618	2,799,734	2,642,658
Grand Total	\$ 9,577,706	\$ 10,021,420	\$ 10,677,741	\$ 10,713,543
% Change	3.51%	4.63%	6.55%	0.34%

(1) Per proposed levy ordinance and pending abatement ordinance (abatement not included).

(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>2005 Tax Levy</u>	<u>2006 Tax Levy</u>	<u>2007 Tax Levy</u>	<u>2008 Tax Levy</u>
Total	\$ 764,643,235	\$ 805,505,398	\$ 1,109,274,339	\$ 1,159,724,579
% Change	2.86%	5.34%	37.71%	4.55%
IDOR Equalization Factor	2.732	2.7076	2.8439	2.9786

VILLAGE OF GLENCOE
EXTENDED 2008 LEVY VERSUS ADOPTED 2009 TAX LEVY

	EXTENDED 2008		ADOPTED 2009		% CHANGE 2008 TO 2009	\$ CHANGE 2008 TO 2009	RATE CHANGE 2008 TO 2009
	TAX EXTENDED	TAX RATE	ADOPTED TAX LEVY	ADOPTED TAX RATE			
GENERAL CORPORATE	6,186,060	0.5334	6,192,246	0.5339	0.10%	\$6,186	0.0005
New EAV (1)			139,953	0.0121	N/A	\$139,953	0.0121
Garbage Fund	-	0.0000	687,243	0.0593	N/A	\$687,243	0.0593
New EAV (1)			15,740	0.0014	N/A	\$15,740	0.0014
Fire Pension Fund (2)	32,383	0.0028	32,415	0.0028	0.10%	\$32	0.0000
New EAV - Fire (1)			7,000	0.0006	N/A	\$7,000	0.0006
Total General Corporate	6,218,443	0.5362	7,074,597	0.6100	13.77%	\$856,154	0.0738
FIRE PENSION	-	0.0000	-	0.0000	0.00%	\$0	0.0000
GARBAGE	686,556	0.0592	0	0.0000	-100.00%	(\$686,556)	(0.0592)
New EAV (1)			0	0.0000	N/A	\$0	0.0000
Total Garbage	686,556	0.0592	0	0.0000	-100.00%	(\$686,556)	(0.0592)
POLICE PENSION	973,008	0.0839	973,981	0.0840	0.10%	\$973	0.0001
New EAV (1)			22,307	0.0019	N/A	\$22,307	0.0019
Total Police Pension (3)	973,008	0.0839	996,288	0.0859	0.10%	\$23,280	0.0020
VILLAGE SUB-TOTAL(1)	7,878,007	0.6793	8,070,885	0.6959	2.45%	\$192,878	0.0166
DEBT SERVICE (4)	2,799,734	0.2414	2,642,658	0.2279	-5.61%	(\$157,076)	(0.0135)
VILLAGE TOTAL	10,677,741	0.9207	10,713,543	0.9238	0.34%	\$35,802	0.0031
LIBRARY TOTAL (5)	1,906,587	0.1644	1,946,263	0.1678	2.08%	\$39,676	0.0034
GRAND TOTAL	12,584,328	1.0851	12,659,806	1.0916	0.60%	\$75,478	0.0065

NOTES

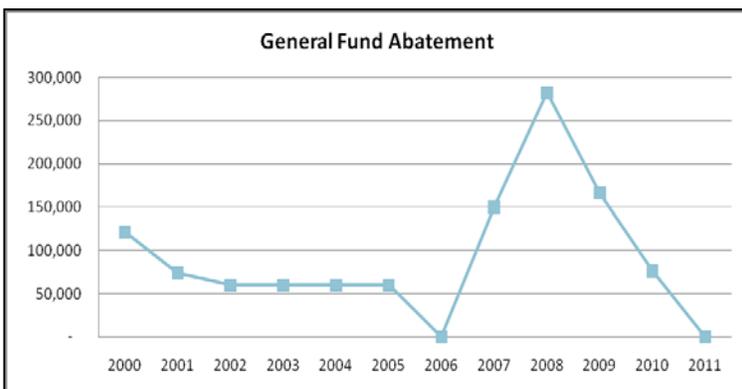
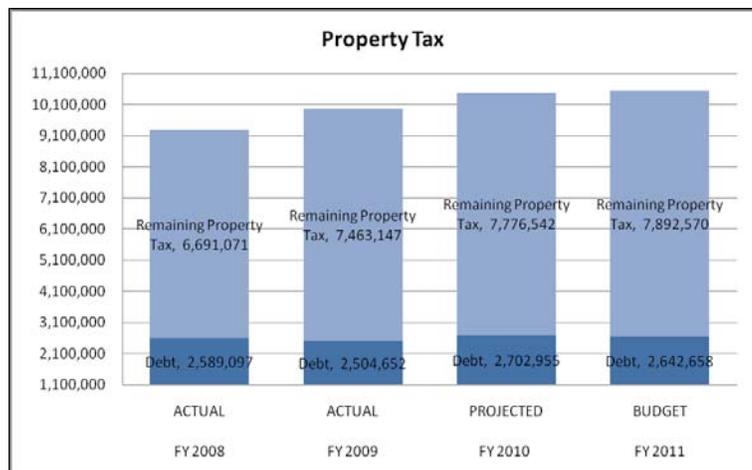
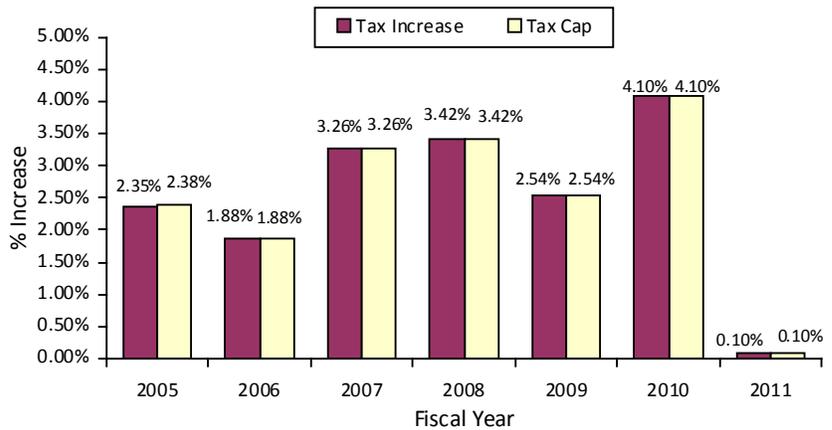
- (1) New EAV estimated at \$185,000 and allocated to General, Garbage and Police Pension.
- (2) Allocated for future potential use by Firefighters Pension Fund, but General Fund to retain until needed.
- (3) Total funding target is nearly \$1,700,000, balance to come from other financing sources in the General Fund.
- (4) Debt service listed does not include abatement.
- (5) As approved by the Glencoe Library Board.

Since Fiscal Year 2006, the Village has levied the maximum allowed under tax caps. Due to the Village's non-home rule status, the annual tax levy increase from the prior year's tax extension is limited to the lesser of the annual change in the Consumer Price Index (CPI) or 5%.

The property tax increase of .10% or approximately \$8,000 in additional revenue is reflected in the graph to the right under Fiscal Year 2011. This graphic is inclusive of all property taxes collected, including debt service on Series 2005 Limited Tax Bonds, Series 2009 General Obligation Bonds approved by referendum on November 2008 and Series 2009A Refunding Bonds.

It has been the long-term policy of the Village Board to abate (reduce) its annual request for property tax revenue to be used to pay debt service by substituting other sources

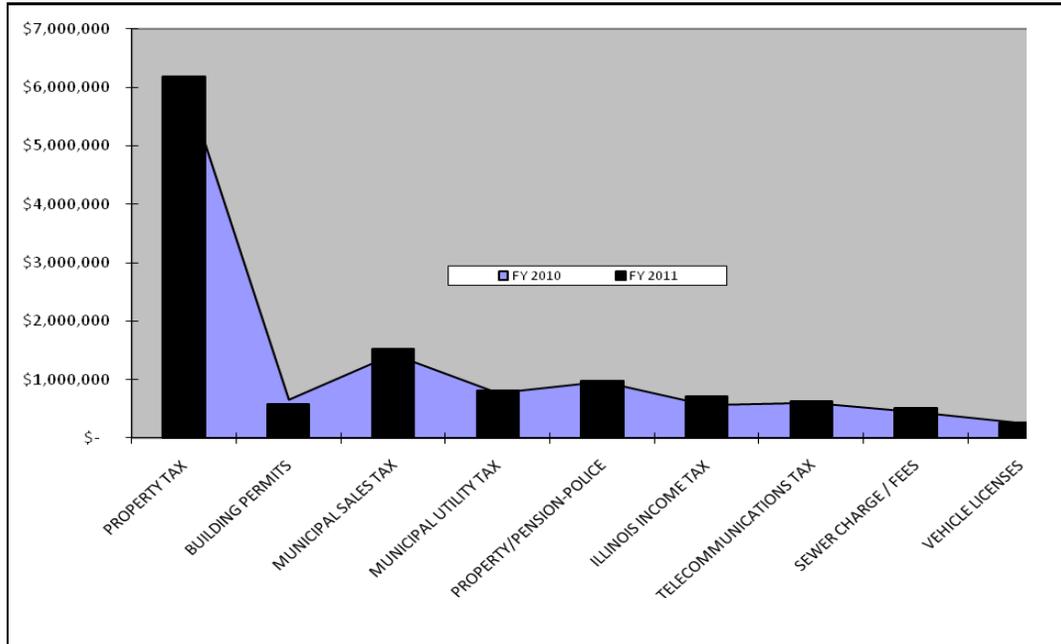
Property Tax Versus Tax Cap
How Increase Compares to Tax Cap



of abatement have been the loss in collection amount collected by Cook County and remitted to the Village. The debt ordinance is levied at 105% without reduction by tax caps. Each year this is reviewed to establish whether a portion of taxing may be abated. The Village has abated a portion of taxes for 8 of the past 10 years. The Village abated a total of \$914,283 during these 10 years.

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 over the past four fiscal years, 10 revenue sources make up on average over 87% of the General Fund revenue. These revenues are as follows, in descending order of percentage of revenue:



Revenue Source	FY 2008 Actual	FY 2009 Actual	FY 2010 Projected	FY 2011 Budget	% of Total
PROPERTY TAX	\$ 5,290,672	\$ 5,829,333	\$ 6,115,963	\$ 6,192,246	48.1%
MUNICIPAL SALES TAX	1,835,493	1,540,323	1,431,319	1,527,120	11.9%
PROPERTY/PENSION-POLICE	910,927	937,197	964,310	973,981	7.6%
MUNICIPAL UTILITY TAX	851,202	904,958	770,234	808,000	6.3%
ILLINOIS INCOME TAX	797,387	810,043	563,871	707,000	5.5%
PROPERTY TAX - GARBAGE	-	-	-	687,243	5.3%
TELECOMMUNICATIONS TAX	584,655	582,681	603,602	620,600	4.8%
BUILDING PERMITS	1,814,927	1,164,853	655,674	575,000	4.5%
SEWER CHARGE / FEES	323,454	488,821	444,726	513,880	4.0%
VEHICLE LICENSES	263,824	265,576	259,049	258,400	2.0%
PROPERTY TAX - FICA	-	-	-	-	0.0%
SELECTED TOTAL	12,672,541	12,523,785	11,808,748	12,863,470	100.0%
REMAINING TOTAL	1,975,398	1,962,463	1,464,120	1,581,483	
GRAND TOTAL	\$ 14,647,939	\$ 14,486,248	\$ 13,272,868	\$ 14,444,953	
% SELECTED OF GRAND TOTAL	86.5%	86.5%	89.0%	89.1%	

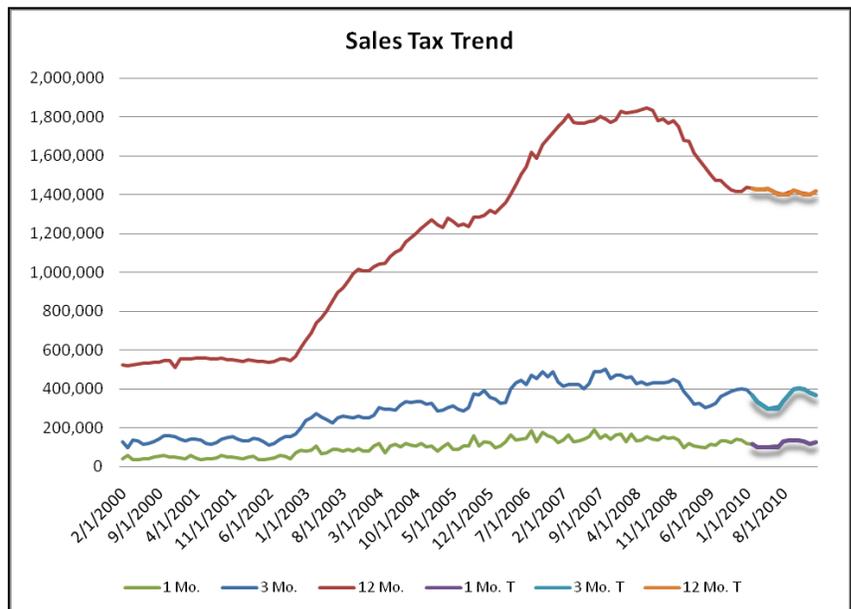
Property Taxes are levied annually by ordinance adopted by the Village Board of Trustees each December. The monies are collected by the Cook County Collector and forwarded to the Villages semi-annually, usually in March and September. This revenue source is not only the largest, but also the most predictable. Although, two out of the last three years there have been delays in remittance of property tax payments from the county. The delay prompted consideration by the Board to open a line of credit, providing the Village with cash until taxes were received.

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 included 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 2009 tax levy ordinance (FY 2011) does not include abatement.

During Fiscal Year 2011, the levy of property taxes typically used to support garbage service operations, a portion of this tax will be transferred to the Garbage Fund to support services, and the rest will remain in the General Fund. This action is new for Fiscal Year 2011, reducing the amount of property tax that subsidizes Garbage Services.

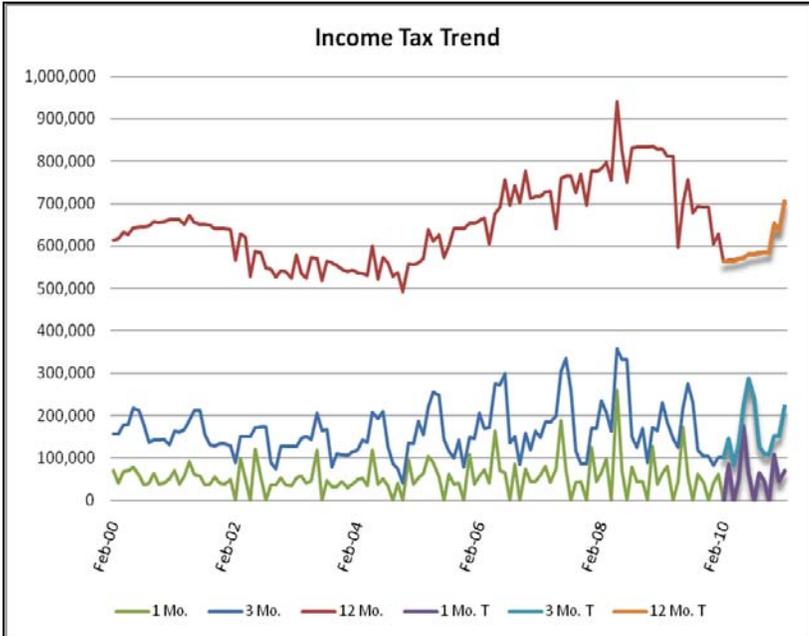
Sales Taxes are derived from the sale of tangible personal property at businesses located in the Village of Glencoe. A tax in the amount of 9% is collected by the vendor and forwarded to the Illinois Department of Revenue. For a typical sale in July for example, the tax would be collected from the purchaser 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 9% (or 11.11% on a percentage basis).



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.

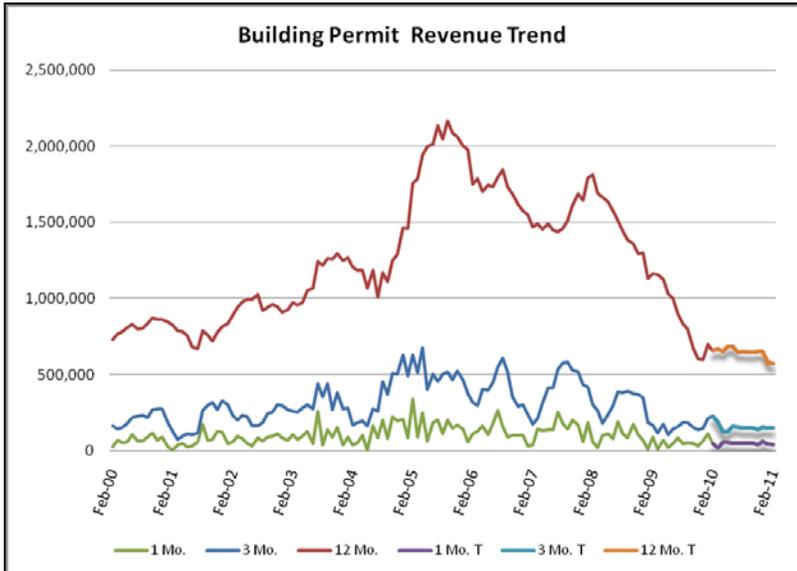
Sewer Charges were calculated at 35% of the dollar amount of water that is used in the winter billing quarter; however as of March 1, 2008, each residence will be billed based on their quarterly consumption. Effective March 1, 2010, the charge for sewer will be \$.918 per 100 cubic feet. The minimum sewer bill will be \$9.18.

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 statewide. Most recently there have been delays in remittance of these taxes by the State. Currently, the State is considering a permanent reduction of municipal share of income tax.



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.

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 FAR x \$5.75 per sq. foot. The fee structure for building permits was last reviewed and modified during Fiscal Year 2007.

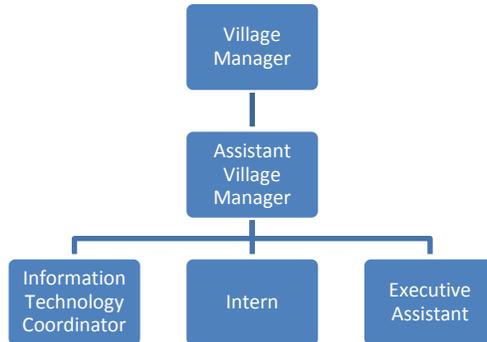


Building permits are significantly down from levels in prior fiscal years. The Fiscal Year 2011 anticipates a continued slowdown in the local building economy.

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 \$75, seniors pay a discount rate of \$37.50 and hybrid vehicles pay 50% of their respective rate, however there is a discount if stickers are purchased by April 15th. Vehicle license stickers need not be displayed until April 15.

Investment Interest represents the amount of interest that is earned on investments the Village makes with any available funds it may have from time to time. The Village has shifted available cash from a local bank to Illinois Metropolitan Investment Funds 1-3 yr fund to improve interest earnings.

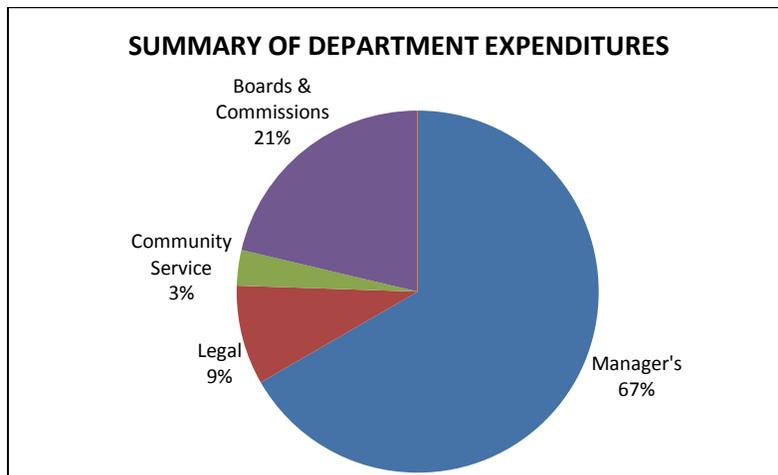
OFFICE OF THE VILLAGE MANAGER



The expenditures in the table below reflect expenditures for all divisions (Administration, Legal, Community Services and Boards & Commissions) that are supervised under the Village Manager’s Office. The total budget for the Village Manager’s Office is \$1,135,480.

FISCAL YEAR 2011 EXPENDITURES						
	Manager's	Legal	Community Service	Boards & Commissions	Department Totals	Prior Fiscal Year's Budget
PERSONNEL	563,230	23,200	-	-	586,430	586,430
SERVICES	75,020	142,000	8,400	-	225,420	225,420
COMMODITIES	26,765	-	-	-	26,765	26,765
SUB-TOTAL	665,015	165,200	8,400	-	838,615	838,615
DEBT SERVICE	-	-	-	-	-	-
CAPITAL	-	-	-	-	-	-
SUB-TOTAL	-	-	-	-	-	-
OTHER	180,000	-	73,935	42,930	296,865	309,885
COMBINED TOTAL	845,015	165,200	82,335	42,930	1,135,480	1,166,741
TRANSFERS OUT	-	-	-	-	-	-
DIVISION TOTAL	845,015	165,200	82,335	42,930	1,135,480	1,166,741

The graph below depicts the breakdown of expenditures by division.



ADMINISTRATION DIVISION

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.

POSITION TITLE	AUTHORIZED FULL-TIME POSITIONS		
	FY 2009	FY 2010	FY 2011
Village Manager	1	1	1
Assistant Village Manager	1	1	1
Executive Assistant	1	1	1
Information Technology Coordinator	1	1	1
FULL-TIME EQUIVALENT	4	4	4

FY 2010 Review

Personnel

During Fiscal Year 2010, the Village experienced several changes in personnel. Due to economic conditions, many of the personnel vacancies that occurred during the fiscal year were deferred.

The Director of Public Safety retired in September. The Public Safety Deputy Chief of Operations was appointed to that position effective upon the absence of the previous Director. In addition, a Public Safety Lieutenant was appointed by the Director of Public Safety as Deputy Chief. The new Director began a review of the Department organization structure in FY2010 to ascertain the most effective level of services to the community through that Department. The Public Safety Commission hired two new officers to fill two of the four vacancies in this department.

The Assistant Village Manager resigned his position in the Village in October to take the position of Village Manager in another Chicago area community. The position was not filled for the remainder of the Fiscal Year.

Where possible, without having a long term impact on the levels of service provided to the community, other personnel vacancies were temporarily deferred for economic reasons. The cost savings to the Village by deferring positions made a significant contribution to the end of year fiscal position of the Village.

ADMINISTRATION DIVISION (continued)

Community Activities

Despite the vacancy in the Manager’s Office, there were many activities that the Village organized and/or worked collectively with other organizations to sponsor, these included:

- Worked with Chamber of Commerce on promotion of the Business District (including the Farmers’ Market and Movies on the Green);
- Organized the Village Patriotic Days events, including Memorial Day and Fourth of July with the assistance of the Glencoe Rotary Club, Glencoe Park District and the Human Relations Forum
- The Annual Vehicle Sticker Contest conducted by the Human Relations Forum;
- The Village’s Annual Food and Toy Drive;
- Assisted the Glencoe Education Foundation in sponsoring the first ever Glencoe Summerfest, including the third year of the Glencoe Grand Prix ; and
- Assisted the Chamber of Commerce in organizing the 3rd Annual Festival of the Masters.

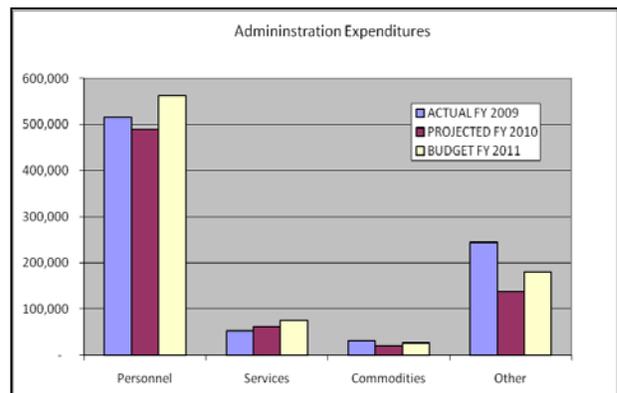
Other Noteworthy Events

Other items of notable interest occurring in Fiscal Year 2010, include:

- Commitment of Writers’ Theatre to remain in Village;
- Approval of an ordinance for the issuance of \$7,400,000 general obligation bonds;
- Completion of improvements to Village Court parking lot;
- Approval of an architectural firm for Public Safety Department renovation project;
- Purchase of a replacement fire pumper truck for Public Safety Department;
- Review of Sustainability Study on “green” architecture completed by the Contextual Design Review Commission;
- Plan Commission and Village Board review of Steep Slope regulations;
- Approval of new liquor licenses (Good Grapes, Glencoe Roast Coffee and Walgreens);
- Installation of a Voice Over IP phone system;
- Evaluation of Village Garbage collection Services, and
- Implemented changes to the Illinois Freedom of Information Act (FOIA) effective January 1, 2010.

FY 2011 Goals

During Fiscal Year 2011, the Village Manager’s Office will continue to evaluate staffing levels, being mindful of the balance between controlling costs and providing required levels of service to the community. The pro-active management of the fiscal condition of the Village will continue. Monthly revenue and expenditure trends will be monitored to ascertain any significant fluctuations to avoid “crisis” financial conditions. A comprehensive also The Manager’s Office will continue to evaluate programs and services for effectiveness and efficiencies while reducing redundancy.



ADMINISTRATION DIVISION (continued)

DIVISION EXPENDITURES				
	ACTUAL	PROJECTED	BUDGET	% Increase
	FY 2009	FY 2010	FY 2011	(Decrease from Projected)
Personnel	515,169	490,394	563,230	14.85%
Services	53,021	62,046	75,020	20.91%
Commodities	30,780	21,207	26,765	26.21%
Subtotal	598,970	573,647	665,015	15.93%
Debt Service	-	-	-	N/A
Capital	-	-	-	N/A
Other	243,749	138,336	180,000	30.12%
Transfer	-	-	-	N/A
Grand Total	842,719	711,983	845,015	18.68%

The following items have been identified as being significant areas where resources of the Village Manager's Office will be dedicated in Fiscal Year 2011:

- Maintaining and enhancing the economic health of the Village;
- Providing appropriate staff support to complete analysis of potential Golf Club Development;
- Assisting community organizations in providing Special Events in the Village;
- Provide appropriate staff support to standing and Ad hoc Committees and Commissions designated by the Village;
- Provide support to the business district(s) to enhance economic vitality consistent with community needs and wishes;
- Completion of bond funded Capital Projects consistent with Village implementation plan, including significant storm sewer improvements, roadway resurfacing, Public Safety Department space modifications and replacement pumper squad fire vehicle purchase; and
- Ascertain, acquire and implement State and Federal Grant program initiatives.

It is the goal of the Manager's Office to assist in the growth of organizations and businesses within the Village, and provide an environment where they can thrive, consistent with community needs. The Village Manager will continue to work with the Writers' Theatre and the Woman's Library Club in carrying out the goals of these organizations for their common good and the enhancement of cultural arts in the community.

LEGAL SERVICES DIVISION

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

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

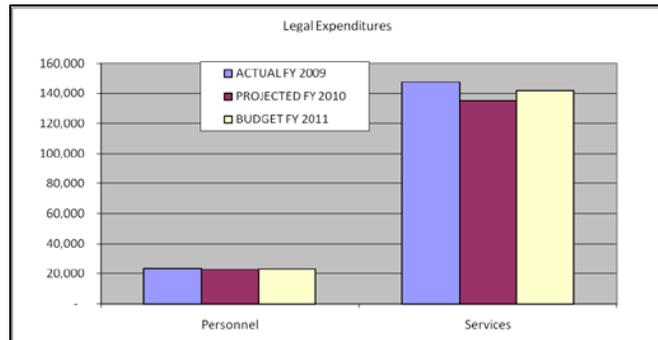
FY 2010 Review

Expense for legal services during Fiscal Year 2010 was \$15,272 below budget. Despite additional costs due to updates to the Freedom of Information Act (FOIA), this division still was able to finish the fiscal year well below budget.

DIVISION EXPENDITURES				
	ACTUAL FY 2009	PROJECTED FY 2010	BUDGET FY 2011	% Increase (Decrease from Projected)
Personnel	23,779	22,877	23,200	1.41%
Services	147,728	135,244	142,000	5.00%
Commodities	-	-	-	N/A
Subtotal	171,507	158,121	165,200	4.48%
Debt Service	-	-	-	N/A
Capital	-	-	-	N/A
Other	-	-	-	N/A
Transfer	-	-	-	N/A
Grand Total	171,507	158,121	165,200	4.48%

FY 2011 Review

Union negotiations concluded at the beginning of Fiscal Year 2011. Legal expenses for Fiscal Year 2011 can be anticipated for review and updates to policies that apply to health insurance coverage, based on new legislative requirements.



COMMUNITY SERVICES DIVISION

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

- Three Glencoe Social Service Agencies;
- Special events that include the Fourth of July Art Fair;
- Senior Housing Aid; and
- Animal Control.

DIVISION EXPENDITURES				
	ACTUAL FY 2009	PROJECTED FY 2010	BUDGET FY 2011	% Increase (Decrease from Projected)
Personnel	-	-	-	N/A
Services	3,942	2,813	8,400	198.61%
Commodities	-	-	-	N/A
Subtotal	3,942	2,813	8,400	198.61%
Debt Service	-	-	-	N/A
Capital	-	-	-	N/A
Other	63,300	79,135	73,935	-6.57%
Transfer	-	-	-	N/A
Grand Total	67,242	81,948	82,335	0.47%

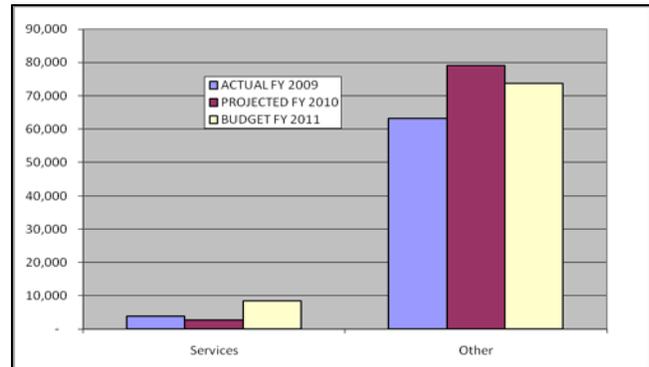
COMMUNITY SERVICES DIVISION (continued)

FY 2010 Review

The Village Board established a policy for the disbursements of community grant funds during Fiscal Year 2005, that existing policy provides guidance to the Board on how much is available to provide various community groups. Fiscal Year 2010 Budget provided assistance to various community services groups. The Village awarded a total of \$79,135 in community grants.

FY 2011 Review

While it is anticipated that the Village Board will continue to review their policy on community grant funding, the Budget allocates funding to continue a program of community grant funding for Fiscal Year 2011. The Village will work with various Community Service Organizations to facilitate the needs of the Community.



Community grants have decreased from FY 2010 to FY 2011 based on a policy by the Board to reduce grants by 5% each year. Organizations were made aware in July 2008 (FY 2009) that reductions would begin Fiscal Year 2010.

SPECIAL BOARDS DIVISION

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.

DIVISION EXPENDITURES				
	ACTUAL FY 2009	PROJECTED FY 2010	BUDGET FY 2011	% Increase (Decrease from Projected)
Personnel	-	-	-	N/A
Services	-	-	-	N/A
Commodities	-	-	-	N/A
Subtotal	-	-	-	N/A
Debt Service	-	-	-	N/A
Capital	-	-	-	N/A
Other	51,848	32,829	42,930	30.77%
Transfer	-	-	-	N/A
Grand Total	51,848	32,829	42,930	30.77%

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.

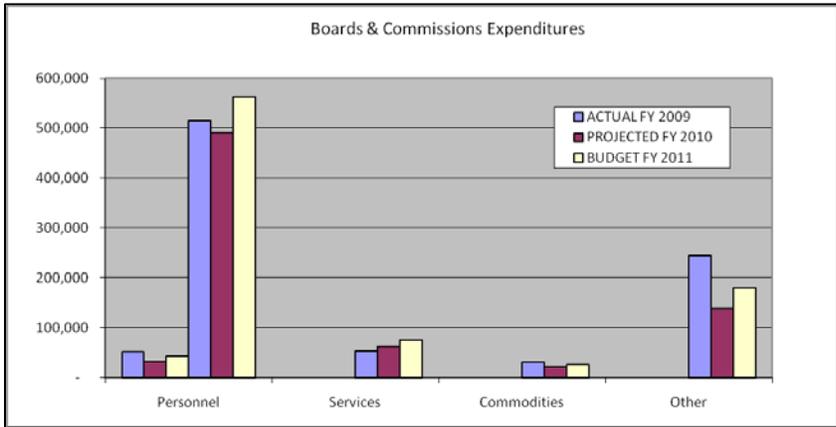
FY 2010 Review

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.

SPECIAL BOARDS DIVISION (continued)

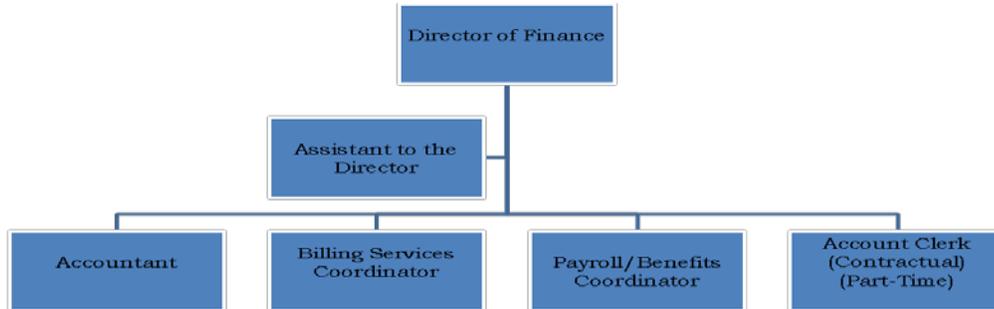
FY 2011 Review

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. During Fiscal Year 2011, a recruitment process will commence for establishing a new register of eligibles for Public Safety Officer vacancy that may occur in a two year period.



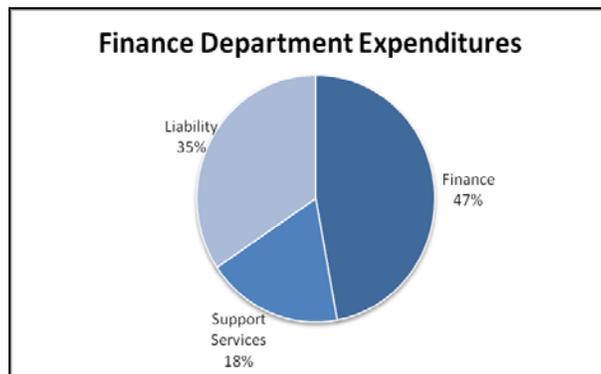
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FINANCE DEPARTMENT



The expenditures listed below are inclusive of all divisions under the Finance Department. The transfer from the General Fund to the Garbage Fund of \$350,000 is included in this department. Excluding the transfer (that is a pass-through from one fund to another); Finance Department expenditures have decreased by \$68,016 from the prior fiscal year's budget and have actually decreased \$134,122 from the Fiscal Year 2009 Budget.

	FISCAL YEAR 2011 EXPENDITURES				Prior Fiscal Year's Budget
	Finance	Support Services	Liability	Total	
PERSONNEL	564,951	120,544	20,000	705,495	713,006
SERVICES	130,539	58,351	149,150	338,040	336,296
COMMODITIES	12,725	98,950	-	111,675	123,024
SUB-TOTAL	708,215	277,845	169,150	1,155,210	1,172,326
DEBT SERVICE	-	-	-	-	-
CAPITAL	-	-	-	-	50,900
SUB-TOTAL	-	-	-	-	50,900
OTHER	2,250	-	-	2,250	2,250
COMBINED TOTAL	710,465	277,845	169,150	1,157,460	1,225,476
TRANSFERS OUT	-	-	350,000	350,000	-
GRAND TOTAL	710,465	277,845	519,150	1,507,460	1,225,476



ADMINISTRATION DIVISION

Provides the financial and personnel support and accounting services for:

- Bookkeeping and Reporting
- Payroll Disbursements and Reporting
- Accounts Payable
- Cash Receipts
- Benefits Administration
- Utility Services Billing
- Administrative support to the Office of the Village Manager
- Support to the Glencoe Golf Club



Other responsibilities include:

- Handling the annual audit process
- Handling the finances for the Police and Fire Fighter Pension
- Preparing monthly reports for both the Village and the Glencoe Golf Club
- Preparing the Long Range Financial Forecast and Long Range Capital Inventory
- Preparing the annual budget
- Preparing the Comprehensive Annual Financial Report (CAFR)
- Preparing the Popular Annual Financial Report (PAFR)

AUTHORIZED FULL-TIME POSITIONS			
POSITION TITLE	FY 2009	FY 2010	FY 2011
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

Fiscal Year 2010

The department continued to perform duties including:

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

ADMINISTRATION DIVISION (continued)

Fiscal Year 2010 (continued)

The annual budget is prepared in accordance with the Government Finance Officer's Association requirements. Each year the Finance Department incorporates these changes that will allow the budget to be a better planning document and to be more user-friendly.

This past fiscal year comprised of audits, bonds, and policy implementation. The Village's Police Pension Fund was audited by the Illinois Department of Insurance (IDOI). The Village has complied with IDOI findings. Later in the fiscal year, the Village was audited by the Illinois Municipal Retirement Fund (IMRF). The Village has complied with IMRF findings. Series 2009A refunding bonds were issued late in the spring, this issuance allowed the Village to take advantage of historically low interest rates. In addition to audits and bond issuances, the Finance Department submitted the first Popular Annual Financial Report (PAFR) to be reviewed by the Government Finance Officers Association and received the award on our first submission. The Village continues to receive the Award for Excellence in Financial Reporting (for the CAFR) which is assembled and submitted by the Finance Department.

Of note, the department continued to use a temporary service to fill a need that otherwise would have been filled with a temporary employee. Due to the departure of the Assistant Village Manager in October, the Assistant to the Finance Director has assumed additional responsibilities allowing the Village to recognize a cost savings in the Village Manager's Office due to this vacancy.

At the end of Fiscal Year 2010, Finance handled open enrollment for over-age dependents establishing policies, drafting forms and distributing information to employees. At the same time, a census regarding dependents and dependent status was distributed to employees.

Online payments via credit card continue to increase in popularity, averaging 6 payments a week. In previous years, the Village would average 4 transactions a month. Online payment is a safe, secure and convenient manner of payment. Individuals (both residents and non-residents) are also able to pay at the counter with their credit card or mail back their payment stub with their credit card information included, however, due to the implementation of the Identity Theft Program, the Village strongly discourages mailing in or phoning in the credit card information. Credit cards can be used to pay utility bills, alarms occurrence bills, alarm registration, citations and vehicle sticker/animal license renewal. Over the years, an increased number of residents are now paying by credit card both at the resident services counter and online.

In January 2010, a request for proposal for Village Banking Services was mailed to various financial institutions in Glencoe and surrounding communities. The process will be concluded at the May Board Meeting when a recommendation is presented for a 5-year agreement. In previous years, the request for proposal process has proved to be a successful process with significant cost savings to the Village. The proposals provided competitive rates for interest earned, fees and services.

The Village Board approved an accounts receivable procedure in October. These procedures provide guidelines for notices and a timeline to send those with outstanding account balances to collection. This provides the Finance Department another option for collecting outstanding receivables.

Fiscal Year 2010 (continued)

The Finance Department received approval at the end of Fiscal Year 2008 to change financial software from Sungard Pentamation to Innoprise. The Finance Department has worked diligently to convert all items to Innoprise. The financials module is completely converted; however, for purposes of utility billing, licensing, payroll, and cash receipts, the department is still working under both systems. New reporting and monthly reports were developed based on the software conversion. Innoprise is working on upgrades to make the move for utility billing seamless. It is our goal to be live in the CIS module (this includes utility billing and cash receipts) by the end of Fiscal Year 2011.

Other items the Finance Department completed during the Fiscal Year include:

- Implementation of an annual yard waste subscription billing;
- Implementation of commercial recycling, and
- Development of financial trend information database and reporting.

Fiscal Year 2011

At the start of the fiscal year, the Finance Department will conclude the review of proposals for banking services and make a recommendation at the May Board Meeting. It is anticipated that the services requested in the proposal will result in an increase in internal control and efficiency.

During Fiscal Year 2011, the Finance Department will complete the 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.

An annual goal of the Finance Department is to review services that are being provided to the Village and discover cost savings whether it is through a request for proposal process or eligible state contract pricing. The Finance Department will complete and submit reports previously handled by the auditors, allowing additional time for the auditors to review internal controls.

In Fiscal Year 2011, the Finance Department will assist the Manager's Office in updating the current Personnel Policy. In addition to the Personnel Policy, Finance will update the Village's purchasing and investment policies.

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.

Other items listed as fiscal year goals include completion of debt service reporting and continued review of IRMA deductible levels.

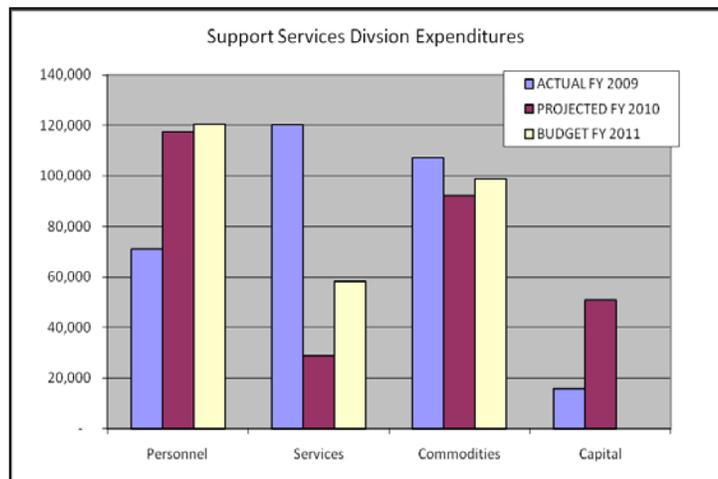
SUPPORT SERVICES DIVISION

Provides support for other departments, and responsibilities include:

- Research and procure software, equipment and supplies;
- Maintain Village website;
- Maintain email distribution and security;
- Maintain Innoprise and Pentamation Servers;
- Maintain computer and communication systems;
- Manage internet URL filtering and content;
- Provide updates for workstations and servers;
- Provide end-user support;
- Provide support for network; and
- Provide support for workstations.

Fiscal Year 2010 Review and Fiscal Year 2011 Goals:

The Information Technology Plan that was created with implementation starting in 2010 will be continued into 2011 and beyond. Our main focus will continue to be development and implementation of technology that will effectively improve services to the residents and simplify day to day processes for Village Staff. A new website was launched in March that provided additional means of communication between the Village and residents. Our goal is to continue improving resident interaction by providing additional web services. In 2011 we hope to provide



residents with a more robust payment interface with the ability browse both current and historical account activity. Our email systems was consolidated and our internet presence unified by combining both Village and Public Safety applications and internet domains. In Fiscal Year 2011, we will continue consolidating applications and resources to simplify administrative process, reduce costs and provide better interdepartmental access to information. Our infrastructure was drastically improved with the installation of a new VoIP network. All Village departments are standardized on Microsoft Operating System as our core platform and migration will be completed in Fiscal Year 2011.

Billing System Migration:

The implementation of the new billing system that began in Fiscal Year 2010 is expected to be completed in Fiscal Year 2011. This system will replace a legacy billing application and provide a more user-friendly experience for residents making online payments and browsing historical billing information.

DIVISION EXPENDITURES				
	ACTUAL FY 2009	PROJECTED FY 2010	BUDGET FY 2011	% Increase (Decrease from Projected)
Personnel	71,118	117,508	120,544	2.58%
Services	120,109	28,761	58,351	102.88%
Commodities	107,004	92,025	98,950	7.53%
Subtotal	298,231	238,294	277,845	16.60%
Debt Service	-	-	-	N/A
Capital	15,676	50,900	-	-100.00%
Other	-	-	-	N/A
Transfer	-	-	-	N/A
Grand Total	313,907	289,194	277,845	-3.92%

Infrastructure:

In Fiscal Year 2011 we will explore the possibility of providing a faster and more reliable communication link to the Water Distribution facility by means of fiber optics.

Virtualization:

With the need to reduce downtime, ensure business continuity and provide timely disaster recovery, there will be extensive preparation done in the area of virtualization. Virtualization dramatically improves the efficiency and availability of resources and applications this will provide a host of benefits to our Information Technology. Some of the most notable areas of improvements are as follows:

1. **Greater utilization of existing resources:** Pool common infrastructure resources and break the legacy “one application to one server” model with server consolidation.
2. **Reduce operations costs by reducing our physical infrastructure:** Fewer servers and related IT hardware means reduced real estate, power and cooling requirements.
3. **Increase availability of hardware and applications for improved business continuity:** Securely backup and migrate entire virtual environments with no interruption in service. Eliminate planned downtime and recover immediately from unplanned issues.
4. **Improve desktop manageability and security:** Deploy, manage and monitor secure desktop environments that users can access locally or remotely, with or without a network connection, on almost any standard desktop or laptop.

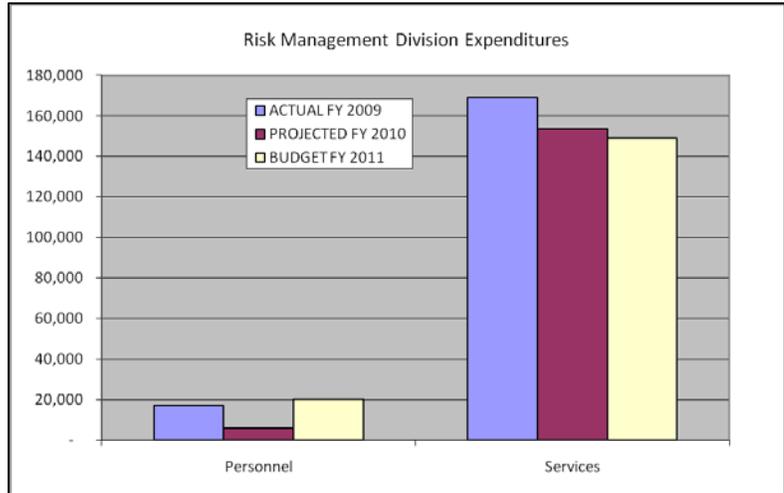
RISK MANAGEMENT DIVISION

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.

Fiscal Year 2010

The Risk Management Division reflects the cost of the majority of the Village’s 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. Those funds also pay their own deductible losses. IRMA allows deductible levels between \$2,500 and \$100,000. The Village has selected a \$50,000 deductible. The deductible per occurrence for calendar year 2010 remains at \$50,000. Fiscal Year 2010 experienced the number of worker’s compensation claims decreased by 54% this year. Overall, the number of claims has decreased over the past year.



Fiscal Year 2011

The Risk Management Division provides for a portion of the 2010 IRMA contribution, certain non-specific deductibles and the Village's unemployment insurance expense. Also included in this division for the first time is the interfund transfer of \$350,000 from the General Fund to the Garbage Fund.

	ACTUAL FY 2009	PROJECTED FY 2010	BUDGET FY 2011	% Increase (Decrease from Projected)
Personnel	17,344	5,775	20,000	246.32%
Services	168,896	153,619	149,150	-2.91%
Commodities	-	-	-	N/A
Subtotal	186,240	159,394	169,150	6.12%
Debt Service	-	-	-	N/A
Capital	-	-	-	N/A
Other	-	-	-	N/A
Transfer	-	-	350,000	N/A
Grand Total	186,240	159,394	519,150	225.70%

IRMA deductible remains at \$50,000, effective January 1, 2010 (end of FY 2010). It is the goal to have 20 claims or less this fiscal year.

History of IRMA Contribution

Coverage Year:	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>Average</u>
Revenue Base	14,138,736	16,203,902	15,783,553	16,084,748	17,895,328	18,846,991	20,101,806	
4 Year Average	N/A	N/A	N/A	N/A	16,491,882	17,152,655	17,742,485	
Base Contribution	375,949	427,783	407,847	420,777	491,623	529,926	541,328	442,880
Experience Modifier Debit/(Credit)	112,828	62,061	124,217	(31,687)	(19,625)	(59,710)	(85,697)	22,541
IRMA Rate	2.6590	2.6400	2.5840	2.6160	2.9810	3.1240	3.0510	2.6535
% Rate Change	8.93%	-0.71%	-2.12%	1.24%	13.95%	4.80%	-2.34%	
Interest Income Credit	-	-	-	-	-	-	-	-
Optional Deductible Credit	-	(44,086)	(47,886)	(38,909)	(94,400)	(136,363)	(132,133)	(61,722)
Members Reserve Credit	(90,561)	(71,735)	(104,089)	(87,821)	(83,845)	-	-	(54,756)
Net Contribution	398,216	374,023	380,089	262,360	293,753	333,853	323,498	348,942
% Change	-6.47%	-6.08%	1.62%	-30.97%	11.97%	13.65%	-3.10%	
Contribution (Not including Members Reserve)	488,777	445,758	484,178	350,181	377,598	333,853	323,498	428,706
Deductible	2,500	10,000	10,000	10,000	25,000	50,000	50,000	

Contribution Breakdown

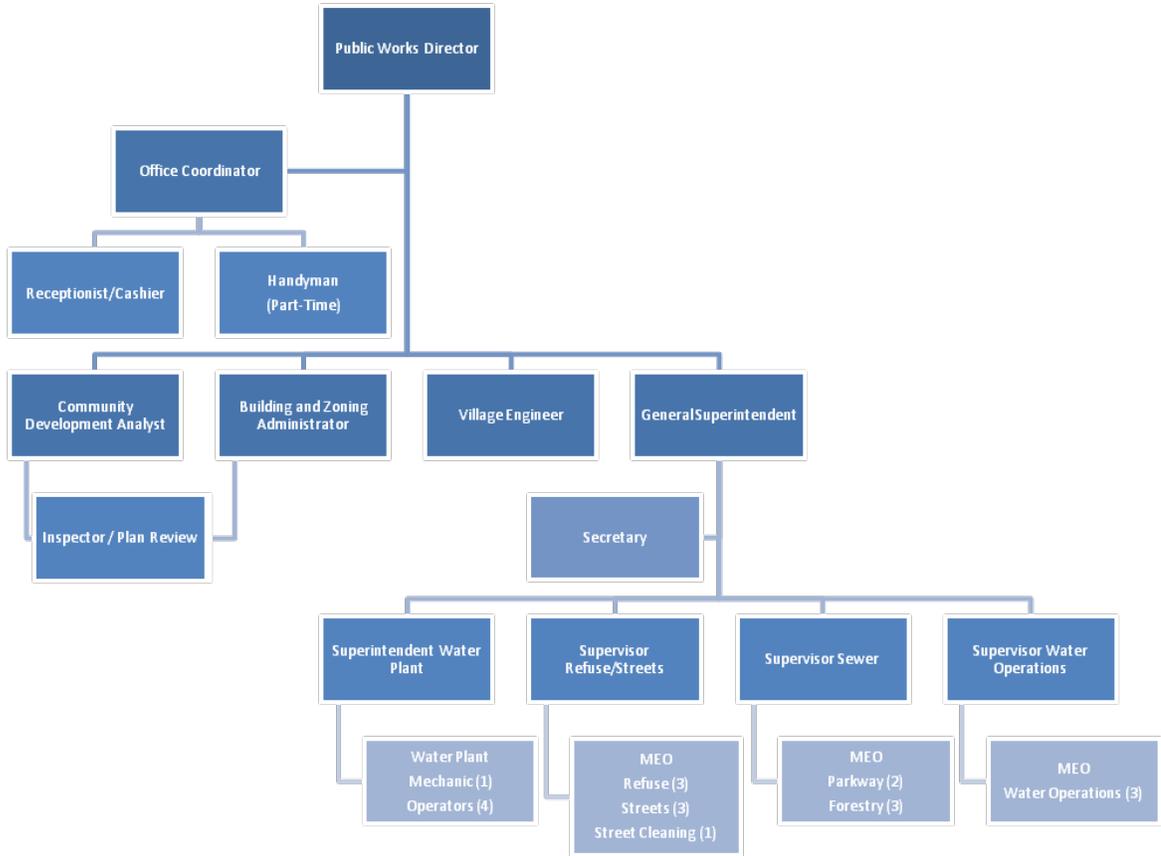
Coverage Year	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	%
General Fund (224)	181,190	170,182	172,942	119,375	133,658	151,905	147,193	45.5%
Public Safety (405)	58,617	55,055	55,948	38,619	43,240	49,142	47,618	14.7%
Public Works (328)	44,708	41,992	42,673	29,455	32,980	37,482	36,319	11.2%
Water Fund (370)	34,629	32,525	33,052	22,815	25,545	29,032	28,131	8.7%
Garbage Fund (375)	51,382	48,260	49,043	33,852	37,903	43,077	41,741	12.9%
Golf Club (385)	27,692	26,009	26,431	18,244	20,427	23,216	22,496	7.0%
Library	-	-	-	-	-	-	-	0.0%
TOTAL	398,216	374,023	380,089	262,360	293,753	333,853	323,498	100.0%

Deductible Budget Breakdown

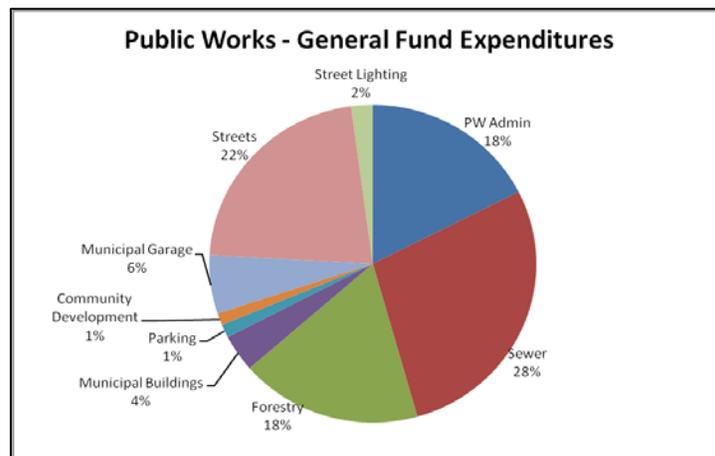
Coverage Year	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	%
General Fund (224)	1,000	6,000	1,000	500	1,150	1,150	1,000	
Public Safety (405)	3,500	15,000	15,000	15,000	34,500	34,500	20,000	
Parking Traffic (344)	2,500	2,500	1,000	1,000	2,300	2,300	2,500	
Public Works (328)	5,000	19,500	7,000	6,000	13,800	30,700	25,000	
Water Fund (365 & 370)	2,000	3,000	3,000	3,000	6,900	6,900	7,000	
Garbage Fund (375)	2,500	10,000	5,000	5,000	11,500	14,100	12,000	
Golf Club (385)	500	4,000	-	500	14,000	7,000	1,000	
Library	-	-	-	-	-	-	-	
TOTAL	17,000	60,000	32,000	31,000	84,150	96,650	68,500	100.0%
Actual Deductible Expense	22,247	29,894	36,967	64,554	30,297	53,000	68,500	
Beginning Savings Balance	-	22,247	8,055	(2,864)	22,781	(41,322)	(124,685)	
Ending Savings Balance	22,247	8,055	(2,864)	22,781	(41,322)	(124,685)	(188,318)	

Potential Deductible Exp.
Outstanding

PUBLIC WORKS DEPARTMENT



General Fund											Prior Year's Budget
	PW Admin	Sewer	Forestry	Municipal Buildings	Parking	Community Development	Municipal Garage	Streets	Street Lighting	Total	
PERSONNEL	608,186	797,344	580,468	113,066	-	40,264	219,603	660,618	-	3,019,549	2,854,078
SERVICES	151,755	90,455	150,930	47,785	47,100	12,570	36,160	89,415	96,700	722,870	786,746
COMMODITIES	27,300	81,820	31,975	10,775	14,500	2,650	14,290	251,049	-	434,359	405,696
SUB-TOTAL	787,241	969,619	763,373	171,626	61,600	55,484	270,053	1,001,082	96,700	4,176,778	4,046,520
DEBT SERVICE	-	-	-	-	-	-	-	-	-	-	-
CAPITAL	10,000	300,000	55,000	-	-	-	-	-	-	365,000	124,676
SUB-TOTAL	10,000	300,000	55,000	-	-	-	-	-	-	365,000	124,676
OTHER	-	8,000	-	-	-	-	-	-	-	8,000	19,000
COMBINED TOTAL	797,241	1,277,619	818,373	171,626	61,600	55,484	270,053	1,001,082	96,700	4,549,778	4,190,196
TRANSFERS OUT	-	-	-	-	-	-	-	-	-	-	-
DIVISION TOTAL	797,241	1,277,619	818,373	171,626	61,600	55,484	270,053	1,001,082	96,700	4,549,778	4,190,196



ADMINISTRATION DIVISION

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.

<u>Number of Positions Authorized</u>			
POSITION TITLE	FY 2009	FY 2010	FY 2011
Director of Public Works	1	1	1
Village Engineer	1	1	1
Deputy Director of Public Works /Community Development*	1	0	0
Building & Zoning Administrator*	0	1	1
Office Coordinator	1	1	1
FULL TIME EQUIVALENT	4	4	4

* NOTE: Change in position title from Deputy Director of Public Works/Community Development to Building & Zoning Administrator.

Review of Fiscal Year 2010

The Administrative Division continued the ongoing development and maintenance of the Village's Geographic Information System (GIS) in Fiscal Year 2010. The Village continues as a charter member of the GIS Consortium, a consortium that has grown to 16 member communities whose mission is to reduce the cost and risk of implementing a GIS program. Continued updates to the address database, utility database and the upgrade of a desktop web access program for public access (MapOffice) were accomplished in FY 2010. Also, through the use of a consortium developed program GIS data is now being used electronically by Public Works operational staff in the field.

Administration Division Expenditures				
	ACTUAL FY 2009	PROJECTED FY 2010	BUDGET FY 2011	% Increase (Decrease from Projected)
Personnel	599,628	590,123	608,186	3.06%
Services	183,159	166,082	151,755	-8.63%
Commodities	41,990	23,995	27,300	13.77%
Subtotal	824,777	780,200	787,241	0.90%
Debt Service	-	-	-	N/A
Capital	-	-	10,000	N/A
Other	-	-	-	N/A
Transfer	-	-	-	N/A
Grand Total	824,777	780,200	797,241	2.18%

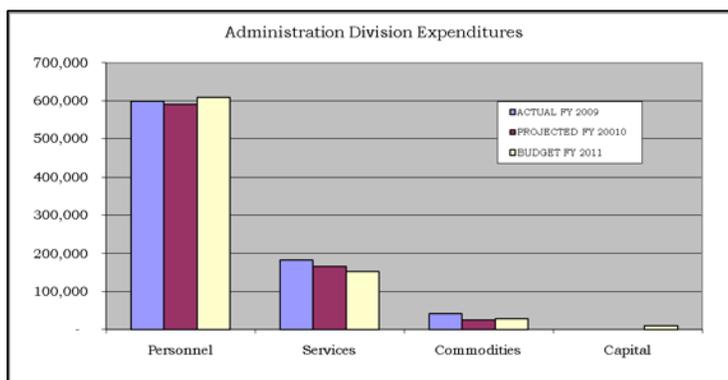
Staff continued to provide support to the Plan Commission, Zoning Commission and Contextual Design Review Commission in FY 2011.

ADMINISTRATION DIVISION (continued)

Goals for Fiscal Year 2011

Continued development and maintenance of the Geographic Information System (GIS) in Fiscal Year 2011 will include updates to address and utility data bases, aerial orthophotography, and further use and public notice on MapOffice program.

Capital expenditures proposed in FY 2011 include a replacement copier/scanner for the Public Work administrative office.



SEWER DIVISION

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.

<u>Number of Positions Authorized</u>			
POSITION TITLE	FY 2009	FY 2010	FY 2011
General Superintendent	1	1	1
Community Development Analyst	1	1	1
Administrative Secretary	1	1	1
Maintenance Equipment Operator	5	5	5
FULL TIME EQUIVALENT	7	7	7

Review of Fiscal Year 2010

Storm sewer improvements included in the Bond Construction Fund were managed through the sewer division in FY 2010. A new outfall storm sewer on Beach Road was constructed in the spring as the first

phase of improvements intended to relieve flooding along Beach Road and Greenleaf Avenue. A comprehensive drainage study was completed on the Palos and Green Bay Road basins in July 2009. The results and recommendations of the study led to the approval of engineering for a major storm sewer improvement to be completed by the end of FY 2010.

<u>Sewer Division Expenditures</u>				
	ACTUAL FY 2009	PROJECTED FY 2010	BUDGET FY 2011	% Increase (Decrease from Projected)
Personnel	762,403	764,712	797,344	4.27%
Services	67,718	75,989	90,455	19.04%
Commodities	91,081	70,408	81,820	16.21%
Subtotal	921,202	911,109	969,619	6.42%
Debt Service	-	-	-	N/A
Capital	46,152	41	300,000	731607.32%
Other	12,000	16,000	8,000	-50.00%
Transfer	-	-	-	N/A
Grand Total	979,354	927,150	1,277,619	37.80%

SEWER DIVISION (continued)

Review of Fiscal Year 2010

FY 2010 was the 7th year of the Village's Sanitary Sewer Flood Prevention Rebate Program developed to provide partial reimbursements to residents who complete eligible private sanitary sewer flood improvements. All budgeted funds were expended.

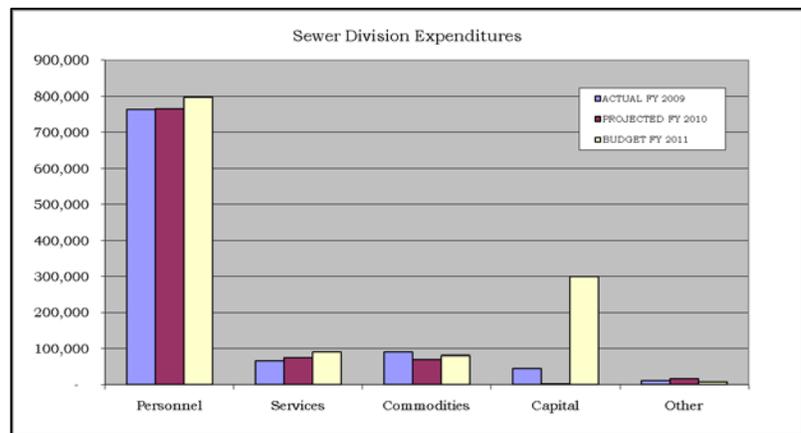
Routine maintenance including cleaning and televising approximately 170,000 feet of the Village's existing storm and sanitary sewers continued in FY 2010.

There was no capital equipment purchased by the Sewer Division in FY 2010.

Goals for Fiscal Year 2011

Construction is expected to be completed on major storm sewer improvements on Beach Road and in the Palos & Green Bay Road basins during FY 2011. Both of these improvements are funded through the Bond Construction Fund.

Routine maintenance of the Village's existing storm and sanitary sewer systems will continue in FY 2011.



Capital Equipment for the Sewer Division in FY 2011 is a replacement scheduled sewer vacuum truck.

FORESTRY DIVISION

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.

POSITION TITLE	Number of Positions Authorized		
	FY 2009	FY 2010	FY 2011
Public Works Supervisor	1	1	1
Maintenance Equipment Operator	4	4	4
FULL TIME EQUIVALENT	5	5	5

FORESTRY DIVISION (continued)

Review of Fiscal Year 2010

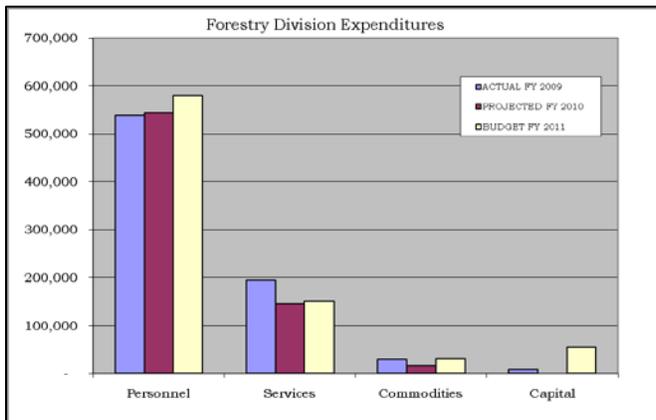
During Fiscal Year 2010, the annual tree program resulted in 207 new trees planted on Village right-of-way with 68 of these trees funded through tree permit revenue paid by residential developers. The computerized forestry inventory system was utilized again in FY 2010 to maintain the trimming and pruning program. A total of 156 trees were removed (dead, hazard or DED) and 617 trees were trimmed. Village staff also worked closely with the Glencoe Golf Club on maintenance trimming of specific trees and emergency removal of storm damage at the golf course.

Forestry Division Expenditures				
	ACTUAL FY 2009	PROJECTED FY 2010	BUDGET FY 2011	% Increase (Decrease from Projected)
Personnel	538,825	543,698	580,468	6.76%
Services	195,341	144,684	150,930	4.32%
Commodities	30,019	15,419	31,975	107.37%
Subtotal	764,185	703,801	763,373	8.46%
Debt Service	-	-	-	N/A
Capital	7,720	-	55,000	N/A
Other	-	-	-	N/A
Transfer	-	-	-	N/A
Grand Total	771,905	703,801	818,373	16.28%

Staff continues to monitor ash trees on public property for any signs of the emerald ash borer, and advises residents on private tree concerns.

There was no capital equipment purchased in the Forestry Division in FY 2010.

Goals for Fiscal Year 2011



The tree planting program in Fiscal Year 2011 includes reduced funding levels for the replacement of trees removed by the Village. Efforts will continue to promote the 50/50 program and the private property tree planting option. Staff will also continue to actively monitor public right-of-way trees for both DED and emerald ash borer activity.

Capital equipment in the Forestry Division in FY 2011 is a 1-1/2 ton dump truck.

MUNICIPAL BUILDING DIVISION

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.

MUNICIPAL BUILDING DIVISION (continued)

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

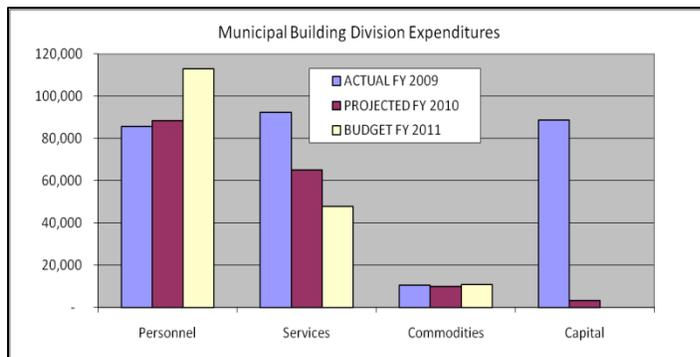
Number of Positions Authorized			
POSITION TITLE	FY 2009	FY 2010	FY 2011
Maintenance Equipment Operator	1	1	1
FULL TIME EQUIVALENT	1	1	1

Review of Fiscal Year 2010

Planning and design for the second phase of the Village Hall renovation to the Public Safety Department first floor area was initiated in FY 2010. Routine maintenance of the Village Hall included painting, heating and cooling system repairs and a detailed evaluation of the cupola. Capital repairs budgeted for the Village Hall cupola was deferred in FY 2010.

Municipal Building Division Expenditures				
	ACTUAL FY 2009	PROJECTED FY 2010	BUDGET FY 2011	% Increase (Decrease from Projected)
Personnel	85,607	88,364	113,066	27.95%
Services	92,528	65,216	47,785	-26.73%
Commodities	10,390	9,944	10,775	8.36%
Subtotal	188,525	163,524	171,626	4.95%
Debt Service	-	-	-	N/A
Capital	88,660	3,212	-	-100.00%
Other	-	-	-	N/A
Transfer	-	-	-	N/A
Grand Total	277,185	166,736	171,626	2.93%

Goals for Fiscal Year 2011



Construction of the first floor renovation improvements in the Public Safety Department are expected to be completed in FY 2011. These improvements will include upgraded supervisory and administrative office areas, report writing and booking areas and complete upgrading of the holding cells. The funding for these improvements is included in the Bond Construction Fund.

PARKING AND TRAFFIC CONTROL DIVISION

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

- Maintenance 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.

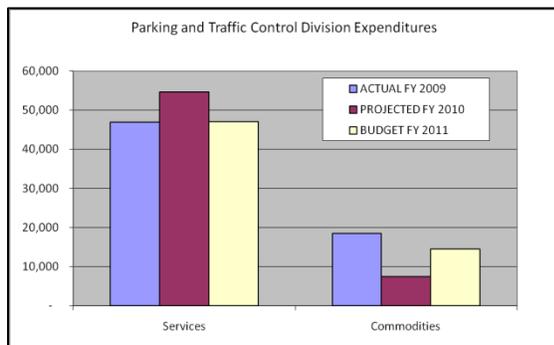
PARKING AND TRAFFIC CONTROL DIVISION (continued)

Review of Fiscal Year 2010

Routine sign maintenance continued in FY 2010 on a Village-wide program to standardize parking and regulatory traffic signng. Thermoplastic pavement marking was deferred.

Parking and Traffic Control Division Expenditures				
	ACTUAL FY 2009	PROJECTED FY 2010	BUDGET FY 2011	% Increase (Decrease from Projected)
Personnel	-			N/A
Services	46,978	54,585	47,100	-13.71%
Commodities	18,448	7,423	14,500	95.34%
Subtotal	65,426	62,008	61,600	-0.66%
Debt Service	-	-	-	N/A
Capital	-	-	-	N/A
Other	-	-	-	N/A
Transfer	-	-	-	N/A
Grand Total	65,426	62,008	61,600	-0.66%

Goals for Fiscal Year 2011



Continue routine sign maintenance will continue in FY 2011 including installing signage in the new Village Court Parking lot. Staff will also begin planning for sign retroreflectivity upgrades to bring the Village into compliance with new federal program requirements by 2015.

COMMUNITY DEVELOPMENT DIVISION

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.

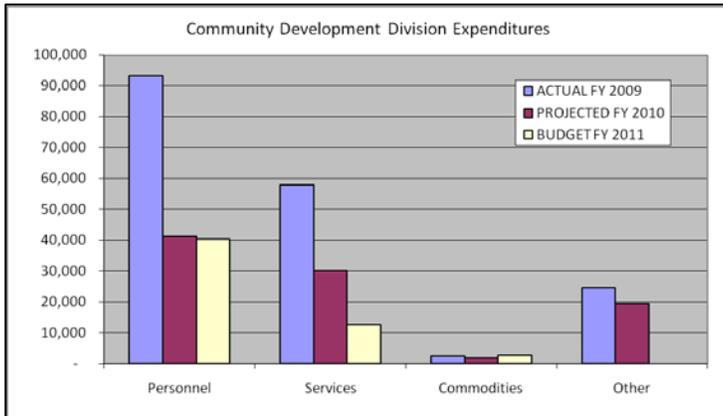
POSITION TITLE	Number of Positions Authorized		
	FY 2009	FY 2010	FY 2011
Building Inspector / Reviewer	1	1	1
FULL TIME EQUIVALENT	1	1	1

COMMUNITY DEVELOPMENT DIVISION (continued)

Review of Fiscal Year 2010

Continuing to reflect the effects of the economic downturn, residential construction activity slowed further in FY 2010. There were 6 permits issued for new single-family construction in 2009. At the same time building permits for residential additions and remodeling only dropped slightly from the prior year. Major commercial scale renovation projects were completed at the Takiff Center and North Shore Congregation Israel in FY 2010.

Community Development Division Expenditures				
	ACTUAL FY 2009	PROJECTED FY 2010	BUDGET FY 2011	% Increase (Decrease from Projected)
Personnel	93,326	41,101	40,264	-2.04%
Services	57,910	30,023	12,570	-58.13%
Commodities	2,547	1,891	2,650	40.14%
Subtotal	153,783	73,015	55,484	-24.01%
Debt Service	-	-	-	N/A
Capital	-	-	-	N/A
Other	24,575	19,470	-	-100.00%
Transfer	-	-	-	N/A
Grand Total	178,358	92,485	55,484	-40.01%



The Plan Commission completed a comprehensive evaluation and recommendation on a steep slope ordinance; discussion is ongoing with the Village Board.

Goals for Fiscal Year 2011

Residential construction activity is expected to continue at the current pace with stronger activity targeted for remodeling and additions in FY 2011.

MUNICIPAL GARAGE DIVISION

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.

Number of Positions Authorized			
POSITION TITLE	FY 2009	FY 2010	FY 2011
Mechanic	2	2	2
FULL TIME EQUIVALENT	2	2	2

MUNICIPAL GARAGE DIVISION (continued)

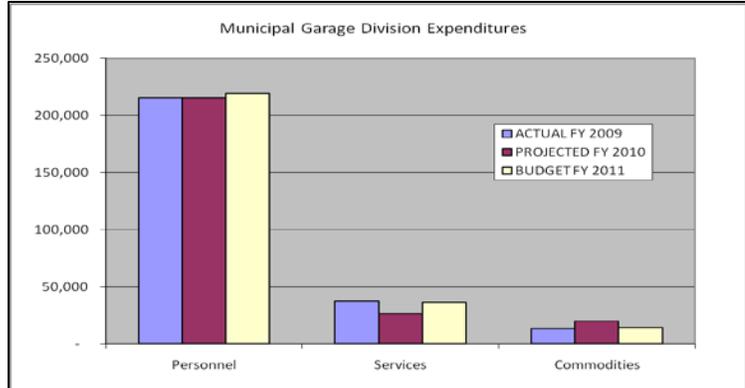
Review of Fiscal Year 2010

Routine maintenance including HVAC and building systems of the Public Works Service Building continued during FY 2010.

Goals for Fiscal Year 2011

Continued routine maintenance repairs for the Public Works Service Building will continue in FY 2011.

Municipal Garage Division Expenditures				
	ACTUAL FY 2009	PROJECTED FY 2010	BUDGET FY 2011	% Increase (Decrease from Projected)
Personnel	215,454	215,337	219,603	1.98%
Services	37,393	26,572	36,160	36.08%
Commodities	13,358	19,773	14,290	-27.73%
Subtotal	266,205	261,682	270,053	3.20%
Debt Service	-	-	-	N/A
Capital	-	-	-	N/A
Other	-	-	-	N/A
Transfer	-	-	-	N/A
Grand Total	266,205	261,682	270,053	3.20%



STREETS, SIDEWALKS AND BRIDGE DIVISION

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.

POSITION TITLE	Number of Positions Authorized		
	FY 2008	FY 2009	FY 2010
Public Works Supervisor	1	1	1
Receptionist/Cashier	1	1	1
Maintenance Equipment Operator	5	5	5
FULL TIME EQUIVALENT	7	7	7

Review of Fiscal Year 2010

Maintenance street resurfacing resumed in FY 2010 with Bond Construction Funding. The IDOT maintenance resurfacing improvement to Dundee Road was completed in Spring; and stimulus funded resurfacing improvements to Forest Way Drive and Sheridan Road were completed in the

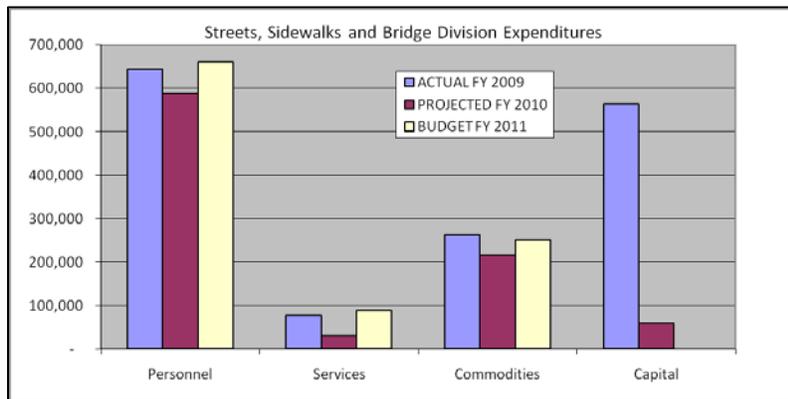
Streets, Sidewalks and Bridge Division Expenditures				
	ACTUAL FY 2009	PROJECTED FY 2010	BUDGET FY 2011	% Increase (Decrease from Projected)
Personnel	644,833	588,855	660,618	12.19%
Services	77,017	29,983	89,415	198.22%
Commodities	262,626	216,642	251,049	15.88%
Subtotal	984,476	835,480	1,001,082	19.82%
Debt Service	-	-	-	N/A
Capital	563,381	59,715	-	-100.00%
Other	-	-	-	N/A
Transfer	-	-	-	N/A
Grand Total	1,547,857	895,195	1,001,082	11.83%

STREETS, SIDEWALKS AND BRIDGE DIVISION (continued)

Review of Fiscal Year 2010

Summer of 2009. The reconstruction of the former Northway, Centerway, Southway Court parking area was substantially completed by late FY 2010. A reduced sidewalk replacement program was completed in the area south of Dundee Road and west of Grove Street. Maintenance street patching work continued in FY 2010 but crack sealing and thermoplastic pavement marking work was deferred. There was no capital equipment purchased in the Street Division in FY 2010.

Goals for Fiscal Year 2011



The ARRA (Federal) funded maintenance resurfacing improvement to Green Bay Road from Scott Avenue to Park Avenue is expected to be completed early in FY 2011. Village street resurfacing improvements will continue through the Bond Construction Fund, and the Village Court Parking Lot will be completed.

Routine street maintenance crack sealing and thermoplastic pavement markings are expected to resume.

There is no capital equipment budgeted for replacement in the Street Division in FY 2011.

STREET LIGHTING DIVISION

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.

Review of Fiscal Year 2010

During FY 2010 new street lights were installed in the Village Court Parking Lot as part of the comprehensive reconstruction of the lot. Routine maintenance on Village street lights in the downtown business district, the Skokie Heights and Ridges and the

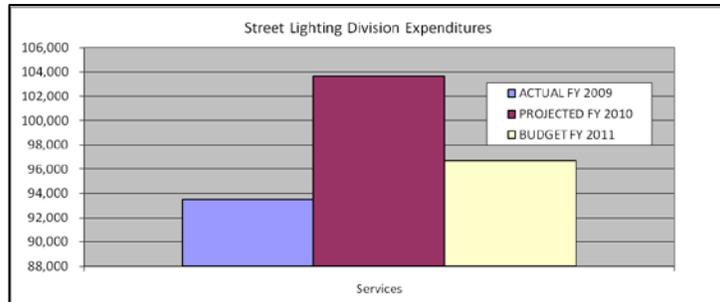
Street Lighting Division Expenditures				
	ACTUAL FY 2009	PROJECTED FY 2010	BUDGET FY 2011	% Increase (Decrease from Projected)
Personnel				N/A
Services	93,529	103,701	96,700	-6.75%
Commodities				N/A
Subtotal	93,529	103,701	96,700	-6.75%
Debt Service	-	-	-	N/A
Capital	-	-	-	N/A
Other	-	-	-	N/A
Transfer	-	-	-	N/A
Grand Total	93,529	103,701	96,700	-6.75%

train station commuter parking lots continued. The department performed annual maintenance on holiday lighting in the trees in the business district and the Dundee Road medians.

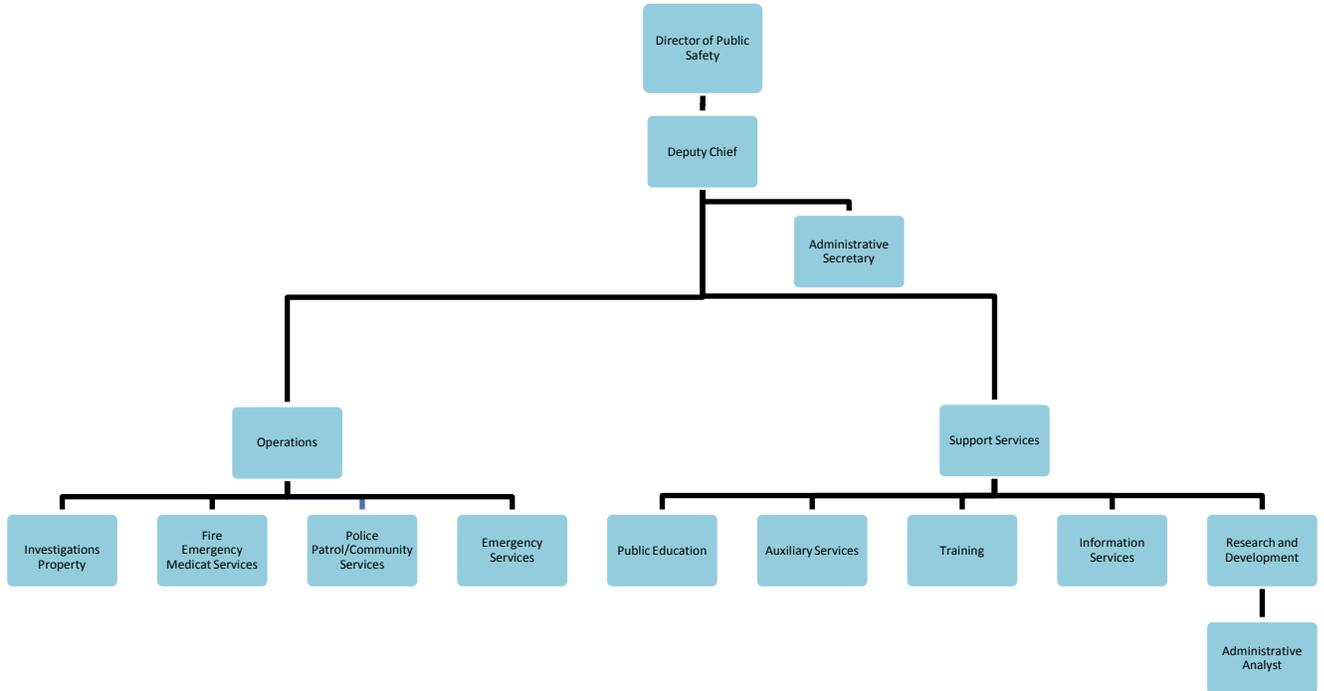
STREET LIGHTING DIVISION (continued)

Goals for Fiscal Year 2011

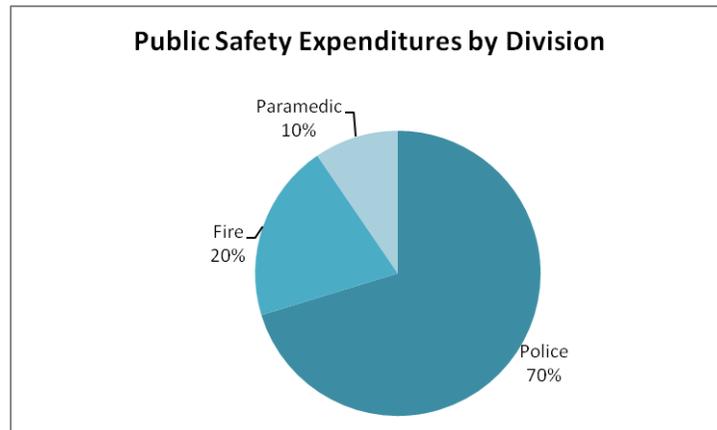
The new street lights and holiday lighting circuits in the Village Court parking lot will be completed and fully operational in early FY 2011. Other routine maintenance work on other Village owned street lights will continue.



PUBLIC SAFETY DEPARTMENT



Fiscal Year 2011 Expenditures					Prior Fiscal Year's Budget
	Police	Fire	Paramedic	Total	
PERSONNEL	4,802,077	1,261,711	690,430	6,754,218	6,530,641
SERVICES	295,655	96,855	19,370	411,880	410,254
COMMODITIES	200,345	80,360	20,475	301,180	293,270
SUB-TOTAL	5,298,077	1,438,926	730,275	7,467,278	7,234,165
DEBT SERVICE	-	-	-	-	-
CAPITAL	80,000	100,000	-	180,000	56,000
SUB-TOTAL	80,000	100,000	-	180,000	56,000
OTHER	-	6,000	-	6,000	6,000
COMBINED TOTAL	5,378,077	1,544,926	730,275	7,653,278	7,296,165
TRANSFERS OUT	-	-	-	-	-
Division Total	5,378,077	1,544,926	730,275	7,653,278	7,296,165



POLICE SERVICES DIVISION

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

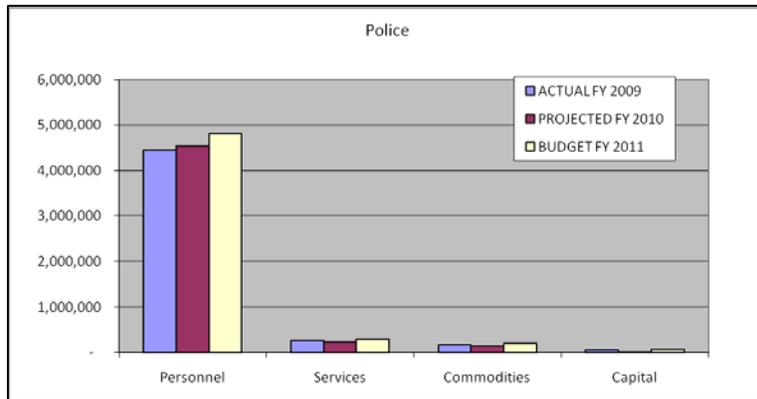
- Education;
- Patrol;
- Investigation;
- Apprehension;
- Recovery of Evidence; and
- Community Services.



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.

Police Division				
	ACTUAL FY 2009	PROJECTED FY 2010	BUDGET FY 2011	% Increase (Decrease from Projected)
Personnel	4,451,840	4,541,858	4,802,077	5.73%
Services	259,626	225,512	295,655	31.10%
Commodities	175,396	139,573	200,345	43.54%
Subtotal	4,886,862	4,906,943	5,298,077	7.97%
Debt Service	-	-	-	NA
Capital	61,115	2,431	80,000	3190.83%
Other	-	-	-	N/A
Transfer	-	-	-	N/A
Grand Total	4,947,977	4,909,374	5,378,077	9.55%



History of Authorized Positions

<u>DEPARTMENT OF PUBLIC SAFETY</u>	FY 2009	FY 2010	FY 2011
DIRECTOR OF PUBLIC SAFETY	1	1	1
DEPUTY CHIEF	2	2	1
ADMINISTRATIVE ASSISTANT	1	1	1
LIEUTENANT	6	6	7
OFFICER	27	27	26
COMMUNICATIONS OPERATOR	5	5	5
COMMUNITY SERVICE OFFICER	2	2	2
ADMINISTRATIVE SECRETARY	1	1	1
RECORDS CLERK	1	1	1
TOTAL	46	46	45

Fire Service Division

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.

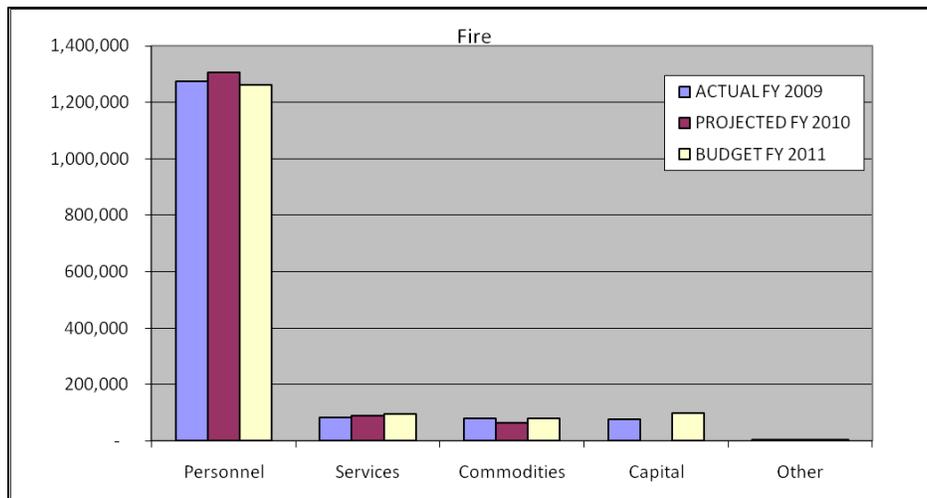


The Fire Service Division conducts and attend fire prevention and education programs in order to:

- 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.

Fire Division				
	ACTUAL FY 2009	PROJECTED FY 2010	BUDGET FY 2011	% Increase (Decrease from Projected)
Personnel	1,273,447	1,306,094	1,261,711	-3.40%
Services	83,851	89,552	96,855	8.16%
Commodities	79,644	65,277	80,360	23.11%
Subtotal	1,436,942	1,460,923	1,438,926	-1.51%
Debt Service	-	-	-	N/A
Capital	77,256	-	100,000	N/A
Other	3,955	5,415	6,000	10.80%
Transfer	-	-	-	N/A
Grand Total	1,518,153	1,466,338	1,544,926	5.36%

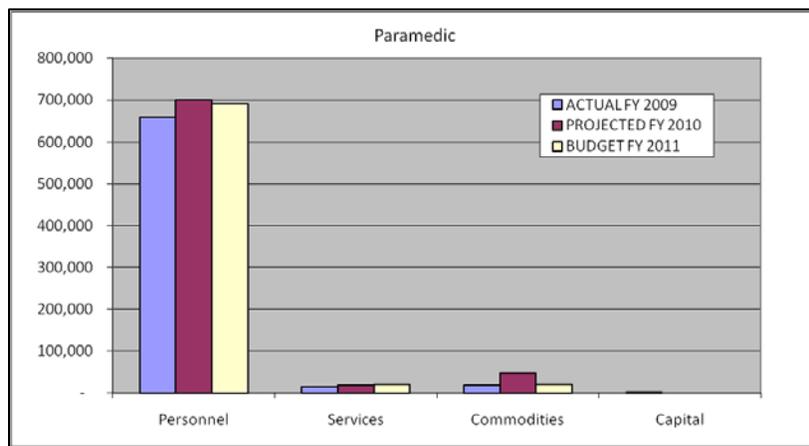


Paramedic Service Division

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.

Paramedic Division				
	ACTUAL FY 2009	PROJECTED FY 2010	BUDGET FY 2011	% Increase (Decrease from Projected)
Personnel	660,357	699,339	690,430	-1.27%
Services	14,310	19,322	19,370	0.25%
Commodities	18,227	47,242	20,475	-56.66%
Subtotal	692,894	765,903	730,275	-4.65%
Debt Service	-	-	-	N/A
Capital	100	-	-	N/A
Other	-	-	-	N/A
Transfer	-	-	-	N/A
Grand Total	692,994	765,903	730,275	-4.65%



Review of FY 2010

For the calendar year of 2009, our Public Safety personnel investigated 99 Part I offenses and 393 Part II offenses, and made 172 arrests. Officers issued 6,210 citations, investigated 300 motor vehicle accidents, processed a total of 16,615 public safety calls for service and performed 2,115 fire service activities. Public Safety personnel assigned to paramedic duties responded to 475 calls.

The Public Education Section conducted CPR training sessions for the Botanic Gardens staff, residents, 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/alcohol 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 Department 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, conducting inspections and riding with patrol officers. The determination was made that the department continues to meet the more than 900 professional standards of law enforcement accreditation. The Department was awarded re-accreditation during the March 2008 CALEA 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 thirteenth year. Staff worked with representatives from School District 35, West School, the Parent Teacher Organization and concerned parents to address traffic flow issues surrounding West School. 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 and sponsored a Glencoe teen for Jury participation.

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 2008 to establish a new Register of Eligibles. This list will expire in May of 2010. There were two (2) vacancies in the Public Safety Department and two individuals were hired during the time this report covers (January 01, 2009 – December 31, 2009). In 2009, the Director of Public Safety and a Deputy Chief retired. These retirements resulted in appointments of a new Director of Public Safety and Deputy Chief. There was a Lieutenant vacancy created by the appointment of the new Deputy Chief, this was filled. The Department continues to train qualified officers as paramedics to replace those who have retired or resigned. Currently the Department has 20 certified paramedics.

In 2009 a Public Safety committee finalized plans for a new Pumper-Rescue Squad. The contract for construction of the vehicle was awarded to Pierce Industries located in Appleton, Wisconsin. Public Safety accepted delivery of the new Pumper-Rescue Squad in April 2010 with the new vehicle expected to be in-service by May 2010.

Proposed for FY2011

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 necessary to provide law enforcement, fire and paramedic services. 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 has become 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. In January 2008 our Department sponsored 1 firefighter candidate who participated and graduated the first Illinois certified firefighter training program hosted on campus. Public Safety officers continue to be sent to this facility to participate in emergency driver training of both police and fire units.

The budget allows for upgrades of our Computer Aided Dispatch (CAD) and Record Management System (RMS). 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. We continue to work towards wireless submittal of reports from Public Safety patrol vehicles.

The budget provides for continued participation in the Northern Illinois Police Crime Lab for the 41st 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) vehicle 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 its membership in the North Region Major Crimes Task Force (NORTAF), North Region Burglary Task Force (NORTAF BTF), North Region Major Crash Assistance Team (MCAT), and the North Region Communication Network (NORCOM) in order to have quality investigative resources available and the associated cost sharing this membership provides.

The Department continues 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, water rescue emergency or fire scene investigations.

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

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, 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.

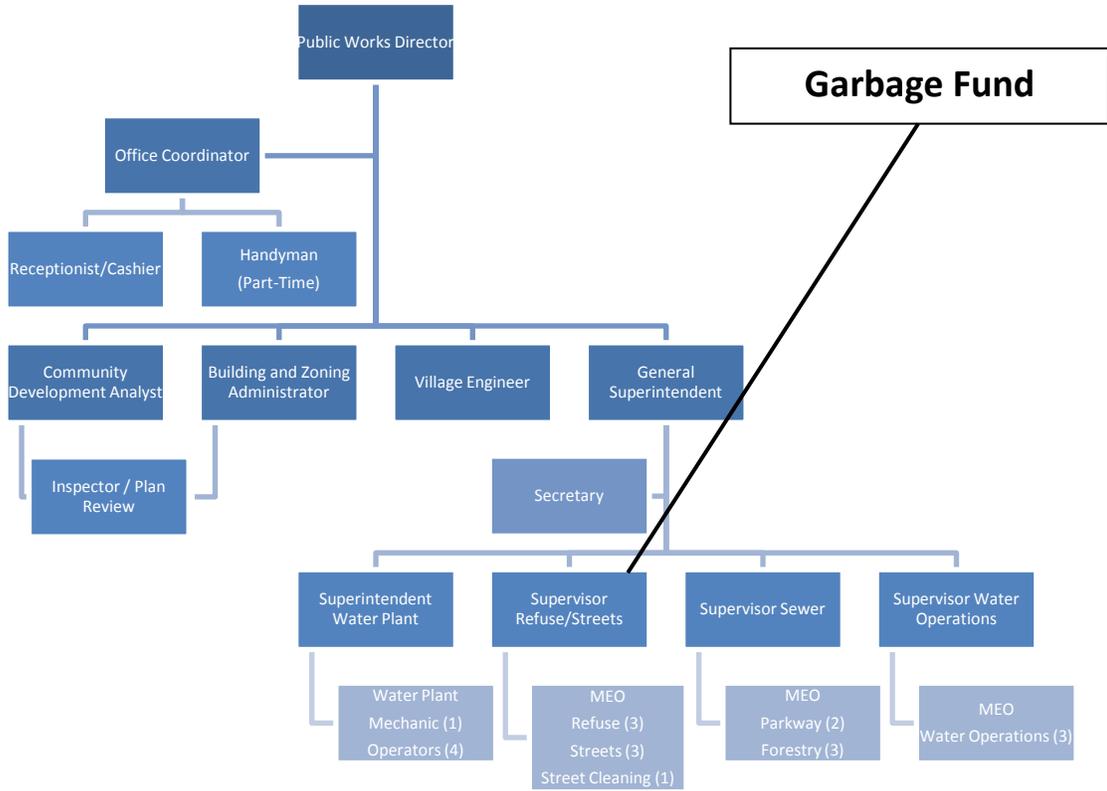
In preparation of remaining dually accredited the Department has budgeted \$6,000 for the cost of expenditures related to the team of Police Assessors who arrive in later in the fiscal year to conduct an on-site review for the first re-accreditation application. The Assessors will spend four (4) days interviewing staff, conducting inspections, and reviewing Department Guidelines to determine compliance. As part of a Village Emergency Operations Program, 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 to develop an architectural design plan for the first floor public safety portion of the building including the prisoner detention area. The design plan also includes the continuation of the fire sprinkler system installation throughout all floors of the Village Hall building.

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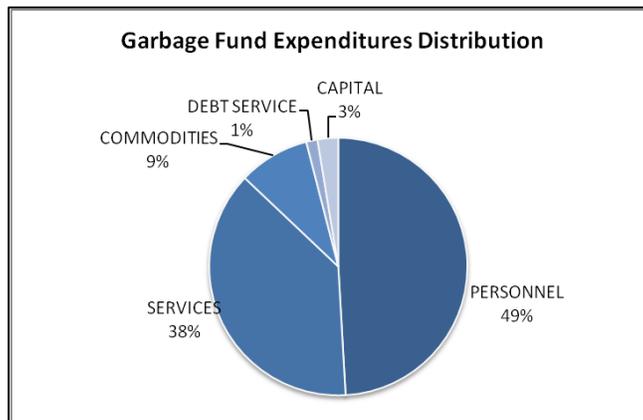
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GARBAGE FUND



Fiscal Year 2011 Expenditures

	Garbage	Total	Prior Year's Budget
PERSONNEL	623,370	623,370	612,177
SERVICES	482,085	482,085	435,150
COMMODITIES	113,290	113,290	122,990
SUB-TOTAL	1,218,745	1,218,745	1,170,317
DEBT SERVICE	18,000	18,000	18,000
CAPITAL	33,000	33,000	245,000
SUB-TOTAL	51,000	51,000	263,000
OTHER	-	-	-
COMBINED TOTAL	1,269,745	1,269,745	1,433,317
TRANSFERS OUT	-	-	
DIVISION TOTAL	1,269,745	1,269,745	1,433,317



GARBAGE FUND (continued)

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;
- Seasonal yard waste collection;
- Special pick-ups;
- Curbside vacuum leaf collection program (seasonal), and
- Spring Clean-Up services.

The vacuum collection of leaves initiated during fiscal year 1995 is continued. Yard waste will continue to be collected at curbside weekly.

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

Number of Positions Authorized			
POSITION TITLE	FY 2009	FY 2010	FY 2011
Public Works Supervisor	1	1	1
Mechanic	1	1	1
Maintenance Equipment Operator	3	3	3
FULL TIME EQUIVALENT	5	5	5

Review of Fiscal Year 2010

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. The Village continues to pay its portion of the debt service (\$5.31 per ton) for the construction of the Transfer Station facility. Disposal tipping fees were \$49.50 per ton in FY 2010. In 2007 SWANCC negotiated a contract extension with Groot Recycling to operate the WTTS. The new contract included a Recycling Incentive Program whereby members are paid semi-annually for recyclable materials delivered to Groot. The Village received \$7,868 from this program in FY 2010. The Village approved a new 5-year Recycling Agreement for residential and commercial collection with Groot in FY 2010. Residential and commercial recycling participation remains strong.

	ACTUAL FY 2009	PROJECTED FY 2010	BUDGET FY 2011	% Increase (Decrease from Projected)
Personnel	620,435	603,351	623,370	3.32%
Services	546,075	433,133	482,085	11.30%
Commodities	108,307	75,456	113,290	50.14%
Subtotal	1,274,817	1,111,940	1,218,745	9.61%
Debt Service	17,778	17,145	18,000	4.99%
Capital	-	-	33,000	N/A
Other	-	-	-	N/A
Transfer	-	-	-	N/A
Grand Total	1,292,595	1,129,085	1,269,745	12.46%

Approximately 2,615 tons of refuse was collected by the Village and delivered to the WTTS in FY 2010, and approximately 2,100 tons of recyclables from the residential and business district was collected by Groot Recycling and diverted to their Elk Grove facility. In addition, approximately 236 tons of yard waste materials and 10,400 cubic yards of leaves were collected by the Village and delivered to the WTTS and the

GARBAGE FUND (continued)

Chicago Botanic Garden, or processed through the Village's temporary transfer station at the Water Tower site.

The Village continued to provide a once-a-week backdoor residential garbage collection program in FY 2010. Residents are offered the 2nd collection on a subscription basis for an additional fee and approximately 11% of the residential properties are utilizing this service option. In addition, residents are offered a curbside only container program through the purchase of a 95-gallon cart for residential garbage disposal, and nearly 12% of the residential properties use this service.

There was no equipment replaced in FY 2010.

Goals for Fiscal Year 2011

The Village will continue all of its programs in the Garbage Division in FY 2011 including refuse, recycling and yard waste collection. The yard waste program will again require the purchase of stickers per bag or subscription to an annual fee for the disposal of yard waste materials. The Department expects to continue other special programs in the Garbage Division including the annual spring cleanup collection and fall curbside leaf vacuum collection programs. The total cost for the fixed and operations & maintenance tipping fees at SWANCC will be \$54.81 per ton, unchanged from FY 2010.

Capital equipment proposed for replacement in FY 2011 includes one refuse scooter.

MOTOR FUEL TAX FUND

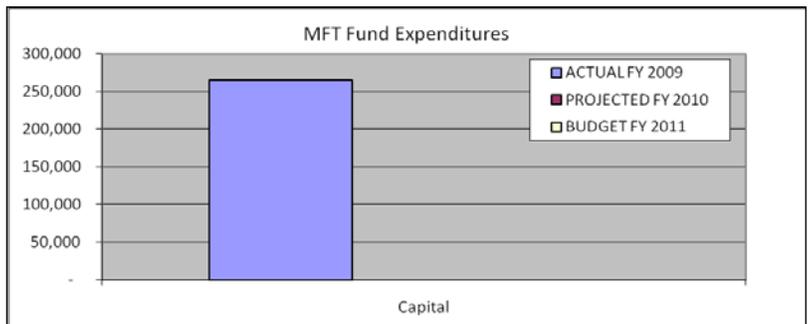
The Motor Fuel Tax Fund receives and allocates funds provided by the State of Illinois which generates revenue through a tax on fuel sales and is distributed to municipalities throughout the State on a per capita basis.

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

Expenditures for FY 2011 include a Day Labor Transfer for street maintenance activities.

MFT Fund Expenditures

	ACTUAL FY 2009	PROJECTED FY 2010	BUDGET FY 2011	% Increase (Decrease from Projected)
Personnel	-	-	-	N/A
Services	-	-	-	N/A
Commodities	-	-	-	N/A
Subtotal	-	-	-	N/A
Debt Service	-	-	-	N/A
Capital	265,647	-	-	N/A
Other	-	-	30,000	N/A
Transfer	-	-	-	N/A
Grand Total	265,647	-	30,000	N/A

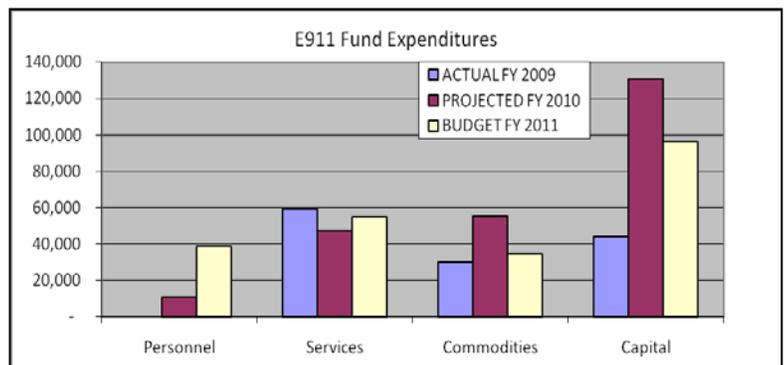


ENHANCED 9-1-1 FUND

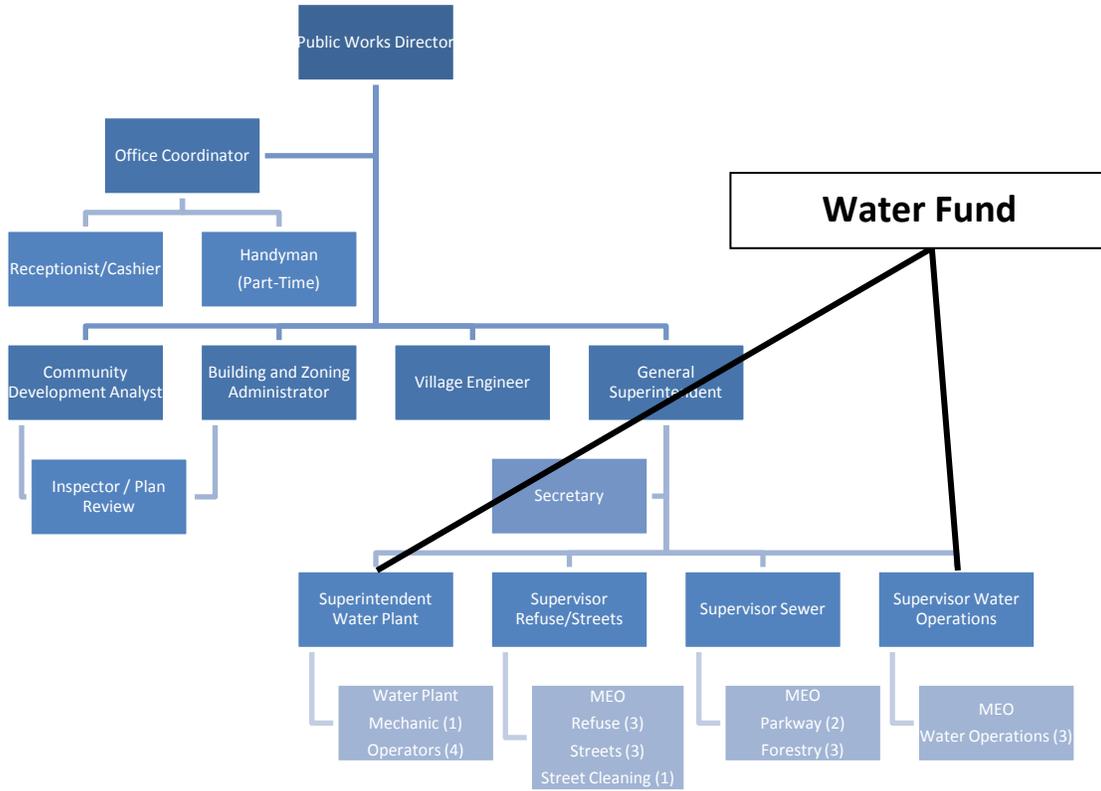
- The Enhanced 9-1-1 System Fund was established for the collection and disbursement of monies received from the telephone and cell phone surcharge of \$1.50 per month per network connection on telecommunication carriers.
- The Glencoe electors granted authority for the surcharge on March 17, 1992.
- 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.

E911 Fund Expenditures

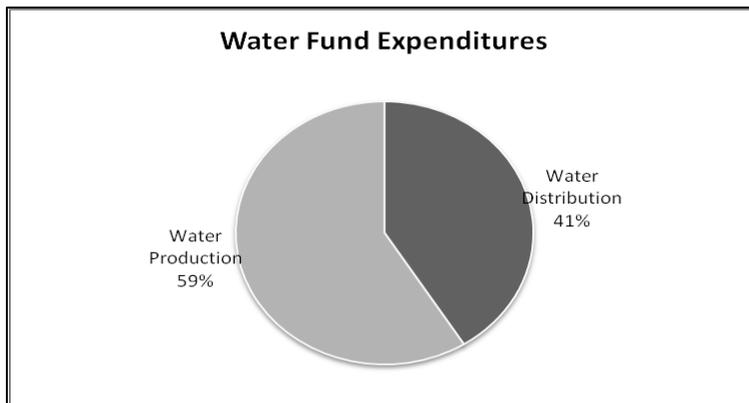
	ACTUAL FY 2009	PROJECTED FY 2010	BUDGET FY 2011	% Increase (Decrease from Projected)
Personnel	-	10,631	38,661	263.66%
Services	59,198	47,092	54,650	16.05%
Commodities	30,252	55,314	34,430	-37.76%
Subtotal	89,450	113,037	127,741	13.01%
Debt Service	-	-	-	N/A
Capital	43,949	130,505	96,000	-26.44%
Other	-	-	-	N/A
Transfer	-	-	-	N/A
Grand Total	133,399	243,542	223,741	-8.13%



WATER FUND



Water Fund				
<u>Fiscal Year 2011 Expenditures</u>				
	<u>Water Distribution</u>	<u>Water Production</u>	<u>Total</u>	<u>Prior Year's Budget</u>
PERSONNEL	449,172	617,470	1,066,642	1,033,553
SERVICES	149,005	221,967	370,972	365,290
COMMODITIES	43,750	104,915	148,665	149,115
SUB-TOTAL	641,927	944,352	1,586,279	1,547,958
CAPITAL	30,000	20,000	50,000	383,300
SUB-TOTAL	30,000	20,000	50,000	383,300
DIVISION TOTAL	671,927	964,352	1,636,279	1,931,258



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 volume and pressure.**

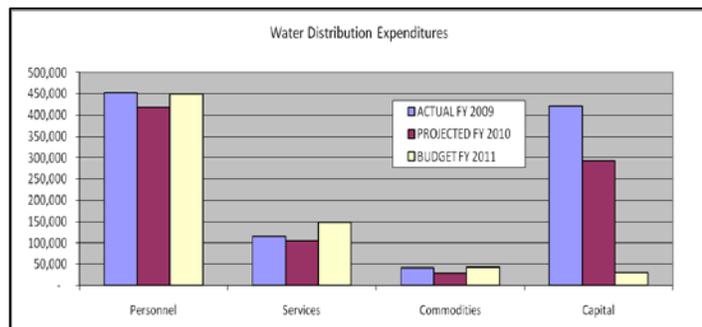
Review of FY 2010

Capital improvements completed in Water Distribution in FY 2010 included the third and final phase of the purchase of radio read water meters. The new meters are radio read technology that will permit expedited and more accurate meter reading and leak detection capability. The water meter replacement program is being completed with in-house staff. Other work included the completion of engineering plans for the replacement of existing water main at various locations in the Village. These plans will be submitted to the IEPA for permit review and potential funding through their low interest loan program.

Water Distribution Division Expenditures				
	ACTUAL FY 2009	PROJECTED FY 2010	BUDGET FY 2011	% Increase (Decrease from Projected)
Personnel	452,364	417,463	449,172	7.60%
Services	115,872	103,706	149,005	43.68%
Commodities	41,220	29,074	43,750	50.48%
Subtotal	609,456	550,243	641,927	16.66%
Debt Service	-	-	-	N/A
Capital	421,455	293,225	30,000	-89.77%
Other				N/A
Transfer	-	-	-	N/A
Grand Total	1,030,911	843,468	671,927	-20.34%

Goals for Fiscal Year 2011

In addition to continuing the pursuit of IEPA funding for water main improvements, the goals for the Water Distribution Division in FY 2011 include the completion of the radio read water meter conversion program and the replacement of a cargo van used in water distribution field operations. Other work will include the completion of contract painting of 250 remaining fire hydrants.



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.

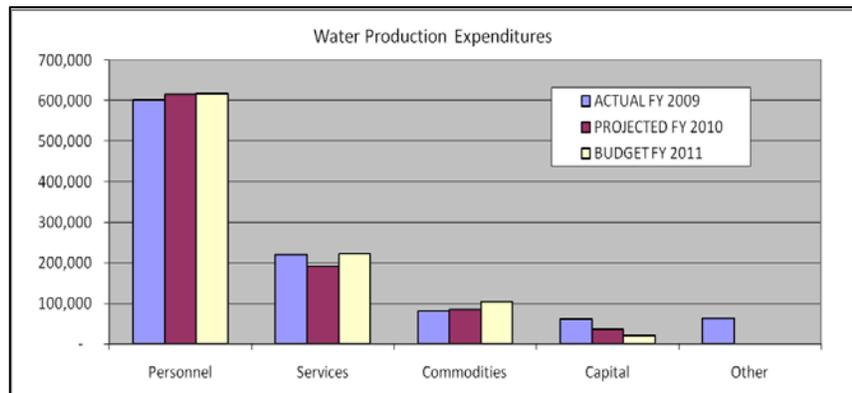
Review of Fiscal Year 2010

Capital improvement expenditures completed in FY 2010 in the Water Production Division included maintenance repairs to the interior of the 2 MG underground reservoir, rehabilitation of the Plant's de-humidification system and replacement of a high lift pump.

Water Production Division Expenditures				
	ACTUAL FY 2009	PROJECTED FY 2010	BUDGET FY 2011	% Increase (Decrease from Projected)
Personnel	602,142	615,499	617,470	0.32%
Services	220,529	190,859	221,967	16.30%
Commodities	81,075	84,332	104,915	24.41%
Subtotal	903,746	890,690	944,352	6.02%
Debt Service	-	-	-	N/A
Capital	61,294	34,717	20,000	-42.39%
Other	62,626	-	-	N/A
Transfer	-	-	-	N/A
Grand Total	1,027,666	925,407	964,352	4.21%

Goals for Fiscal Year 2011

Capital expenditures proposed in FY 2011 in the Water Production Division include the implementation of a pH control system.



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DEBT SERVICE FUND

FY 2010

<u>FY</u>	<u>Original Issue</u>	<u>Beginning Balance</u>	<u>Issuances</u>	<u>Retirements</u>	<u>Ending Balance</u>
1999	4,000,000	3,700,000	-	3,700,000	-
2001C	1,200,000	420,000	-	420,000	-
2003	4,975,000	1,915,000	-	1,915,000	-
2005	1,850,000	1,380,000	-	180,000	1,200,000
2009	7,400,000	7,400,000	-	-	7,400,000
2009A	3,890,000	-	3,890,000	135,000	3,755,000
	23,315,000	14,815,000	3,890,000	6,350,000	12,355,000

FY 2011

<u>FY</u>	<u>Original Issue</u>	<u>Beginning Balance</u>	<u>Issuances</u>	<u>Retirements</u>	<u>Ending Balance</u>
2005	1,850,000	1,200,000	-	185,000	1,015,000
2009	7,400,000	7,400,000	-	-	7,400,000
2009A	3,890,000	3,755,000	-	2,140,000	1,615,000
	13,140,000	12,355,000	-	2,325,000	10,030,000

FUND PURPOSE

The Debt Service Fund is established for the purpose of retiring general obligation and other debt incurred to finance various capital improvements in

FUND HIGHLIGHTS

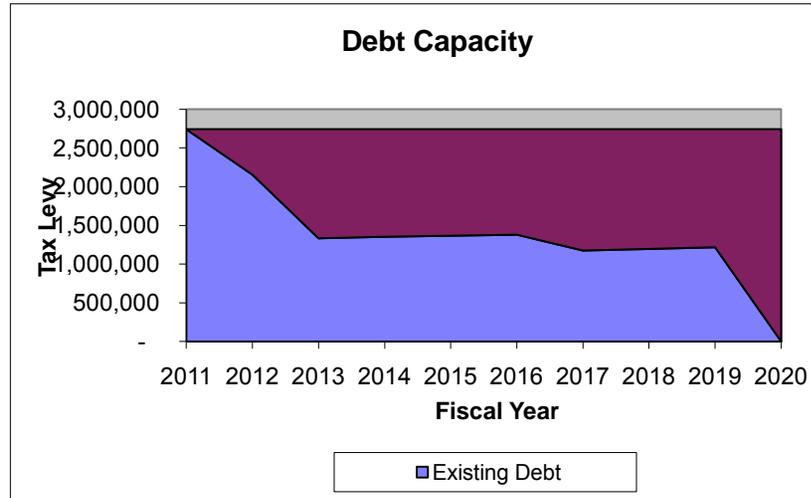
During Fiscal Year 2010, the Village issued \$3,890,000 in bonds for the purpose of refunding the principal balances of Series 1999 Bonds and Series 2001 Bonds. The issuance was approved to take advantage of favorable interest rates at the time.

At the end of Fiscal Year 2010 the Village debt balance was \$12.3 Million. Absent any new issuances of debt, the debt balance will be \$10.0 Million.

The Village preserves its limited tax bond authority as an emergency reserve. Beginning Tax Year 2009 (Fiscal Year 2011) the annual extension limit increases by the percentage change in the CPI. Therefore the extension limit has increased from \$501,555 to \$502,056. The Village is using approximately \$225,000 of this authority already. The full limit will be restored beginning Fiscal Year 2017.

EXISTING DEBT SERVICE TAX LEVY PROJECTION
FISCAL YEAR 2011 THROUGH FISCAL YEAR 2020

SERIES	RETIREMENT DATE	ORIGINAL DEBT	FISCAL YEAR 2011 THROUGH FISCAL YEAR 2020									
			FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
2005	Dec-15	1,850,000	224,000	222,988	221,813	225,475	223,813	221,988	-	-	-	-
2009	Dec-18	7,400,000	166,008	166,008	1,111,008	1,127,108	1,142,508	1,157,208	1,174,895	1,195,370	1,216,995	-
2009A	Dec-18	3,890,000	2,252,650	1,663,450	-	-	-	-	-	-	-	-
Annual Tax Levy			2,642,658	2,052,446	1,332,821	1,352,583	1,366,321	1,379,196	1,174,895	1,195,370	1,216,995	-
Annual Tax Levy per \$100K EAV			221	167	105	104	102	100	82	81	80	N/A
Total Original Debt		13,140,000										



ANNUAL PRINCIPAL PAYMENT ON EXISTING G.O. DEBT SERVICE
FISCAL YEAR 2011 THROUGH FISCAL YEAR 2020

<u>SERIES</u>	<u>RETIREMENT DATE</u>	<u>ORIGINAL DEBT</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>	<u>FY 2019</u>	<u>FY 2020</u>
2005	Dec-15	1,850,000	185,000	190,000	195,000	205,000	210,000	215,000	-	-	-	-
2009	Dec-18	7,400,000	-	-	945,000	980,000	1,015,000	1,050,000	1,090,000	1,135,000	1,185,000	-
2009A	Dec-11	3,890,000	2,140,000	1,615,000	-	-	-	-	-	-	-	-
Annual Principal Payment			2,325,000	1,805,000	1,140,000	1,185,000	1,225,000	1,265,000	1,090,000	1,135,000	1,185,000	-

Principal Balance

March 1	12,355,000	10,030,000	8,225,000	7,085,000	5,900,000	4,675,000	3,410,000	2,320,000	1,185,000	-
February 28 (29)	10,030,000	8,225,000	7,085,000	5,900,000	4,675,000	3,410,000	2,320,000	1,185,000	-	-
Equalized Assessed Valuation (1) 3.0% Annual Increase	1,194,516,316	1,230,351,805	1,267,262,360	1,305,280,230	1,344,438,637	1,384,771,796	1,426,314,950	1,469,104,399	1,513,177,531	1,558,572,857
G.O. Debt Limit - 10.00% of EAV	119,451,632	123,035,181	126,726,236	130,528,023	134,443,864	138,477,180	142,631,495	146,910,440	151,317,753	155,857,286
Legal G.O. Debt Margin On 2/28 (29)	109,421,632	114,810,181	119,641,236	124,628,023	129,768,864	135,067,180	140,311,495	145,725,440	151,317,753	155,857,286
Long Term Debt Per Capita (Assumes Constant Population of 8,763)	1,144.59	938.61	808.51	673.29	533.49	389.14	264.75	135.23	-	-
Long Term Debt per \$100,000 EAV	839.67	668.51	559.08	452.01	347.73	246.25	162.66	80.66	-	-

Interest Payments

<u>SERIES</u>	<u>RETIREMENT DATE</u>	<u>ORIGINAL DEBT</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>	<u>FY 2019</u>	<u>FY 2020</u>
2005	Dec-15	1,850,000	39,000	32,988	26,813	20,475	13,813	6,988	-	-	-	-
2009	Dec-18	7,400,000	166,008	166,008	166,008	147,108	127,508	107,208	84,895	60,370	31,995	-
2009A	Dec-11	3,890,000	112,650	48,450	-	-	-	-	-	-	-	-
Annual Principal Payment			317,658	247,445	192,820	167,583	141,320	114,195	84,895	60,370	31,995	-
Interest as % of Prin. Balance			2.57%	2.47%	2.34%	2.37%	2.40%	2.44%	2.49%	2.60%	2.70%	N/A

VILLAGE OF GLENCOE
LIMITED TAX BOND AUTHORITY

Annual Extension Available (1)	502,056
Annual Extension Obligated	225,000
Available for Debt Service	277,056
Rate	3.00%

Terms (Yrs)	7	10	15
Annual Payment	277,034	277,045	277,058
Issuance Amount	1,726,000	2,363,250	3,307,500

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

2008 EAV	1,159,724,579
1/2 or 1.0% Authority (2)	5,798,623
Limited Tax Bond Balance (3)	1,200,000
Remaining 1/2% Authority	4,598,623

Note

(1) Beginning Tax Year 2009, the available extension increases by CPI.

(2) Outstanding principal balance reduces this amount available.

(3) As of 1/1/2010

10 YEAR EQUALIZED ASSESSED VALUATION (EAV) SUMMARY

Levy Year	Population (a)	EAV (b)	% Change
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%
2007	8,762	1,109,274,339	37.7%
2008	8,762	1,159,724,579	4.5%
10 YEAR AVERAGE		705,473,334	
Average Annual Increase		10.8%	

Sources:

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

TOTAL PROPERTY TAX EXTENSIONS

Levy Year	Extended (a)	% Change	Extended as Percent of EAV
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%
2007	10,021,420	4.63%	0.90%
2008	10,677,741	6.55%	0.92%
AVERAGE	8,788,627	4.23%	1.36%

Note:

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

NEW EQUALIZED ASSESSED VALUE

Levy Year	New EAV	% of Total EAV
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%
2007	23,446,028	2.11%
2008	9,506,290	0.82%
TOTAL	133,380,372	
AVERAGE	13,338,037	1.91%

VILLAGE OF GLENCOE
ANALYSIS OF DEBT SERVICE CAPACITY

March 1, 2010

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, 2011, this limit will be \$119.5 Million. At that time, the Village will have \$10.0 Million in debt applicable to the limit leaving a legal debt margin of \$109.5 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 has no outstanding alternative revenue debt.

The Village also has limited tax authority based upon the amount of property tax extension used to pay for non-referendum debt service at the time tax cap legislation was enacted in the early 1990's. The law provides that non-referendum debt can be replaced without referendum. Originally, the Village could issue debt with annual debt service payments up to \$501,000 without referendum. Beginning Tax Year 2009 (Fiscal Year 2011) the extension cap increases annually by the same CPI as property tax extension under Property Tax Extension Limitation Law (PTELL). During Fiscal Year 2011 the limited tax debt cap is \$502,056

In 2005 the Village issued \$1.85 Million in limited tax debt for sewer work using up \$225,000 of that authorization, leaving \$277,000. Assuming 3.0% interest, the Village can issue debt from approximately \$1.7 Million in 7 year term bonds to \$3.3 Million in 15 year term bonds so long as the annual debt service remains at \$277,000. As the 2005 series bonds are retired, the capacity is restored to a maximum of \$502,056.

Beginning in Fiscal Year 2012, the debt service begins to drop from an annual average of about \$2.7 Million to approximately \$2.0 Million during Fiscal Year 2013 and approximately \$1.3 Million per year through Fiscal Year 2019. Therefore, there is the ability to structure future debt in order to maintain level debt service. Structuring debt to pay new principal as old principal matures 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 \$502,000 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. Fiscal Year 2010 and Fiscal Year 2011 debt is approximately \$2.7 Million (prior to abatements).
Use of Debt Service	Typically debt has been issued for projects such as streets, sewers, water main, or major equipment (such as fire engine replacement) or to refund existing debt where financial conditions are favorable.

BOND CONSTRUCTION FUND

The Bond Construction Fund is designed to account for activity funded by the issuance of bonds. Each bond is created as a division in order to independently account for any issuance the Village approves. The 2009 General Bonds are intended to fund maintenance resurfacing, parking lot improvements, storm and sanitary sewer improvements, Village Hall renovation work in the Public Safety Department and the purchase of a replacement fire pumper squad.

Review of Fiscal Year 2010

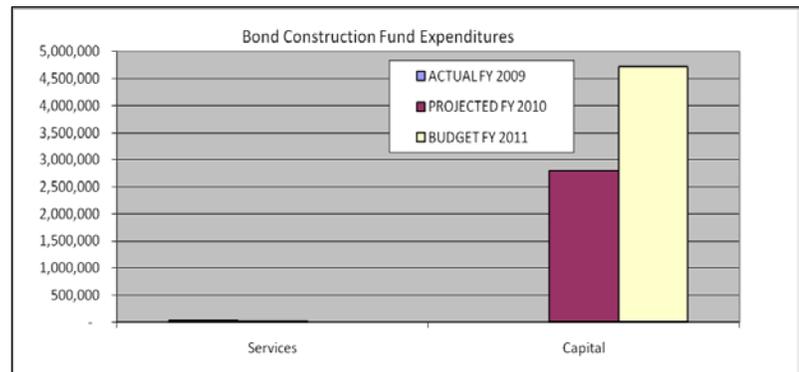
Capital improvement expenditures in the Bond Construction Fund in FY 2010 included year 1 of a 3 year maintenance resurfacing program with work completed on 39 Village streets. Construction was also substantially completed on the new Village Court parking lot in the central business district. Storm sewer improvements completed in FY 2010 included the construction of a new storm sewer outfall on Beach Road and the engineering plans for the Palos and Green Bay Road Basin Improvements. Architectural design work was initiated in FY 2010 on the final phase of the Village Hall Improvement Project which includes the entire first floor of the Public Safety Department operations. Capital equipment replaced in FY 2010 included the Fire Squad Pumper #30.

Bond Construction Fund Expenditures

	ACTUAL FY 2009	PROJECTED FY 2010	BUDGET FY 2011	% Increase (Decrease from Projected)
Personnel				N/A
Services	30,589	20,467	-	-100.00%
Commodities				N/A
Subtotal	30,589	20,467	-	-100.00%
Debt Service	-	-	-	N/A
Capital	-	2,795,949	4,714,814	68.63%
Other	-	-	-	N/A
Transfer	-	-	-	N/A
Grand Total	30,589	2,816,416	4,714,814	67.40%

Goals for Fiscal Year 2011

Capital expenditures proposed in FY 2011 in the Bond Construction Fund include Year 2 of the maintenance street resurfacing program, including the local funding match of the federally funded (ARRA) Green Bay Road resurfacing improvement from Scott Avenue to Park Avenue. All work in the Village Court parking lot will be completed early in FY 2011. The Beach Road and Palos & Green Bay Road Basin storm sewer improvements will be constructed during this upcoming year. Building improvements will include the completion of design and construction on the first floor Public Safety Department renovation including updating the holding cells. Other building improvements will include fire sprinkler system installations in the basement, 2nd floor and attic areas of the Village Hall.



Village of Glencoe
Long Range Capital Inventory
From FY 2011 through FY 2020

August 27, 2009

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 2019 Summary (Chart)

Exhibit IV – Total Project Costs during Plan 2019

Capital Plan Summary Listing by Project Code

Summary

This document presents the long range capital inventory contemplated as of August 2009. 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 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 Village 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. This inventory will be included as part of the Fiscal Year 2011 Budget as approved by the Village Board.
2. Last year’s plan spanned from FY 2010 through FY 2019. This year’s plan pushes one year forward in advance of the year to be budgeted and spans from FY 2011 through FY 2020.
3. Plan 2020 has decreased by \$4,843,206 from Plan 2019.
4. 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 \$21.6 Million plan total, infrastructure improvements represent 54.4%, buildings & equipment represent 19.7% and vehicles represent 25.9%.

Last year's plan included nearly \$26.5 Million in expenditures, infrastructure improvements represented 55.7%, buildings & equipment represented 21.6% and vehicles represented 22.7%

Exhibit II

Annual expenditure averages \$2,163,677 per year and ranges from \$688,173 in Fiscal Year 2020 to \$4,546,900 in Fiscal Year 2011. Greatest volatility from year to year is in the streets, vehicles, sewer categories.

Last year's plan included average annual expenditures of \$2,647,998 per year and ranged from \$1,187,128 in Fiscal Year 2019 to \$5,746,200 in Fiscal Year 2010. Greatest volatility from year to year was in the vehicle, equipment and building & grounds categories.

Exhibit III

This exhibit presents Exhibit II visually.

Exhibit IV

Street work, water mains, sanitary sewers and vehicles make up 53.4% of the total \$21.6 Million in projects. After the above mentioned projects, no individual project category is greater than \$1.0 Million or 3.4% of the inventory total.

Village of Glencoe
Long Range Financial Plan

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

<u>Program Type</u>	Plan 2019 <u>Cost</u>	% of <u>Total</u>	Plan 2020 <u>Cost</u>	% of <u>Total</u>
Building & Grounds	1,582,000	6.0%	1,262,000	5.8%
Equipment	2,700,900	10.2%	2,471,700	11.4%
Forestry	690,000	2.6%	250,000	1.2%
Hydrants	-	0.0%	-	0.0%
Meters	-	0.0%	-	0.0%
Parking	735,000	2.8%	275,000	1.3%
Service	-	0.0%	-	0.0%
Sewer	1,920,000	7.3%	1,365,000	6.3%
Sidewalks	961,760	3.6%	786,350	3.6%
Streets	8,638,625	32.6%	6,674,434	30.8%
Vehicles	6,012,865	22.7%	5,613,000	25.9%
Water Main	3,238,830	12.2%	2,939,290	13.6%
Total - All Fund Types	26,479,980	100.0%	21,636,774	100.0%
 Program Category				
Bldg. & Equip.	5,707,900	21.6%	4,258,700	19.7%
Vehicles	6,012,865	22.7%	5,613,000	25.9%
Infrastructure	14,759,215	55.7%	11,765,074	54.4%
Total - All Fund Types	26,479,980	100.0%	21,636,774	100.0%

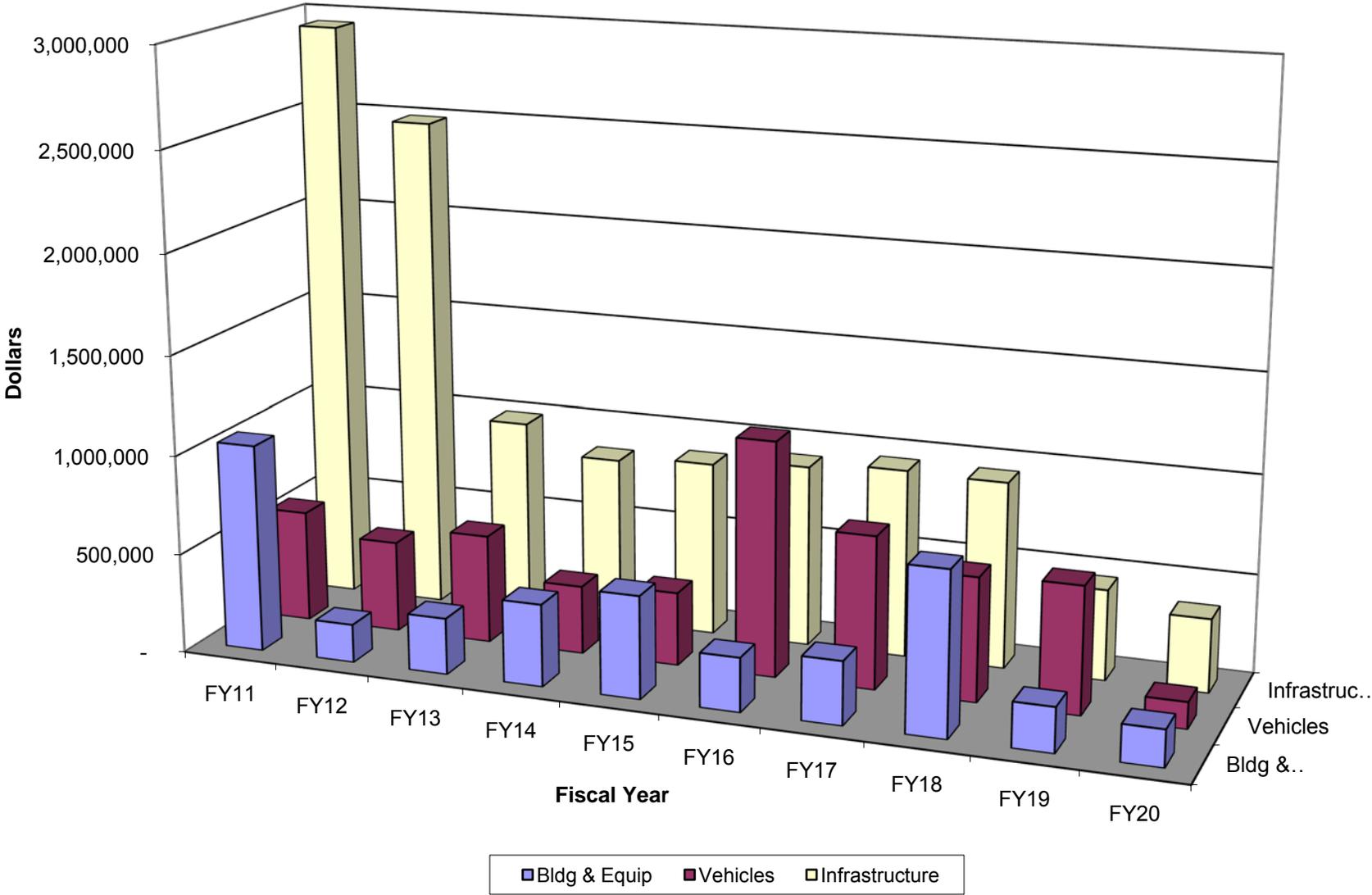
Village of Glencoe
Long Range Capital Inventory (from FY 2011 through FY 2020)

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

All Funds											
<u>Program Type</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>FY19</u>	<u>FY20</u>	<u>Total</u>
Building & Grounds	465,000	15,000	100,000	150,000	-	47,000	120,000	315,000	-	50,000	1,262,000
Equipment	580,400	177,000	183,000	262,500	264,000	99,000	147,000	451,000	174,000	133,800	2,471,700
Forestry	-	-	-	-	50,000	50,000	50,000	50,000	50,000	-	250,000
Hydrants	-	-	-	-	-	-	-	-	-	-	-
Meters	-	-	-	-	-	-	-	-	-	-	-
Parking	-	-	-	-	200,000	75,000	-	-	-	-	275,000
Service	-	-	-	-	-	-	-	-	-	-	-
Sewer	600,000	740,000	25,000	-	-	-	-	-	-	-	1,365,000
Sidewalks	80,000	85,000	135,000	90,000	90,000	95,000	116,350	95,000	-	-	786,350
Streets	1,946,000	1,331,000	482,000	393,460	405,264	417,422	429,944	442,843	456,128	370,373	6,674,434
Vehicles	561,000	458,000	546,000	343,500	368,500	1,178,500	766,000	620,500	637,000	134,000	5,613,000
Water Main	314,500	330,240	346,750	364,100	382,300	401,400	400,000	400,000	-	-	2,939,290
Total All Funds	4,546,900	3,136,240	1,817,750	1,603,560	1,760,064	2,363,322	2,029,294	2,374,343	1,317,128	688,173	21,636,774

All Funds											
<u>Program Category</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>FY19</u>	<u>FY20</u>	<u>Total</u>
Bldg. & Equip.	1,045,400	192,000	283,000	412,500	514,000	271,000	317,000	816,000	224,000	183,800	4,258,700
Vehicles	561,000	458,000	546,000	343,500	368,500	1,178,500	766,000	620,500	637,000	134,000	5,613,000
Infrastructure	2,940,500	2,486,240	988,750	847,560	877,564	913,822	946,294	937,843	456,128	370,373	11,765,074
Total All Funds	4,546,900	3,136,240	1,817,750	1,603,560	1,760,064	2,363,322	2,029,294	2,374,343	1,317,128	688,173	21,636,774

Capital Plan 2020 Summary



Village of Glencoe

Long Range Capital InventoryTotal Project Costs from Fiscal Year 2011 through Fiscal Year 2020

<u>Code</u>	<u>Program Name</u>	Prior Plan <u>Cost</u>	Current <u>Plan Cost</u>	\$ Change <u>From Prior</u>	Current	
					<u>% of Total</u>	<u>Accum. %</u>
06-001	Street Resurfacing - Local Streets	7,837,949	6,118,434	(1,719,515)	28.3%	28.3%
08-001	Distribution Mains	3,238,830	2,939,290	(299,540)	13.6%	41.9%
04-001	Sanitary Sewer Upgrades	1,785,000	1,340,000	(445,000)	6.2%	48.1%
07-013	Other Vehicles	1,095,000	1,166,000	71,000	5.4%	53.4%
07-001	Refuse Packers	976,865	741,000	(235,865)	3.4%	56.9%
05-001	Residential Sidewalks	961,760	786,350	(175,410)	3.6%	60.5%
07-005	Dump Trucks	856,000	856,000	-	4.0%	64.5%
07-010	Fire Engine	850,000	425,000	(425,000)	2.0%	66.4%
07-008	Public Safety Vehicles	761,000	755,000	(6,000)	3.5%	69.9%
01-001	Village Hall Renovation	600,000	300,000	(300,000)	1.4%	71.3%
09-002	Tree Replacement	600,000	250,000	(350,000)	1.2%	72.5%
03-002	Commuter Parking	535,000	75,000	(460,000)	0.3%	72.8%
06-005	Green Bay Road (30% Local Share)	531,000	456,000	(75,000)	2.1%	74.9%
02-001	911 System Equipment	495,000	495,000	-	2.3%	77.2%
02-007	Sewer Equipment	463,500	493,500	30,000	2.3%	79.5%
01-011	Life Safety/Security Upgrade	370,000	225,000	(145,000)	1.0%	80.5%
07-006	End Loaders	330,000	330,000	-	1.5%	82.0%
02-015	Water Plant Equipment	247,000	297,000	50,000	1.4%	83.4%
07-007	Aerial Tower Truck	240,000	240,000	-	1.1%	84.5%
02-003	Computer Equipment	230,000	242,000	12,000	1.1%	85.6%
07-003	Ambulance	210,000	210,000	-	1.0%	86.6%
03-003	Temple Court Parking	200,000	200,000	-	0.9%	87.5%
01-009	Facility Improvements	195,000	155,000	(40,000)	0.7%	88.3%
02-010	Office Equipment	189,000	154,000	(35,000)	0.7%	89.0%
02-008	Radio Replacement	184,000	192,800	8,800	0.9%	89.9%
07-004	Street Sweeper	175,000	175,000	-	0.8%	90.7%
01-010	Contaminant Early Detection System	160,000	160,000	-	0.7%	91.4%
02-014	Water Meters	150,000	-	(150,000)	0.0%	91.4%
02-013	Fire Program	148,000	166,000	18,000	0.8%	92.2%
02-006	Lap Top Computers - PS	145,000	140,000	(5,000)	0.6%	92.8%
01-004	Range Upgrade	135,000	135,000	-	0.6%	93.4%
07-009	Sidewalk Tractors	128,000	301,000	173,000	1.4%	94.8%
07-012	Pothole Patch Truck	123,000	123,000	-	0.6%	95.4%
01-007	UV Disinfection System	120,000	120,000	-	0.6%	96.0%
02-005	Squad Car Video Cameras	118,000	80,000	(38,000)	0.4%	96.3%
02-011	Furniture Upgrade	117,000	102,000	(15,000)	0.5%	96.8%
10-001	Storm Sewer Upgrades	110,000	-	(110,000)	0.0%	96.8%
06-003	Dundee Road (30% Local Share)	100,000	100,000	-	0.5%	97.3%
02-009	Leaf Program Equipment	99,400	137,400	38,000	0.6%	97.9%
01-008	Intake Chemical Feed	90,000	90,000	-	0.4%	98.3%
02-002	Air Pack Replacements	90,000	30,000	(60,000)	0.1%	98.5%
09-001	Tree Removal	90,000	-	(90,000)	0.0%	98.5%
06-004	Medians	75,000	-	(75,000)	0.0%	98.5%
06-006	Hohlfelder/Westley Rd. (30% Local)	75,000	-	(75,000)	0.0%	98.5%
01-006	HVAC Upgrade	70,000	170,000	100,000	0.8%	99.2%
08-004	Water Reservoir Upgrade	45,000	-	(45,000)	0.0%	99.2%
02-019	Audio/Visual Equipment	30,000	30,000	-	0.1%	99.4%
01-003	Roof Replacement	25,000	-	(25,000)	0.0%	99.4%
04-004	Harbor Street Lake Wall	25,000	25,000	-	0.1%	99.5%
02-012	Parking Program	20,000	45,000	25,000	0.2%	99.7%
06-007	Bridges	19,676	-	(19,676)	0.0%	99.7%
01-005	Kitchen Upgrade	15,000	35,000	20,000	0.2%	99.9%
01-002	Window Replacement	-	30,000	30,000	0.1%	100.0%
Total Programs		26,479,980	21,636,774	(4,843,206)		
% Variance from Prior Plan				-18.3%		
Proposed Use of Bond Proceeds & Related Financing Sources		7,570,888	3,701,000			
Remaining Inventory		18,909,092	17,935,774			

Exhibit V

Village of Glencoe
Long Range Capital Inventory
Fiscal Year 2011 through Fiscal Year 2020

Allocation of Cost to Anticipated Funding Source

<u>Anticipated Funding Source</u>	<u>Allocated Cost</u>	<u>% of Total</u>
Bond Proceeds	3,701,000	17.1%
E911 Revenue	1,019,800	4.7%
Garbage Fund Revenue	993,400	4.6%
General Fund Revenue	7,648,350	35.3%
General Fund - To Be Determined (1)	796,000	3.7%
Motor Fuel Tax Revenue	3,322,434	15.4%
Water Services Revenue	4,155,790	19.2%
TOTAL	<u>21,636,774</u>	<u>100.0%</u>

Note

- (1) To be determined sources include projects that would not proceed unless there was available grant funding or other alternative sources.

Village of Glencoe
INITIAL DRAFT
Long Range Financial Forecast
Expected Case
Through Fiscal Year 2015

August 19, 2009

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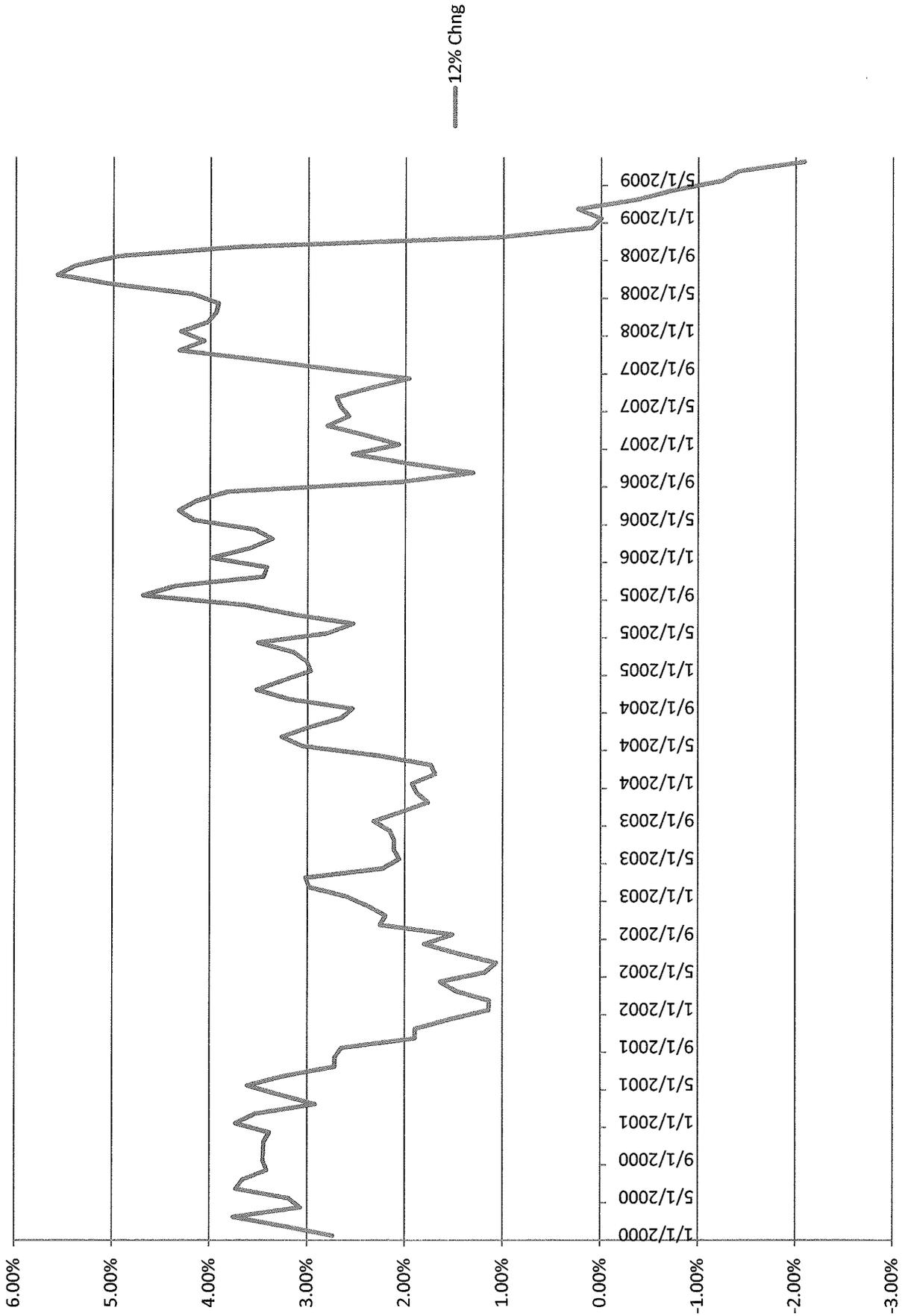
General Fund

Water Fund

Garbage Fund

Line-Item Assumptions

12 Month Rolling Change in US CPI-U



Consumer Price Index-All Urban Consumers**Series Catalog:**

Series ID : CUUR0000SA0

Not Seasonally Adjusted

Area : U.S. city average

Item : All items

Base Period : 1982-84=100

Data:

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Ann
1999	164.3	164.5	165	166.2	166.2	166.2	166.7	167.1	167.9	168.2	168.3	168.3	166.6
2000	168.8	169.8	171.2	171.3	171.5	172.4	172.8	172.8	173.7	174	174.1	174	172.2
2001	175.1	175.8	176.2	176.9	177.7	178	177.5	177.5	178.3	177.7	177.4	176.7	177.1
2002	177.1	177.8	178.8	179.8	179.8	179.9	180.1	180.7	181	181.3	181.3	180.9	179.9
2003	181.7	183.1	184.2	183.8	183.5	183.7	183.9	184.6	185.2	185	184.5	184.3	184
2004	185.2	186.2	187.4	188	189.1	189.7	189.4	189.5	189.9	190.9	191	190.3	188.9
2005	190.7	191.8	193.3	194.6	194.4	194.5	195.4	196.4	198.8	199.2	197.6	196.8	195.3
2006	198.3	198.7	199.8	201.5	202.5	202.9	203.5	203.9	202.9	201.8	201.5	201.8	201.6
2007	202.42	203.5	205.35	206.69	207.95	208.4	208.3	207.92	208.49	208.94	210.18	210.04	207.34
2008	211.08	211.69	213.53	214.82	216.63	218.8	219.96	219.09	218.78	216.57	212.43	210.23	215.3
2009	211.14	212.19	212.71	213.24	215.7	215.7	215.33						

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Ann
1999													
2000	2.74%	3.22%	3.76%	3.07%	3.19%	3.73%	3.66%	3.41%	3.45%	3.45%	3.45%	3.39%	
2001	3.73%	3.53%	2.92%	3.27%	3.62%	3.25%	2.72%	2.72%	2.65%	2.13%	1.90%	1.55%	
2002	1.14%	1.14%	1.48%	1.64%	1.18%	1.07%	1.46%	1.80%	1.51%	2.03%	2.20%	2.38%	
2003	2.60%	2.98%	3.02%	2.22%	2.06%	2.11%	2.11%	2.16%	2.32%	2.04%	1.77%	1.88%	
2004	1.93%	1.69%	1.74%	2.29%	3.05%	3.27%	2.99%	2.65%	2.54%	3.19%	3.52%	3.26%	
2005	2.97%	3.01%	3.15%	3.51%	2.80%	2.53%	3.17%	3.64%	4.69%	4.35%	3.46%	3.42%	
2006	3.99%	3.60%	3.36%	3.55%	4.17%	4.32%	4.15%	3.82%	2.06%	1.31%	1.97%	2.54%	
2007	2.08%	2.42%	2.78%	2.57%	2.69%	2.69%	2.36%	1.97%	2.76%	3.54%	4.31%	4.08%	
2008	4.28%	4.03%	3.98%	3.94%	4.18%	5.02%	5.60%	5.37%	4.94%	3.66%	1.07%	0.09%	
2009	0.03%	0.24%	-0.38%	-0.74%	-0.43%	-1.42%	-2.11%					-1.42%	

AVERAGE

00-08	2.83%	2.85%	2.91%	2.89%	2.99%	3.11%	3.14%	3.06%	2.99%	2.85%	2.63%	2.51%	2.90%
2009	0.03%	0.24%	-0.38%	-0.74%	-0.43%	-1.42%	-2.11%						

Executive Summary

This forecast shows the impact of diminished revenue on status quo service and expenditure levels. Using available data and current trends, the revenues are going to be down for at least two years before recovery begins. This is particularly true of property taxes and building permit revenue.

Based on operating expenditure alone (no capital expenditure), the General Fund will dip below the minimum 10% fund balance target by the end of Fiscal Year 2012. This assumes that the adjustment identified by staff during Fiscal Year 2010 are implemented that year and that \$400,000 be reduced annually from Police Pension contribution through Fiscal Year 2015 and that the two PSO officer positions remain vacant. Absent implementation of the adjustments, the General Fund will dip below the 10% target by the end of this fiscal year (Fiscal Year 2010) and would actually be operating at a deficit as of Fiscal Year 2012.

Included in this forecast are some additional recommendations to consider, including:

1. Increase fees to support services of the Garbage Fund and transfer property tax to other areas of need (General Fund and Police Pension).
2. Consider offering IMRF early retirement incentive program.
3. Review benefit levels and the allocation of cost of benefits (i.e. introduce an employee share for single coverage).
4. If the two Public Safety Officer positions are to be left vacant, then the staffing level used by the actuary to determine how much goes to Police Pension should be reduced.

There may be other operational adjustments that the other department heads may be able to identify in their own operations.

Review of Assumptions

Included in the back of this report are the detailed percentage adjustments to accounting line items used to complete the operating statements in this report.

REVENUE

Property Tax

The 2009 tax levy (for Fiscal Year 2011) can increase by 0.1%. The annual change in the United States consumer price index (US CPI-U-All Items) is used as the basis for determining the amount of the annual increase in property taxes. Through July 2009, this index is down 2.1% from the prior year. However, if the year were to end today, then the 2010 tax levy (for Fiscal Year 2012) increase would be 2.42% (forecast assumes 2.3%). The 2011 tax levy increase is projected to be 2.5%. The factor for 2012 and 2013 tax levies is an increase of 2.9%

Municipal Utility Taxes

A recent Wall Street Journal article report that the revenue from utilities (natural gas and electric) may decline somewhat due to reduced demand and price restructuring. Therefore, the forecast anticipates a 1% increase from a base level of \$826,000 in FY 2010 and a 3% annual increase in years after. The Fiscal Year 2010 Budget included \$916,700 for utility taxes.

Cable & Telecommunication Taxes

These revenues continue to be strong. Actually it is anticipated that during this down economy the base of cable revenue will grow stronger. Perhaps more people are staying home and watching TV (and taking advantage of additional cable services) versus going out for more costly entertainment.

Sales Tax

Almost have way through Fiscal Year 2010, revenues from sales tax are on target with budget. The forecast projects 1% growth from the FY 2010 budget level and 3% annual increases thereafter.

Water & Sewer Charges

Forecast assumes continuing with 3% annual increase program. Rate increases may be higher depending on need for capital improvements in water production and distribution systems.

Garbage Service Fees

The forecast is based upon an extension of status quo service levels and costs. The only garbage service fee increases anticipated are for the cost of second garbage collection and recycling fees. Both of these changes are intended to recover the full cost of service.

Building Permits

The forecast assumes two additional years from Fiscal Year 2010 activity levels for building permits before returning to an increase from the 2010 of 3% annually in Fiscal Year 2013 through Fiscal Year 2015 due to a return to increased building activity, not through rate changes.

Fees & Charges Generally

Other than those fees already discussed, the forecast does not include any other increase in fee rates.

EXPENDITURE

Salaries

Forecast includes 2% to 3% increases with a 1.5% attrition factor. The attrition factor means that expenditures will be 1.5% less than budgeted due to turnover of employees. Attrition factor may actually be less during times of economic uncertainty. The increase factor included is less than the Fiscal Year 2010 increase of 2.88% for all but Fiscal Year 2010. Fiscal Year 2011 will be the first year of a new agreement with the Public Works Union. These raises are included as an extension of types of raises seen prior to the economic downturn.

Employee Benefits

The forecast includes a 5% annual increase in the cost of benefits. The forecast is based upon benefit levels as they presently exist with no changes. The forecast is based on status quo benefits with no federal benefit alternative.

Pension Cost

This category includes cost of Social Security, Medicare, Illinois Municipal Retirement Fund, Police Pension costs and Fire Pension costs. The largest increases are for IMRF and Police Pension. The IMRF rate will be increasing 10% from 8.83% to 9.79%, with additional 10% increases in FY 2012 and 2013 respectively. It is anticipated that required contribution for police pension will increase from \$1.4 Million to \$1.7 Million from Fiscal Year 2010 to Fiscal Year 2011. The forecast assumes allocating \$400,000 less than the actuarially suggested amount from Fiscal Year 2010 through Fiscal Year 2015.

Cost of Services

Forecast completed using a 1% annual increase factor.

Cost of Commodities (Supplies & Equipment)

Forecast completed using a 1% annual increase factor.

Capital Expenditure

Not included beyond Fiscal Year 2010.

Community Grants

Each year is decreased by 5% from the previous year for Family Services, Senior Housing Aid, Junior High Project, Glencoe Youth Services, Chamber of Commerce, Writer's Theatre and Glencoe Historical Society.

Sales Tax Rebate

The rebate with Autohaus ends August 2012 (Fiscal Year 2013)

Issues to Consider

Property Taxes

1. The allowable increase in 2009 tax levy from the 2008 tax extension is 0.1%. This is based on the change in CPI from December 2007 to December 2008. This represents an increase of less than \$8,000 from the 2008 levy of \$7.9 Million (excluding debt service).
2. With a decline in assessed values, there will be a significant increase in property tax rates.
3. Due to use of lagging CPI figure, the percentage increase in the prior year's property tax extension will always lag behind the current economic conditions. In the present environment, property taxes will lag behind any economic recovery (i.e. the change in CPI-U from December 2007 through December 2008 establishes the tax cap increase percentage for the property taxes to be levied in December 2009).

Police Pension Fund

1. During Fiscal Year 2009, the net plan assets held in trust for pension benefits decreased from \$19.9 Million to \$16.3 Million. Primarily because of the impact of the change in value of investments, the funding level is projected to decrease from 60.1% to approximately 48% based on this change alone.
2. The annual funding requirement (by property taxes--levied in December 2009) is projected to increase from \$987,300 (\$1.4 Million budgeted funding--all sources) to approximately \$1,046,000 (approximately \$1.7 Million funding--all sources). Sources other than property tax came from fund balance in the General Fund.
3. The difference between the amount levied in taxes and the amount budgeted is typically transferred to the Police Pension Fund from the General Fund in February of each year.
4. As a basic assumption, the policy of fully funding the pension obligations will remain. Taxes will be levied based on using State of Illinois assumptions and the actual funding will continue based on Village actuarial assumptions (more recent mortality table, etc.)

Fire Pension Fund

1. Beyond Fiscal Year 2010, the Fire Pension Fund has resources to fund approximately 1.5 years of annuities. After that the Fund will be on a pay-as-you-go basis. The annual cost is approximately \$110,000 per year. Included in the plan is an allocation of additional resources from property taxes to maintain the annual obligation at about \$70,000 versus paying \$110,000 annually.
2. Would it be worth modifying actuarial assumptions for Fire Pension to further increase the allocation available to fund ongoing annuities. This would increase the annual amount of the levy for Fire Pension and further delay the eventual pay-as-you-go date.

This increased funding would not increase the amount of taxes collected, only take from another Village property tax designation (i.e. General Fund, Police Pension, Garbage Fund) already receiving taxes.

General Fund

1. The Police Pension funding gap will grow from \$400,000 annually in Fiscal Year 2010 to over \$700,000 by Fiscal Year 2015. (This assumes no change in the 2033 fully funded deadline).
2. Would a reduction in rates for permits actually stimulate building activity?
3. Winnetka split-lot reimbursement should commence beginning Fiscal Year 2010.
4. What is the ability of the Glencoe Golf Club to actually begin to repay the advance from the General Fund and still provide for needed capital improvements at the golf club? Through May 2009, the golf club "owes" the Village \$395,000 in deferred management fee, over \$200,000 in interest payable on advances and deferred management fee, and \$960,000 in cash advances, a total of over \$1.5 Million.
5. What is the ability of the Glencoe Golf Club to actually begin to pay the management fee? Through May 2009, \$15,000 of the FY 2010 management fee has been accrued but not collected.
6. The Public Works union contract expires on February 28, 2010.

Garbage Fund

1. What is the appropriate balance between property taxes and fees as resources to pay for services provided?
2. Are there any service level changes that could reduce cost and maintain a reasonable level of basic garbage collection service?
3. Would it be reasonable to change the Garbage Fund to an enterprise fund supported entirely by fees and use the property tax in other areas of need (i.e. pensions)?
4. Increase 10% minimum undesignated fund balance threshold to reflect liability insurance deductible of \$50,000.

Water Fund

1. Prior plan included 3.0% annual increases based upon 5-year average of water consumption. FY 2009 was below the five-year average, and year-to-date the FY2010 consumption is below FY 2009 levels. For planning perhaps a five year average should exclude the high year to be more conservative. The forecast decreases the base revenue from water sales from \$1.85 Million to \$1.715 Million.

2. Increase minimum cash and equivalents policy to reflect variability in water pumped and liability insurance deductible of \$50,000.

Motor Fuel Tax Fund

1. It is expected that Motor Fuel Tax will continue to be as expected (approximately \$230,000 per year). The rate has decreased from approximately \$250,000 annually to \$230,000.

Enhanced 911 Fund

1. Review need for fund balance in E911 fund in comparison to long range capital inventory. FY 2009 ending balance was 487,401.
2. Review other expenditures to see if they qualify as E911 expenditures.

Recommendations

1. Items previously identified as Fiscal Year 2010 adjustments should be implemented immediately.
2. Certain of those adjustments may need to carry forward to subsequent fiscal years.
3. Review recommendations list as TBD (to be determined).
4. Increase fees to support services of the Garbage Fund and transfer property tax to other areas of need (General Fund and Police Pension).
5. Consider offering IMRF early retirement incentive program.
6. Review benefit levels and the allocation of cost of benefits (i.e. introduce an employee share for single coverage).
7. If the two Public Safety Officer positions are to be left vacant, then the staffing level used by the actuary to determine how much goes to Police Pension should be reduced.

General Fund

Village of Glencoe								
General Fund								
Long Range Financial Plan - Expected Case								
Through Fiscal Year 2015								
	2010 Bud	2010 prj	2010 base	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Operating Revenue								
Charges for Service								
Sewer Charge	469,680	430,000	430,000	442,900	456,187	469,873	483,969	498,488
Ambulance Fees	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000
Special Services	-	-	-	-	-	-	-	-
Sub-Total	599,680	560,000	560,000	572,900	586,187	599,873	613,969	628,488
		93.4%	93.4%	2.3%	2.3%	2.3%	2.3%	2.4%
Permits								
Building Permits	875,250	439,000	431,000	431,000	431,000	443,930	457,248	470,965
Alarm Permits	98,000	100,000	98,000	98,000	98,000	98,000	98,000	98,000
Sub-Total	973,250	539,000	529,000	529,000	529,000	541,930	555,248	568,965
		55.4%	54.4%	0.0%	0.0%	2.4%	2.5%	2.5%
Licenses								
Liquor Licenses	17,500	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Vehicle Licenses	265,000	257,000	265,000	265,000	265,000	265,000	265,000	265,000
Business Licenses	19,200	19,200	19,200	19,200	19,200	19,200	19,200	19,200
Animal Licenses	6,375	6,375	6,375	6,375	6,375	6,375	6,375	6,375
Sub-Total	308,075	302,575	310,575	310,575	310,575	310,575	310,575	310,575
		98.2%	100.8%	0.0%	0.0%	0.0%	0.0%	0.0%
Fees								
Parking Fees	127,300	110,800	110,800	110,800	110,800	114,124	117,548	121,074
Management Fee	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
Sub-Total	187,300	170,800	170,800	170,800	170,800	174,124	177,548	181,074
		91.2%	91.2%	0.0%	0.0%	1.9%	2.0%	2.0%
Other Revenue								
Reimbursement	93,660	186,449	165,949	149,459	132,969	116,496	99,998	83,500
Special Services	47,590	47,590	47,590	48,780	50,243	51,750	53,303	54,902
Sub-Total	141,250	234,039	213,539	198,239	183,212	168,246	153,301	138,402
		165.7%	151.2%	-7.2%	-7.6%	-8.2%	-8.9%	-9.7%
Total Operating Rev.	2,209,555	1,806,414	1,783,914	1,781,514	1,779,774	1,794,748	1,810,641	1,827,504
Operating Expenses								
Personnel								
Salaries	7,285,905	7,273,809	7,285,905	7,318,948	7,352,147	7,420,452	7,489,746	7,595,005
Benefits	1,328,784	1,328,784	1,328,784	1,395,223	1,464,984	1,538,234	1,615,145	1,695,903
Pension Cost	2,016,882	2,032,769	2,160,245	2,411,026	2,486,233	2,564,525	2,627,773	2,692,847
Unemp. Ins.	40,000	40,000	40,000	41,000	42,230	43,497	44,802	46,146
Sub-Total	10,671,571	10,675,362	10,814,934	11,166,197	11,345,594	11,566,708	11,777,466	12,029,901
		100.0%	101.3%	3.2%	1.6%	1.9%	1.8%	2.1%
Services	1,779,546	1,789,825	1,779,546	1,797,341	1,815,315	1,833,468	1,851,803	1,870,321
Commodities	858,750	864,893	858,750	867,338	876,011	884,771	893,619	902,555
Other Expense								
Community Grants	97,135	97,135	97,135	93,178	89,419	85,848	82,456	79,233
Professional Servc.	32,750	33,140	32,750	32,750	32,750	32,750	32,750	32,750
Employment Exp.	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Other	192,000	175,000	175,000	176,750	182,053	163,847	-	-
Misc. Refunds	5,250	5,250	5,250	5,250	5,250	5,250	5,250	5,250
Uncollectible	-	-	-	-	-	-	-	-
Sub-Total	2,975,431	2,975,243	2,958,431	2,982,607	3,010,798	3,015,934	2,875,878	2,900,109
		100.0%	99.4%	0.8%	0.9%	0.2%	-4.6%	0.8%
Total Operating Exp.	13,647,002	13,650,605	13,773,365	14,148,804	14,356,392	14,582,642	14,653,344	14,930,010
NET OPERATIONS	(11,437,447)	(11,844,191)	(11,989,451)	(12,367,290)	(12,576,618)	(12,787,894)	(12,842,703)	(13,102,506)
General Revenue								
Taxes								
Property Tax	7,083,300	7,083,300	7,083,900	7,090,984	7,254,077	7,435,428	7,651,056	7,872,936
Property Tax Int.	6,225	6,225	715	722	729	737	758	780

	2010 Bud	2010 pri	2010 base	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Other Tax	1,673,750	1,583,155	1,583,155	1,614,128	1,645,864	1,695,240	1,746,097	1,798,480
Income Tax	800,000	750,000	750,000	757,500	765,075	788,027	811,668	836,018
Sales Tax	1,288,100	1,288,100	1,288,100	1,300,981	1,340,010	1,380,211	1,421,617	1,464,266
PPRT	80,500	77,280	77,280	78,053	78,833	81,198	83,634	86,143
Sub-Total	10,931,875	10,788,060	10,783,150	10,842,368	11,084,588	11,380,841	11,714,830	12,058,623
		98.7%	98.6%	0.5%	2.2%	2.7%	2.9%	2.9%
Fines & Forfeits	194,950	183,550	183,550	183,550	183,550	183,550	183,550	183,550
Interest	180,000	119,002	119,000	120,790	122,622	124,497	126,417	128,383
Other Revenue								
Grants	-	-	-	-	-	-	-	-
Other	150,400	190,700	145,900	146,866	148,803	152,757	156,830	161,025
Gifts/Contributions	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Leases	56,800	56,800	56,800	58,504	60,259	62,067	63,929	65,847
Other Sources	114,000	-	-	-	-	-	-	-
Sale of Assets	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Sub-Total	699,150	553,052	508,250	512,710	518,234	525,871	533,726	541,805
		79.1%	72.7%	0.9%	1.1%	1.5%	1.5%	1.5%
Total General Rev.	11,631,025	11,341,112	11,291,400	11,355,078	11,602,822	11,906,712	12,248,556	12,600,428
TOTAL OPERATING EXCESS (DEFICIT)	193,578	(503,079)	(698,051)	(1,012,212)	(973,796)	(881,182)	(594,147)	(502,078)
Capital Expenses								
Capital								
Bldg & Grounds	25,000	25,000						
Equipment	50,900	50,900						
Vehicles	56,000	56,000						
Sewers	-	41						
Streets	-	39						
Sidewalks	80,000	80,000						
Bridges	19,676	19,676						
Sub-Total	231,576	231,656	-	-	-	-	-	-
TOTAL EXCESS (DEFICIT)	(37,998)	(734,735)		(1,012,212)	(973,796)	(881,182)	(594,147)	(502,078)
Beginning Balance	2,080,214	2,080,214		1,345,479	333,267	(640,529)	(1,521,711)	(2,115,858)
Ending Balance	2,042,216	1,345,479		333,267	(640,529)	(1,521,711)	(2,115,858)	(2,617,936)
Target (10% of Operations)	1,364,700	1,365,061		1,414,880	1,435,639	1,458,264	1,465,334	1,493,001
Adjustments								
Defer Pension Contribution	423,000.00			400,000	400,000	400,000	400,000	400,000
Defer Capital Exp.	126,949.64			-	-	-	-	-
10% Reduction in Op.	300,000.00			-	-	-	-	-
Continue to Defer PSO's	100,000.00			103,000	106,090	109,273	112,551	115,927
Collect portion of golf debt	TBD			TBD	TBD	TBD	TBD	TBD
Review Short Term Staffing	TBD			TBD	TBD	TBD	TBD	TBD
Total	949,949.64			503,000.00	506,090.00	509,272.70	512,550.88	515,927.41
Revised Starting Balance				2,295,429	1,786,217	1,318,511	946,601	865,005
Revised Ending Balance	2,992,166	2,295,429		1,786,217	1,318,511	946,601	865,005	878,855
Budget Reconciliation								
Revenue	13,840,580	13,147,526	13,075,314	13,136,592	13,382,596	13,701,460	14,059,197	14,427,932
Expenditure	13,878,578	13,882,261	13,773,365	14,148,804	14,356,392	14,582,642	14,653,344	14,930,010
Excess/(Deficit)	(37,998)	(734,735)	(698,051)	(1,012,212)	(973,796)	(881,182)	(594,147)	(502,078)

Water Fund

Village of Glencoe									
Water Fund									
Long Range Financial Plan - Expected Case									
Through Fiscal Year 2015									
		<u>2010 Bud</u>	<u>2010 prj</u>	<u>2010 base</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>
Operating Revenue									
Charges for Service									
Water Sales		1,855,000	1,718,000	1,720,000	1,771,600	1,824,748	1,879,490	1,935,875	1,993,951
Meter Sales		37,740	20,000	37,740	37,740	37,740	37,740	37,740	37,740
Sub-Total		1,892,740	1,738,000	1,757,740	1,809,340	1,862,488	1,917,230	1,973,615	2,031,691
			91.8%	92.9%	2.9%	2.9%	2.9%	2.9%	2.9%
Total Operating Rev.		1,892,740	1,738,000	1,757,740	1,809,340	1,862,488	1,917,230	1,973,615	2,031,691
Operating Expenses									
Personnel									
Salaries		766,533	766,680	766,533	769,996	773,476	780,634	787,880	798,911
Benefits		143,200	143,200	143,200	150,360	157,878	165,772	174,060	182,764
Pension Cost		123,820	123,820	123,820	127,917	132,591	137,581	139,015	140,476
Sub-Total		1,033,553	1,033,700	1,033,553	1,048,273	1,063,945	1,083,987	1,100,955	1,122,151
			100.0%	100.0%	1.4%	1.5%	1.9%	1.6%	1.9%
Services		365,290	365,332	365,290	368,943	372,632	376,359	380,122	383,923
Commodities		149,115	149,625	149,115	150,606	152,112	153,633	155,170	156,721
Other Expense		-	-	-	-	-	-	-	-
Sub-Total		514,405	514,957	514,405	519,549	524,744	529,992	535,292	540,644
			100.1%	100.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Total Operating Exp.		1,547,958	1,548,657	1,547,958	1,567,822	1,588,689	1,613,979	1,636,247	1,662,795
NET OPERATIONS		344,782	189,343	209,782	241,518	273,799	303,251	337,368	368,896
General Revenue									
Interest		5,000	-	5,000	5,050	5,101	5,152	5,203	5,255
Other Revenue									
Other		10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Leases		61,800	61,800	61,800	63,654	65,564	67,531	69,556	71,643
Other Sources		14,000	-	-	-	-	-	-	-
Sale of Assets		-	-	-	-	-	-	-	-
Transfers In		-	-	-	-	-	-	-	-
Sub-Total		90,800	71,800	76,800	78,704	80,665	82,683	84,759	86,898
			79.1%	84.6%	2.5%	2.5%	2.5%	2.5%	2.5%
Total General Rev.		90,800	71,800	76,800	78,704	80,665	82,683	84,759	86,898
TOTAL OPERATING EXCESS (DEFICIT)		435,582	261,143	286,582	320,222	354,464	385,934	422,127	455,794
Capital Expenses									
Capital									
Bldg & Grounds		10,000	10,000						
Equipment		13,300	13,300						
Vehicles		-	-						
Water System		360,000	360,000						
Sub-Total		383,300	383,300	-	-	-	-	-	-
TOTAL EXCESS (DEFICIT)		52,282	(122,157)		320,222	354,464	385,934	422,127	455,794

	<u>2010 Bud</u>	<u>2010 prj</u>	<u>2010 base</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>
Beginning Balance	(32,721)	(32,721)		(154,878)	165,344	519,808	905,742	1,327,869
Ending Balance	19,561	(154,878)		165,344	519,808	905,742	1,327,869	1,783,663
Adjustments								
Defer Capital Exp.	80,000.00			-	-	-	-	-
10% Reduction in Op.	<u>51,440.50</u>			-	-	-	-	-
Total	131,440.50			-	-	-	-	-
Revised Starting Balance				(23,438)	296,785	651,249	1,037,183	1,459,310
Revised Ending Balance	151,002	(23,438)		296,785	651,249	1,037,183	1,459,310	1,915,104
Target (10% of Operations)	154,796	154,866		156,782	158,869	161,398	163,625	166,280
Budget Reconciliation								
Revenue	1,983,540	1,809,800	1,834,540	1,888,044	1,943,153	1,999,913	2,058,374	2,118,589
Expenditure	1,931,258	1,931,957	1,547,958	1,567,822	1,588,689	1,613,979	1,636,247	1,662,795
Excess/(Deficit)	52,282	(122,157)	286,582	320,222	354,464	385,934	422,127	455,794

Garbage Fund

Village of Glencoe								
Garbage Fund								
Long Range Financial Plan - Expected Case								
Through Fiscal Year 2015								
	<u>2010 Bud</u>	<u>2010 prj</u>	<u>2010 base</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>
<u>Operating Revenue</u>								
Charges for Service								
Garbage Service Fees	265,320	256,100	256,100	259,370	262,738	266,207	269,780	273,461
Recycling Service Fees	184,300	184,300	184,300	189,829	195,524	201,390	207,431	213,654
Yard Waste Program Fees	42,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000
Sub-Total	491,620	468,400	468,400	477,199	486,262	495,597	505,211	515,115
		95.3%	95.3%	1.9%	1.9%	1.9%	1.9%	2.0%
Total Operating Rev.	491,620	468,400	468,400	477,199	486,262	495,597	505,211	515,115
<u>Operating Expenses</u>								
Personnel								
Salaries	456,607	456,470	456,607	458,291	459,982	463,462	466,986	472,349
Benefits	89,300	89,300	89,300	93,765	98,453	103,376	108,545	113,972
Pension Cost	66,270	66,270	66,270	68,251	70,542	72,989	73,688	74,401
Sub-Total	612,177	612,040	612,177	620,307	628,977	639,827	649,219	660,722
		100.0%	100.0%	1.3%	1.4%	1.7%	1.5%	1.8%
Services	435,150	435,350	435,150	439,502	443,897	448,335	452,819	457,347
Disposal of Leaves	-	50,000	50,000	50,000	50,000	50,000	50,000	50,000
IRMA Deductible	-	36,000	-	-	-	-	-	-
Commodities	122,990	123,584	122,990	124,220	125,462	126,717	127,984	129,264
Other Expense	-	-	-	-	-	-	-	-
Sub-Total	558,140	644,934	608,140	613,722	619,359	625,052	630,803	636,611
		115.6%	109.0%	0.9%	0.9%	0.9%	0.9%	0.9%
Total Operating Exp.	1,170,317	1,256,974	1,220,317	1,234,029	1,248,336	1,264,879	1,280,022	1,297,333
NET OPERATIONS	(678,697)	(788,574)	(751,917)	(756,830)	(762,074)	(769,282)	(774,811)	(782,218)
<u>General Revenue</u>								
Taxes	705,400	704,700	704,700	705,470	721,601	739,673	761,131	783,212
Interest	7,000	3,000	3,000	3,030	3,060	3,091	3,122	3,153
Other Revenue	66,000	46,015	52,000	52,000	52,000	52,000	52,000	52,000
Sub-Total	778,400	753,715	759,700	760,500	776,661	794,764	816,253	838,365
		96.8%	97.6%	0.1%	2.1%	2.3%	2.7%	2.7%
Total General Rev.	778,400	753,715	759,700	760,500	776,661	794,764	816,253	838,365
TOTAL OPERATING EXCESS (DEFICIT)	99,703	(34,859)	7,783	3,670	14,587	25,482	41,442	56,147
<u>Capital Expenses</u>								
Capital								
Bldg & Grounds	-	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-	-
Vehicles	245,000	245,000	-	-	-	-	-	-
Water System	-	-	-	-	-	-	-	-
Sub-Total	245,000	245,000	-	-	-	-	-	-
<u>Debt Expense</u>								
Debt Expense	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000
TOTAL EXCESS	(163,297)	(297,859)	(10,217)	(14,330)	(3,413)	7,482	23,442	38,147

	2010 Bud	2010 prj	2010 base	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
(DEFICIT)								
Beginning Balance	174,296	174,296		(123,563)	(137,893)	(141,306)	(133,824)	(110,382)
Ending Balance	10,999	(123,563)		(137,893)	(141,306)	(133,824)	(110,382)	(72,235)
Adjustments								
Defer Capital Exp.	245,000.00			-	-	-	-	-
Suspend Vac. Leaf Prog.	TBD							
Amend Service Levels	TBD							
Amend Fees & Charges	TBD							
Amend Bag/Tag Prices	TBD			-	-	-	-	-
Total	245,000.00			-	-	-	-	-
Revised Starting Balance				121,437	107,107	103,694	111,176	134,618
Revised Ending Balance	255,999	121,437		107,107	103,694	111,176	134,618	172,765
Target (10% of Operations)	117,032	125,697		123,403	124,834	126,488	128,002	129,733
Budget Reconciliation								
Revenue	1,270,020	1,222,115	1,228,100	1,237,699	1,262,923	1,290,361	1,321,464	1,353,480
Expenditure	1,433,317	1,519,974	1,238,317	1,252,029	1,266,336	1,282,879	1,298,022	1,315,333
Excess/(Deficit)	(163,297)	(297,859)	(10,217)	(14,330)	(3,413)	7,482	23,442	38,147
Expenditure	1,433,317	1,433,974	1,188,317	1,202,029	1,216,336	1,232,879	1,248,022	1,265,333

THE VILLAGE OF GLENCOE
Office of the Village Manager

OFFICIAL PAY PLAN

March 1, 2010

VILLAGE OF GLENCOE
OFFICE OF THE VILLAGE MANAGER
March 1, 2010

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, 2010

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.

<u>Temporary Positions</u>	<u>Non-Regular Employee</u>		
	<u>Hourly Pay Range</u>		
	<u>Minimum</u>	<u>Maximum</u>	
Special Education Intern	8.00	10.00	
Administrative Intern	8.00	15.00	
Engineering Intern	8.00	15.78	
Office Clerk	8.00	20.00	
Clerk Typist	8.00	18.48	
Secretary	8.00	24.32	
Seasonal Laborer	8.00	17.00	
Handyman	8.00	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, 2010

VILLAGE OF GLENCOE FISCAL YEAR 2011 PAY PLAN

	ADOPTED		ADOPTED	
	FY 2010 Annual		FY 2011 Annual	
	<u>Minimum</u>	<u>Maximum</u>	<u>Minimum</u>	<u>Maximum</u>
VILLAGE MANAGER'S OFFICE				
Village Manager		By Agreement		
Assistant Village Manager	\$ 84,415	\$ 115,426	\$ 84,415	\$ 115,426
Executive Assistant	\$ 51,369	\$ 80,946	\$ 51,369	\$ 80,946
Information Technology Coordinator	\$ 61,728	\$ 85,000	\$ 61,728	\$ 85,000
DEPARTMENT OF FINANCE				
Director of Finance	\$ 101,922	\$ 138,508	\$ 101,922	\$ 138,508
Assistant to the Director of Finance	\$ 51,251	\$ 82,574	\$ 51,251	\$ 82,574
Accountant	\$ 54,901	\$ 72,884	\$ 54,901	\$ 72,884
Payroll/Benefit Coordinator	\$ 42,971	\$ 62,951	\$ 42,971	\$ 62,951
Finance Billing Service Coordinator	\$ 40,996	\$ 58,830	\$ 40,996	\$ 58,830
DEPARTMENT OF PUBLIC SAFETY				
Director of Public Safety	\$ 101,922	\$ 138,614	\$ 101,922	\$ 138,614
Deputy Chief / Public Safety (1)	\$ 85,457	\$ 113,797	\$ 85,457	\$ 113,797
Lieutenant (2) (4)	\$ 90,291	\$ 108,173	\$ 90,291	\$ 108,173
Public Safety Officer (3) (4)	\$ 56,823	\$ 86,613	\$ 56,823	\$ 86,613
Administrative Analyst	\$ 47,586	\$ 77,870	\$ 47,586	\$ 77,870
Communications Operator	\$ 48,143	\$ 65,811	\$ 48,143	\$ 65,811
Administrative Secretary	\$ 42,129	\$ 59,670	\$ 42,129	\$ 59,670
Community Service Officer	\$ 45,807	\$ 61,432	\$ 45,807	\$ 61,432
Public Safety Records Clerk	\$ 41,597	\$ 57,742	\$ 41,597	\$ 57,742

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

VILLAGE OF GLENCOE FISCAL YEAR 2011 PAY PLAN

	ADOPTED		ADOPTED	
	FY 2010 Annual		FY 2011 Annual	
	<u>Minimum</u>	<u>Maximum</u>	<u>Minimum</u>	<u>Maximum</u>
DEPARTMENT OF PUBLIC WORKS				
Director of Public Works	\$ 101,922	\$ 138,508	\$ 101,922	\$ 138,508
Village Engineer	\$ 62,783	\$ 96,104	\$ 62,783	\$ 96,104
PW General Superintendent	\$ 87,546	\$ 112,932	\$ 87,546	\$ 112,932
Building and Zoning Administrator	\$ 87,547	\$ 112,932	\$ 87,547	\$ 112,932
Community Development Analyst	\$ 49,462	\$ 81,323	\$ 49,462	\$ 81,323
Water Plant Superintendent	\$ 71,653	\$ 93,649	\$ 71,653	\$ 93,649
Public Works Supervisor	\$ 61,953	\$ 90,608	\$ 61,953	\$ 90,608
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	\$ 44,297	\$ 60,551	\$ 44,297	\$ 60,551
Administrative Secretary	\$ 42,455	\$ 58,959	\$ 42,455	\$ 58,959
Receptionist/Cashier	\$ 35,950	\$ 51,954	\$ 35,950	\$ 51,954
Bulding Inspector / Plan Reviewer	\$ 50,130	\$ 68,697	\$ 50,130	\$ 68,697

HISTORY OF AUTHORIZED FULL TIME POSITIONS

	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>	ADOPTED BUDGET <u>FY 2009</u>	ADOPTED BUDGET <u>FY2010</u>	ADOPTED BUDGET <u>FY2011</u>
<u>OFFICE OF THE VILLAGE MANAGER</u>								
VILLAGE MANAGER	1	1	1	1	1	1	1	1
ASSISTANT VILLAGE MANAGER	0	0	0	0	1	1	1	1
ASSISTANT TO THE MANAGER	2	2	1	1	0	0	0	0
EXECUTIVE ASSISTANT	1	1	1	1	1	1	1	1
INFORMATION TECH. COORDINATOR	0	0	0	0	0	1	1	1
TOTAL	4	4	3	3	3	4	4	4
<u>DEPARTMENT OF FINANCE</u>								
DIRECTOR OF FINANCE	1	1	1	1	1	1	1	1
ASSISTANT TO THE DIRECTOR	1	1	1	1	1	1	1	1
ACCOUNTANT	1	1	1	1	1	1	1	1
PAYROLL/BENEFIT COORDINATOR	1	1	1	1	1	1	1	1
FINANCIAL BILLING SERVICES COORDINATOR	1	1	1	1	1	1	1	1
TOTAL	5	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
DEPUTY CHIEF	2	2	2	2	2	2	2	1
ADMINISTRATIVE ASSISTANT	1	1	1	1	1	1	1	1
LIEUTENANT	6	6	6	6	6	6	6	7
OFFICER	26	26	26	27	27	27	27	26
COMMUNICATIONS OPERATOR	5	5	5	5	5	5	5	5
COMMUNITY SERVICE OFFICER	2	2	2	2	2	2	2	2
ADMINISTRATIVE SECRETARY	1	1	1	1	1	1	1	1
RECORDS CLERK	1	1	1	1	1	1	1	1
TOTAL	45	45	45	46	46	46	46	45

HISTORY OF AUTHORIZED FULL TIME POSITIONS

	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>	ADOPTED BUDGET <u>FY 2009</u>	ADOPTED BUDGET <u>FY2010</u>	ADOPTED BUDGET <u>FY2011</u>
DEPARTMENT OF PUBLIC WORKS								
DIRECTOR OF PUBLIC WORKS	1	1	1	1	1	1	1	1
VILLAGE ENGINEER	1	1	1	1	1	1	1	1
BUILDING AND ZONING ADMINISTRATOR	0	0	0	0	0	0	1	1
DEPUTY DIRECTOR PUBLIC WORKS/ COMMUNITY DEVELOPMENT	1	1	1	1	1	1	0	0
WATER PLANT SUPERINTENDENT	1	1	1	1	1	1	1	1
GENERAL SUPERINTENDENT	1	1	1	1	1	1	1	1
ASSISTANT TO THE DIRECTOR	0	0	0	0	0	0	0	0
COMMUNITY DEVELOPMENT COORD.	1	1	1	1	1	1	1	1
BUILDING INSPECTOR/REVIEWER	0	1	1	1	1	1	1	1
PUBLIC WORKS SUPERVISOR	4	4	4	4	4	4	4	4
ADMINISTRATIVE SECRETARY	1	1	1	1	1	1	1	1
OFFICE COORDINATOR	1	1	1	1	1	1	1	1
RECEPTIONIST/CASHIER	1	1	1	1	1	1	1	1
MECHANIC	4	4	4	4	4	4	4	4
MEO	23	23	23	23	20	21	21	21
WATER PLANT OPERATOR	4	4	4	4	4	4	4	4
BUILDING CUSTODIAN	1	1	1	1	1	0	0	0
TOTAL	45	46	46	46	43	43	43	43
TOTAL FULL TIME EQUIVALENT	99	100	99	100	97	98	98	97

FISCAL YEAR 2011
MAJOR FINANCIAL POLICIES

Fund Balance Policy

It is the policy of the Village to maintain an undesignated unreserved fund balance in the General Fund of 10% of current operating expenditures, excluding capital, but no lower than \$1,000,000. The minimum targets for the Water Fund and Garbage Fund is also 10% of current operating expenditures with no absolute dollar minimum.

Issues Discussed

1. Given delays in recent years in property tax bills, whether or not either the balance or the minimum should be higher to allow short-term advance to debt service to pay any gap of remaining December 1 principal and interest payments. Since the 2008 debt issuances, the due dates have been changed to December 15 to allow more time for receipt of property taxes. Alternatively, consider building a higher balance in the debt service fund by forgoing the abatement of taxes until a satisfactory minimum target is achieved.
2. Given weather volatility in Water Fund, include a minimum fund balance threshold and consider increasing the percentage.
3. For the Water Fund consider using unrestricted net assets to define fund balance. During the long range plan discussion the cash balance of the Water Fund was used. As a comparison, the Fiscal Year 2009 ended with a cash balance of (\$32,721) and unrestricted net assets of (\$195,774). (Unrestricted net assets is that portion of net assets of the Water Fund that is neither restricted nor invested in capital assets. The Water Fund finished Fiscal Year 2009 with \$2,148,616 in total net assets. The Water Fund has \$2,344,390 invested in capital assets (net of depreciation). Total net assets less net assets invested in capital means that the Water Fund ended Fiscal Year 2009 with (\$195,774) in unrestricted net assets.
4. A higher fund balance in the debt service fund would be available as short-term loans to other operating funds in event of need. Short-term would be defined as loaned and paid back within the same fiscal year.

Balanced Budget Policy

It is the policy of the Village to adopt an annual budget that is balanced. A balanced budget has expenditures and financing uses that do not exceed the revenues and financing sources. The use of fund balance as a financing source is acceptable if the fund balance is determined to be in excess of the minimum fund balance targets.

Property Taxes

It has been the policy of the Village since Property Tax Extension Limitation Law (PTELL) to levy the maximum in the capped tax levy purposes. If it is determined that the amount collected is in excess of budgetary need than any excess would be used as an alternative source of revenue to abate (reduce) the property tax levy for debt service. This policy allows the Village to maintain its ability to levy taxes in a property tax cap environment.

Abatement of Taxes

It has been the long-term policy of the Village Board to abate (reduce) its annual request for property tax revenue to be used to pay debt service by substituting other sources of revenue available. The tax levy for debt service is established when the bond ordinance is approved by the Village Board (at the time of the issuance of bonds). Cook County automatically levies the amount in the approved ordinance unless the Village submits an abatement ordinance which informs the county that a portion of the approved debt ordinance will be paid from other financing sources. During January of each year, the Village Board is presented with an abatement ordinance. Two sources of abatement have been the loss in collection amount collected by Cook County and remitted to the Village. The debt ordinance is levied at 105% without reduction by tax caps. Each year this extra portion is abated. The other source is any other source of revenue determined to be in excess of budgetary need.

Issues Discussed

1. Consider forgoing abatement to build debt service fund balance as a protection against receiving property taxes late from the County. This would minimize potential impact to operating funds and reduce any short-term tax anticipation borrowing issues that may otherwise occur. The Village Board did not adopt an abatement ordinance for Fiscal Year 2011 property taxes (2009 tax year).

Debt Policy – Use of Limited Tax Authority

The Village is able to issue non-referendum bonds subject to the following constraints:

- Amount cannot exceed ½ of 1.0% of its equalized assessed valuation (EAV); and
- The total annual payment extension is no more than \$501,555.

It is the policy of the Village to maintain this authority as a capital reserve in order to provide resources in the event of an unanticipated financial need.

Issues Discussed

1. Recent legislation was adopted to increase the \$501,555 annual payment extension annually by the lesser of 5% or the annual change in the United States Consumer Price Index (US-CPI-U). The same basis for increases in property taxes under PTELL.

Repayment of Amount Due to the Village from the Glencoe Golf Club

Annually, the Village Board reviews the amount due to the Village from the Glencoe Golf Club as part of the budget development process. The Village considers whether the golf club is financially able to begin to repay the amount due and whether or not it is in the best interests of the Village to do so.

Glencoe Golf Club Management Fee

The Village charges a management fee for the Village costs of assistance to the Glencoe Golf Club. The present policy is to accrue the fee but not collect the fee. This increases the amount due to the Village from the Glencoe Golf Club each year. Annually, the Village Board reviews the management fee as part of the budget development process.

Issues Discussed

1. Following review of financial conditions at the Golf Club, it was decided that the Golf Club could pay the Fiscal Year 2010 management fee due to the Village.

Funding Pension Obligations

By policy, the Village Funds its pension obligations based upon actuarially determined funding requirements. For funding the Police Pension, the Village uses actuarial assumptions that are more current than those used by the State of Illinois. The property tax levy is based upon the State of Illinois required levy and the actual contribution is based on the requirement determined by the Village actuary. The gap in funding has to date been from fund balance.

Issues Discussed

1. Fiscal Year 2010 actual expense included 100% of the actuarially-determined pension funding obligation.
2. The Fiscal Year 2011 Budget includes 100% of the actuarially-determined pension funding obligation. The Village Board will determine later in the fiscal year if that full obligation can be paid.
3. IMRF pension funding obligation for 2010 was based on a smoothed rate (not a full funding rate). Similar to the Police Pension obligation the Village can review finances later in the fiscal year to determine if there are sufficient resources available to pay 100% of the 2010 funding obligation.

Chicago Botanic Garden Agency Fund

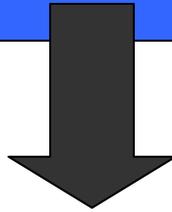
The Village is acting as the recipient of grant resources for improvements to the Chicago Botanic Garden. The Chicago Botanic Garden provides the Village with the necessary resources to cover expenses to vendors. Reimbursement for expenditures will be recovered by the Village and passed through to the Chicago Botanic Garden.

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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

OBJECTIVES

- 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. As the new software, Innoprise is implemented, access will be provided to department heads and supervisors.

Issues to consider

- 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.

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

Long Term Goals	Current Strategy
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.

Mission Element: Benefits Administration

Long Term Goals	Current Strategies
Provide assistance to the Village Manager's Offices as benefits are reviewed.	The Finance Department with 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.

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 and 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.

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.

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.	<p>The 2007 Village Hall renovation reorganized space and allows for additional conference rooms.</p> <p>The 2007 Village Hall renovation provided a more secure building after hours due to entrance upgrades and the reconfiguration of the communications room.</p>
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	The Department will endeavor to provide Department members with the appropriate levels of training determined by law and professional standards. Highly-trained and certified Public Safety paramedics; provide necessary assistance and back up fire coverage for the community through the use of trained and certified paid-on-call officers;
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.

<u>Long Term Goals</u>	<u>Current Strategy</u>
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.

ADMINISTRATIVE STAFF

VILLAGE OF GLENCOE
GLENCOE, ILLINOIS

March 1, 2010

<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
Melinda Formusa	Executive Assistant	2001	2001
Michael Volling	Director of Public Safety	2009	1984
Al Kebby	Deputy Chief	2009	1983
Richard S. Weiner	Lieutenant	2001	1985
Richard L. Bookie	Lieutenant	2001	1986
Elizabeth Seno	Lieutenant	2001	1984
Mary Saikin	Lieutenant	2008	1997
Lee Weinzimmer	Lieutenant	2008	1989
Hiroshi Witt	Lieutenant	2009	1987
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	Building & Zoning Administrator	2009	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 - 2013
Bruce Cowans	Trustee	2005/07 - 2011
Keki Bhote	Trustee	2009 - 2013
Joseph Keefe	Trustee	2005/09 - 2013
Larry Levin	Trustee	2009 - 2013
Ellen Shubart	Trustee	2003/07 - 2011
Joel Solomon	Trustee	2007 - 2011

VILLAGE OF GLENCOE

PLAN COMMISSION
(4 year terms)

<u>Representation</u>	<u>Name</u>	<u>Term Expires</u>	<u>Sponsor</u>
Public-at-Large	Caren Thomas (Chair)**	5/13	Village Board
Village Board	Larry Levin (Vice-Chair)	5/13	Village Board
Public-at-Large	Walt Eckenhoff**	6/13	Village Board
Public-at-Large	Marya Morris**	5/13	Village Board
Public-at-Large	Bruce Huvad**	5/11	Village Board
Zoning Board of Appeals	Ed Goodale***	5/11	Village Board
Historic Preservation Commission	Lesa Rizzolo***	5/11	Village Board

	<u>Name</u>	<u>Term Expires</u>	<u>Sponsor</u>
School Board	Edward Chez – Ex Officio*	2011	School Board
Park District	Hilary Lee – Ex Officio*	2011	Park Board
Library Board	Stephanie Pearce – Ex Officio*	2011	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 Staggered Terms)

<u>Name</u>	<u>Year Appointed</u>	<u>Term Expires</u>
Barbara Miller (Chair)*	Commission Member (since 2007)	April 1, 2012
Ed Goodale	Commission Member (since 2007)	April 1, 2011
David J. Friedman	Commission Member (since 2009)	April 1, 2014
James Clark	Commission Member (since 2004)	April 1, 2012
Steve Ross	Commission Member (since 2007)	April 1, 2011
Jim Nyeste	Commission Member (since 2007)	April 1, 2010
Howard Roin	Commission Member (since 2009)	June 1, 2014

*Appointed Chairman 7/2009

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

<u>Name</u>	<u>Year Appointed</u>	<u>Term Expires</u>
Amy St. Eve	Commission Chairman (since 2007)	June 2010
Daniel Rubinstein	Commission Member (since 2007)	June 2010
Steve Miller	Commission Member (since 2008)	March 2011

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

<u>Name</u>	<u>Year Appointed</u>	<u>Term Expires</u>
Lesa A. Rizzolo (Chair)	October 2000	January 2011
Catherine Handelsman	June 2007	April 2011
Tom Scheckelhoff	June 2007	April 2012
Diane Schwarzbach	August 2008	August 2013
Peter VanVechten	April 2008	April 2013

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, (Chair)*	2005	April 2010
Joe Keefe, (VB Representative)	2005	April 2011
Paul Grant	2005	April 2011
Rand Diamond	2005	June 2011
Dale Thomas	2004	October 2010
Hilary Lee	2005	June 2011
John Nesbitt	2008	February 2011
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, (Chair)	2007	April 2010
Keki Bhote, VB Representative	2009	April 2012
Pat Cantor	2004	April 2010
Hilary Price	2003	May 2012
Margot Flanagan	2005	April 2011
Pamela Louik	2006	July 2009
Rev. John Halbert	2008	August 2011
Joel Heifetz	2008	April 2011
Peggy Wagner Kimble	2009	May 2012

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, (Chair)	2005	August 2013
Mark Piltingsrud	2005	August 2011
John Schlossman	2006	August 2010
Bernie Rosauer	2005	December 2011
Paul Krieger	2005	August 2011
Steven Burns	2005	December 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
Joseph Walter, Trustee	2008	April 2010
Chad Smith, Trustee	2007	January 2012
Martin F. Robinson, Trustee	1999	January 2012
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
APPOINTED VILLAGE OFFICIALS

<u>Name</u>	<u>Year Appointed</u>	<u>Term Expires</u>
Village Attorney, Victor Filippini	1995	5/2010
Deputy Village Clerk, David A. Clark	2001	5/2010
Village Marshall, Michael Volling	2009	5/2010
Street Commissioner, David A. Mau	1996	5/2010
Village Treasurer, David A. Clark	1999	5/2010
Village Collector, David A. Clark	1999	5/2010
<hr/>		
Village Prosecutor, Terry Weppler	1994	Continuing
Parking Adjudicator, Ann S. Hoenig	1994	Continuing

Fiscal Year 2011
Budget Calendar

Meeting Date	Topic	Due Date
N/A	Update Long Range Capital Inventory through Fiscal Year 2020	8/31/2009
N/A	Prepare and Deliver Budget Workbook to Executive Staff	9/11/2009
N/A	Review and Consideration of Alternative Sources of Revenue Generation Identify New Revenue and Expenditure Line Items for Consideration Fiscal Year 2010 Projected Actual Expenditure Analysis Fiscal Year 2010 Projected Actual Revenue Analysis	10/1/2009
10/15/2009	Schedule 2009 Tax Levy Public Hearing	10/8/2009
VBOT	Review Long Range Financial Plan (through Fiscal Year 2015) with Village Board	

11/19/2009 Finance Committee	Review Fiscal Year 2011 Draft Budget Guidelines with the Finance Committee Review Fiscal Year 2011 Draft Budget Guidelines and Assumptions with Village Board Fiscal Year 2011 Preliminary Revenue Budget Fiscal Year 2011 Preliminary Capital Budget Fiscal Year 2011 Preliminary Operating Budget Initial Consideration of Proposed 2009 Tax Levy Review Fiscal Year 2009 Actuarial Valuation Reports for the Police and Firefighter's Pension Fund	11/5/2009
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Fiscal Year 2011
Budget Calendar

Meeting Date	Topic	Due Date
11/19/2009 VBOT	Fiscal Year 2011 Preliminary Revenue Budget Fiscal Year 2011 Preliminary Capital Budget Fiscal Year 2011 Preliminary Operating Budget Initial Consideration of Proposed 2009 Tax Levy Review Fiscal Year 2009 Actuarial Valuation Reports for the Police and Firefighter's Pension Fund	11/5/2009
12/17/2009 VBOT	Meeting and Consideration of 2009 Tax Levy Ordinance (Public Hearing)	12/10/2009
1/21/2010 VBOT	Consideration of 2009 Tax Levy Abatement Ordinance Continue Review of Budget	1/14/2010
2/18/2010 VBOT	Distribution of Fiscal Year 2011 Pay Plan	2/11/2010
2/18/2010 VBOT	Consider Supplemental Appropriation Ordinance (If necessary)	2/11/2010
3/18/2010 VBOT	Final Consideration of Fiscal Year 2011 Budget by Village Board (Adoption)	
4/15/2010 VBOT	Consideration of FY2011 Appropriation Ordinance Receive Fiscal Year 2011 Budget Document	4/8/2010

Revised: 4/12/2010

**VILLAGE OF GLENCOE
RATES & FEES**

	FY 2008	FY 2009	FY 2010	FY 2011
Property Tax Rate (Village Only)	1.189 / \$100 EAV Received in 2007	.904 / \$100 EAV Received in 2008	.921 / \$100 EAV Received in 2009	N/A Received in 2010
Utilities				
Sewer Rates	\$.791 x winter qtr consumption	\$.791 x consumption	\$.791 x consumption	\$.918 x consumption
Water Rates	\$2.261 / per 100 cu. ft	\$2.691/ per 100 cu.ft.	\$2.772/ per 100 cu.ft	\$3.265/ per 100 cu.ft
Rubbish (Residential) - once-a-week pick-up	\$15 per quarter	\$0 per quarter	\$0 per quarter	\$38.80 per quarter
Yardwaste Collection Fee	N/A	N/A	N/A	\$5 per quarter
SWANCC	\$3.75 per quarter	\$3.75 per quarter	\$3.75 per quarter	\$3.75 per quarter
Base Garbage Collection Fee				\$47.55 per quarter
Rubbish (Residential)- twice-a-week pick-up	\$90.00 per quarter	\$75.00 per quarter	\$78.00 per quarter	\$78.00 per quarter
Recycling	\$15.25 per quarter	\$15.25 per quarter	\$15.25 per quarter	\$15.25 per quarter
Yardwaste			\$120 annually	\$120 annually
Yardwaste Stickers		\$2 per sticker	\$2 per sticker	\$2 per sticker
Late Payment Charge	6% of bill	6% of bill	10% of bill	10% of bill
Minimum quarterly bill for:				
Sewer	\$15.00	\$7.91	\$7.91	\$9.18
Water	\$22.61	\$26.91	\$27.71	\$32.65
Licenses				
Vehicle License	\$50	\$50	\$50	\$75
Senior	\$25	\$25	\$25	\$38
Hybrid Rate	50% of the cost of the sticker			
Replacement	\$10	\$10	\$10	\$10
Discount if payment is received prior to 4/15				
Animal	Neutered or Spayed - \$5 Unattended - \$10	Neutered or Spayed - \$5 Unattended - \$10	Neutered or Spayed - \$5 Unattended - \$10	Neutered or Spayed - \$10 Unattended - \$15
Other Rates / Fees				
Commuter Parking (Fee for Resident & Non-Resident)	Daily \$1.50 Quarterly \$75 Annual \$270	Daily \$2.00 Quarterly \$75 Annual \$270	Daily \$2.00 Quarterly \$75 Annual \$270	Daily \$2.00 Quarterly \$75 Annual \$270
Building Permit Fees (NEW CONSTRUCTION)	FAR x \$5.75 PER SQ.FT	FAR x \$6.20 PER SQ.FT	FAR x \$6.20 PER SQ.FT	FAR x \$6.20 PER SQ.FT
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	\$300	\$300	\$300
13 occurrences	\$240	\$300	\$300	\$300
14 occurrences	\$240	\$300	\$300	\$300
15 or more occurrences	\$240	\$500	\$500	\$500
Ambulance Fees				
Resident Fees				
ALS 1	\$330	\$335	\$335	\$575
ALS 2	\$380	\$490	\$490	\$655
BLS	\$310	\$310	\$310	\$500
Non-Resident Fees				
ALS 1	\$400	\$405	\$405	\$600
ALS 2	\$450	\$585	\$585	\$735
BLS	\$380	\$380	\$380	\$585
Mileage Charge	N/A	\$6.50 per mile	\$6.50 per mile	\$6.87 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	3,000
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>2009</u>	<u>2008</u>	<u>2007</u>
Ordinances Adopted -	25	22	34
Resolutions Adopted -	24	22	23
Village Board Meetings -	14	14	15
Historic Preservation Commission	9	10	13
Plan Commission	5	6	11
Zoning Commission/Board of Appeals	6	7	8
Contextual Design Review Commission	10	11	8
Public Safety Commission	3	8	6
Human Relations Forum	12	9	12
Golf Advisory Committee	12	12	12
Information Technology Commission	-	1	5
<u>PUBLIC WORKS SERVICES -</u> (streets, sewers, forestry)	<u>2009</u>	<u>2008</u>	<u>2007</u>
Streets – Repaired (sq. ft.)	12,810	18,131	22,324
Times Plowed	28	26	23
Times Salted	30	18	32
Sidewalks – Repaired (sq. ft.)	196	28	36
Times Plowed	23	18	14
Sanitary Sewers – Cleaned (ft.)	154,119	42,079	186,859
Repaired (ft.)	1,317	83	930
Storm Sewers – Cleaned (ft.)	14,667	24,831	54,603
Repaired (ft.)	824	1468	1,671

Manholes/Catch Basins -	<u>2009</u>	<u>2008</u>	<u>2007</u>
Cleaned	613	781	1,224
Repaired	260	56	34
Refuse/Landfill (tons)	2,615	3,140	3,665
Parkway Trees -			
Trimmed	617	337	525
Removed	156	234	213
Private Elms Removed	37	28	33

<u>BUILDING PERMITS -</u>	<u>Year</u>	<u># Issued</u>	<u>Value of Construction</u>
	1996	142	16,180,646
	1997	143	26,946,626
	1998	141	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
	2008	66	49,844,974
	2009	38	11,621,930

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
	2008	130	5,642,367
	2009	110	4,030,101

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>2009</u>	<u>2008</u>	<u>2007</u>
Fire/Paramedic Service Calls	2,115	2320	2,336
Motor Vehicle Accidents	300	365	335
Animal Complaints	874	719	911
Driving Violations	1,975	1,453	1,631
Local Ordinance Violations	4,235	6,525	5,113
Part I Offenses	99	127	102
Part I Arrests	6	20	6
Part II Offenses	393	412	388
Part II Arrests	168	182	144
Property			
Stolen	462,654	1,637,691	1,163,612
Recovered	163,452	98,122	79,281
Destroyed	15,840	11,620	54,543

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

Tax Year	2007		1998		
Taxpayer	Taxable Assessed Value	Percentage of Total Village Taxable Assessed Valuation	Taxpayer	Taxable Assessed Value	Percentage of Total Village Taxable Assessed Valuation
Individual - Real Property	\$ 5,043,435	0.45%	Skokie Country Club	\$ 4,053,550	1.16%
Lakeshore Country Club	4,983,639	0.45%	Lakeshore Country Club	3,730,956	1.07%
Skokie Country Club	4,671,967	0.42%	United Investors	2,404,983	0.69%
United Investors Management	3,416,078	0.31%	Harris Bank	1,540,069	0.44%
Three Waukegan Rd. LLC	3,391,359	0.31%	630 Vernon Associates	1,326,132	0.38%
Individual - Real Property	3,275,715	0.30%	Arthur Goldner & Associates	990,978	0.28%
Individual - Real Property	3,208,144	0.29%	Park Vernon Partnership	769,050	0.22%
Individual - Real Property	3,199,976	0.29%	Individual - Retail	712,860	0.20%
Individual - Real Property	3,094,163	0.28%	Individual - Residence	681,417	0.20%
Individual - Real Property	2,790,253	0.25%	Individual - Residence	599,734	0.17%
	\$ 37,074,729	3.34%		\$ 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
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
2008	8,762	771,572,958	88,059	4.25
2009	8,762	771,572,958	88,059	6.50

Data Source

Illinois Department of Employment Security (IDES) statistical data for comparable communities.

GLOSSARY OF TERMS

- A -

Abatement : The reduction of a property tax levy.

Appropriation: An authorization by the Village Board that permits the Village to incur obligations and make expenditures for a specific purpose.

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

- B -

Budget: The financial plan for a specified period of time that matches all planned revenues and expenditures with various municipal services. The terminology “Submitted Budget” occurs 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: A schedule of key dates that the Village follows in 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 incurred annually, and over a five-year period.

Capital Project Fund: Funds used to account for financial resources dedicated to the acquisition or construction of major capital facilities and equipment.

CIP: Refer to *Capital Improvement Program*.

GLOSSARY OF TERMS

- D -

Debt Limit: Defined limit for the issuance of debt, based on a percentage of base year EAV. To issue bonds in excess of the debt limit requires voter approval.

Debt Margin: The difference of the legal debt limit and total outstanding obligations.

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

Depreciation: That portion of the cost of a capital asset 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.

Enterprise Fund: A fund for programs that provide a fee-based good or service to the public, for example, public utilities. The collection of fee-based revenues generally allows the fund to be self-sustaining.

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)

Expenditure: An expense or spending associated with a specific project, service, or purchase.

GLOSSARY OF TERMS

- F -

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

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*.

- G -

General Fund: The general fund accounts 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 depends. 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 spending fund; sometimes referred to as overhead transfer.

GLOSSARY OF TERMS

- L -

Letter of Transmittal: An introduction to the budget. The letter 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.

Long Range Financial Plan: An existing Village plan created in 2005 that details capital needs and expenditures in future years. The goal of the plan is to balance current needs verse long-term future needs. Reprioritization occurs annually with the budget.

- M -

MFT : Refer to Motor Fuel Tax.

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 not defined as a capital expense. Operating expenses typically incur annually. While some expenses cost more than \$10,000, the Village excludes these from the capital budget because they generally incur every year (e.g. service charges, maintenance costs).

Operating Income (Loss): The value of the difference between revenues and normal operating expenditures for the Village.

Other: This includes operating charges primarily of a fixed charge nature that do not properly classify 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.

GLOSSARY OF TERMS

- R -

Revenue Shortfall: The amount by which a particular financial objective of the Village is not met due to differences in actual and anticipated revenues.

- S -

Special Revenue Fund: A fund 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 *Solid Waste Agency of Northern Cook County*.

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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
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
203 Sales Tax	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 makes 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 & Forfeits	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 05	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)
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 206	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