FINANCE DEPARTMENT

The Finance Department is responsible for overseeing the fiscal operations of the Village.

Primary responsibilities of the department include accounting and financial reporting, budgeting and long-term financial planning, capital financing, cash management and investment of Village funds, payment of bills, billing and collection of revenue, risk management and Village safety program administration, payroll and retirement plan administration, the senior services program and information technology services.

Many of the functions performed by the department represent an internal service to other departments. Additionally, the Department performs accounting services for the Glen Ellyn Public Library and the Glenbard Wastewater Authority (GWA). A service charge representing the cost of services provided to other Village funds and these two external agencies is collected and recognized as a revenue of the General Fund.

The proposed staffing complement for FY08/09 includes 5 full-time and 13 part-time employees. Departmental staff are divided into three areas including Administration and Operations, Cashiers Office and Senior Services.

Administration and Operations - This segment of the department is staffed by 4 full-time employees including a full-time Finance Director, Assistant Finance Director, Information Technology Manager, and Accounting Specialist. Three part-time positions include Fiscal Clerk (1) (accounts payable), Administrative Secretary (1), and Mail Clerk (1). Primary responsibilities of this area include general administration, accounting services, accounts payable, payroll processing, and information technology services.

General administration of the department is the responsibility of the Finance Director. Primary duties include the coordination and management of staff resources, coordination of the Village's annual budget process, management of the Village's independent annual financial audit, cash management and investment of Village funds, planning for long-term capital project financing, oversight of information technology functions and risk management.

The accounting function records cash receipts and cash disbursements in accordance with established policies and procedures. The accounts payable function processes all disbursements for the Village, the Glenbard Wastewater Authority and the Glen Ellyn Public Library. Monthly financial statements are prepared and distributed to department managers for review of current spending against budgeted amounts.

Each year, in conformance with State statutes, the Village undergoes an audit of its financial statements and records by an independent audit firm for the purpose of obtaining an opinion as to whether the Village's financial statements are prepared in conformity with Generally Accepted Accounting Principles (GAAP). The department is responsible

for the coordination and preparation of the Village's annual financial statements (Comprehensive Annual Financial Report or "CAFR") through its audit firm as well as preparing all documentation and records necessary to support the amounts and disclosures in the financial statements.

For the past nineteen years, the Village has received recognition for its CAFR in the form of a Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA). This program requires preparation of financial statements in accordance with detailed program criteria which help ensure a financial report that is well organized and easily readable as well as ensuring a spirit of complete disclosure and comparability with other local government financial statements.

Cashier's Office - The Cashier's Office, located in the Civic Center lobby area, is staffed by a full-time Accounts Manager and eight part-time Fiscal Clerks. This segment of the department represents the main point of contact for many Village residents. The Cashier's Office collects and records all payments received via the mail or in person at the Civic Center as well as receiving utility bill payments electronically from an external financial institution which performs payment processing (lockbox) services for monthly Village utility bills.

The Cashier's Office manages all facets of the Village's monthly combined utility billing program for water/sanitary sewer and residential solid waste collection services. The Village presently services approximately 8,000 water/sewer and 7,000 solid waste accounts through monthly billings and handles all related customer service and account maintenance. Additionally, the cashier's office administers the Village vehicle license program (approximately 16,000 transactions per year), the business registration program (which includes an annual fire inspection that is coordinated through the Planning and Development Department) and the parking permit renewal process which covers more than 800 customers in the Central Business District. Other transactions include the collection of building permit fees, real estate transfer tax transactions, dog licenses, parking citations and other miscellaneous fees.

Senior Services Program - Staffed by two part-time positions at Grace Lutheran Church in downtown Glen Ellyn, the Senior Services Center offers support and referral services to Glen Ellyn senior citizens and coordinates various on-site programs in conjunction with the DuPage Senior Citizens Council "hot meals" home delivered meal program. The Senior Services Center also coordinates all facets of the Village's participation in the Ride DuPage subsidized transportation program which is available to Glen Ellyn seniors and persons with disabilities.

Accomplishments for FY07/08

In addition to the array of services provided to other departments and the public on an ongoing basis, the department was involved in a number of significant projects during the fiscal year including:

1. Excellence in Financial Reporting - For the nineteenth consecutive year, the Village's Comprehensive Annual Financial Report (CAFR) was awarded a Certificate of Achievement for Excellence in Financial Reporting by the Government Finance Officers Association (GFOA). Glen Ellyn is included among the less than 10% of local governments in Illinois who receive an unqualified audit opinion and prepare a CAFR which meet GFOA's recognition criteria.

2. Employee Job Cross-Training – Cross-trained department staff in critical departmental functions. A number of departmental staff were called upon to complete additional work assignments due to vacancies created in a number of department positions including Assistant Finance Director, Accountant, Accounts Manager, and two Fiscal Clerks. All key recruitments are projected to be completed prior to the end of the fiscal year 2007/08 ending on April 30, 2008.

3. Information Technology Initiatives – We continue to be very busy in areas concerning technology and our computer network to provide Village staff access to higher functioning work tools and to enhance the overall reliability and protection of network data. Highlights for the FY07/08 fiscal year include:

   - ✓ Replaced Village e-mail server, upgraded to Exchange 2007 and migrated all user accounts with no interruptions in service.
   - ✓ Engineered, Installed, and configured a new PC based Security system for the Civic Center. Reused equipment made surplus from the Police Department to implement a security system at Public Works.
   - ✓ Upgraded the Civic Center and Public Works PBXs to bring them up to a supported revision. Configured a VOIP link between the two PBXs to eliminate a dedicated T1 line between the two facilities, saving the Village money.
   - ✓ Upgraded 80 PCs from Office 2000 to Office 2007.
   - ✓ Supported the Police Department in the remodeling of the evidence room.
   - ✓ Replaced defective fans in squad car computers at no added cost.
   - ✓ Added two new outdoor security cameras to the Police Department surveillance system.
   - ✓ Worked with the Finance Department, Public Works, and Glenbard Wastewater to retire the Kronos timekeeping system. This saved significant staff time and recurring annual maintenance costs.

4. Office Automation – Rolled out a new program of distributing monthly financial and budgetary reports to Village departments though electronic means, instead of printing, collating and distributing multiple paper copies. We can now get information to more users with greater efficiency and at a lower cost. In addition, we continued to expand access and training in the MUNIS information system to a greater population of users. These efforts will continue into the coming FY08/09 budget year.

5. Auditing Services - Completed a request for proposal process for audit services.

6. Human Resources Software – Implemented a new human resource software application which is compatible with our current suite of financial and information systems software (MUNIS). This will result in the discontinuation of a service though our current non-compatible vendor and will result in lower overall operating costs and will improve staff efficiency.

7. Police Pension Administration - Reduced administrative costs, increased security and improved customer service by eliminating third party financial institution which processed monthly Police Pension Fund beneficiary payments. The Village began processing these payments in-house beginning January 1, 2008.

Initiatives for FY08/09

Activities of the department will continue a focus of improving and enhancing operational efficiency and effectiveness both within the department and throughout the larger organization. Some of these undertakings include:

1. Expand use and accessibility of the MUNIS financial system to other Village departments and employees.

2. Conduct a request for proposals process for banking services.

3. Investigate the possibility of offering a paperless "e-bill" for monthly water, sanitary sewer and refuse service to be distributed by e-mail.

4. Look at improving and making more customer friendly, the process of obtaining and renewing quarterly and annual leased parking permits.

5. Work with an independent actuary to implement the requirements of GASB Statement 45, Accounting for Other Post-Employment Benefits (OPEB).

Performance Measurement and Benchmarking

The Finance Department strives to provide excellent customer service at an affordable price. We embrace the concept of "doing more with less" and continuing to adapt and innovate to keep costs down. This can free up financial resources which might otherwise be utilized to more directly benefit Village residents. To that end, we endeavor to limit increases in total department spending to no more than the annual change in the Consumer Price Index (excluding capital and one time items and introduction of expanded service levels).

Village of Glen Ellyn
Change in Finance Department Operating Expenses vs CPI
Last 4 Fiscal Years

	FY02/03 Actual	FY03/04 Actual	FY04/05 Actual	FY05/06 Actual	FY06/07 Actual
Total Expenditures	$1,050,145	$1,027,003	$1,024,197	$989,076	$1,011,830
Less Capital and One-Time	(199,355)	(38,837)	(52,670)	(20,822)	(52,649)
Net Operating Expenditures	$850,790	$988,166	$971,527	$968,254	$959,181
% Change		16.1%*	-1.7%	-0.3%	-0.9%
Change in CPI**		2.1%	3.2%	2.3%	3.2%
Beat Benchmark?		No	Yes	Yes	Yes

* Implemented new financial software and increased staffing service levels.
** Source: Bureau of Labor Statistics