

## BUDGET FOOTNOTES GENERAL SERVICES

- 1     **Exceptional Performance Awards:** This has been consolidated into the Village Manager’s budget. For FY09/10 and FY10/11, this program has been eliminated.
  
- 2     **Recognition / Awards:** Funding for the annual Village Board and Commission appreciation dinner has been consolidated in the Village Board & Clerk budget. All other activities including the annual staff recognition event and annual holiday reception have been assigned to the Village Manger’s budget.
  
- 3     **IML Fire Tax:** 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 Village receives this distribution each year from the Illinois Municipal League (IML) as revenue and prepares a payment to the Volunteer Fire Company against this General Services expense line. Since this item is not technically an expense which requires budgetary consideration, beginning in FY07/08, this payment was recorded “in and out” through a miscellaneous General Fund revenue account to reflect its pass-through nature.
  
- 4     **Glen Ellyn Public Library (PPRT):** This represents the library’s 18.9% share of the State distribution of Personal Property Replacement Tax. Since the Village has no legal claim to this portion of PPRT receipts, beginning in FY08/09, these payments to the Library were netted against gross revenues received in the General Fund revenue budget. Previously, gross revenues were recorded, and an expense representing the Library’s allocation was shown in the General Services budget.
  
- 5     **Employee Education:** Some funds are allocated each year for management training and development programs. These are now reflected in the Village Manager’s budget.
  
- 6     **State Unemployment Claims:** This has been reassigned to the Finance Department budget.
  
- 7     **Professional Services / Legal:** These expenditures are now reflected in the Village Manager’s budget.
  
- 8     **Postage:** This account has been consolidated into the Finance Department budget.

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- 9     **Maintenance / Equipment:** Maintenance agreements and copier supplies for Civic Center 2<sup>nd</sup> floor high-volume copiers have been moved to the Village Manager's budget. Postage meter maintenance contract expenses are now reflected in the Finance Department budget.
- 10    **Professional Services / Other:** Fiscal year 2008/09 estimated expenditures primarily relate to consulting services for the Downtown Strategic Plan. Expenses in this line item are generally related to project-specific initiatives which are non-recurring in nature. Any future expenditures of this type will be reflected in the departmental budget where there is primary project oversight.
- 11    **Telecommunications:** This account has been consolidated into the Finance Department budget.
- 12    **IFT / Capital Projects Fund:** Beginning in FY08/09, transfers from the MFT Fund to support eligible motor fuel tax expenditures was simplified. This transfer to the Capital Projects Fund was eliminated and a more direct method of charging these expenditures was employed.
- 13    **IFT / Facilities Maintenance Reserve Fund:** 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. Beginning in FY09/10, this transfer will be reported in the Facilities Maintenance budget, however, due to unavailability of sufficient revenues, funding of this transfer was eliminated in the FY09/10 and FY10/11 budgets.
- 14    **Operating Transfers Out:** A portion of General Fund cash reserves which exceed our stated 25% reserve policy was transferred (\$3 million in FY08/09) to the Capital Projects Fund to supplant lagging revenues and keep on pace our 20 year street replacement schedule. This transfer was used to fill a temporary funding gap as we await the retirement of various bond issues (and related property taxes) in the short-term horizon. These bond repayments will be replaced with property taxes as a new, primary funding source for our capital improvement program based on a study and recommendation from the Capital Improvements Commission in the summer of 2008. Due to budgetary constraints, no reserve transfer is anticipated in FY09/10.