

**BUDGET FOOTNOTES
GENERAL SERVICES**

- 1 **Exceptional Performance Awards: (\$30,000)** Village management is in the process of proposing modifications to its current merit-based employee compensation system. The maximum amount of potential staff pay adjustments has been reduced in the FY06 budget. A small pool of funds is provided here for the payment of one-time lump-sum bonuses to staff members who have demonstrated exceptional performance during the year as determined by various pre-determined criteria and the recommendation of a group of supervisory staff.
- 2 **Baker Hill Sales Tax Rebate: (FY05 Estimated Actual - \$27,700)** During FY05, the Village completed its obligation under a sales tax rebate agreement with the developer of the Baker Hill commercial properties. The rebate amount was established as 50% of the Village’s 1% share of sales taxes generated from the development, not to exceed \$250,000 per year for a consecutive four year (48 month) period. Over the 48 month rebate period, the developer was paid a total of \$531,700 of a possible \$1,000,000 maximum, when the obligation ended in July, 2004.
- 3 **Pickwick Place Sales Tax Rebate: (FY05 Estimated Actual - \$450,000)** The Village entered into a sales tax sharing agreement with the property managers of the Pickwick Place shopping center along Roosevelt Road on June 23, 1997. In March, of 1999, the property managers completed substantial capital improvements to the shopping center building facades and infrastructure. The Village will share 70% of new sales taxes generated at Pickwick Place which are over and above an established pre-development sales tax base plus 70% of sales tax revenues generated by Trader Joe’s, which now occupies some of the space formerly used by Dominick’s. The term of the rebates payable will not exceed nine years from March, 1999 and the maximum rebates payable under the agreement is \$450,000.

Based on preliminary review of Pickwick Place sales data, it appears probable that the property owners will, over-time, be able to realize the maximum rebate amount of \$450,000, however the timing of these payments remains uncertain. At the 2-21-05 Village Board workshop discussion, the Village Board agreed to “pay-off” this liability into our Corporate Reserve Fund from our anticipated FY05 budget surplus so that this expected 3 year liability can be removed from the General Fund. All payments under the rebate agreement will then be made from the Corporate Reserve Fund.

4 **Recognition / Awards: (\$26,000)**

Village Board and Commission Appreciation Dinner	\$10,000
Employee Recognition Event and Holiday Reception	<u>16,000</u>
	<u>\$26,000</u>

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- 5 **IML Fire Tax: (\$27,000)** Each year, state statutes (65 ILCS 5/11-10-1) require insurance companies incorporated outside of Illinois who provide fire insurance coverage within municipal fire department (or district) boundaries to pay 2% of the premiums they receive to each municipal fire department (or district) within Illinois. The Illinois Municipal League (IML) collects these taxes and remits them to municipalities annually. This remittance for Glen Ellyn is estimated to be \$27,000 next year and is recorded as “Other Revenue” in the General Fund. A corresponding payment is then made to the Glen Ellyn Volunteer Fire Company as required in the statute.
- 6 **Glen Ellyn Public Library (PPRT): (\$15,000)** This represents the library’s 20% share of the State distribution of Personal Property Replacement Tax. Total taxes received from this source are recognized as General Fund revenue and the Library’s portion is shown here as an expenditure in the General Services budget.
- 7 **Employee Education: (\$10,000)** Funds are allocated for the Spring 2005 Village Board and staff transition and planning retreat (\$5,000) and management training programs for newer supervisory staff (\$5,000).
- 8 **Professional Services / Legal: (\$120,000)** These expenditures represent general counsel fees provided by the consultant Village Attorney as they pertain to General Fund matters. Additional attorney fees (e.g. prosecutorial, labor, special projects) are budgeted in the departments / funds incurring the expenses.
- 9 **Postage: (\$30,000)** This account pays for all general outgoing Village postage metered at the Civic Center. Postage costs related to specific projects or funds (i.e. newsletter mailing – Special Programs Fund and water bill mailings – Water and Sanitary Sewer Fund) are charged to the specific fund incurring the expense.
- 10 **Maintenance / Equipment: (\$9,000)**
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|--------------------------------------|-----------------------|
| Copiers, Fax Machines | \$5,400 |
| Postage Meter Rental and Maintenance | 2,800 |
| Copier Supplies | <u>800</u> |
| Total | <u>\$9,000</u> |
- 11 **Professional Services / Other: (\$55,000)** This line item sets aside funding for a possible, partial special census (\$50,000) which could assist the Village in increasing revenues it receives from those State-shared revenues which are distributed on a per-capita basis. An additional \$5,000 is allocated for participation in a national citizen survey which will help the Village evaluate current service delivery and satisfaction levels compared to similar municipal governments across the United States.

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- 12 **IFT / Capital Projects Fund: (\$200,000)** Funds are transferred annually from the Motor Fuel Tax Fund as a revenue into the General Fund for reimbursement of IDOT approved general maintenance uses, mostly in our Street/Forestry Division. \$200,000 of this transfer is reallocated to the Capital Projects Fund for street and storm sewer capital projects.
- 13 **IFT / Facilities Maintenance Reserve Fund: (FY05 Estimated Actual - \$265,000)** This transfer represents the General Fund's share of funding (\$175,000) for the future replacement of building components at the Civic Center, Reno Center, two Fire Stations, Stacy's Museum, and the History Center building. The transfer is based on a 1998 consultant study (which was updated in 2002) that was performed to determine annual funding levels needed to maintain building components in good condition in the future.

An additional \$90,000 was transferred during FY05 to provide funding for office space modifications planned in the Planning and Development Department which will improve customer service and enhance staff efficiency. This one-time expense was one of the identified uses of the projected \$750,000 FY04/05 General Fund budget surplus approved by the Village Board in April, 2005.