

Regular Meeting  
**WINNETKA VILLAGE COUNCIL**  
510 Green Bay Road  
Winnetka, Illinois 60093  
December 1, 2009  
7:30 p.m.

**AGENDA**

- 1) Call to Order
- 2) Pledge of Allegiance to the Flag
- 3) Quorum
  - a) December 8, 2009, Study Session
  - b) December 15, 2009, Regular Meeting
- 4) Approval of Agenda
- 5) Consent Agenda
  - a) Warrant Lists Nos. 1631 and 1632 .....2
- 6) Ordinances and Resolutions.
  - a) Ordinance No. M-19-2009 – 2009 Property Tax Levy - Introduction .....3
  - b) Ordinance No. M-20-2009 – 2009 Tax Abatement – Introduction .....27
- 7) Public Comment and Questions
- 8) Old Business – None
- 9) New Business
  - a) Set Council Meeting Agenda for 2010 .....39
- 10) Reports
- 11) Appointments
- 12) Executive Session
- 13) Adjournment

**NOTICE**

All agenda materials are available at [www.villageofwinnetka.org](http://www.villageofwinnetka.org) (click Council and then Current Agenda), the Reference Desk at the Winnetka Library, or in the Manager’s Office at Village Hall (2nd floor). Information regarding rebroadcast of regular Council meetings may also be found on the Village’s website.

**ADA NOTICE**

The Village of Winnetka, in compliance with the Americans with Disabilities Act, requests that all persons with disabilities, who require certain accommodations to allow them to observe and/or participate in this meeting or have questions about the accessibility of the meeting or facilities, contact the Village ADA Coordinator – Liz Rosenthal, at 510 Green Bay Road, Winnetka, Illinois 60093, (Telephone (847) 716-3540; T.D.D. (847) 501-6041).

## AGENDA REPORT

SUBJECT:           **Warrant Lists Nos. 1631 and 1632**

PREPARED BY:     Doug Williams, Village Manager

DATE:              November 24, 2009


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Warrants Lists Nos. 1631 and 1632 are enclosed in each Council member's packet.

**Recommendation:** Consider approving Warrants Lists Nos. 1631 and 1632.

## AGENDA REPORT

Subject:                   **Ordinance M -19- 2009**       **2009 Tax Levy Ordinance**  
                                  **Ordinance M -20- 2009**       **2009 Tax Abatement Ordinance**

Prepared by:               Ed McKee, Finance Director       

Reference:                 2009 / 2010 Budget Hearings  
                                  November 10, 2009 Council Meeting

Date:                        November 11, 2009

### Executive Summary:

The Village of Winnetka is primarily a residential community that pays for many traditional municipal services with property tax revenues. Additionally, the Village operates several utility funds where users pay for those costs with rates that reflect the Village's costs.

The Village's share of a typical Winnetkan's total property tax bill has declined 22.2% from 17.1% in 1993 to 13.3% today. This reduction was achieved through careful management of expenses and diversification of General Fund revenues, i.e., implementation of a telecommunications tax, a natural gas tax, and increased building permit fees. Over time, the Village has reduced the number of full time employees from 178 in 1989 to 162 today to keep costs down.

In calendar 2008, the national economy and that of the State suffered a significant financial stress which significantly reduced pension asset values for municipalities. In Winnetka the unfunded pension liability grew 69% from \$18.7 million last year to \$31.6 million by early calendar 2009. These reduced asset values require the Village to contribute more to the pension plans.

From a budget standpoint, revenues from the state have declined to a level seen several years ago. A quick rebound in those revenues is not expected in the near term. The Village has also kept many of the fees unchanged for many years to help keep the cost to the homeowners down. Utility sales have also been weak this summer because of the wet and cool summer.

Because of the Village's conservative financial policies (adopting a reasonable budget, reducing staff when possible, and carrying significant cash reserves) we have weathered the financial stresses well compared to other municipalities. In absolute terms, however, the outlook is guarded.

In terms of property tax growth, the Village has increased property taxes less than the amount allowed for non-home rule municipalities (i.e. the tax cap) since the tax cap law was passed. Because the tax cap law is based on the CPI from the prior calendar year, the 2009 increase is limited to 0.1% or a little over \$12,000, plus an increment for new development.

In a typical year the Village would expect a property tax increase in the 3.6% to 4.7% range (when inflation is about 2.5%, see History of Tax Levy Changes, attached), with existing residents paying 2% to 3% more in Village property taxes. New development would add an additional 1.6% or so to the tax base, providing the Village with a general fund budget where revenues and expenses grew at about the same rate.

For 2009, it is estimated that the Village can increase property taxes 1.7% (0.1% increase in the CPI and a 1.6% increase from new development) and remain within the tax caps. The 1.7% property tax levy increase for 2009 will cost a typical residential property tax payer with a \$20,000 total property tax bill approximately \$3 more per year (see note 1).

The budget outlook one year from today is probably no better than today in terms of property tax revenue. The calendar year 2009 change in the CPI will determine the amount of increase allowed in the 2010 property tax levy. Through September 2009, the CPI is negative 1.3% which means financing the 4/1/2011 to 3/31/2012 budget will also be a challenge.

### **Current Year Analysis:**

The Council and staff developed a framework in November 2005 to evaluate property tax revenue requests for the Village. The primary objective is to keep property taxes low over the long term without compromising the ability to complete capital projects on a pay as you go method. The main factors considered in setting the property tax levy are 1) budget strength, 2) cash balances, 3) projected capital, and 4) pension funding. A higher rating would allow a lower property tax levy amount without compromising the Village's financial health.

A score of 1 to 10 is assigned each category. A score of 1 indicates the financial position is very weak and expenses/capital projects should be eliminated and / or revenues increased. A ranking of 10 indicates strong operating revenues, solid reserves, and properly funded pension liabilities which would allow operations to continue without any significant tax or fee increases.

The preliminary 2011 budget projection indicates flat revenues and increased pension liabilities which has lowered the score of the Village's overall financial condition which is used as an input in setting the property tax levy. While staff understands the direction from the Council to not propose significant revenue adjustments, the financial model would support such changes.

	2009	2008	2007	2006	2005
Factor					
Budget Projections	5	8	8	8	9
Cash Reserves	10	10	9	9	10
Projected Capital #	8	8	8	8	8
Pension Funding	4	6	6	6	6
Total	27	32	31	31	33

# 2009 projected capital assumes additions to stormwater projects are offset by reductions in other capital expenses, including a reduced streetscape program.

A rating of 27 for 2009 suggests the Village should capture all of the inflationary increase and all of the new development increase as explained below:

Score/ Finances are ...	Tax Levy Recommendation	Because the tax levy should...
35 – 40 Very Strong	Maintain same dollar amount, consider new development \$'s	Be gradually reduced in real dollars consistent with the Village's needs.
30 -34 Strong	Capture new development \$'s and some or all of the inflation increase.	Be increased somewhat to offset the impact of inflation on costs.
26 – 29 <i>Moderate</i>	<i>Capture new development \$'s, all of the inflation increase, and consider modest service reductions and / or other revenue increases.</i>	<i>Be increased to offset inflation and stabilize revenues for operational and capital needs.</i>
21 – 25 Weak	Capture new development \$'s, all of the inflation increase, and consider noticeable service reductions and / revenue increases.	Be increased to offset inflation and stabilize revenues for operations and capital needs. Additional increases possible to rebuild revenues.
20 and Below Very Weak	Capture new development \$'s, all of the inflation increase, and consider significant service reductions and / revenue increases.	In addition to the reasons under "Weak", consider additional increases to rebuild cash balances.

It is noteworthy that when the scoring system for the Village's overall financial health was formulated inflation was in the 2.5% to 4.0% range. With inflation near zero, property tax revenue will grow only by new development. Expenses, on the other hand, tend to increase modestly based on employee related costs, probably in the 3% range.

The methodology used by the Council in the past would suggest a property tax levy as shown below:

	%	Non Home-Rule Maximum
Existing 2008 Property Taxes		\$ 12,535,303
Inflationary Increase	0.1%	\$ 12,535
New Development Increase	1.6%	\$ 200,565
<b>Prop. 2009 P.T. Levy</b>	<b>1.7%</b>	<b>\$ 12,748,403</b>
<u>Less:</u> New Development Pays	1.6%	\$ 200,565
<u>Equals:</u> <b>Incr. - Existing Taxpayers</b>	<b>0.1%</b>	<b>\$ 12,535</b>

It is important to remember that the Village's property taxes are the largest and most stable revenue source for the general fund and are used to pay for most of the traditional municipal services (police, fire, public works, etc.)

The total shown in the property tax levy ordinance reconciles with the amount residents will actually pay in property taxes as follows:

Amount Shown in Tax Levy Ordinance	\$13,081,299
Less: Abatement Ordinance Reduction	(332,895)
2009 Tax Levy to be Paid by Taxpayers	<u>\$12,748,404</u>

Attached as supporting information following the ordinances are the items listed below:

Property Tax Calculations  
History of Tax Levy Changes  
General Fund Budget Projections  
General Fund Cash Projections  
Pension Funding – Select Pension Information  
Village Percentage of the Tax Bill

Staff will be available at the Council Meeting to answer any questions.

**Recommendation:** Consider Introduction of Ordinance M – 19 - 2009 Levying Taxes for the Year 2009.

Consider Introduction of Ordinance M - 20 – 2009 Abating the Tax Heretofore Levied for the Year 2009 (Series 2003 Bonds).

**ORDINANCE NO. M-19-2009**

**AN ORDINANCE LEVYING TAXES FOR THE YEAR 2009**

**WHEREAS**, the Village of Winnetka (“Village”) is a home rule municipality in accordance with Article VII, Section 6 of the Constitution of the State of Illinois of 1970 and, pursuant thereto, has the authority, except as limited by said Section 6 of Article VII, to exercise any power and perform any function pertaining to the government and affairs of the Village, including the power to tax; and

**WHEREAS**, on March 17, 2009, the Council of the Village of Winnetka adopted Resolution No. R-4-2009, which budgeted \$30,431,617 to meet the expenses and liabilities of the Village for general corporate purposes, refuse collection and disposal, debt service principal and interest, and retirement fund contributions for the fiscal year beginning April 1, 2009, and ending March 31, 2010; and

**WHEREAS**, on November 10, 2009, the Council of the Village of Winnetka made a determination that \$13,081,299 was estimated to be necessary to be raised by taxation of taxable property within the Village for general corporate purposes, for refuse collection and disposal, for debt service principal and interest and for retirement fund contributions for the fiscal year beginning April 1, 2009, and ending March 31, 2010; and

**NOW, THEREFORE**, the Council of the Village of Winnetka do ordain:

**SECTION 1:** That the foregoing recitals are hereby adopted as the findings of the Council of the Village of Winnetka, as fully set forth herein.

**SECTION 2:** That in order to meet the expenses and liabilities of the Village of Winnetka for the fiscal year beginning April 1, 2009, and ending March 31, 2010, for general corporate purposes, for refuse collection and disposal, for debt service principal and interest and for retirement fund contributions, there is hereby levied upon all of the taxable property within the corporate limits of the Village of Winnetka subject to taxation for the current year, as assessed and equalized for the year 2009, the sum of Thirteen Million Eighty One Thousand Two Hundred Ninety Nine Dollars (\$13,081,299), which is to be collected from the levy of the Village of Winnetka for the year 2009 for all purposes heretofore budgeted, the total of which has been ascertained and is as indicated in the following Summary of 2009 Property Tax Levy under the column labeled “Amount to Be Raised by Tax Levy,” and as set forth in detail in the 2009 Property Tax Levy Report, which is attached as Exhibit A and is incorporated herein by reference.

**2009 TAX LEVY SUMMARY**

<b>General Fund</b>	<b>Amount Budgeted</b>	<b>Amount To Be Raised By Tax Levy</b>
<b>For General Corporate Purposes</b>		
Public Affairs	\$ 278,000	\$ 100,000
Manager's Office	\$ 644,499	\$ 280,000
Finance Department	\$ 1,949,098	\$ 575,531
Public Safety	\$ 6,040,350	\$ 3,830,000
Fire Safety	\$ 4,548,634	\$ 2,250,000
Community Development	\$ 1,555,400	\$ -
Public Works	\$ 4,066,644	\$ 2,300,000
Capital Expenses	\$ 3,293,900	\$ 230,770
General Fund Transfers	\$ 1,575,000	\$ -0-
Less FICA/Medicare & IMRF (shown below)*	\$ (748,789)	\$ (510,000)
<b>-Sub-Totals for General Corporate Purposes</b>	<b>\$ 23,202,736</b>	<b>\$ 9,056,301</b>
For FICA/Medicare	\$ 309,379	\$ 170,000
For Illinois Municipal Retirement Fund (IMRF)	\$ 439,410	\$ 340,000
<b>-Sub-Totals for FICA/Medicare and IMRF</b>	<b>\$ 748,789</b>	<b>\$ 510,000</b>
* ( Note: Included in General Corporate budget line items; shown separately for tax levy purposes)		
<b>Totals for General Fund</b>	<b>\$ 23,951,525</b>	<b>\$ 9,566,301</b>
<b>For Debt Service Principal and Interest</b>		
G.O. Refunding Bonds (2003)	\$ 354,540	\$ 332,895
G.O. Bonds (1999, includes loss and cost)	\$ 143,955	\$ 138,955
<b>Totals for Debt Service Principal and Interest</b>	<b>\$ 498,495</b>	<b>\$ 471,850</b>
<b>For Refuse Collection and Disposal</b>	<b>\$ 2,963,297</b>	<b>\$ 1,100,000</b>
<b>Totals for Refuse Fund</b>	<b>\$ 2,963,297</b>	<b>\$ 1,100,000</b>
<b>For Retirement Fund Contributions</b>		
For Police Pension Fund	\$ 1,567,300	\$ 1,006,480
For Fire Pension Fund	\$ 1,451,000	\$ 936,668
<b>Totals for Retirement Fund Contributions</b>	<b>\$ 3,018,300</b>	<b>\$ 1,943,148</b>
<b>Total Amount Budgeted</b>	<b>\$ 30,431,617</b>	
<b>Total Amount of Levy</b>		<b>\$ 13,081,299</b>

**SECTION 3:** That there is hereby certified to the County Clerk of Cook County, Illinois, the several sums above, constituting said total amount, and the total amount of Thirteen Million Eighty One Thousand Two Hundred Ninety Nine Dollars (\$13,081,299), which is the total amount the Village of Winnetka requires to be raised by taxation for the current fiscal year of the Village, and that, on or before the time required by law, the Village Clerk shall file a certified copy of this Ordinance with the County Clerk of Cook County, Illinois, whereupon. it shall be the duty of said County Clerk to levy taxes for the year 2009 on all properties subject to taxation within the Village of Winnetka, in accordance with the provisions of this Ordinance.

**SECTION 4:** This Ordinance is adopted by the Council of the Village of Winnetka in the exercise of its home rule powers pursuant to Section 6 of Article VII of the Illinois Constitution of 1970.

**SECTION 5:** This Ordinance shall take effect immediately upon its passage, approval and posting as provided by law.

**PASSED** this \_\_\_ day of December, 2009, pursuant to the following roll call vote:

AYES: \_\_\_\_\_

NAYS: \_\_\_\_\_

ABSENT: \_\_\_\_\_

**APPROVED** this \_\_\_ day of December, 2009.

Signed:

Countersigned:

\_\_\_\_\_  
Village President

\_\_\_\_\_  
Village Clerk

Introduced: December 1, 2009

Posted:

Passed and Approved:

Posted:

TAX LEVY REPORT  
FISCAL YEAR 2010, SORTED BY PROGRAM

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNT	AMOUNT TO BE RAISED BY TAX LEVY
----- GENERAL FUND: OPERATING EXPENSE: PUBLIC AFFAIRS -----			
10-20-530-101	HISTORICAL MUSEUM - CONTRACTUAL SERVICES	18,000	0
10-20-530-102	LEGAL-CONTRACTUAL SERVICES	44,000	20,000
10-20-530-103	SURETY BONDS & INSURANCE-CONTRACT SERV	46,000	30,000
10-20-530-105	SUNDRY EXPENSE-CONTRACTUAL SERVICES	85,000	50,000
10-20-540-105	SUNDRY EXPENSE-COMMODITIES	85,000	0
10-20-511-150	EOC	0	0
10-20-512-150	EOC	0	0
10-20-530-150	EOC	0	0
10-20-540-150	EOC	0	0
	TOTAL FOR: PUBLIC AFFAIRS	278,000	100,000

TAX LEVY REPORT  
FISCAL YEAR 2010, SORTED BY PROGRAM

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNT	AMOUNT TO BE RAISED BY TAX LEVY
----- GENERAL FUND: OPERATING EXPENSE: MANAGER'S OFFICE -----			
10-21-511-102	LEGAL EXPENSE - REGULAR SALARIES	253,000	60,000
10-21-512-102	LEGAL EXPENSE - OVERTIME	0	0
10-21-522-102	LEGAL EXPENSE - HEALTH INSURANCE	37,488	0
10-21-523-102	LEGAL EXPENSE - RETIREMENT EXPENSE	47,871	0
10-21-530-102	LEGAL EXPENSE - CONTRACTUAL SERVICE	224,700-	0
10-21-540-102	LEGAL EXPENSE - COMMODITIES	5,000	0
10-21-511-106	ADMINISTRATION-REGULAR SALARIES	392,900	170,000
10-21-512-106	ADMINISTRATION-OVERTIME SALARIES	1,500	0
10-21-530-106	ADMINISTRATION-CONTRACTUAL SERVICES	90,900	50,000
10-21-540-106	ADMINISTRATION-COMMODITIES	20,540	0
10-21-530-107	Tuition Reimbursement	20,000	0
10-21-530-109	HUMAN RESOURCES-CONTRACTUAL SERVICES	0	0
	TOTAL FOR: MANAGER'S OFFICE	644,499	280,000
----- GENERAL FUND: OPERATING EXPENSE: FINANCE DEPARTMENT -----			
10-22-511-106	ADMINISTRATION-REGULAR SALARIES	1,061,680	340,531
10-22-512-106	ADMINISTRATION-OVERTIME SALARIES	24,000	0
10-22-521-106	ADMINISTRATION-WORKER'S COMPENSATION	24,000	0
10-22-522-106	ADMINISTRATION - HEALTH INSURANCE	318,648	110,000
10-22-523-106	ADMINISTRATION - RETIREMENT EXPENSE	268,100	125,000
10-22-524-106	LIABILITY INSURANCE	8,004	0
10-22-530-106	ADMINISTRATION-CONTRACT SERVICES	200,608	0
10-22-540-106	ADMINISTRATION-COMMODITIES	30,810	0
10-22-550-106	ADMINISTRATION-VEHICLE	7,998	0
10-22-530-107	TRAINING-CONTRACTUAL SERVICES	5,250	0
	TOTAL FOR: FINANCE DEPARTMENT	1,949,098	575,531

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TAX LEVY REPORT  
FISCAL YEAR 2010, SORTED BY PROGRAM

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNT	AMOUNT TO BE RAISED BY TAX LEVY
----- GENERAL FUND: OPERATING EXPENSE: PUBLIC SAFETY -----			
10-26-511-106	ADMINISTRATION - SALARIES REGULAR	542,776	450,000
10-26-512-106	ADMINISTRATION - SALARIES OVERTIME	0	0
10-26-515-106	ADMINISTRATION - SALARIES SICK CASHED IN	2,700	0
10-26-521-106	ADMINISTRATION-WORKER'S COMPENSATION	40,000	0
10-26-522-106	ADMINISTRATION-HEALTH INSURANCE	693,528	600,000
10-26-523-106	ADMINISTRATION-RETIREMENT EXPENSE	898,643	130,000
10-26-524-106	LIABILITY INSURANCE	80,000	30,000
10-26-530-106	ADMINISTRATION-CONTRACTUAL SERVICES	64,950	20,000
10-26-540-106	ADMINISTRATION-COMMODITIES	10,225	0
10-26-511-107	TRAINING-SALARIES	10,000	0
10-26-512-107	TRAINING-OVERTIME SALARIES	17,800	10,000
10-26-530-107	TRAINING-CONTRACTUAL SERVICES	45,325	30,000
10-26-540-107	TRAINING-COMMODITIES	40,725	10,000
10-26-530-117	EMERGENCY 911 - CONTRACTUAL SERVICES	25,000	0
10-26-511-118	PUBLIC SERVICE OFFICERS - SALARIES REGULAR	174,382	70,000
10-26-512-118	PUBLIC SERVICE OFFICERS - SALARIES OVERTIME	2,000	0
10-26-515-118	PUBLIC SERVICE OFFICERS - SALARIES SICK CASHE	0	0
10-26-516-118	PUBLIC SERVICE OFFICERS - SALARIES HOLIDAY	0	0
10-26-530-118	PUBLIC SAFETY OFFICERS-CONTRACTUAL SERVICES	55,990	30,000
10-26-540-118	PUBLIC SAFETY OFFICERS-COMMODITIES	9,090	0
10-26-511-119	GENERAL & CRIMINAL RECORDS - SALARIES REGULAR	169,286	30,000
10-26-512-119	GENERAL & CRIMINAL RECORDS - SALARIES OVERTIM	4,000	0
10-26-515-119	GENERAL & CRIMINAL RECORDS - SALARIES SICK CA	0	0
10-26-516-119	GENERAL & CRIMINAL RECORDS - SALARIES HOLIDAY	1,903	0
10-26-530-119	GENERAL & CRIMINAL RECORDS-CONTRACT SERVICES	112,590	80,000
10-26-540-119	GENERAL & CRIMINAL RECORDS-COMMODITIES	19,460	0
10-26-530-120	IDENTIFICATION RECORDS-CONTRACT SERVICES	7,000	0
10-26-540-120	IDENTIFICATION RECORDS-COMMODITIES	2,500	0
10-26-511-121	COMMUNICATIONS - SALARIES REGULAR	319,046	270,000
10-26-512-121	COMMUNICATIONS - SALARIES OVERTIME	11,400	0
10-26-515-121	COMMUNICATIONS - SALARIES SICK CASHED IN	0	0
10-26-516-121	COMMUNICATIONS - SALARY HOLIDAY	9,515	0
10-26-530-121	COMMUNICATIONS-CONTRACTUAL SERVICES	125,700	80,000
10-26-540-121	COMMUNICATIONS-COMMODITIES	42,100	0
10-26-530-122	DETENTION & CUSTODY OF PRISONERS-CONTRACT SER	1,000	0
10-26-540-122	DETENTION & CUSTODY OF PRISONERS-COMMODITIES	1,500	0
10-26-511-123	INVESTIGATIONS - SALARY REGULAR	234,194	150,000
10-26-512-123	INVESTIGATIONS - SALARIES OVERTIME	35,200	0
10-26-515-123	INVESTIGATIONS - SALARIES SICK CASHED IN	0	0
10-26-516-123	INVESTIGATIONS - SALARIES HOLIDAY	4,575	0
10-26-530-123	INVESTIGATIONS-CONTRACTUAL SERVICES	31,900	0
10-26-540-123	INVESTIGATIONS-COMMODITIES	16,230	0
10-26-511-124	UNIFORMED PATROL - SALARIES REGULAR	1,580,553	1,480,000
10-26-512-124	UNIFORMED PATROL - SALARIES OVERTIME	82,200	70,000
10-26-515-124	UNIFORMED PATROL - SALARIES SICK CASHED IN	25,000	0
10-26-516-124	UNIFORMED PATROL - SALARIE HOLIDAY	36,265	0

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TAX LEVY REPORT  
FISCAL YEAR 2010, SORTED BY PROGRAM

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNT	AMOUNT TO BE RAISED BY TAX LEVY
10-26-530-124	UNIFORMED PATROL-CONTRACTUAL SERVICES	6,400	0
10-26-540-124	UNIFORM PATROL-COMMODITIES	45,950	0
10-26-511-125	SCHOOL CROSSING GUARD-REGULAR SALARIES	0	0
10-26-540-125	SCHOOL CROSSING PROTECTION-COMMODITIES	500	0
10-26-530-126	EMERGENCY MANAGEMENT-CONTRACT SERVICES	10,100	0
10-26-540-126	EMERGENCY MANAGEMENT-COMMODITIES	3,000	0
10-26-530-127	POLICE VEHICLES-CONTRACTUAL SERVICES	3,000	0
10-26-540-127	POLICE VEHICLES-COMMODITIES	6,500	0
10-26-550-127	PATROL VEHICLES-VEHICLE EXPENSE	180,575	150,000
10-26-530-128	SOCIAL WORK-CONTRACTUAL SERVICES	42,000	30,000
10-26-530-129	STATION MAINTENANCE-CONTRACT SERVICES	132,554	110,000
10-26-540-129	STATION MAINTENANCE-COMMODITIES	6,000	0
10-26-530-130	SAFETY-CONTRACTUAL SERVICES	12,020	0
10-26-540-130	SAFETY-COMMODITIES	5,500	0
10-26-511-131	COMMUNITY SERVICE-REGULAR SALARIES	0	0
10-26-512-131	COMMUNITY SERVICE-OVERTIME SALARIES	0	0
10-26-540-131	COMMUNITY SERVICE-COMMODITIES	0	0
	TOTAL FOR: PUBLIC SAFETY	6,040,350	3,830,000

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TAX LEVY REPORT  
FISCAL YEAR 2010, SORTED BY PROGRAM

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNT	AMOUNT TO BE RAISED BY TAX LEVY
----- GENERAL FUND: OPERATING EXPENSE: FIRE SAFETY -----			
10-28-511-106	ADMINISTRATION-SALARIES REGULAR	311,481	280,000
10-28-515-106	ADMINISTRATION-SALARIES SICK CASHED IN	14,308	0
10-28-522-106	ADMINISTRATION-HEALTH INSURANCE	56,232	40,000
10-28-523-106	ADMINISTRATION-RETIREMENT EXPENSE	14,023	0
10-28-530-106	ADMINISTRATION-CONTRACTUAL SERVICES	78,252	30,000
10-28-540-106	ADMINISTRATION-COMMODITIES	19,500	0
10-28-550-106	ADMINISTRATION-VEHICLE	700	0
10-28-512-107	TRAINING-SALARIES OVERTIME	34,706	0
10-28-530-107	TRAINING-CONTRACTUAL SERVICES	27,700	0
10-28-540-107	TRAINING-COMMODITIES	5,500	0
10-28-530-121	COMMUNICATIONS-CONTRACTUAL SERVICES	158,000	130,000
10-28-540-121	COMMUNICATIONS-COMMODITIES	5,500	0
10-28-512-126	EMERGENCY MANAGEMENT-SALARIES OVERTIME	500	0
10-28-530-126	EMERGENCY MANAGEMENT-CONTRACT SERVICES	1,500	0
10-28-540-126	EMERGENCY MANGEMENT-COMMODITIES	3,000	0
10-28-530-129	STATION MAINTENANCE-CONTRACTUAL SERVICE	90,725	70,000
10-28-540-129	STATION MAINTENANCE-COMMODITIES	8,360	0
10-28-540-130	FOREIGN FIRE TAX	45,000	0
10-28-511-131	COMMUNITY SERVICE, REGULAR SALARIES	0	0
10-28-512-131	COMMUNITY SERVICE-OVERTIME SALARIES	5,000	0
10-28-530-131	COMMUNITY SERVICE-CONTRACTUAL SERVICE	500	0
10-28-540-131	COMMUNITY SERVICE-COMMODITIES	300	0
10-28-511-132	LIFE SAFETY/FIRE PREVENTION-REGULAR SALARIES	38,280	0
10-28-512-132	LIFE SAFETY-SALARIES OVERTIME	3,884	0
10-28-523-132	LIFE SAFETY - RETIREMENT EXPENSE	0	0
10-28-530-132	LIFE SAFETY-CONTRACTUAL SERVICES	1,550	0
10-28-540-132	LIFE SAFETY-COMMODITIES	7,000	0
10-28-511-133	FIREFIGHTING - SALARIES REGULAR	1,559,871	1,250,000
10-28-512-133	FIREFIGHTING - SALARIES OVERTIME	45,240	0
10-28-514-133	FIREFIGHTING-SALARIES SICK	100,464	30,000
10-28-515-133	FIREFIGHTING-SALARIES SICK CASHED IN	25,842	0
10-28-516-133	FIREFIGHTING - SALARIES HOLIDAY	52,329	20,000
10-28-521-133	FIREFIGHTING-WORKER'S COMPENSATION	48,000	0
10-28-522-133	FIREFIGHTING-HEALTH INSURANCE	368,736	250,000
10-28-523-133	FIREFIGHTING-RETIREMENT EXPENSE	852,160	0
10-28-524-133	FIREFIGHTING-PERSONNEL LIABILITY	18,000	0
10-28-530-133	FIRE FIGHTING-CONTRACTUAL SERVICES	37,750	0
10-28-540-133	FIRE FIGHTING-COMMODITIES	45,300	20,000
10-28-550-133	FIRE FIGHTING-VEHICLE	29,303	0
10-28-511-134	AMBULANCE-SALARIES REGULAR	235,485	100,000
10-28-512-134	AMBULANCE-SALARIES OVERTIME	14,828	0
10-28-514-134	AMBULANCE-SALARIES SICK	9,984	0
10-28-515-134	AMBULANCE-SALARIES SICK CASHED IN	0	0
10-28-516-134	AMBULANCE-SALARIES HOLIDAY	8,369	0
10-28-522-134	AMBULANCE-HEALTH INSURANCE	56,232	30,000
10-28-524-134	AMBULANCE-PERSONNEL LIABILITY	12,000	0

TAX LEVY REPORT  
FISCAL YEAR 2010, SORTED BY PROGRAM

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNT	AMOUNT TO BE RAISED BY TAX LEVY
10-28-530-134	AMBULANCE SERVICE-CONTRACTUAL SERVICES	33,690	0
10-28-540-134	AMBULANCE SERVICE-COMMODITIES	62,550	0
10-28-550-134	AMBULANCE SERVICE-VEHICLE	1,000	0
	TOTAL FOR: FIRE SAFETY	4,548,634	2,250,000

TAX LEVY REPORT  
FISCAL YEAR 2010, SORTED BY PROGRAM

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNT	AMOUNT TO BE RAISED BY TAX LEVY
----- GENERAL FUND: OPERATING EXPENSE: COMMUNITY DEVELOPMENT -----			
10-29-511-135	COMMUNITY DEVELOPMENT, REG SALARIES	791,560	0
10-29-512-135	COMMUNITY DEVELOPMENT, OVERTIME	1,800	0
10-29-521-135	COMMUNITY DEVELOPMENT-WORKER'S COMPENSATION	12,000	0
10-29-522-135	COMMUNITY DEVELOPMENT - HEALTH INSURANCE	187,450	0
10-29-523-135	COMMUNITY DEVELOPMENT - RETIREMENT EXPENSE	146,440	0
10-29-524-135	LIABILITY INSURANCE	7,000	0
10-29-530-135	COMMUNITY DEVELOPMENT-CONTRACTUAL SERVICES	390,100	0
10-29-540-135	COMMUNITY DEVELOPMENT-COMMODITIES	11,550	0
10-29-550-135	COMMUNITY DEVELOPMENT-VEHICLE	7,500	0
	TOTAL FOR: COMMUNITY DEVELOPMENT	1,555,400	0

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TAX LEVY REPORT  
FISCAL YEAR 2010, SORTED BY PROGRAM

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNT	AMOUNT TO BE RAISED BY TAX LEVY
----- GENERAL FUND: OPERATING EXPENSE: PUBLIC WORKS -----			
10-30-511-106	ADMINISTRATION-REGULAR SALARIES	340,722	230,000
10-30-512-106	ADMINISTRATION-OVERTIME SALARIES	2,000	0
10-30-521-106	ADMINISTRATION-WORKER'S COMPENSATION	100,000	0
10-30-522-106	ADMINISTRATION-HEALTH INSURANCE	365,508	300,000
10-30-523-106	ADMINISTRATION-RETIREMENT EXPENSE	313,060	255,000
10-30-524-106	LIABILITY INSURANCE	18,000	0
10-30-530-106	ADMINISTRATION-CONTRACTUAL SERVICES	92,000	60,000
10-30-540-106	ADMINISTRATION-COMMODITIES	8,000	0
10-30-530-107	TRAINING-CONTRACTUAL SERVICES	9,500	0
10-30-540-107	TRAINING-COMMODITIES	10,500	0
10-30-511-131	COMMUNITY SERV, REGULAR SALARIES	0	0
10-30-512-131	COMMUNITY SERVICE, OVERTIME	0	0
10-30-530-131	COMMUNITY SERVICE-CONTRACTUAL SERVICES	0	0
10-30-540-131	COMMUNITY SERVICE-COMMODITIES	0	0
10-30-550-131	COMMUNITY SERVICE-VEHICLE	0	0
10-30-511-135	COMMUNITY DEVELOPMENT - SALARIES	0	0
10-30-512-135	COMMUNITY DEVELOPMENT - OVERTIME	0	0
10-30-530-135	COMMUNITY DEVELOPMENT-CONTRACTUAL SERVICES	0	0
10-30-540-135	COMMUNITY DEVELOPMENT-COMMODITIES	0	0
10-30-550-135	COMMUNITY DEVELOPMENT-VEHICLE	0	0
10-30-511-136	ENGINEERING, REGULAR SALARIES	173,979	155,000
10-30-512-136	ENGINEERING, OVERTIME	4,000	0
10-30-530-136	ENGINEERING-CONTRACTUAL SERVICES	35,000	0
10-30-540-136	ENGINEERING-COMMODITIES	4,000	0
10-30-511-137	SERVICE YARDS, REGULAR SALARIES	0	0
10-30-512-137	SERVICE YARDS, OVERTIME	0	0
10-30-530-137	SERVICE YARDS-CONTRACTUAL SERVICES	98,500	40,000
10-30-540-137	SERVICE YARDS-COMMODITIES	16,000	0
10-30-511-138	STREET MAINT, REGULAR SALARIES	681,356	530,000
10-30-512-138	STREET MAINTENANCE, OVERTIME	20,000	0
10-30-513-138	STREET MAINTENANCE-VACATION SALARIES	0	0
10-30-514-138	STREET MAINTENANCE-SICK SALARIES	0	0
10-30-515-138	STREET MAINTENANCE-SALARIES SICK CASHED IN	0	0
10-30-516-138	STREET MAINTENANCE-HOLIDAY SALARIES	0	0
10-30-530-138	STREET MAINTENANCE-CONTRACTUAL SERVICES	95,500	30,000
10-30-540-138	STREET MAINTENANCE-COMMODITIES	92,500	0
10-30-550-138	STREET MAINTENANCE-VEHICLE	216,948	155,000
10-30-530-139	PAVEMENT RECONSTRUCTION-CONTRACTUAL SERVICES	0	0
10-30-540-139	PAVEMENT RECONSTRUCTION-COMMODITIES	0	0
10-30-511-140	DRAINAGE, REGULAR SALARIES	146,542	80,000
10-30-512-140	DRAINAGE, OVERTIME	11,000	0
10-30-513-140	DRAINAGE-VACATION SALARIES	0	0
10-30-514-140	DRAINAGE-SICK SALARIES	0	0
10-30-516-140	DRAINAGE-HOLIDAY SALARIES	0	0
10-30-530-140	DRAINAGE-CONTRACTUAL SERVICES	57,500	0
10-30-540-140	DRAINAGE-COMMODITIES	20,000	0

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TAX LEVY REPORT  
FISCAL YEAR 2010, SORTED BY PROGRAM

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNT	AMOUNT TO BE RAISED BY TAX LEVY
10-30-511-141	SNOW REMOVAL & ICE CONTROL, REG SALARIES	0	0
10-30-512-141	SNOW REMOVAL & ICE CONTROL, OVERTIME	45,000	20,000
10-30-530-141	SNOW REMOVAL & ICE CONTROL-CONTRACTUAL SERVIC	7,500	0
10-30-540-141	SNOW REMOVAL & ICE CONTROL-COMMODITIES	197,500	50,000
10-30-511-142	PUBLIC PROPERTY, REGULAR SALARIES	0	0
10-30-512-142	PUBLIC PROPERTY, OVERTIME	0	0
10-30-530-142	PUBLIC PROPERTY-CONTRACTUAL SERVICES	328,000	180,000
10-30-540-142	PUBLIC PROPERTY-COMMODITIES	29,000	0
10-30-511-143	FORESTRY, REGULAR SALARIES	144,529	75,000
10-30-512-143	FORESTRY, OVERTIME	8,000	0
10-30-530-143	FORESTRY-CONTRACTUAL SERVICES	365,000	140,000
10-30-540-143	FORESTRY-COMMODITIES	5,000	0
10-30-530-144	STREET SWEEPING-CONTRACTUAL SERVICES	5,000	0
10-30-510-145	DAMAGES-SALARIES	0	0
10-30-530-145	DAMAGES-CONTRACTUAL SERVICES	0	0
10-30-540-145	DAMAGES-COMMODITIES	0	0
10-30-550-145	DAMAGES-VEHICLE	0	0
	TOTAL FOR: PUBLIC WORKS	4,066,644	2,300,000
	GENERAL FUND TOTAL OPERATING EXPENSE	19,082,625	9,335,531

TAX LEVY REPORT  
FISCAL YEAR 2010, SORTED BY PROGRAM

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNT	AMOUNT TO BE RAISED BY TAX LEVY
----- GENERAL FUND: CAPITAL: PUBLIC AFFAIRS -----			
10-20-640-100	PUBLIC IMPROVEMENTS-CAPITAL	250,000	0
10-20-640-104	G.O. BONDS PRINCIPAL & INTEREST-CONTRACT SERV	332,900	0
	TOTAL FOR: PUBLIC AFFAIRS	582,900	0
----- GENERAL FUND: CAPITAL: FINANCE DEPARTMENT -----			
10-22-640-106	ADMINISTRATION - CAPITAL	0	0
	TOTAL FOR: FINANCE DEPARTMENT	0	0
----- GENERAL FUND: CAPITAL: PUBLIC SAFETY -----			
10-26-640-119	GENERAL & CRIMINAL RECORDS-CAPITAL	0	0
10-26-640-120	IDENTIFICATION RECORDS-CAPITAL	0	0
10-26-640-121	COMMUNICATIONS - CAPITAL	0	0
10-26-640-123	INVESTIGATIONS - CAPITAL	0	0
10-26-640-124	UNIFORMED PATROL-CAPITAL	0	0
10-26-640-127	POLICE VEHICLES - CAPITAL	0	0
10-26-640-129	STATION MAINTENANCE-CAPITAL	0	0
10-26-640-130	SAFETY - CAPITAL	0	0
	TOTAL FOR: PUBLIC SAFETY	0	0
----- GENERAL FUND: CAPITAL: FIRE SAFETY -----			
10-28-640-106	ADMINISTRATION - CAPITAL	0	0
10-28-640-107	TRAINING-CAPITAL	0	0
10-28-640-121	COMMUNICATIONS - CAPITAL	0	0
10-28-640-126	EMERGENCY MANAGEMENT-CAPITAL	0	0
10-28-640-129	STATION MAINTENANCE-CAPITAL	0	0
10-28-640-130	FOREIGN FIRE TAX	0	0
10-28-640-133	FIREFIGHTING-CAPITAL	800,000	0
10-28-640-134	AMBULANCE SERVICE - CAPITAL	0	0
	TOTAL FOR: FIRE SAFETY	800,000	0
----- GENERAL FUND: CAPITAL: COMMUNITY DEVELOPMENT -----			
10-29-640-135	COMMUNITY DEVELOPMENT - CAPITAL	0	0
	TOTAL FOR: COMMUNITY DEVELOPMENT	0	0
----- GENERAL FUND: CAPITAL: PUBLIC WORKS -----			
10-30-640-106	ADMINISTRATION - CAPITAL	0	0
10-30-640-137	SERVICE YARDS-CAPITAL	0	0
10-30-640-138	STREET MAINTENANCE - CAPITAL	126,000	0
10-30-640-139	PAVEMENT RECONSTRUCTION - CAPITAL	950,000	230,770
10-30-640-140	DRAINAGE - CAPITAL	200,000	0
10-30-640-141	SNOW REMOVAL & ICE CONTROL-CAPITAL	0	0

TAX LEVY REPORT  
FISCAL YEAR 2010, SORTED BY PROGRAM

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNT	AMOUNT TO BE RAISED BY TAX LEVY
10-30-640-142	PUBLIC PROPERTY - CAPITAL	635,000	0
10-30-640-143	FORESTRY - CAPITAL	0	0
10-30-640-144	STREET SWEEPING - CAPITAL	0	0
	TOTAL FOR: PUBLIC WORKS	1,911,000	230,770
	GENERAL FUND TOTAL CAPITAL	3,293,900	230,770
----- GENERAL FUND: TRANSFERS: TRANSFERS OUT -----			
10-31-700-403	OTHER OPERATING TRANSFERS	1,575,000	0
	TOTAL FOR: TRANSFERS OUT	1,575,000	0
	TOTAL FOR FUND: GENERAL FUND	23,951,525	9,566,301

TAX LEVY REPORT  
FISCAL YEAR 2010, SORTED BY PROGRAM

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNT	AMOUNT TO BE RAISED BY TAX LEVY
----- G. O. DEBT SERVICE: OPERATING EXPENSE: PUBLIC AFFAIRS -----			
30-20-500-180	BOND PAYMENT	409,500	395,250
30-20-500-181	INTEREST PAYMENT	88,995	76,600
30-20-500-182	BOND ISSUE EXPENSES	0	0
	TOTAL FOR: PUBLIC AFFAIRS	498,495	471,850
	G. O. DEBT SERVICE TOTAL OPERATING EXPENSE	498,495	471,850
	TOTAL FOR FUND: G. O. DEBT SERVICE	498,495	471,850

TAX LEVY REPORT  
FISCAL YEAR 2010, SORTED BY PROGRAM

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNT	AMOUNT TO BE RAISED BY TAX LEVY
----- REFUSE FUND: OPERATING EXPENSE: COLLECTION -----			
56-81-520-106	ADMINISTRATION - PERSONNEL COSTS	0	0
56-81-521-106	ADMINISTRATION-WORKER'S COMPENSATION	130,000	40,000
56-81-522-106	ADMINISTRATION-HEALTH INSURANCE	187,440	95,000
56-81-523-106	ADMINISTRATION - RETIREMENT EXPENSE	137,621	0
56-81-524-106	LIABILITY INSURANCE	17,000	0
56-81-511-500	COMMERCIAL COLLECTION-SALARIES	67,813	0
56-81-512-500	COMMERCIAL COLLECTION-OVERTIME	15,000	0
56-81-513-500	COMMERCIAL COLLECTION-VACATION SALARIES	0	0
56-81-514-500	COMMERCIAL COLLECTION - SICK SALARIES	7,800	0
56-81-516-500	COMMERCIAL COLLECTION-HOLIDAY SALARIES	0	0
56-81-511-501	RESIDENTIAL COLLECTION-REGULAR SALARIES	577,892	205,000
56-81-512-501	RESIDENTIAL COLLECTION-OVERTIME SALARIES	17,000	0
56-81-513-501	RESIDENTIAL COLLECTION-VACATION SALARIES	0	0
56-81-514-501	RESIDENTIAL COLLECTION-SICK SALARIES	7,800	0
56-81-516-501	RESIDENTIAL COLLECTION-HOLIDAY SALARIES	0	0
56-81-530-501	RESIDENTIAL COLLECTION-CONTRACTUAL SERVICES	94,000	55,000
56-81-540-501	RESIDENTIAL COLLECTION-COMMODITIES	36,000	0
56-81-550-501	RESIDENTIAL COLLECTION-VEHICLE	260,331	135,000
56-81-511-502	SPECIAL COLLECTION-REGULAR SALARIES	0	0
56-81-512-502	SPECIAL COLLECTION-OVERTIME SALARIES	0	0
56-81-513-502	SPECIAL COLLECTION-VACATION SALARIES	0	0
56-81-514-502	SPECIAL COLLECTION - SICK SALARIES	0	0
56-81-516-502	SPECIAL COLLECTIONS-HOLIDAY SALARIES	0	0
56-81-511-503	YARD WASTE COLLECTION-REGULAR SALARIES	0	0
56-81-512-503	YARD WASTE COLLECTION-OVERTIME SALARIES	0	0
56-81-513-503	YARD WASTE COLLECTION-VACATION SLARIES	0	0
56-81-514-503	YARD WASTE COLLECTION-SICK SALARIES	0	0
56-81-530-503	YARD WASTE COLLECTION-CONTRACT SERVICES	0	0
56-81-540-503	YARD WASTE COLLECTION-COMMODITIES	0	0
	TOTAL FOR: COLLECTION	1,555,697	530,000
----- REFUSE FUND: OPERATING EXPENSE: DISPOSAL -----			
56-82-512-504	DISPOSAL-OVERTIME SALARIES	0	0
56-82-530-504	DISPOSAL-CONTRACTUAL SERVICES	487,200	320,000
	TOTAL FOR: DISPOSAL	487,200	320,000
----- REFUSE FUND: OPERATING EXPENSE: RECYCLING & COMPOSTING -----			
56-83-530-505	RECYCLING-CONTRACTUAL SERVICES	230,000	160,000
56-83-540-505	RECYCLING-COMMODITIES	0	0
56-83-530-506	COMPOSTING-CONTRACTUAL SERVICES	100,000	60,000
	TOTAL FOR: RECYCLING & COMPOSTING	330,000	220,000

TAX LEVY REPORT  
FISCAL YEAR 2010, SORTED BY PROGRAM

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNT	AMOUNT TO BE RAISED BY TAX LEVY
----- REFUSE FUND: OPERATING EXPENSE: LANDFILL MONITORING -----			
56-84-511-507	MONITORING-REGULAR SALARIES	0	0
56-84-512-507	MONITORING-OVERTIME SALARIES	0	0
56-84-530-507	MONITORING-CONTRACTUAL SERVICES	128,000	30,000
56-84-540-507	MONITORING-COMMODITIES	3,000	0
	TOTAL FOR: LANDFILL MONITORING	131,000	30,000
----- REFUSE FUND: OPERATING EXPENSE: DEPRECIATION -----			
56-85-500-400	DEPRECIATION	150,000	0
	TOTAL FOR: DEPRECIATION	150,000	0
	REFUSE FUND TOTAL OPERATING EXPENSE	2,653,897	1,100,000
----- REFUSE FUND: CAPITAL: COLLECTION -----			
56-81-640-106	ADMINISTRATION - CAPITAL	0	0
56-81-640-508	COLLECTION EQUIPMENT-CAPITAL	145,000	0
	TOTAL FOR: COLLECTION	145,000	0
----- REFUSE FUND: CAPITAL: LANDFILL MONITORING -----			
56-84-640-510	MONITORING WELLS - CAPITAL	0	0
	TOTAL FOR: LANDFILL MONITORING	0	0
	REFUSE FUND TOTAL CAPITAL	145,000	0
----- REFUSE FUND: TRANSFERS: COLLECTION -----			
56-81-700-403	OTHER OPERATING TRANSFERS	0	0
	TOTAL FOR: COLLECTION	0	0
----- REFUSE FUND: TRANSFERS: ADMINISTRATIVE CHARGES -----			
56-86-700-401	PAYMENTS IN LIEU OF TAXES	41,400	0
56-86-700-402	ADMINISTRATIVE CHARGES	123,000	0
	TOTAL FOR: ADMINISTRATIVE CHARGES	164,400	0
	TOTAL FOR FUND: REFUSE FUND	2,963,297	1,100,000

TAX LEVY REPORT  
FISCAL YEAR 2010, SORTED BY PROGRAM

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNT	AMOUNT TO BE RAISED BY TAX LEVY
----- POLICE PENSION FUND: OPERATING EXPENSE: POLICE PENSION -----			
80-95-500-801	GENERAL & ADMINISTRATIVE	107,300	0
80-95-500-802	BENEFITS & REFUNDS	1,460,000	1,006,480
	TOTAL FOR: POLICE PENSION	1,567,300	1,006,480
	POLICE PENSION FUND TOTAL OPERATING EXPENSE	1,567,300	1,006,480
	TOTAL FOR FUND: POLICE PENSION FUND	1,567,300	1,006,480

TAX LEVY REPORT  
FISCAL YEAR 2010, SORTED BY PROGRAM

ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNT	AMOUNT TO BE RAISED BY TAX LEVY
----- FIRE PENSION FUND: OPERATING EXPENSE: FIRE PENSION -----			
81-96-500-801	GENERAL & ADMINISTRATIVE	101,000	0
81-96-500-802	BENEFITS & REFUNDS	1,350,000	936,668
	TOTAL FOR: FIRE PENSION	1,451,000	936,668
	FIRE PENSION FUND TOTAL OPERATING EXPENSE	1,451,000	936,668
	TOTAL FOR FUND: FIRE PENSION FUND	1,451,000	936,668

**ORDINANCE NO. M-20-2009**

**AN ORDINANCE ABATING THE TAX HERETOFORE LEVIED FOR THE YEAR 2009 TO PAY THE PRINCIPAL OF AND INTEREST ON \$3,190,000 GENERAL OBLIGATION REFUNDING BONDS (SALES TAX ALTERNATIVE REVENUE SOURCE), SERIES 2003, OF THE VILLAGE OF WINNETKA, COOK COUNTY, ILLINOIS**

**WHEREAS**, the Village of Winnetka (“Village”) is a home rule municipality in accordance with Article VII, Section 6 of the Constitution of the State of Illinois of 1970 and, pursuant thereto, has the authority, except as limited by said Section 6 of Article VII, to exercise any power and perform any function pertaining to the government and affairs of the Village, including the power to tax; and

**WHEREAS**, the Council of the Village of Winnetka, Cook County, Illinois (the “Village Council”), by Ordinance Number M-1-2003, adopted on the 7<sup>th</sup> day of January, 2003 (the “Ordinance”), did provide for the issue of \$3,190,000 General Obligation Refunding Bonds (Sales Tax Alternate Revenue Source), Series 2003 (the “Bonds”), and the levy of a direct annual tax sufficient to pay the principal of and interest on the Bonds: and

**WHEREAS**, the Village will have the Pledged Sales Tax Income (as defined in the Ordinance) in the appropriate fund pursuant to the Ordinance for the purpose of paying the principal of and interest on the Bonds up to and including December 1, 2010; and

**WHEREAS**, it is necessary and in the best interests of the Village that the tax heretofore levied for the year 2009 to pay the principal of and interest on the Bonds be abated.

**NOW, THEREFORE**, the Council of the Village of Winnetka do ordain as follows:

**SECTION 1: Abatement of Tax.** The tax heretofore levied for the year 2009 of \$332,895.00 in Ordinance Number M-1-2003 to pay the principal of and interest on \$3,190,000 General Obligation Refunding Bonds (sales Tax Alternate Revenue Source), Series 2003, of the Village of Winnetka, Cook County, Illinois, is hereby abated in its entirety.

**SECTION 2: Filing of Ordinance.** Forthwith upon the adoption of this Ordinance, the Village Clerk shall file a certified copy hereof with the County Clerk of the County of Cook, Illinois, and it shall be the duty of said County Clerk to abate said tax levied for the year 2009 in accordance with the provisions hereof.

**SECTION 3: Home Rule.** This Ordinance is adopted by the Council of the Village of Winnetka in the exercise of its home rule powers pursuant to Section 6 of Article VII of the Illinois Constitution of 1970.

**SECTION 3: Effective Date.** That this Ordinance shall be in full force and effect from and its passage, approval, and posting.

**PASSED** this \_\_\_ day of December, 2009, pursuant to the following roll call vote:

AYES: \_\_\_\_\_

NAYS: \_\_\_\_\_

ABSENT: \_\_\_\_\_

**APPROVED** this \_\_\_\_ day of December, 2009.

Signed:

Countersigned:

\_\_\_\_\_  
Village President

\_\_\_\_\_  
Village Clerk

Introduced: December 1, 2009

Posted:

Passed and Approved:

Posted:

# Village of Winnetka

## Property Tax Levy Calculations

10.9.09

<b>Tax Levy Category</b>	<b>Column A 2008 Tax Levy Extended *</b>	<b>Column B 2009 Proposed Tax Levy</b>	<b>Column C (Column B - A) Dollar Change</b>	<b>C/A*100 Percent Change</b>
<u>Regular Levy</u>				
Corporate	\$9,070,770	\$9,056,301	(\$14,469)	-0.2%
FICA/Social Security	\$165,000	\$170,000	\$5,000	3.0%
IMRF	\$270,000	\$340,000	\$70,000	25.9%
Sub Total General	<u>\$9,505,770</u>	<u>\$9,566,301</u>	<u>\$60,531</u>	0.6%
Police Pension *	\$731,000	\$1,006,480	\$275,480	37.7%
Fire Pension *	\$835,000	\$936,668	\$101,668	12.2%
Refuse	\$1,325,000	\$1,100,000	(\$225,000)	-17.0%
Sub Total (Regular Levy)	<u>\$12,396,770</u>	<u>\$12,609,449</u>	<u>\$212,679</u>	1.7%
<u>Debt Service:</u>				
G.O. Resurfacing 1999	\$138,534	\$138,954	\$420	0.3%
Sub Total (Debt Service)	<u>\$138,534</u>	<u>\$138,954</u>	<u>\$420</u>	0.3%
<b>Total Village-wide Tax Levy</b>	<b>\$12,535,304</b>	<b>\$12,748,403</b>	<b>\$213,099</b>	<b>1.7%</b>
Less: Projected New Development				
@ 1.6%, (0.1% less than 5 yr. av.)		(\$200,565)	(\$200,565)	-1.6%
<b>Existing Tax Payers Increase</b>	<b>\$12,535,304</b>	<b>\$12,547,838</b>	<b>\$12,534</b>	<b>0.1%</b>

\* Estimated.

# Village of Winnetka History of Tax Levy Changes

11.3.09

	Non-Home Rule Calculations				Actual Levy		\$'s Less Than NHR Limit	
	CPI Increase	New Develop.	Total	Max. Levy Possible (Excludes SSA's)	Actual Levy	% From PY	\$'s Under Max. This Year	\$'s Under Max. Cumulative
				\$8,980,481				
2001 Actual	3.4%	1.5%	4.9%	\$9,419,625	\$9,419,625	4.9%		
2002 Actual	1.6%	1.3%	2.9%	\$9,694,132	\$9,694,132	2.9%		
2003 Actual *	2.4%	1.2%	3.6%	\$10,047,643	\$10,047,643	3.6%		
2004 Actual	2.5%	2.0%	4.5%	\$10,496,453	\$10,496,453	4.5%		
2005 Actual **	3.3%	1.8%	5.1%	\$11,031,772	\$10,969,000	4.5%	\$62,772	\$62,772
2006 Actual	3.4%	1.9%	5.3%	\$11,616,456	\$11,435,181	4.2%	\$181,275	\$244,047
2007 Actual	2.5%	1.8%	4.3%	\$12,115,964	\$11,972,591	4.7%	\$143,373	\$387,420
2008 Estimated	4.1%	1.6%	5.7%	\$12,806,574	\$12,535,303	4.7%	\$271,271	\$658,691
<b>2009 Proposed Tax Levy ***</b>	<b>0.1%</b>	<b>1.6%</b>	<b>1.7%</b>	<b>\$13,024,286</b>	<b>\$12,748,403</b>	<b>1.7%</b>	<b>\$275,883</b>	<b>\$934,574</b>
<b>Average '01-'09</b>	<b>2.6%</b>	<b>1.6%</b>	<b>4.2%</b>		<b>9 Year Average</b>	<b>4.2%</b>		
					<b>New Develop.</b>	<b>-1.6%</b>		
					<b>Net Increase</b>	<b>2.6%</b>		

\* The 2003 CPI amount of 1.9% plus a 0.6% increase for a fire pension change outside of the tax cap totals the 2.5% shown.

\*\* In 2005, the Village became home rule which removed tax caps. The Max. Levy Possible column reflects the maximum property tax levy the Village could receive if we were still operating under tax caps.

\*\*\* The 2009 CPI increase, based on the cal. 2008 CPI change is 0.1% (<ftp://ftp.bls.gov/pub/special.requests/cpi/cpi.txt>).

Village of Winnetka  
General Fund Budget Projections  
In Millions of Dollars

11.4.09

	A		B	C					
	2011 Projected Budget	% Change (A vs. B)	2010 Current Estimate	2010 Budget	2009 Audit	2008 Audit	2007 Audit	2006 Audit	
<b>Revenues:</b>									
Property Tax *	\$ 11.20	1.8%	\$ 11.00	\$ 11.07	\$ 10.70	\$ 10.01	\$ 9.84	\$ 9.56	
Permits	\$ 1.00	0.0%	\$ 1.00	\$ 1.21	\$ 1.54	\$ 1.53	\$ 1.43	\$ 1.44	
Payment in Lieu of Taxes	\$ 1.40	1.4%	\$ 1.38	\$ 1.38	\$ 1.32	\$ 1.42	\$ 1.27	\$ 1.24	
Transfers	\$ 1.87	2.7%	\$ 1.82	\$ 1.82	\$ 1.78	\$ 1.72	\$ 1.66	\$ 1.60	
Sales Tax	\$ 1.10	0.0%	\$ 1.10	\$ 1.40	\$ 1.30	\$ 1.50	\$ 1.54	\$ 1.45	
Income Tax	\$ 1.00	1.0%	\$ 0.99	\$ 1.09	\$ 1.18	\$ 1.14	\$ 1.03	\$ 0.94	
Telecom. Tax	\$ 0.73	2.8%	\$ 0.71	\$ 0.71	\$ 0.73	\$ 0.73	\$ 0.66	\$ 0.75	
Services	\$ 1.00	3.1%	\$ 0.97	\$ 0.97	\$ 0.92	\$ 0.82	\$ 0.78	\$ 1.43	
Natural Gas Tax	\$ 0.65	0.0%	\$ 0.65	\$ 0.55	\$ 0.70	\$ 0.62	\$ 0.64	\$ 0.71	
Interest ***	\$ 0.30	7.1%	\$ 0.28	\$ 0.28	\$ 0.55	\$ 0.65	\$ 0.82	\$ 0.52	
All Others	\$ 1.55	0.6%	\$ 1.54	\$ 1.54	\$ 1.18	\$ 2.04	\$ 1.32	\$ 0.72	
<b>Total Revenues</b>	<b>\$ 21.80</b>	<b>1.7%</b>	<b>\$ 21.44</b>	<b>\$ 22.02</b>	<b>\$ 21.28</b>	<b>\$ 22.18</b>	<b>\$ 20.99</b>	<b>\$ 20.36</b>	
<b>Expenses:</b>									
Operations #	\$ 19.43	5.6%	\$ 18.40	\$ 18.40	\$ 17.84	\$ 17.06	\$ 15.65	\$ 14.83	
Transfers ****	\$ 0.55	-65.2%	\$ 1.58	\$ 1.58	\$ 0.90	\$ 4.80	\$ 1.10	\$ 1.20	
<b>Operations total</b>	<b>\$ 19.98</b>	<b>0.0%</b>	<b>\$ 19.98</b>	<b>\$ 19.98</b>	<b>\$ 18.74</b>	<b>\$ 21.86</b>	<b>\$ 16.75</b>	<b>\$ 16.03</b>	
<b>Margin from Operations</b>	<b>\$ 1.82</b>	<b>24.7%</b>	<b>\$ 1.46</b>	<b>\$ 2.04</b>	<b>\$ 2.54</b>	<b>\$ 0.32</b>	<b>\$ 4.24</b>	<b>\$ 4.33</b>	
Capital **	\$ 2.40	-2.8%	\$ 2.47	\$ 3.29	\$ 2.34	\$ 2.40	\$ 2.44	\$ 2.29	
<b>Net Margin, After Capital</b>	<b>\$ (0.58)</b>		<b>\$ (1.01)</b>	<b>\$ (1.25)</b>	<b>\$ 0.20</b>	<b>\$ (2.08)</b>	<b>\$ 1.80</b>	<b>\$ 2.04</b>	

\* Because of police and fire pensions increased \$377k, there will be \$177k fewer property tax \$'s to fund operations.

\*\* The Village anticipates \$2.4 million annually for routine capital.

\*\*\* Assumes \$16.0 m balance @ 1.75% earnings rate.

\*\*\*\* 2008 amount includes \$800k for refuse (Downtown Red.\$2.5m & Facilities \$1.5m excluded).

2010 includes \$750k for refuse and \$825k for streetscape. 2011 includes \$550k for refuse.

# Based on the following pension increases, police +\$275k, fire +\$102k, IMRF +\$190 (total \$567k), + 2.5% increase in remaining items. Pension costs are in operations expense amount.

**Points Earned for Revenues and Operating Expenses**  
(maximum 5 points each)

**Prior Year Schedule:**

Revenues (Estimated as a % of Budget)	< 90%	90 - 93%	<b>94-97%</b>	98-100%	100-102%	>102%
Points Assigned ***	0	1	<b>2</b>	3	4	5

**Proposed Schedule:**

Revenues (Estimated as a % of Budget)	< 92%	92-94	94-96	<b>96-97%</b>	98-102%	>102%
Points Assigned ***	0	1	2	<b>3</b>	4	5

Operating Expenses (Estimated as a % of Budget)	< 98%	<b>98-102%</b>	102-104%	> 105%
Points Assigned ***	5	<b>4</b>	2	0

\*\*\* Points assigned for overall ranking of 6 consists of 2 points for revenues ( $\$21.44 / \$22.02 = 97.3\%$ ) and 4 points for operating expenses ( $\$19.98 / \$19.98 = 100\%$ ).

Village of Winnetka  
General Fund Cash Projections  
In Millions of Dollars

11.3.09

	Budget FYE 2010	Proj. FYE 2011
Cash Balance 4/1/2009	\$ 18.07	
Adjustments:		
Deposits	\$ (1.48)	
A/P and Reserved Amounts	\$ (0.24)	
Undesignated Cash	<u>\$ 16.35</u>	<u>\$ 15.34</u>
Estimated Revenues	\$ 21.44	\$ 21.80
Estimated Operating Expenses	<u>\$ 19.98</u>	<u>\$ 19.98</u>
Est. Contribution From Operations	\$ 1.46	\$ 1.82
Estimated Capital **	<u>\$ (2.47)</u>	<u>\$ (2.40)</u>
Estimated Cash-Flow For Year	\$ (1.01)	\$ (0.58)
Undesignated Cash 3/31	<u>\$ 15.34</u>	<u>\$ 14.76</u>
Ending Cash as a % of Operating Expenses and Capital Expenses		

\*\* As denoted in the capital plan. Actual expenditures will likely be substantially less.

Points Earned for Cash Balances

Projected 2010 Ranking: \$14.76m cash balance / \$19.98m op. expenses = 74%.

Cash as a % of Operating expenses	< 15%	16 - 25%	26%-45%	46%- 65%	> 66%
Points Assigned	0	3	6	9	<b>10</b>

Projected 3/31/2011 cash as a percent of policy maximum:

Policy Maximum	
6 months Operating Expenses	\$ 10.0
Cash needed to Fund Pensions at 90% (estm.)	<u>\$ 23.0</u>
Policy Maximum	<u>\$ 33.0</u>
Projected balance as a % of Maximum	45%

Village of Winnetka  
Select Pension Information  
In Millions of Dollars

11.3.09

Fiscal Year Ended Data	Total			Police Pension *		Fire Pension *		IMRF Pension	
	% Funded	Dollars Unfunded	\$ @ 100% Funded	% Funded	Dollars Unfunded	% Funded	Dollars Unfunded	% Funded	Dollars Unfunded
2009	<b>63%</b>	\$ 31.6	\$ 85.7	60%	\$ 10.8	58%	\$ 11.2	70%	\$ 9.6
2008	<b>76%</b>	\$ 18.7	\$ 78.9	76%	\$ 5.7	67%	\$ 8.1	84%	\$ 4.9
2007	76%	\$ 18.5	\$ 77.2	76%	\$ 5.4	66%	\$ 8.2	84%	\$ 4.9
2006	77%	\$ 17.0	\$ 72.4	79%	\$ 4.7	70%	\$ 6.9	80%	\$ 5.4
2005	78%	\$ 15.3	\$ 68.3	81%	\$ 3.8	69%	\$ 6.7	82%	\$ 4.8
2004	81%	\$ 12.2	\$ 64.4	84%	\$ 3.0	73%	\$ 5.3	85%	\$ 3.9
2003	81%	\$ 11.4	\$ 59.8	80%	\$ 3.7	72%	\$ 5.2	89%	\$ 2.5
2002	85%	\$ 8.7	\$ 57.7	93%	\$ 1.3	79%	\$ 3.9	83%	\$ 3.5
2001	84%	\$ 8.7	\$ 54.4	93%	\$ 1.2	82%	\$ 3.1	78%	\$ 4.4
2000	84%	\$ 8.1	\$ 50.6	97%	\$ 0.5	87%	\$ 2.1	69%	\$ 5.5

Points Earned for Pension Funding (10 point maximum)

Combined % Funded ***	< 60%	<b>60 - 69%</b>	70 - 79%	80 - 89%	90-100%	> 100%
Points Assigned	2	<b>4</b>	6	8	9	10

\* In 2007 the assumed rate of return was reduced from 7.0% to 6.5%. This accounts for a roughly 5% decline in funding. To fund all pensions at the 90% level would require \$ 23.0 of additional money calculated as:  
(\$85.7 @ 100% funded - \$31.6m unfunded = \$54.1m funded vs. 90% of \$85.7m = \$77.1m. The difference is \$23m).

\*\* 5% points were deducted from the scale rankings in 2007 because of the 6.5% return assumption.

Village of Winnetka  
 Percentage of Tax Bill

11.3.09

	1997	2008
Winnetka Public Schools	2.723 31%	2.085 39%
New Trier High School	1.967 23%	1.290 24%
Village of Winnetka	1.481 17%	0.710 13%
Cook County	1.100 13%	0.466 9%
Winnetka Park District	0.445 5%	0.239 4%
Water Reclamation District	0.451 5%	0.252 5%
All Others	0.502 6%	0.302 6%
Total	8.669 100%	5.344 100%

## **Core Financial Policy**

The Village's core financial policy is to maintain the Village's long-standing tradition of fiscal discipline and stewardship while delivering high levels of municipal services and investing in the infrastructure on a pay-as-you-go basis. This guiding principle ensures that the Village delivers a high level of services and minimizes increases in operating expenses. The Village's fiscal prudence has earned it a AAA bond rating, reduced the Village's portion of the property tax bill, ensured a steady and predictable revenue stream, and resulted in very little debt.

## **Revenue Policies**

Ideal revenue sources have the following characteristics:

1. They should be stable and predictable to allow the Village to implement its long range financial goals without being forced to suddenly reduce Village services, to dramatically decrease infrastructure investments, and/or to unexpectedly decrease cash reserves to fund operations.
2. To the greatest extent possible, they should be able to grow in tandem with costs. Many increases in costs (e.g., health insurance, property insurance, pension benefits, etc.) are beyond the control of the Village, and thus a growing revenue base is required to offset these increasing costs.

## **Tax Levy Policy Statement**

Background:

As a non-home rule community, the annual increase in the Village's property tax revenue was limited by State law to the rate of inflation or 5%, whichever was less (State "tax cap" law.) Now that the Village is a home rule municipality through a successful voter referendum on April 5, 2005, the Village Council can set the property tax levy at any amount it deems appropriate.

The Village uses its property tax revenues to fund a large percentage of the General Fund operating costs, pension amortization costs, and debt retirement.

This policy honors the spirit of the Village's home rule discussion to continue the tradition of fiscal prudence based upon the following concepts:

- continue to operate within the non-home rule tax cap limitations;
- continue fiscal restraint in setting rates for revenue sources that are not capped;
- continue efforts to restrain increases in operating expenses;
- continue focus on being more efficient and cost effective;
- continue policies to maintain a AAA bond rating.

This policy strives to maintain the delicate balance of preserving the Village's solid financial foundation while continuing to set property tax levies that are equal to or less than the limits allowed by the tax cap law. This policy also recognizes that property taxes are becoming an increasing burden for Winnetkans because they are no longer automatically deductible from federal income taxes due to the alternate minimum tax (AMT) calculation. In addition, this policy seeks to continue to reduce the Village's portion of the overall property tax bill while ensuring that the Village maintains a stable and predictable revenue base that enables it to meet its two long-standing policy objectives: 1) deliver high levels of service and, 2) make investments in infrastructure improvements on a pay-as-you-go basis.

#### Tax Levy Recommendations:

The current Village Council recommends reviewing, analyzing and considering the following objectives when setting the Village tax levy, keeping in mind the ultimate goal to set Winnetka's total property tax levy at or less than the maximum levy authorized by tax caps:

1. Continue to tightly control increases in operating expenses.
2. On a rotating, three-year basis, conduct an in-depth review of the operating policies and expenses of each of the six Village departments to better control operating expenses while maintaining high levels of service (as residents dictate) in a cost-effective manner.
3. Continue to explore ways to diversify General Fund revenue sources.
4. Carefully plan the Village's Five-Year Capital Improvement Program.
5. Continue to calculate potential property tax revenues from new development (reviewing a three to four-year rolling average and, reviewing actual revenues from new development for each year of the five previous years) and determine if the Village needs these additional revenues to balance its budget.
6. Review the following information at the November Study Session to prepare for setting the property tax levy in December as required by State law.
  - a) Determine if the State Legislature has increased Police or Fire pension benefits in the last year and whether the Village must increase the property tax levy in order to keep these pension funds actuarially sound.
  - b) Update all General Fund revenue estimates as of November 1<sup>st</sup> and assess any adverse, major expense developments during the first six months of the current fiscal year.
  - c) Update the Capital Improvements Program relative to projects greater than \$1,000,000.00.
  - d) Analyze the trend of new development for teardowns, new condominium projects and commercial projects.

Winnetka leadership is committed to maintaining the Village's long-standing tradition of sound fiscal discipline and stewardship while delivering high levels of municipal services and investing in the community's infrastructure. By working together, the Village Council, Village Administration, business community and residents will ensure a strong, healthy, vibrant Village for future generations of Winnetkans.

### Fees

When the Village charges fees, such as building permit fees, they should be set to recover the cost of providing the specific service.

### Utility Rates

Retail electric, water, and sewer rates for Winnetka residents are set by using a cost of service analysis. This ensures an equitable allocation of revenue requirements to the various customer classifications.

The Village provides water outside its corporate limits to the Village of Northfield and individual residents in the Woodley Road area. The Northfield water rates are established by contract and are based on the market rate of wholesale water being sold from one Village to another. Unincorporated customers, like the Woodley Road residents, pay a higher water rate, as it is standard practice for Villages to charge more to residents of unincorporated areas.

## **Policies for Operating Expenses**

Increases in operating expenditures generally should be equal to increases in revenues unless specific Council action is taken to increase or reduce cash balances.

Personnel expenses are the most expensive cost center in the Village's budget. A well-trained and experienced work force is a vital component of providing high quality services at a reasonable cost. In order to preserve a stable workforce the Village compensates its employees fairly and in keeping with the salaries and benefits offered by other nearby villages. However, the Village must continue to improve productivity in order to continue to perform the same, or more, work at a lesser cost. Without decreasing the level of Village services, the Village has reduced its total number of full time employees from 178 in 1989 to 162 as is recommended by the current budget.

## **AGENDA REPORT**

**SUBJECT:** Village Council Meeting Schedule for 2010

**PREPARED BY:** Mary Ivins, Legal Assistant

**DATE:** November 20, 2009

The proposed 2010 Village Council meeting schedule is attached. The schedule is to be approved so that the public has advance notice and the staff and Trustees can develop their schedules. As in the past, Village Council meetings will be held on the first and third Tuesdays of each month beginning at 7:30 p.m. in the Village Hall Council Chambers. Additional meetings can be added to the schedule as necessary.

Conflicts with the scheduled meeting dates are:

February 2, 2010 – Gubernatorial Primary Election

November 2, 2010 – Gubernatorial Election Day

**Recommendation:**

- 1) Consider adopting the 2010 Village Council meeting schedule.

**Village of Winnetka  
2010 Schedule of Regular Meetings  
of the Village Council**

January 5  
January 19  
February 2  
February 16  
March 2  
March 16  
April 6  
April 20  
May 4  
May 18  
June 1  
June 15  
July 6  
July 20  
August 3  
August 17  
September 7  
September 21  
October 5  
October 19  
November 2  
November 16  
December 7  
December 21