

BUDGET FOOTNOTES GENERAL SERVICES

1 **Exceptional Performance Awards: (\$30,000)** Village management continues to explore modifications to its current merit-based employee compensation system. The maximum amount of potential staff pay adjustments was reduced in the FY05/06 budget. A small pool of funds is provided here for the potential 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 **Pickwick Place Sales Tax Rebate: (FY04/05 Actual - \$450,000)** See Corporate Reserve Fund for additional information.

3 **Recognition / Awards: (\$30,000)**

Village Board and Commission Appreciation Dinner	\$15,000
Employee Recognition Event and Holiday Reception	<u>15,000</u>
	<u>\$30,000</u>

Note: Employee and Volunteer Board and Commission recognition activities scheduled for the FY05/06 fiscal year were cancelled. Budgeted funds for these activities were instead donated for Hurricane Katrina relief, specifically benefiting the employees of Waveland, Mississippi.

4 **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.

5 **Glen Ellyn Public Library (PPRT): (\$30,000)** This represents the library's 18.9% 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.

6 **Employee Education: (\$5,000)** Funds are allocated for management training programs for newer supervisory staff (\$5,000).

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7 **State Unemployment Claims: (\$10,000)** Due to the escalating cost of the State-imposed Unemployment Tax, the Village, in January, 2006 entered into an agreement with the State whereby the Village would reimburse the State the actual cost of unemployment payments made on behalf of former Glen Ellyn employees, rather than paying an ongoing payroll tax to fund State-wide unemployment benefits.

The cost of the unemployment tax was previously paid from the Insurance Fund (\$134,200 in calendar year 2005). Under the new system, unemployment claims will now be charged to the Village fund incurring the unemployment claim expense. The amount budgeted in the General Services budget represents a “placeholder” for FY06/07 unemployment claims from prior employees paid out of the General Fund.

8 **Professional Services / Legal: (\$100,000)** 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 expense.

9 **Postage: (\$32,000)** 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)**

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: (FY05/06 Estimated Actual - \$30,000)** This line item represents executive search services and other related expenses for the recruitment of a new Village Manager, following the announced retirement of the current Manager to become effective in June, 2006.

(FY06/07 Budget - \$30,000) Some additional funding has been set aside for expenses incurred in the Village Manager recruitment process which includes transportation expense for prospective candidates, possible relocation expenses and other related recruitment expenses.

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

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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: (\$175,000)** This transfer represents the General Fund's share of funding 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.