



# The Village of Glenview

## 2010 ADOPTED BUDGET



**Todd Hileman  
Village Manager**

**Finance Department**





# The Village of Glenview

## Fiscal Year 2010 Annual Budget

Presented to:

Village Board of Trustees

Kerry Cummings, President

Francis "Pat" Cuisinier

Paul Detlefs

Deborah Karton

James Patterson, Jr.

Philip O'C. White

Scott R. Britton

Prepared and Presented by:

Todd Hileman  
Village Manager

Christopher Clark  
Deputy Village Manager

Amy Ahner  
Administrative Services Director

Don Owen  
Capital Projects Director

Mary Bak  
Development Director

Wayne Globerger  
Fire Chief

William Fitzpatrick  
Police Chief

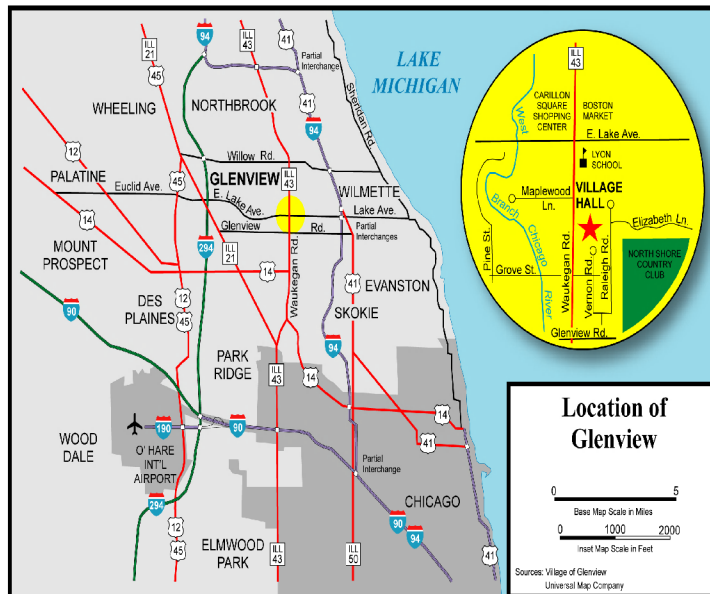
Jerry Burke  
Public Works Director

Darrell Barber  
Finance Director

and  
The Staff of the  
Village of Glenview

# VILLAGE OF GLENVIEW PROFILE

The Village of Glenview was incorporated on June 20, 1899 with an estimated population of 351. Today, the Village covers 13.83 square miles and serves approximately 46,329 residents. Located in Cook County, the Village has many fine amenities including great public services, excellent schools, many parks, playgrounds, and open space covering more than 700 acres, numerous options for shopping and dining and access to multiple transportation options. These amenities have made Glenview a vibrant and thriving community, one of Chicago's premier suburbs.



Located between the Tri-State Tollway and the Edens Expressway, the Village extends from Willow Road on the north to Golf Road on the south, Chicago and Northwestern Railroad on the east and to the western edge of the Cook County Forest Preserve along River Road (Route 45). The Village is located 22 miles northwest of the City of Chicago's downtown. To reach downtown Chicago it takes approximately 30 minutes by vehicle and 45 minutes by rail. O'Hare International Airport is 12 miles from Glenview.

Glenview is an affluent community and is home to successful and well-educated professionals. Glenview serves as the home to such corporations as Kraft Foods, Aon and Abt Electronics. Recently, the Village redeveloped the former Glenview Naval Air Station. This site known as "The Glen" is a 1,121 acre mixed use district of residential, retail, office, light industrial, sport and entertainment uses.

Glenview operates under a council-manager form of government and is a home rule municipality operating under the 1970 Constitution and statutes of the State of Illinois. The Village President and six Trustees are elected at-large. Trustees are elected to overlapping four year terms and there are no term limits. Village elections are held every two years in April. The Village Board appoints members of various Village Commissions responsible for overseeing and regulating different aspects of the Village. The Board of Trustees meets twice a month to determine policy initiatives.

The President, with the concurrence of the Trustees, appoints the Village Manager, responsible for implementing Board policies and handling day-to-day operations, including overseeing a staff of approximately 325 employees in seven municipal departments: Village Manager's Office, Administrative Services, Capital Projects, Development, Fire, Police, and Public Works.

# TABLE OF CONTENTS

	<b>PAGE</b>
<b>How to Use this Document</b> .....	1
<b>Distinguished Budget Presentation Award for 2009</b> .....	2
<b>Letter of Transmittal</b> .....	3 - 16

## INTRODUCTORY SECTION

Village History and Demographics .....	17 - 26
Organizational Chart .....	27
Budget Process Flowcharts .....	28 - 29
Budget Calendar .....	30
Budget Basics .....	31 - 33
Financial Policies .....	34 - 37
Personnel Requirements .....	38

## FUND INFORMATION SECTION

Summary Budgets - All Funds	
Including Transfers Between Funds .....	39
Excluding Transfers Between Funds .....	40
Corporate Fund	
Overview .....	41
Fund Balance Statement by Expenditure Type .....	42
Fund Balance Statement by Department .....	43
Budgets by Department	
Village President & Board of Trustees .....	46 - 48
Special Appropriations .....	49 - 50
Village Manager's Office .....	51 - 62
Legal .....	63
Administrative Services .....	64 - 68
Public Works .....	69 - 73
Police .....	74 - 77
Fire .....	78 - 82
Development .....	83 - 88
Capital Projects .....	89 - 94

# TABLE OF CONTENTS

PAGE

## FUND INFORMATION SECTION - CONTINUED

Special Revenue Funds	
Overview.....	95
Corporate Special Revenue Funds	
Motor Fuel Tax Fund .....	96
Refuse and Recycling Fund.....	97 – 98
Joint Dispatch Fund.....	99 – 100
Foreign Fire Fund.....	101
Police Special Fund.....	102
Permanent Fund.....	103
Glen TIF Special Revenue Funds	
Glen Caretaker Fund.....	104 – 105
Glen Land Sales Fund .....	106 – 107
Glen Redevelopment Fund.....	108 – 109
Special Tax Allocation Fund.....	110 – 111
Debt Service Funds	
Overview.....	112
Corporate Debt Service Fund.....	113
TIF Debt Service Fund.....	114
Capital Projects Funds	
Overview.....	115
Corporate Capital Projects Funds .....	116
TIF Capital Projects Funds .....	117
Enterprise Funds	
Overview.....	118
Glenview Water & Sanitary Sewer Funds .....	119 – 122
North Maine Water & Sewer Utility Fund.....	123 – 125
Wholesale Water Fund.....	126 – 127
Commuter Parking Fund.....	128
Internal Service Funds	
Overview.....	129
Capital Equipment Replacement Fund (CERF).....	130
Municipal Equipment Repair Fund (MERF) .....	131 – 132
Facilities Replacement and Repair Fund (FRRF).....	133
Insurance Fund.....	134
Risk Management Fund .....	135

# TABLE OF CONTENTS

PAGE

## FUND INFORMATION SECTION - CONTINUED

Trust and Agency Funds	
Overview.....	136
Police Pension Fund.....	137
Firefighters' Pension Fund.....	138
Escrow Deposit Fund.....	139
Special Service Area Bond Funds.....	140

## CAPITAL SPENDING AND DEBT MANAGEMENT SECTION

Capital Spending	
Capital Spending Overview .....	141 - 145
Project Listing 2010 Detail .....	146 – 153
Project Listing 5-Year Totals .....	154 – 155
Debt Management	
Debt Management Overview .....	156 – 161
Debt Service Requirements to Maturity.....	162 – 174

## COMPONENT UNIT SECTION

Glenview Public Library – Component Unit Budgets .....	175 – 178
--	-----------

## SUPPLEMENTARY SECTION

Business Plan	
Overview.....	179 – 180
Business Plan Detail .....	181 – 194
Budget Resolution.....	195 – 196
2009 Tax Levy Calculations .....	197
Glossary of Terms .....	198 – 209
Commonly Used Acronyms .....	210



# HOW TO USE THIS DOCUMENT



## Village of Glenview Adopted Budget Fiscal Year 2010

This budget is divided into five sections: Introductory, Fund Information, Capital Spending and Debt Management, Component Unit, and Supplementary. Throughout the document, the Village of Glenview is referenced as the “Village”.

The **Introductory Section** contains information about the Village’s history and demographics, the Village’s organizational structure, budget process flowcharts, the budget calendar, budget basics and financial policies, and personnel requirements.

The **Fund Information Section** is focused on the different funds the Village utilizes. Fund summaries show the activity in each fund to include; beginning balance, revenues and other sources, expenditures/expenses and other uses, and the ending balance. For the Corporate Fund, additional information is given on the departments through a Department Narrative, which provides each department’s budget message. This message includes departmental functions, goals for the upcoming year, past accomplishments, and the staffing level. It also exhibits department expenditures sorted into these categories: Personnel, Contractual, Commodities, Other Charges, Capital Outlay, and Transfers.

The **Capital Spending and Debt Management Section** covers the Capital Improvements Program (CIP) budget and a discussion on how the Village uses various financing tools to fund these projects. It explains the CIP process, provides information on different funding sources, lists the capital improvement projects, explains how and why the Village utilizes debt, and summarizes the Village’s outstanding debt.

The **Component Unit Section** is for the Village is the Library. This section provides the Library’s fund balance information for each of its funds as approved by the Library Board.

The **Supplementary Section** contains the Village’s Business Plan for 2010 which outlines the key initiatives for the year and serves as the foundation for the 2010 budget along with the goals established by the Board of Trustees, the budget resolution, the 2009 tax levy calculations, and a reference glossary.





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Village of Glenview  
Illinois**

For the Fiscal Year Beginning

**January 1, 2009**

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Presentation to the Village of Glenview, Illinois for its annual budget for the fiscal year beginning January 1, 2009.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



# The Village of Glenview

To the Honorable President, Board of Trustees, and Citizens of the Village of Glenview:

I am pleased to submit to you the 2010 fiscal year annual budget for the Village of Glenview. Through the budget process, the Village achieves two primary objectives. First, the budget provides the basis for achieving the Village Board's strategic objectives for the 2010 fiscal year. Second, the budget specifies the spending plan for the Village, with the goal of aligning escalating fixed costs – such as unfunded pension benefits, energy, and fuel costs – with stagnant or even declining revenues. It is the Village's goal with the 2010 fiscal year budget to continue to provide quality services and programs to the community while fostering a commitment to constant and careful fiscal management. The result of the 2010 fiscal year budget process is a balanced budget.

## **FISCAL YEAR 2010 GOALS**

On an annual basis the Village Board establishes strategic organizational goals to continually promote the Village's vision of providing outstanding services and programs in a fiscally prudent environment. The Village Board has outlined the following strategic goals which have become the foundation for the development of the 2010 fiscal year budget:

- Guide the analysis, design and implementation of information and technology assets leveraging projects across multiple departments to support Village operations and excellent customer service.
- Continue to improve the operating budget and financial practices to promote fiscal responsibility, transparency and efficient service delivery.
- Enhance the Village's community planning and economic development efforts to continue improving the quality of life in the Village of Glenview.
- Continue developing intergovernmental relationships to enhance the overall quality of life in the Village.
- Continue improving the capital improvement program planning process pertaining to infrastructure and facilities projects in an effective, fiscally-responsible manner.
- Enhance the Village's communication program to promote expedient and effective dissemination of information to internal and external customers of the Village.
- Manage traffic-related issues to maintain high levels of public safety and quality of life in the Village.

The seven strategic goals outlined above provide the overarching framework to guide the Village Board and Village management in executing policy and operational decisions regarding services, programs and capital undertakings. The Village is only able to provide these services and programs through the resources entrusted to it by the residents and businesses of the Village of Glenview. As such, the Village is committed to utilizing these resources in an efficient and effective manner in order to best serve the needs of the community.

## VILLAGE AND COMMUNITY CHALLENGES FOR THE 2010 FISCAL YEAR

It is the Village's commitment to continually assess the external economic environment to manage and minimize the potential impact of changes in the economy to service levels. As with all municipalities, there are limits to the resources available to fund services and programs. The Village of Glenview is not isolated from the impacts of a down economy, which has brought about instability in the financial, credit and housing markets. In December of 2008 economists declared the downturn a recession, evidenced by increased unemployment rates, historical declines in the stock market, and a credit crunch, ultimately leading to a decline in the Consumer Confidence Index and a decline in consumer spending.

The preparation of both the prior year's budget and the current 2010 fiscal year budget proved to be a challenge in light of the current economic environment. The economic downturn has further aggravated the gap between increasing expenditures and stagnant or declining revenues. The adopted 2010 fiscal year budget relies on conservative revenue projections, and reflects the Village's commitment to spending every dollar wisely and increasing efficiencies across all of its departments and operations.

During 2009, as the economy worsened and revenue projections continued to fall short of expectations, the Village continuously sought out savings, efficiencies, and new revenue streams. Some highlights of the changes implemented during the 2009 fiscal year include:

- Reduced operating and capital expenditures by \$3.6 million and personnel costs by \$400,000 (for the 2010 fiscal year budget personnel costs have been reduced by \$2.0 million).
- Identified creative ways to maintain current levels of service through the privatization of several services and the drawing down of reserves.
- Obtained commitments for more than \$1.35 million in State and Federal grants and benefited from \$694,000 in new revenue through an ambulance billing program, which captures partial costs from insurance companies.

Due to the timeliness of the Village's response to the downturn in the economy, the Village was able to capture expenditure savings of approximately \$3.7 million for the 2009 fiscal year. In spite of the efforts and changes implemented during the 2009 fiscal year, the Village still faces considerable financial challenges in 2010.

In light of the continuing downward trend in the economy, the Village has implemented a more conservative approach to calculating revenue projections. Major revenue sources for the 2010 fiscal year are budgeted at \$2.7 million below the 2009 fiscal year budgeted amounts.

As discussed earlier, escalating fixed costs – such as pension costs, energy, and fuel costs – continue to widen the gap between revenues and expenditures and such is the case for the 2010 fiscal year budget. To offset some of these rising costs that are beyond the Village's control, the Village will be relying on its reserves in the Permanent Fund. To help offset the rising pension costs, the Village has worked aggressively to reduce expenditures in other categories, including reducing the 2010 operating budget (Corporate Fund departments excluding transfers for capital) by \$747,000 when compared to the 2009 budget. The savings were the result of aggressive cost cutting measures, including the elimination of approximately 30 FTE positions in 2009.

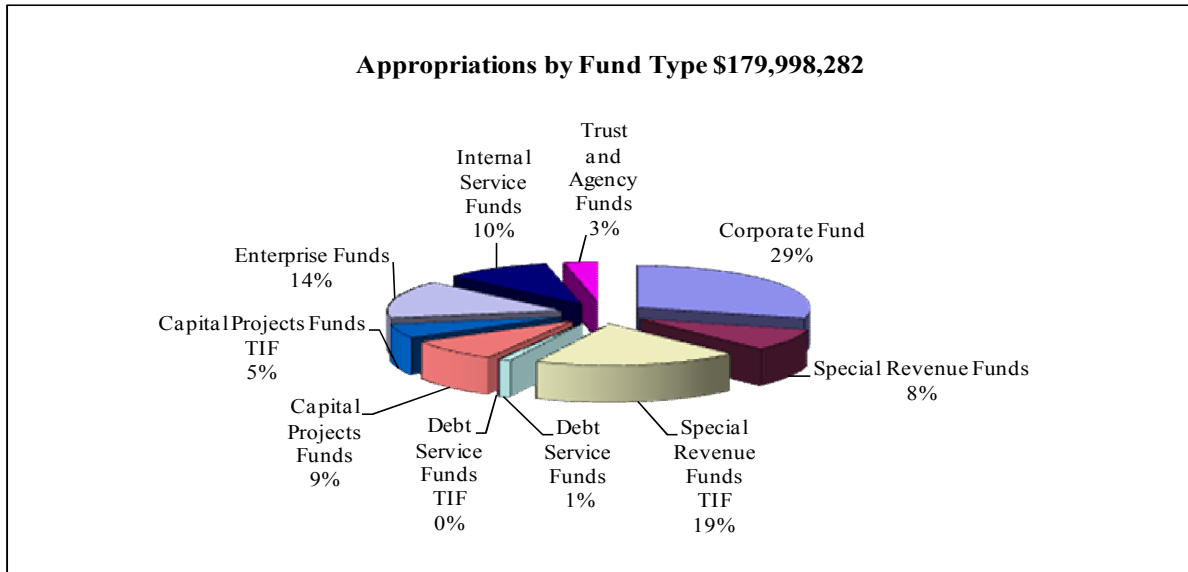
In addition, the Board of Trustees took aggressive action in the 2010 budget in adopting a modest property tax increase, a \$0.02 local motor fuel tax, and reduced the Water and Sanitary Sewer fund balance reserves from a 60 day to a 30 day operating balance. The Board also expanded the Corporate Fund balance reserve range to 30% to 40%, from 33% to 40%.

**FOR THE FUTURE**

The recovery from the current economic downturn is going to be challenging and will require constant vigilance during the 2010 fiscal year, as it is anticipated in the current five-year financial forecasts that expenditures will continue to outpace revenues. As such, the Village is committed to the constant monitoring of expenditures and the identification of potential cost savings and new revenue sources through:

- Early planning for the 2011 fiscal year budget which will help identify and monitor revenue shortfalls and expenditure outlays.
- Analyzing every vacant employment position within the Village to determine the need to refill positions; it is the Village’s anticipation that many of these positions will remain vacant or be eliminated entirely.
- Continuing to pursue State and Federal funding. The Village has already secured \$4.2 million in grant commitments for the 2010 fiscal year. Although such grants provide only one-time revenues, they do help to preserve the Village’s reserves.
- Continuing to pursue creative partnerships that result in cost savings and potential new revenue. The Village currently provides dispatching services to the Village of Grayslake, which generates approximately \$250,000 in annual revenue, and during the 2010 fiscal year Lockheed Martin will be utilizing the police station firing range as a training site, generating an additional \$65,000 in annual revenue.
- Investigating the potential of consolidating engineering, inspections and maintenance vendor contracts to determine if costs can be decreased without sacrificing the quality of services.
- Continuing to scrutinize every Village service and program, seeking new innovative cost cutting and service provision measures.

**2010 BUDGET OVERVIEW**



The total 2010 fiscal year budget for the Village of Glenview is \$179,998,282. This total includes all funds of the Village except the Library’s funds. It represents a total decrease of \$33,366,294 or 15.6% from the prior year total adopted budget. The main reductions are:

- Debt service expenditure reductions of nearly \$29 million due to the refunding of the 2006B Corporate Purpose TIF Bonds.
- Decreases in personnel costs across all funds totaling more than \$4.3 million.

## 2010 BUDGET OVERVIEW – CONTINUED

### CORPORATE FUND

The Corporate Fund reports the majority of all daily operations, excluding fleet, commuter parking lots, water services, sewer services, North Maine Utility services, and Glen TIF operations. The Corporate Fund provides traditional governmental services such as general administration, public health/safety, streets and highway maintenance, snow removal, community development, and facilities maintenance. In the 2010 fiscal year budget, the Village has continued to address the Corporate Fund's structural operating deficit by reducing operating and capital expenditures, seeking revenue enhancements, and utilizing fund balance reserves. The table below summarizes the 2010 fiscal year budget for the Corporate Fund compared to the 2009 fiscal year adopted budget:

<b>Corporate Fund</b>			
	<b>FY 2009</b>	<b>FY 2010</b>	
	<b>Adopted Budget</b>	<b>Adopted Budget</b>	<b>Change</b>
<b>Beginning Fund Balance</b>	<b>\$ 16,201,996</b>	<b>19,578,105</b>	
Revenues			
Local Taxes	36,688,227	36,234,476	(453,751)
Licenses and Permits	2,622,000	2,130,778	(491,222)
Fees and Fines	200,000	100,000	(100,000)
Charges for Services	1,545,800	2,352,992	807,192
Intergovernmental	9,141,178	8,753,614	(387,564)
Investment Income	435,000	210,000	(225,000)
Others	710,000	705,200	(4,800)
Total Revenues	<u>51,342,205</u>	<u>50,487,060</u>	<u>(855,145)</u>
Other Sources			
Transfers In	2,678,002	1,006,386	(1,671,616)
Charges for Services	1,135,810	1,191,811	56,001
Total Other Sources	<u>3,813,812</u>	<u>2,198,197</u>	<u>(1,615,615)</u>
<b>Total Revenues and Other Sources</b>	<b><u>55,156,017</u></b>	<b><u>52,685,257</u></b>	<b><u>(2,470,760)</u></b>
Expenditures - Operating and Maintenance			
Personnel	34,387,696	33,362,852	(1,024,844)
Contractual	7,215,953	7,562,299	346,346
Commodities	2,611,073	2,639,803	28,730
Others	3,761,185	3,314,947	(446,238)
Total Expenditures - Operating and Maintenance	<u>47,975,907</u>	<u>46,879,901</u>	<u>(1,096,006)</u>
Other Uses			
Capital Outlay	308,225	529,000	220,775
Capital Improvements	2,040,490	2,210,000	169,510
Joint Dispatch	990,000	1,116,034	126,034
Transfers Out	1,943,175	1,945,050	1,875
Total Other Uses	<u>5,281,890</u>	<u>5,800,084</u>	<u>518,194</u>
<b>Total Expenditures and Other Uses</b>	<b><u>53,257,797</u></b>	<b><u>52,679,985</u></b>	<b><u>(577,812)</u></b>
<b>Change in Fund Balance (Revenues Minus Expenditures)</b>	<b><u>1,898,219</u></b>	<b><u>5,272</u></b>	<b><u>(1,892,948)</u></b>
<b>Ending Fund Balance</b>	<b><u>18,100,215</u></b>	<b><u>19,583,377</u></b>	

## **2010 BUDGET OVERVIEW – CONTINUED**

### **CORPORATE FUND – CONTINUED**

As shown above, the diligent work by the Village Board, management and staff throughout the 2009 fiscal year reduced budgeted expenditures for operations and maintenance in the Corporate Fund from \$48.0 million in the fiscal year 2009 budget to \$46.9 million in the fiscal year 2010 budget, reflecting a \$1.1 million, or 2.3 percent, reduction in these expenditures. However, the current economic environment has greatly affected revenues in the Corporate Fund. In light of the economic changes over the past couple of years, the Village has taken a much more conservative approach to budgeting for revenues. The fiscal year 2009 budget reflects total budgeted revenues and other sources of \$55.2 million, while the fiscal year 2010 budget anticipates total revenues and other sources of \$52.7 million, reflecting a \$2.5 million, or 4.5 percent, reduction in anticipated revenues. Some of the more specific changes in the revenue sources and expenditures for the Corporate Fund are discussed further below.

Being that the Corporate Fund is the primary operating fund of the Village, and given the current economic condition, the Village Board, management and staff will evaluate the fiscal year 2010 Corporate Fund budget on a continual basis. In addition, work on the fiscal year 2011 budget will begin in the first quarter of 2010.

### **OTHER FUNDS**

Other funds comprise the remaining \$127,318,297 of total Village appropriations or 71% and consist of twenty-nine (29) funds. The fund types are as follows with the Tax Increment Financing related funds listed separately:

- Special Revenue Funds (6); 9% of total
- Debt Service Funds (2); 1% of total
- Capital Projects Funds (1); 9% of total
- Enterprise Funds (5); 14% of total
- Internal Service Funds (5); 10% of total
- Trust and Agency Funds (4); 3% of total

Glen Tax Increment Financing (TIF) Funds:

- Special Revenue Funds (4); 19% of total
- Debt Service Funds (0); 0% of total
- Capital Projects Funds (2); 6% of total

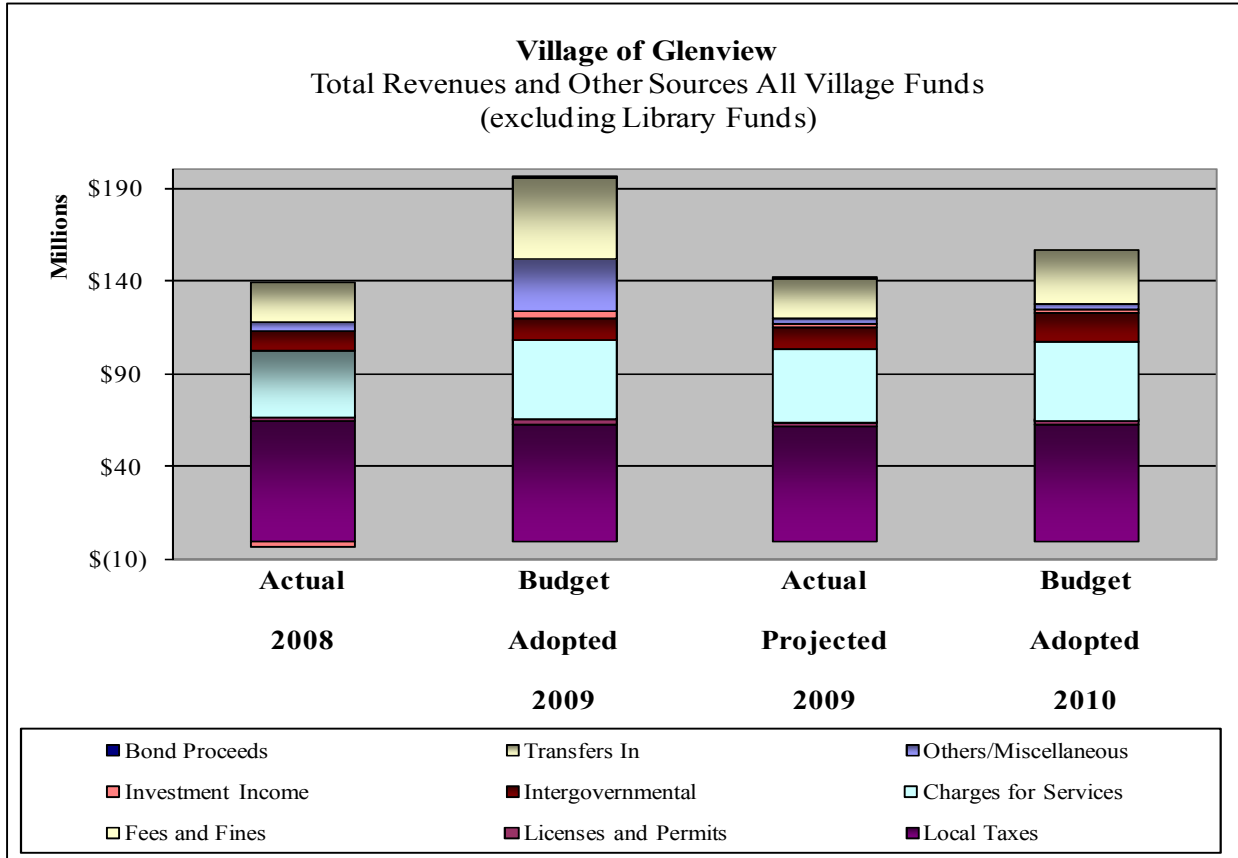
As shown above, the Glen TIF Funds compromise the majority of the appropriations at \$44,256,940 or 25% of the total. These funds provide the funding source for the redevelopment of the former Glenview Naval Air Station (GNAS), now known as the Glen.

A TIF district is defined as an economic development tool that enables an eligible governmental entity to freeze the property tax base of a blighted area for a maximum of twenty three (23) years. During this period, economic development investments are made in the property with the intent to spur new economic growth and job creation. Assuming the blighted area is redeveloped as a result of the investments, incremental property taxes above the frozen property tax baseline are collected and used by the governmental entity to fund all or a portion of the investments and redevelopment costs. The Village entered into the TIF district in 1998 and is currently projecting retirement in 2018.

## 2010 BUDGET OVERVIEW – CONTINUED

### REVENUE HIGHLIGHTS

The Village of Glenview sources of revenue consist of property taxes, user fees, local taxes, sales tax, grants, and use of beginning balance. Each fund has its own revenue source to fund appropriations.



Revenue Source	2008 Actual	2009 Adopted Budget	2009 Projected Actual	2010 Adopted Budget
Local Taxes	\$ 65,191,876	63,323,153	62,099,361	62,790,410
Licenses and Permits	1,720,755	2,622,000	1,974,149	2,130,778
Fees and Fines	363,975	419,788	280,284	321,180
Charges for Services	35,477,230	41,984,895	39,247,617	42,107,554
Intergovernmental	10,450,252	12,221,913	12,181,740	16,150,745
Investment Income	(2,870,573)	3,736,518	1,619,955	1,699,739
Others/Miscellaneous	4,787,975	27,697,203	2,930,924	2,747,484
Transfers In	22,207,362	43,657,701	21,846,360	29,017,966
Bond Proceeds	-	520,034	520,034	-
<b>Total</b>	<b>137,328,852</b>	<b>196,183,205</b>	<b>142,700,424</b>	<b>156,965,856</b>



## 2010 BUDGET OVERVIEW – CONTINUED

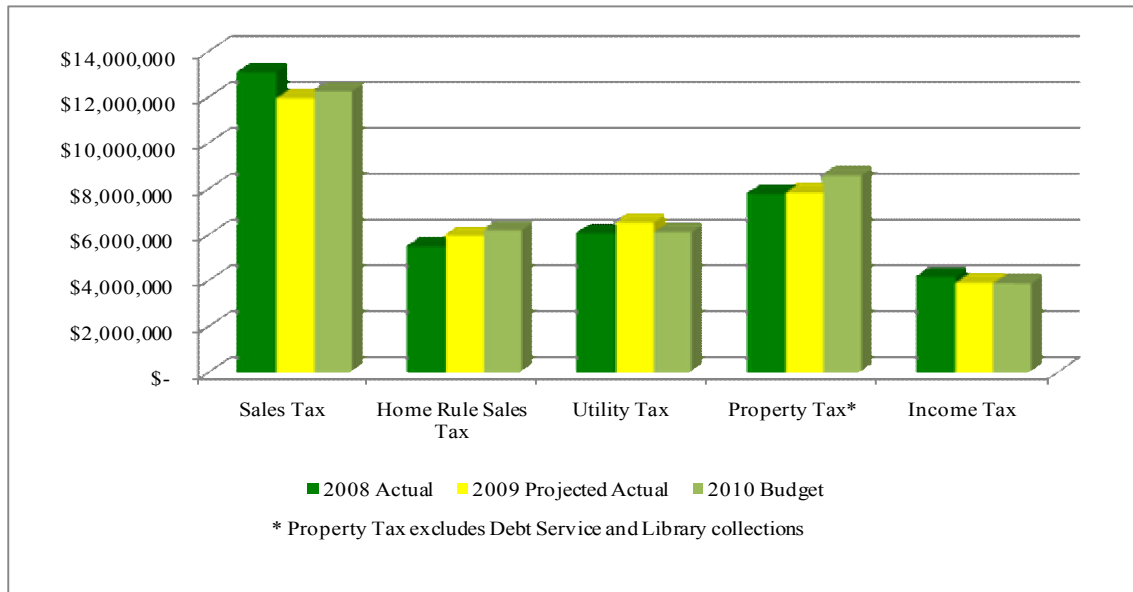
### REVENUE HIGHLIGHTS – CONTINUED

Below are highlights of notable funds for the Village of Glenview.

#### Corporate Fund

Property tax, electric and natural gas utility taxes, sales tax, home rule sales tax and State income tax account for 71% of the revenue collected in the Corporate Fund. The following chart reflects the history and 2010 budget for major revenue sources in the Corporate Fund:

**History and 2010 Budget for Corporate Fund Major Revenue Sources**



#### *\* Property Taxes*

The Village's 2008 levy assessed value (the basis for the Fiscal Year 2009 collections) increased by 8.2% from \$2,693,236,118 to \$2,912,763,688. The total municipal property tax rate includes the Corporate Fund, pension funds, debt service and, library operations. For Village operations (excluding Library) prior to Fiscal Year 2008, the property tax extended levy amount has remained constant, rising only when property was annexed into the Village. In Fiscal Year 2008, the Board of Trustees' established a policy to allow the property tax extended levy to increase by the new growth in the assessed value. This is an excellent example of the Village Board's goal to keep reliance on property taxes to a minimum. The 2009 proposed levy extension, excluding the Library, increased by \$675,812 or 6.6% over the 2008 final extended levy.

Since the Library's main source of revenue is the property tax levy, the levy each year has been determined based on the operational needs for that year. In 2008, the Library's tax levy was \$5,680,450. The 2009 proposed levy reflects an 11.6% or \$658,459 increase over the final 2008 extension. The majority of this increase, \$519,409, reflects the new tax levy extension for the 2009A Corporate Purpose Bonds that funded the new Library construction. This number, originally \$2.0 million, was reduced by a \$1.5 million contribution from the Village's Permanent Fund. The increase on the 2009 proposed levy for library operations increased 2.5% or \$139,050.

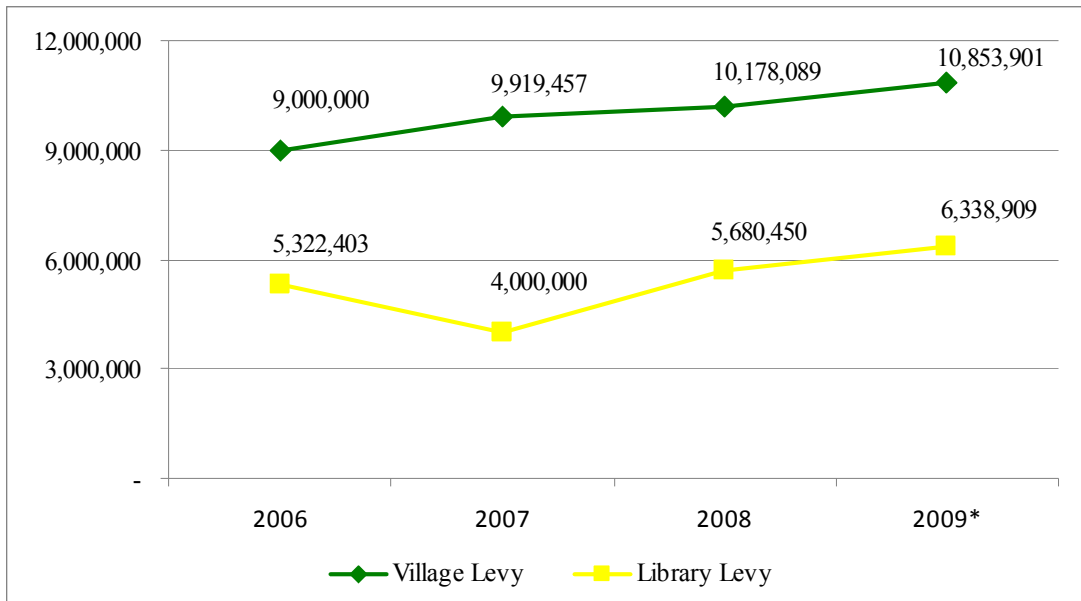
## 2010 BUDGET OVERVIEW – CONTINUED

### REVENUE HIGHLIGHTS – CONTINUED

#### Corporate Fund – Continued

##### \* *Property Taxes – Continued*

Property Tax Levy by Levy Year



##### \* *Utility Taxes - Electricity Tax and Natural Gas Tax*

A five percent tax on gross natural gas sales within the Village continues to generate substantial revenue for the Corporate Fund. There is a tax on electricity based upon consumption, with an average tax rate of five percent. Revenues received from these taxes are generated based on actual usage and largely depend on fluctuations in temperatures, increases in the cost of natural gas, and increases in population. The Village's revenue from electricity taxes showed an increase of 15.7% or \$334,927 from 2008 to 2009. From 2008 to 2009, natural gas tax revenue increased by 18.1% or \$255,716. The increase in natural gas from 2008 to 2009 can be attributed to a long winter as well as an increase in the cost of natural gas. For 2010, the Village is forecasting a zero percent increase in revenue for electricity taxes, and a decrease in natural gas taxes of 25.1% to reflect current natural gas costs.

##### \* *Gas Use Tax*

Nationally, the Gas Use Tax was first implemented after deregulation of the natural gas utilities in 1998. Initially, commercial customers were allowed to select their own supplier of natural gas, an option that was then extended to all customers (residential, commercial, and industrial) in 2002. As these customers purchased their gas from out of state, it was not taxed by the Municipal Utility Tax. The Village's analysis of the Gas Use Tax showed that an additional tax of \$0.0450 per therm would equalize the Municipal Utility Tax, and would generate approximately \$434,000 annually. The Village Board adopted the Gas Use Tax on October 21, 2008 and collections began on Nov. 1, 2008. Since 2009 was the first complete year of collections, staff budgeted \$300,000 for this revenue, which is included in the Nicor utility tax revenue. For 2010, staff is not anticipating a significant increase in the gas use tax based on anticipated usage.

## **2010 BUDGET OVERVIEW – CONTINUED**

### **REVENUE HIGHLIGHTS – CONTINUED**

#### **Corporate Fund – Continued**

##### ***\* Telecommunications Tax***

Effective January 1, 2003, the telephone tax was converted to a telecommunications tax and is now collected by the State. The municipality receives six percent of the revenues collected on voice/data lines, cellular phones, and any other telecommunication devices. Due to this conversion, the Village's revenue from the telecommunications tax decreased 4.6% or \$118,207 from 2008 to 2009. The budget for telecommunications taxes for fiscal year 2010 reflects a zero percent increase compared to fiscal year 2009 actual collections, and the Village is anticipating a slight downward trend for telecommunications taxes in the coming years as well.

##### ***\* Sales Tax***

Retail sales tax of 7.25% is collected by the State. The municipality where the tax is collected receives one percent of the revenues. For 2009, sales tax receipts decreased \$1,118,090 from 2008, a decrease of 8.5%. The large decline in sales tax receipts for 2009 is a direct reflection of faltering consumer confidence as a result of the economic recession for much of the 2009 fiscal year. For 2010, the Village anticipates fairly level sales tax collections, with consumer confidence and spending still lagging.

##### ***\* Home Rule Sales Tax***

In 2007, after reviewing and implementing a number of cost containment measures including consolidating operations, reducing the fleet and offering an early retirement incentive, the Village determined, through its initial 5-year operating budget projection, that additional revenues were needed to maintain services in the long run, and supplement infrastructure investment in the near term. In December 2007 the Village Board approved a 0.25% increase in the home rule sales tax rate, bringing the new rate of 0.75% effective July 2008. The 2009 home rule sales tax collections reflected a full year at the new 0.75% rate and revenues increased 8.5% or \$468,907 from 2008. For 2010, the Village anticipates fairly level sales tax collections, with consumer confidence and spending still lagging.

##### ***\* Income Tax***

The Village receives a portion of state income tax receipts on a per-capita basis. The actual revenue received for 2009 compared to 2008 decreased by 6.0% or \$251,725 as a direct result of the economic recession. Income tax is one of several state shared revenues. The Village estimates state shared revenues based upon projections received from the Illinois Municipal League. While constructing the 2010 budget these projections predicted a 1% or \$31,110 decrease in income tax receipts for 2010. Subsequent to the adoption of the 2010 budget, the Illinois Municipal League lowered their projections for income tax and it is anticipated that the impact to the Village will be an additional reduction in income tax of approximately \$500,000 for 2010.

##### ***\* Hotel/Motel Tax***

The Village of Glenview's hotel/motel tax previously was 5.0% and was increased to 6.0% by the Village Board in February 2008. The correlation between hotel tax, consumer confidence, and unemployment is very direct: Glenview's hotels rely largely on corporate business for much of their occupancy; therefore, a strong business climate translates directly to their bottom line and therefore to hotel tax. The economic downturn during 2008 and 2009 has affected the hotel market, and ultimately the Village's hotel/motel tax collections. Revenues for 2009 were 25.7% or \$259,566 less than 2008 and the Village is forecasting an additional 20.0% or \$150,000 decline in hotel/motel tax for 2010.

## **2010 BUDGET OVERVIEW – CONTINUED**

### **REVENUE HIGHLIGHTS – CONTINUED**

#### **Corporate Fund – Continued**

##### ***\* Building Permits and Related Fees***

Building permit and related fees vary based on the type of work being conducted and fluctuation in the economy. In previous years the housing market increased dramatically, with an influx of tear downs/rebuilds, additions, and new developments including large multiuse developments. The economic downturn during 2008 and 2009 has significantly impacted new development in the Village of Glenview as well as building permits for improvements to existing structures. In 2009, revenues for building permits and related fees decreased 16.1% or \$226,482 as a result of decline in the housing market. It is anticipated that during 2010 the Astellas development will bring in an anticipated \$950,000 in building permit and related fees revenue, while residential and other building permits are anticipated to decrease slightly based on the downturn in the economy, therefore, revenues for 2010 have been budgeted at a 9.6% or \$156,629 increase from the 2009 projected actual.

##### ***\* Charges for Services from Utility Funds***

The Village's utility funds are charged for services provided by the Corporate Fund Administrative Services Department and Facilities Division (Internal Service Group) based on the time spent performing tasks and the procurement of goods for the utilities. These charges are reviewed annually to ensure that the utilities are paying their fair share of administrative overhead. The 2010 projected transfer from the utility funds is \$1.2 million.

#### **Commuter Parking Fund**

##### ***\* Permits and Daily Parking Revenue***

When the Village opened new commuter parking lots, it was the intention of the Village Board that the users (commuters) pay off the debt that was incurred to pay for the construction. However, it was recognized in the 2009 budget that the Commuter Parking Fund would not be able to be self sustaining and be competitive in the marketplace. Therefore, any internal Village costs, such as personnel, were absorbed into the Corporate Fund. The permits and daily parking revenue for the Commuter Parking Fund in 2009 was less than 1% or \$4,545 more than 2008. During 2009, ridership increased slightly due to the rising costs of gasoline and other economic hardships. However, the library construction has made use of the Downtown station more complicated since there was a loss of parking spots. The Village does have a second parking lot that has started seeing movement of commuters from the Downtown lot to the North Glen lot and has added new commuters to the Glenview system. Therefore, the projected revenue in 2010 is expected to be \$494,268, which is an increase of 5.0% or \$23,368.

#### **Motor Fuel Tax Fund**

##### ***\* State Motor Fuel Tax***

The Village receives a portion of the motor fuel tax on a per-capita basis. Based on the information from the Illinois Municipal League and historical trend data, per-capita distribution of \$25.60 is anticipated for 2010. Therefore, staff has projected only a slight increase for the 2010 budget. On November 3, 2009, the Village also passed a local motor fuel tax of \$0.02 per gallon, which is anticipated to generate approximately \$290,000 in revenue in 2010.

## **2010 BUDGET OVERVIEW – CONTINUED**

### **REVENUE HIGHLIGHTS – CONTINUED**

#### **Special Tax Allocation Fund**

##### ***\* Tax Increment Financing Property Tax***

Revenues are generated from incremental property taxes caused by the growth of the assessed valuation at the Glen Tax Increment Financing (TIF) District. These incremental taxes are projected to grow to over \$35 million annually before the TIF District is retired which is planned to happen during 2018. Total projected actual revenue for 2009 for TIF incremental taxes is \$26,500,000, a decrease of 3.0% or \$813,327 from 2008 as a direct result of the economic downturn and stagnant growth in the TIF district during 2009. For 2010 the Village is projecting that the economic downturn will continue to affect development in the TIF district and therefore has estimated a zero percent increase in TIF incremental taxes.

#### **Glenview Water and Sewer Funds**

##### ***\* Sale of Water and Sewer Services***

During 2006, the Village performed a comprehensive study of the Glenview Water rates with the goal of structuring revenue streams which would make the System self-supporting, provide resources for operations and capital improvements, and maintain a reasonable fund balance all while keeping the rates as low as feasible over time. The result of that study indicated that rates would need to be increased annually over the five year period covered by the study in order to meet those goals.

The 2010 budget varied slightly from the original study to ensure the Village reaches the set goals for the System. First, in recognition of the stable revenue streams and to support the goal of keeping rates as low as feasible, the fund balance policy was reduced from 60 days to 30 days of operating reserves. The fixed rate for both water and sewer increased by 7.00% or \$0.45 per quarter (5/8" meter charge). The consumption rate also increased by \$0.18 per 1,000 gallons for water consumption and \$0.16 per 1,000 gallons for sewer consumption. In 2009, the sale of water totaled \$10.2 million or 98.7% of the total fund revenue of \$10.3 million. Whereas in 2008, the sale of water was 90.7% of the total fund revenues. For 2010, a 5.1% or \$521,811 increase in rates and usage fees is anticipated based on the adopted rate study for water. For sewer the increase is \$272,287 or 14.8%.

#### **North Maine Utility Fund**

##### ***\* Sale of Water and Sewer Services***

The Village of Glenview purchased the North Maine Utility System in 1997. The service area of the System is primarily unincorporated Cook County, but it does serve small portions of Niles, Park Ridge and Des Plaines. The System has approximately 4,900 customers who purchase approximately 1 billion gallons of water per year.

**2010 BUDGET OVERVIEW – CONTINUED**

**REVENUE HIGHLIGHTS – CONTINUED**

**North Maine Utility Fund – Continued**

*\* Sale of Water and Sewer Services – Continued*

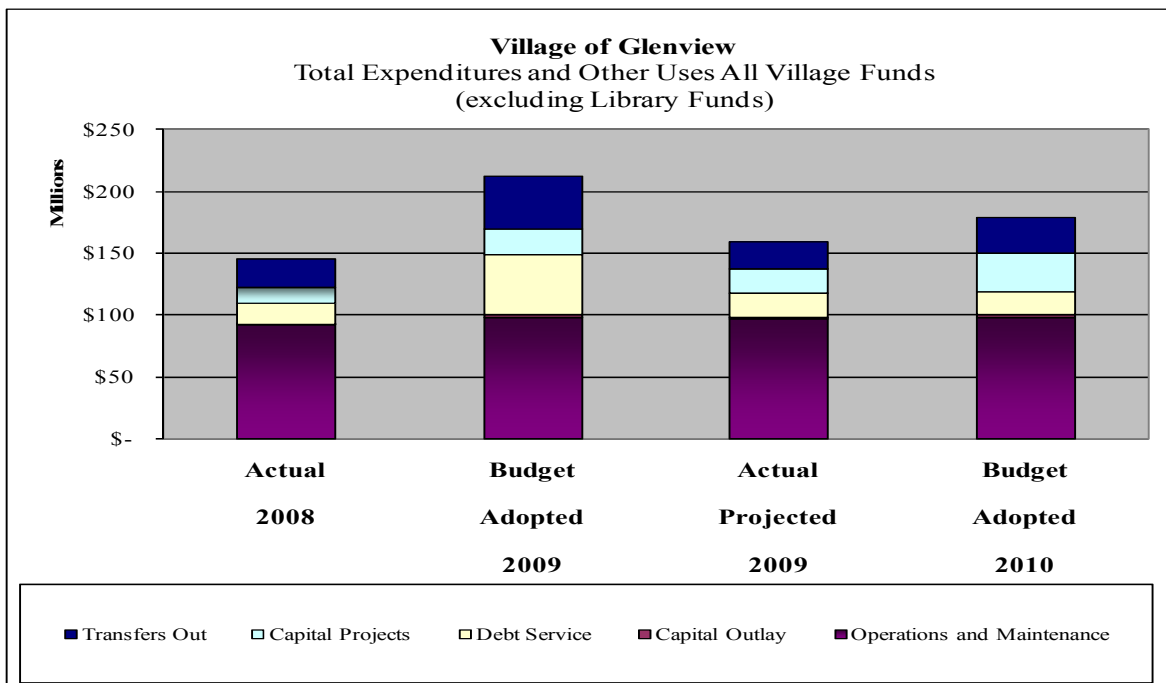
The System is supplied water by the City of Chicago via the Village of Niles and, pursuant to the 30-year provisions of the water supply contract between Niles and the System (effective through June 7, 2020), Niles may increase its charge for water with 60 days notice. Since 1997, Niles has annually increased its rate to the System and the Village has passed that increase on to the North Maine Utility customers.

*It should be noted that the primary reason the fees for this System are higher than fees for the Glenview water and sanitary systems is that the cost of water from Niles, which passes through Chicago is approximately 3.5 times higher than the cost of water from the Village of Wilmette. Due to the contract that existed when the System was purchased, this cannot be changed.*

As with the Glenview System, the North Maine Utility underwent a comprehensive study of the water and sewer rates in 2006. The basis for the study and the results were parallel to the Glenview System. The 2010 assumptions varied from the original study to ensure the Village reached the set goals for the System. First, in recognition of the stable revenue streams and to support the goal of keeping rates as low as feasible, the fund balance policy was reduced from 60 days to 30 days of operating reserves. For both water and sewer, the fixed rate was increased by 7.00% or \$0.15 per month (5/8” meter charge). The consumption rate for water increased 6.00% or \$0.47 per 1,000 gallons, while the consumption rate for sewer increased 4.00% or \$0.03 per 1,000 gallons. Revenues for the sale of water and sewer services totaled approximately \$8.2 million, an increase of 20.6% or \$1,408,592 over 2008. For 2010, the Village is anticipating a 4.1% or \$335,773 increase in the sale of water and sewer services.

**EXPENDITURE HIGHLIGHTS**

Major expenditures for the Village include operations and maintenance costs, capital outlay and capital projects, debt service expenditures, and operating transfers.



## 2010 BUDGET OVERVIEW – CONTINUED

### EXPENDITURE HIGHLIGHTS – CONTINUED

Expenditures	2008 Actual	2009 Adopted Budget	2009 Projected Actual	2010 Adopted Budget
Operations and Maintenance	\$ 92,888,975	98,986,789	96,967,274	98,970,017
Capital Outlay	456,368	2,374,963	2,195,574	2,139,512
Debt Service	16,580,971	47,580,273	19,617,970	18,693,952
Capital Projects	12,608,685	20,852,851	19,085,613	31,261,835
Transfers Out	23,787,510	43,572,701	22,286,590	28,932,966
<b>Total</b>	<b>146,322,509</b>	<b>213,367,577</b>	<b>160,153,021</b>	<b>179,998,282</b>

\*Note: Excludes depreciation

#### Operations and Maintenance

For 2009, the projected actual expenditures came in less than originally budgeted by 2.0% or \$2,019,515. More specifically, personnel expenditures for 2009 are projected to be \$1,243,957 below budget due to the elimination of approximately 30 FTE positions in 2009. For 2010 the Village is anticipating an additional reduction in personnel expenditures of 7.0% or \$3,056,802 as a result of the prior year reduction in force and attrition in certain positions throughout the Village. Total operations and maintenance expenditures for the 2010 budget are estimated at \$98,970,017, reflecting a 2.1% or \$2,002,743 increase over 2009 projected actual expenditures for operations and maintenance of \$96,967,274.

Contractual expenditures for 2010 are expected to increase 5.4% or \$2,120,338 from the 2009 projected actual of \$39,217,207 as a result of the reduction in force being slightly offset by contractual agreements to provide services. The 2010 fiscal year budget for commodities totals \$4,736,044, which is 31.2% or \$1,125,904 higher than 2009 projected actual of \$3,610,140. The major contributor to the increase in commodities expenditures in 2010 is the rising cost of fuel and other materials. Other operations and maintenance expenditures are projected to total \$10,286,366 for 2009 and are budgeted to total \$12,099,670 for 2010, reflecting a 17.6% or \$1,813,304 increase.

#### Capital Outlay

Capital outlay purchases are typically one-time needs that cause the expenditure total to fluctuate year to year. Village departments have replacement cycles for most of the capital outlay needs (i.e. – computer monitor replacement or vehicle needs.) While the cycles tend to help minimize the fluctuations year to year, there will always be a level of change imbedded in this type of purchase. Capital outlay expenditures for 2010 of \$2,139,512 represent a slight decrease from the 2009 projected actual.

#### Debt Service

Debt service payments are based on a debt schedules determined at the time of the debt issuance. The 2010 budget for debt service totals \$18,693,952, a decrease of 4.7% or \$924,018 which is the result of no new debt being issued during the year and the Village continuing to pay down existing debt.



## **2010 BUDGET OVERVIEW – CONTINUED**

### **EXPENDITURE HIGHLIGHTS – CONTINUED**

#### **Capital Projects**

The Board has adopted two primary planning tools to assist in identifying sources necessary to maintain current service levels: (1) Capital Improvement Program (CIP) Standards and (2) Infrastructure Management Services (IMS) Ratings for pavement conditions. The CIP Standards were established to estimate the annual investment needed to maintain a stable replacement program for each core infrastructure component. For example, the asphalt roads are planned to be resurfaced every 20 years (for 2 cycles) and then fully reconstructed on the 60 year (the third cycle.)

Historically, each road segment is tested and calculated every five years and provides technical information as to the quality of the surface and subsurface of the road. The Board has adopted a goal of maintaining an average 75 rating for all roads in Glenview. In working within the guidelines of the described planning tools, the 2010 capital projects budget has been increased \$12,176,222 from the 2009 projected actual of \$19,085,613 to \$31,261,835.

#### **CONCLUSION**

The 2010 fiscal year budget as presented is the culmination of months of effort on the part of the Village Board, management and staff to fund the services provided to the residents of the Village of Glenview in a fiscally constrained environment. This 2010 budget requires a significant time commitment from all members of the Village's organization, and this document reflects the Village's best recommendations for meeting service demands and Village Board objectives. This comprehensive document will serve as the spending guide for the Village of Glenview throughout the next fiscal year.

As the current economic environment is ever changing, this document is a fluid one. It is the Village's commitment to continually monitor its budget on an ongoing basis, and make contingency plans in preparation for unanticipated changes or events. The Village of Glenview is not immune to the downturn in the economy. It is anticipated that the 2010 fiscal year will bring stagnant or even declining revenues along with escalating fixed costs; a trend that is likely to continue into the next several years. It is the Village's belief that the 2010 budget realistically addresses these economic realities and also establishes a framework for fiscal oversight in the coming years.

While the Village Board provides the foundation of the budget through the establishment of strategic organizational goals as outlined in the opening section of this letter, this document also incorporates the expertise of the Village's Department Directors and staff, including their feedback and ideas. I would like to sincerely thank all Department Directors and their team members. They exhibited impressive leadership along with great effort in developing a fiscally sound budget, which will allow us to continue to provide a high level of service to our citizens and works to ensure that the Village is an innovative and prosperous community. I would also like to thank the citizens who were involved in the budget process, as their feedback is crucial to the development of this document. Finally, I would like to thank the Board of Trustees for their dedication and leadership throughout the year.

Sincerely,



Todd Hileman  
Village Manager

VILLAGE OF GLENVIEW



INTRODUCTORY SECTION

# VILLAGE HISTORY AND DEMOGRAPHICS

*The following are excerpts from "Glenview: The First Centennial," Published by Paul H. Thomas and the Glenview Centennial Commission, 1999.*

## **First Inhabitants and Pioneers**

### *First Inhabitants*

The first Indian tribe known to inhabit early Illinois was the Winnebago who were mound builders. They lived in villages and were basically an agricultural society. As time moved on, other Indian tribes moved into the area, notably the Potawatomi who settled in the area now known as Northfield Township. A succession of treaties had gradually wrested most of the Indian lands from the Native Americans. Finally, in the treaty of Chicago in 1833, the Indians gave up their last five million acres, thereby relinquishing all claims to northern Illinois and opening up the area to settlement by early pioneers.

### *First Pioneers*

These first pioneers, who left their homes in Europe and England in the 1830s, were a brave, resourceful, persevering, and self-sufficient group of people. They had a strong will for freedom and were looking for an opportunity to establish themselves, Illinois, unlike the original 13 states, was a vast but beautiful sea of prairie grasses broken only by stands of oak trees which were called "groves." Traveling in those days was very difficult and often dangerous as the streams and treacherous swampy areas were unbridged, and the trails were winding and narrow. The Indians were, for the most part, friendly and even helpful so they did not present a great danger to these settlers.

After the 1833 Treaty of Chicago, a flood of early settlers came into the area. One of the first families to take up residence was that of George Heslington. They had been living at Fort Dearborn (Chicago) since their arrival from England, waiting to lay claim to their future home site. All early settlers were permitted to select 160 acres of land in the area now known as Niles and Maine Townships near the site of the present Glen View Club. Located on the Deerfield moraine, their farm was just north of a large Potawatomi village. Their baby daughter was the first white child born in the Glenview area and was a great pet of the friendly neighboring Potawatomi Indians. In 1836, Mrs. Heslington's parents, the Robert Dewes, arrived and settled near their daughter. Just as the Heslingtons followed the Indian's example of choosing high land, the early settlers in the Glenview area proper all located along the established Indian trails. Two were called the Little Fort and the Indian Lakes Trails, now Waukegan and Glenview Roads. Others settled along the Milwaukee Trail.

Dardenus Bishop and John and Benjamin Troups located near the intersection of the Little Fort and Indian Lakes trails where Sgt. Joseph Adams had established a primitive store in an area we now call downtown Glenview. John and Edward Cammack laid claim to their acreage along Shermer Road. Dr. John Kennicott, his brothers, and their families settled along the Milwaukee Avenue trail in the middle 1830s (The Kennicott story is related in "The Grove" section.).

# VILLAGE HISTORY AND DEMOGRAPHICS – CONTINUED

## **First Inhabitants and Pioneers – Continued**

### *The Civil War Years*

The Civil War years were a period of prosperity for the farmers in Glenview. Many of the early farmers improved their farm buildings and their homes and were really quite prosperous. In October 1871, Chicago was devastated by the Great Chicago Fire. Chicago's building needs to rebuild the city lead to the construction of the Chicago and Milwaukee Railroad through the center of town. Suddenly South Northfield became easily accessible to Chicago, creating opportunities for manufacturing and the delivery of farm products to the city, such as milk, cheese, and produce.

## **Village Incorporation**

### *Why?*

The concentration of settlers living on the 40 acre Swedenborg tract of land was new to the farming community of Oak Glen. It soon became apparent there was need for more services than could be provided by the existing county government or the rather informal township organizations that existed. It became apparent to the residents of the area that a local government was needed to respond more quickly to the needs of the community.

### *The Vote*

Under the leadership of the Swedenborg businessmen, a referendum to incorporate as a village was held in 1898. The first effort was defeated. However, on June 17, 1899, a second try was made; and, by a vote of 59 to 51, the decision was made to form a village from Section 34 and most of Section 35 of Northfield Township. The estimated population was 351.

### *The Trustees*

At that time, only males could vote, so only 20 ballots were cast for the first Village Board of Trustee. Hugh Burham was elected the first village president. Trustees were: August Clayey, Frank Hoffman, Henry Maynard, Charles Rugen, John Hutchings, and A. C. Butzow. These men represented a good cross-section of the leaders of the various parts of the Village.

### *Our Name*

Originally our village was called South Northfield, then for a time North Branch. In 1878, Fred Hutchings named it Oak Glen. But the railroad already had a stop by that name, so another designation had to be found. After an attempt to call it Hutchings after the donor of the land (Sara Hutchings didn't want the Hutchings' name on the railroad station which was an unsightly old rail car), and Barr, after a railroad superintendent, it became Glen View. However, Glenview, as it is know today, is the name under which it has continued to grow and prosper.

# VILLAGE HISTORY AND DEMOGRAPHICS – CONTINUED

## POPULATION CHARACTERISTICS

Unless otherwise noted, all population information is supplied by the 1990 and 2000 United States Census and the 2007 American Community Survey (ACS), which is a project of the U.S. Census Bureau.

### Total Population

Year	Population
1950	6,142
1960	18,132
1970	24,880
1980	32,060
1990	37,093
2000	41,847
2001	43,581*
2002	45,001*
2003	45,780*
2004	45,818*
2005	45,992*
2006	46,321*
2007	46,329*

\* Source: U.S. Census Bureau Estimates 2001-2007

# VILLAGE HISTORY AND DEMOGRAPHICS – CONTINUED

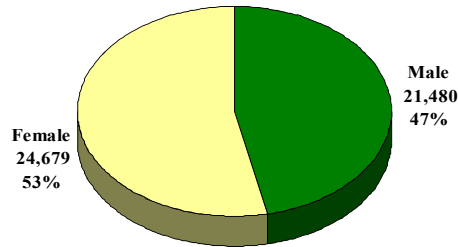
## POPULATION CHARACTERISTICS – CONTINUED

### Demographics

#### Gender

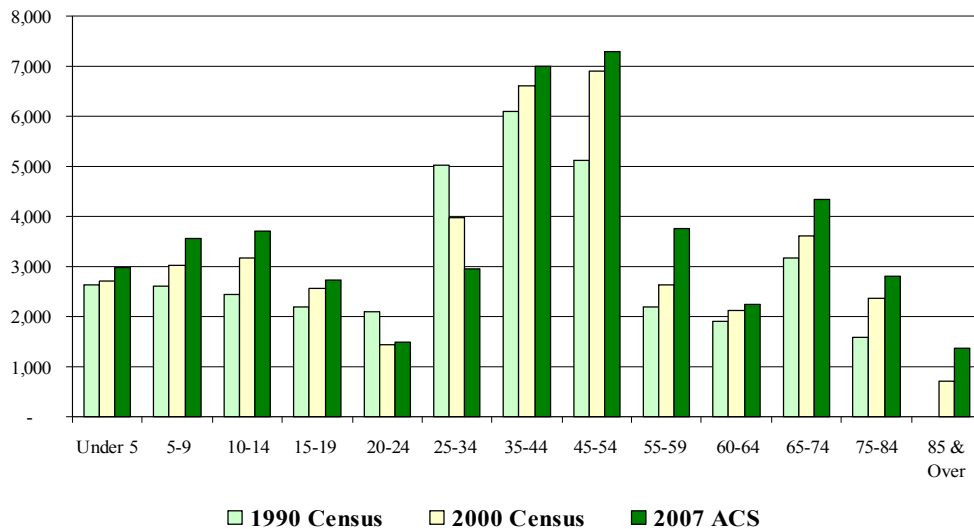


#### 2007 American Community Survey (ACS)



#### Age Information

	1990 Census	2000 Census	2007 ACS
Median Age	37.5	41.3	43.5

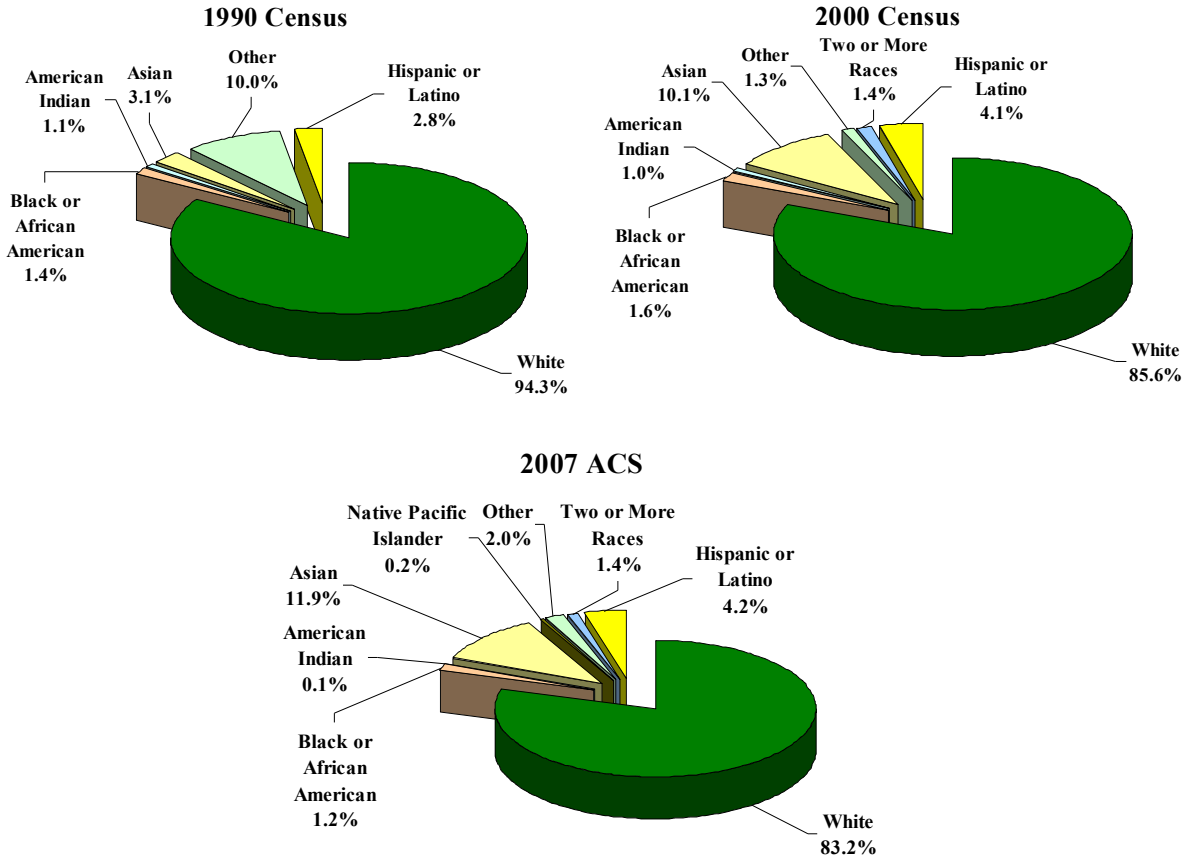


# VILLAGE HISTORY AND DEMOGRAPHICS – CONTINUED

## POPULATION CHARACTERISTICS – CONTINUED

### Demographics – Continued

#### Population Diversity\*



\*Respondents could select more than one category

## EDUCATION CHARACTERISTICS

### Educational Attainment\*

	1990 Census		2000 Census		2007 ACS	
High School Graduate or Higher	23,151	92.2%	27,215	94.3%	30,143	95.1%
Bachelor's Degree or Higher	11,601	46.2%	16,140	55.9%	20,159	63.6%

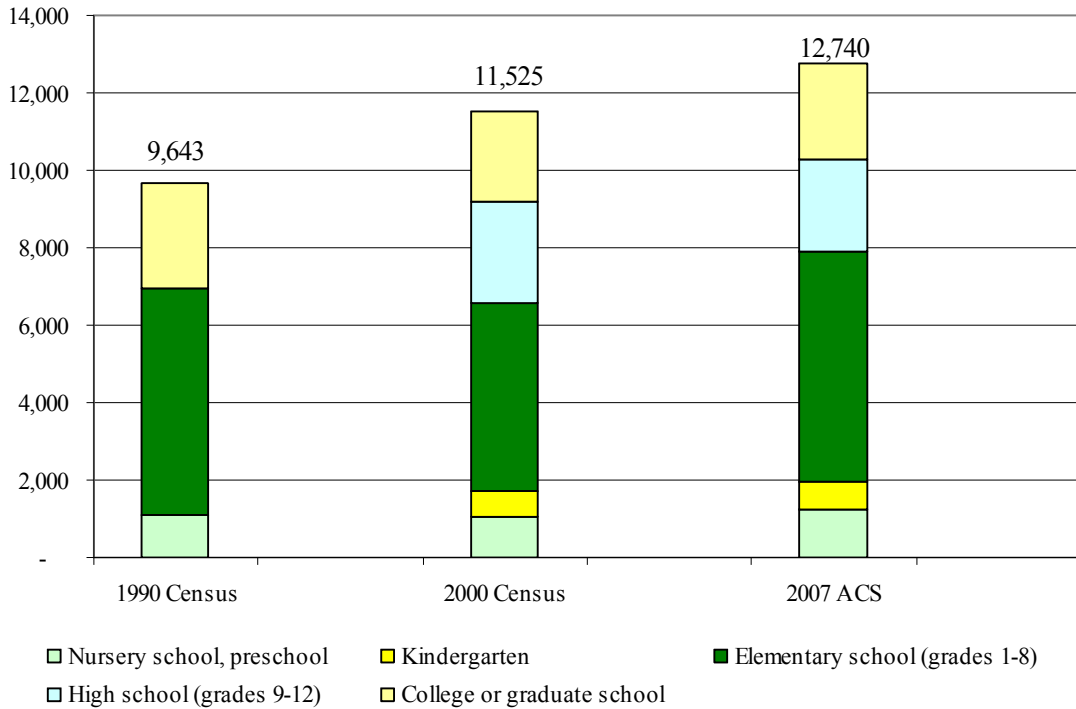
\*Population over the age of 25



# VILLAGE HISTORY AND DEMOGRAPHICS – CONTINUED

## EDUCATION CHARACTERISTICS – CONTINUED

### School Enrollment\*



Notes:  
 \*Population over the Age of 3  
 In 1990 Kindergarten and Nursery school, preschool statistics are combined  
 In 1990 High School and Elementary School statistics are combined  
 Number at top indicates total school enrollment

## HOUSING CHARACTERISTICS

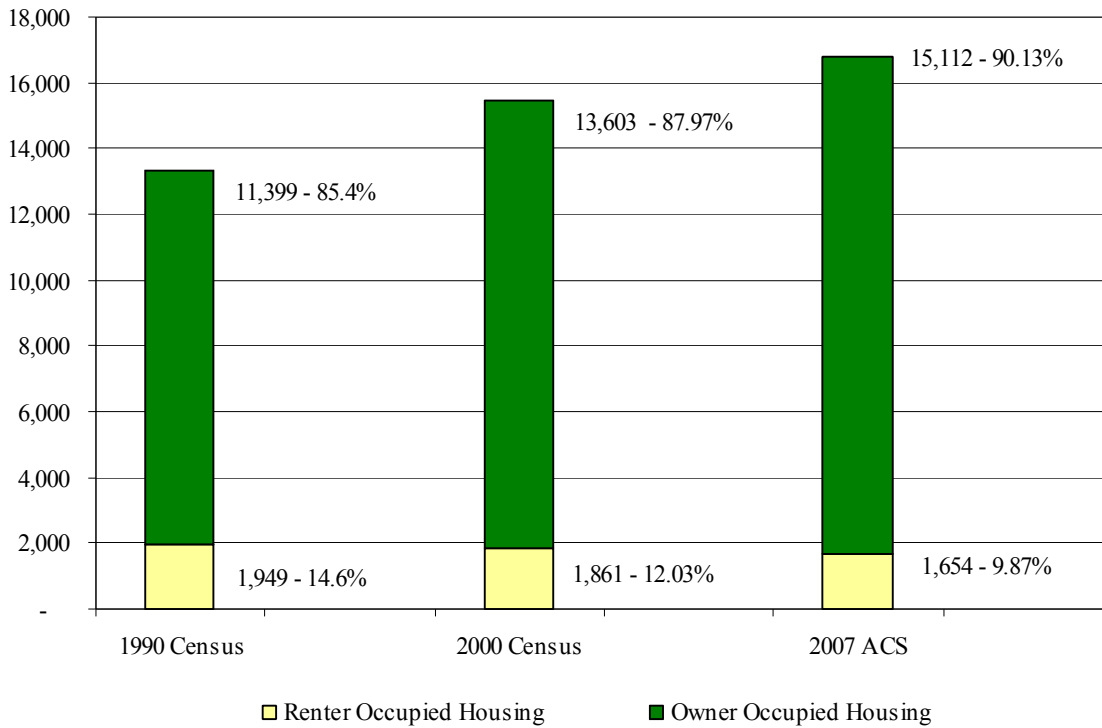
### Individual Households

	1990 Census	2000 Census	2007 ACS
Average Household Size	2.45	2.67	2.70
Median Home Value	\$235,600	\$336,000	\$546,400

# VILLAGE HISTORY AND DEMOGRAPHICS – CONTINUED

## HOUSING CHARACTERISTICS – CONTINUED

### Owner versus Renter Occupied Housing



## TRANSPORTATION CHARACTERISTICS

### Major Transportation Options

#### *Federal Highways*

I-294 – Tri-State Tollway

I-94 – Eden Expressway

#### *Railroad*

Amtrak – 2 Routes; the Empire Builder and Hiawatha Routes

Metra – Milwaukee District North Line – 2 Stations; Glenview Stop and Glen/N. Glenview

#### *Airports*

O’Hare International Airport

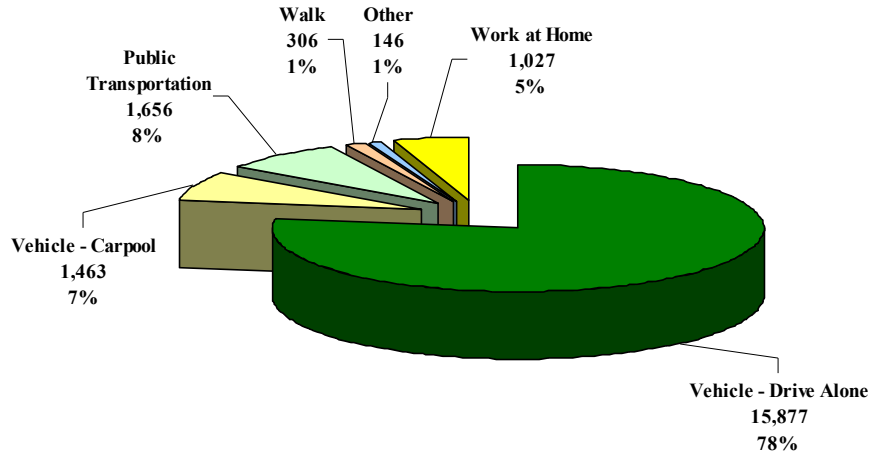
### Commute Time

	1990 Census	2000 Census	2007 ACS
Mean Travel Time (in minutes)	27.3	29.4	28.5

# VILLAGE HISTORY AND DEMOGRAPHICS – CONTINUED

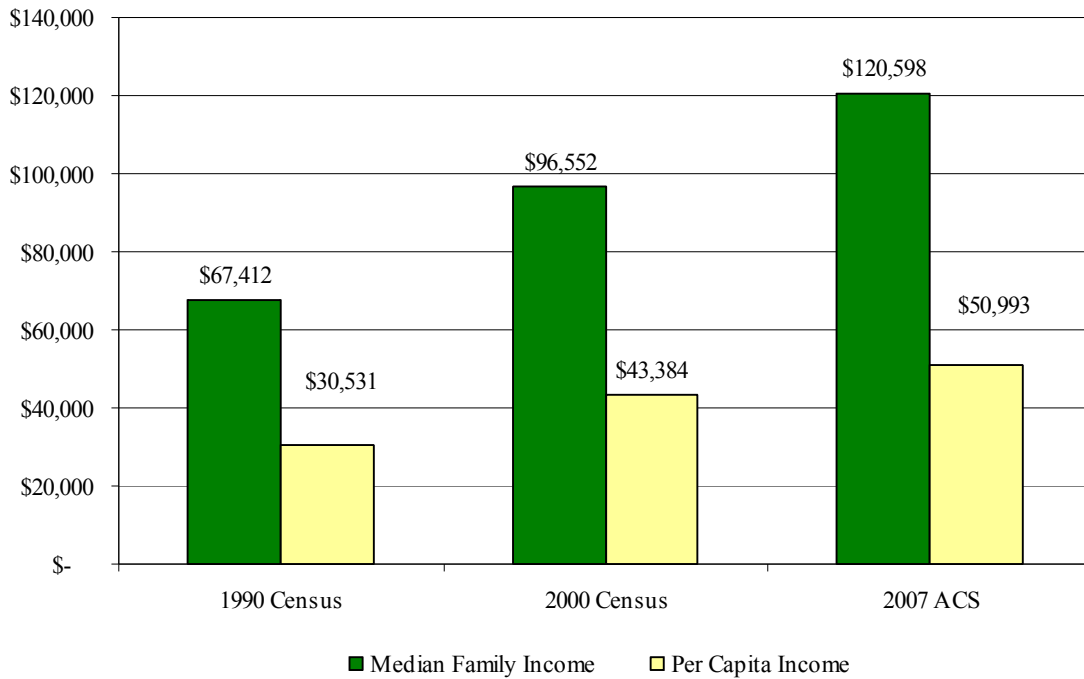
## TRANSPORTATION CHARACTERISTICS – CONTINUED

### Commuting Mode of Transportation



## ECONOMIC CHARACTERISTICS

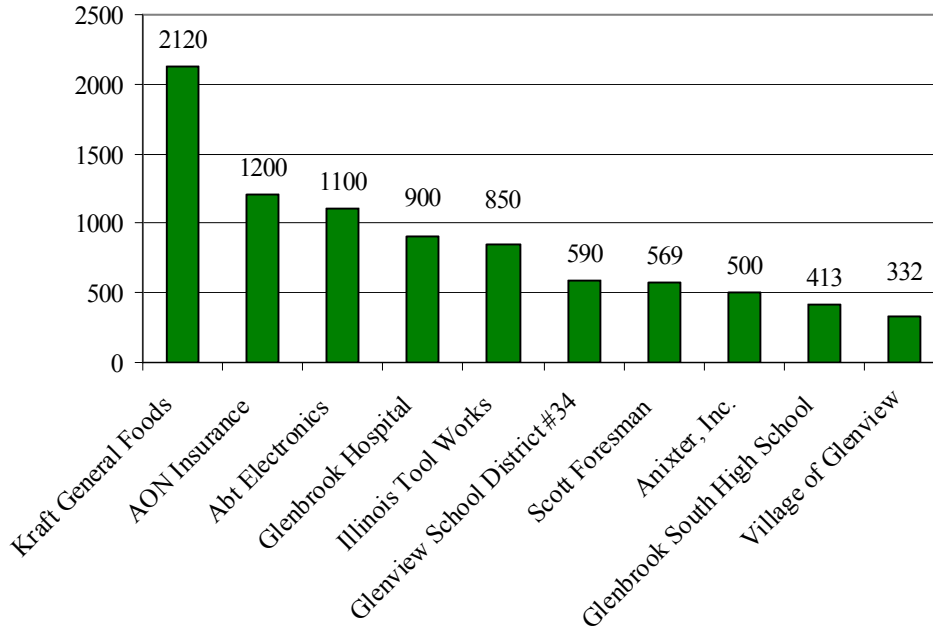
### Income



# VILLAGE HISTORY AND DEMOGRAPHICS – CONTINUED

## ECONOMIC CHARACTERISTICS – CONTINUED

### Principal Area Employers



### Private Employment in the Village of Glenview\*

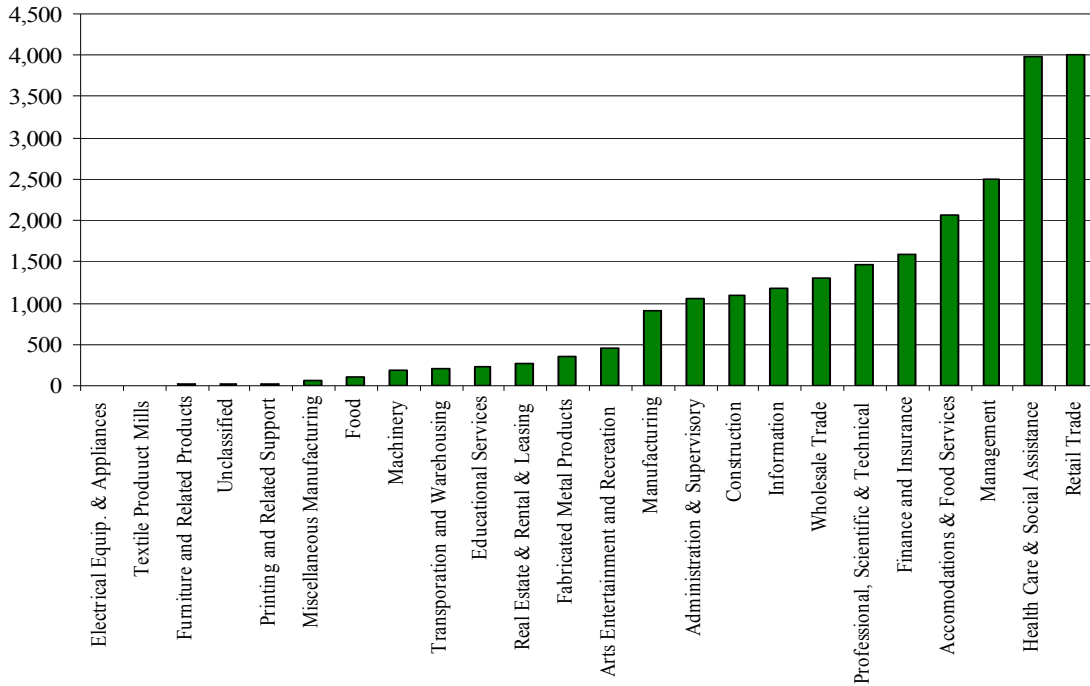
Year	Number of Private Companies	Percent Change	Number of Private Company Jobs	Percent Change
1996	1,586		17,637	
1997	1,592	0.38%	18,286	3.68%
1998	1,617	1.57%	17,116	-6.40%
1999	1,649	1.98%	18,180	6.22%
2000	1,651	0.12%	18,691	2.81%
2001	1,629	-1.33%	18,790	0.53%
2002	1,648	1.17%	18,502	-1.53%
2003	1,677	1.76%	19,888	7.49%
2004	1,765	5.25%	20,453	2.84%
2005	1,834	3.91%	20,700	1.21%
2006	1,956	6.65%	21,509	3.91%
2007	2,037	4.14%	23,062	7.22%

\*Source: Illinois Department of Employment Security

# VILLAGE HISTORY AND DEMOGRAPHICS – CONTINUED

## ECONOMIC CHARACTERISTICS – CONTINUED

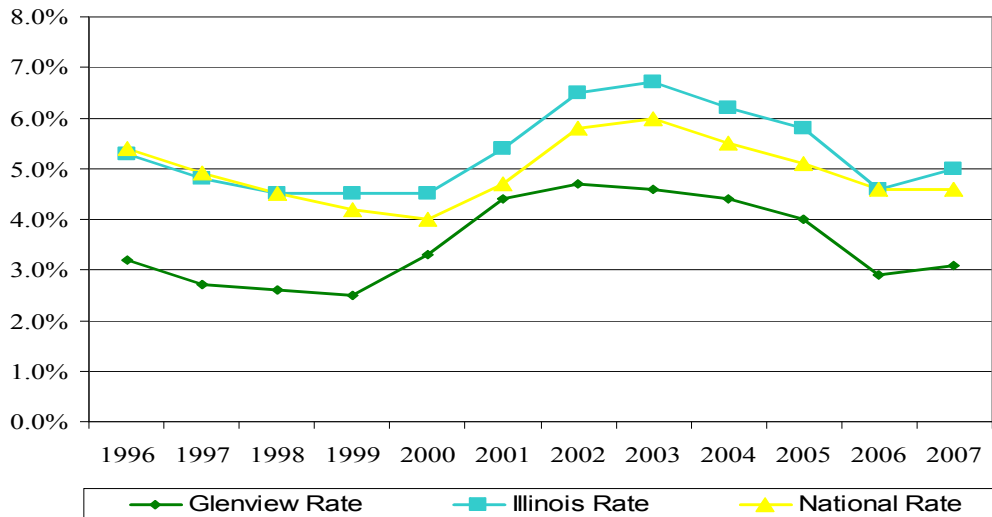
### Private Area Employers by Job Sector\*



\*Source: Illinois Department of Employment Security

### Unemployment Rates\*

The Village's most recent unemployment figure indicates a rate of 3.1% below the State of Illinois rate of 5.0% and the National rate of 4.6%.

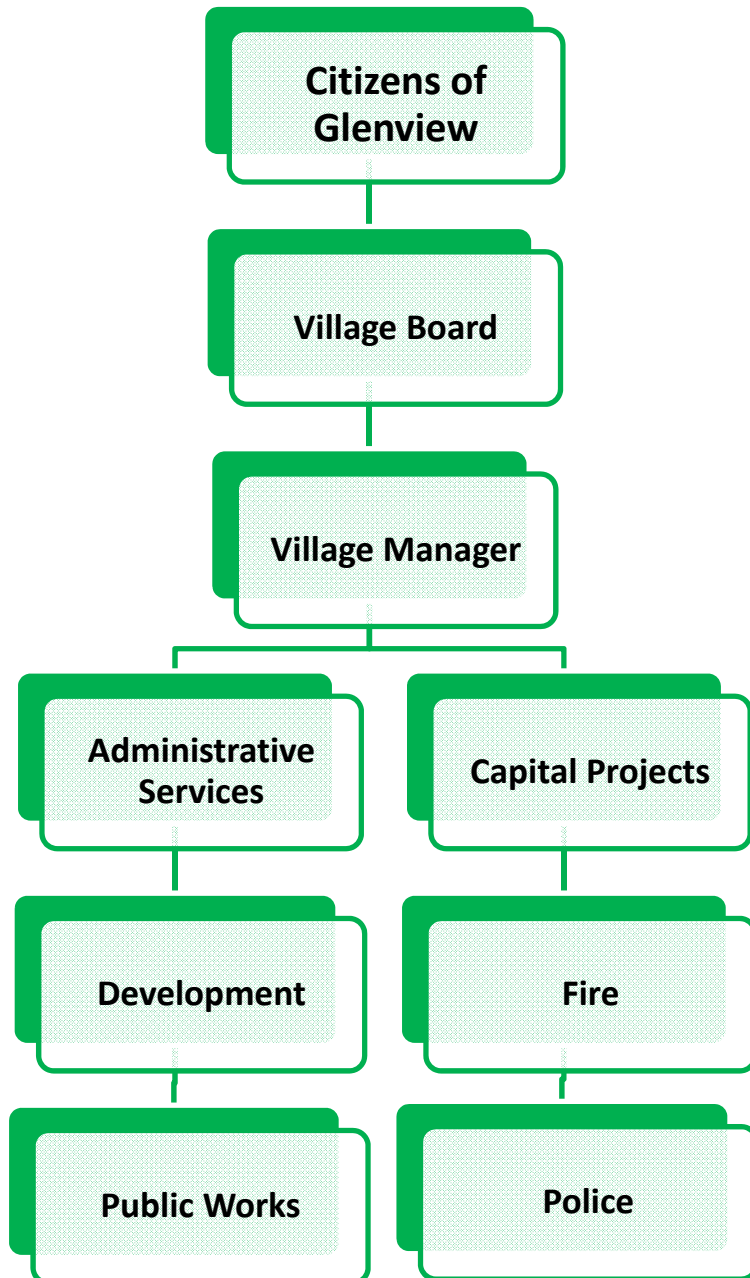


\*Source: Illinois Department of Employment Security

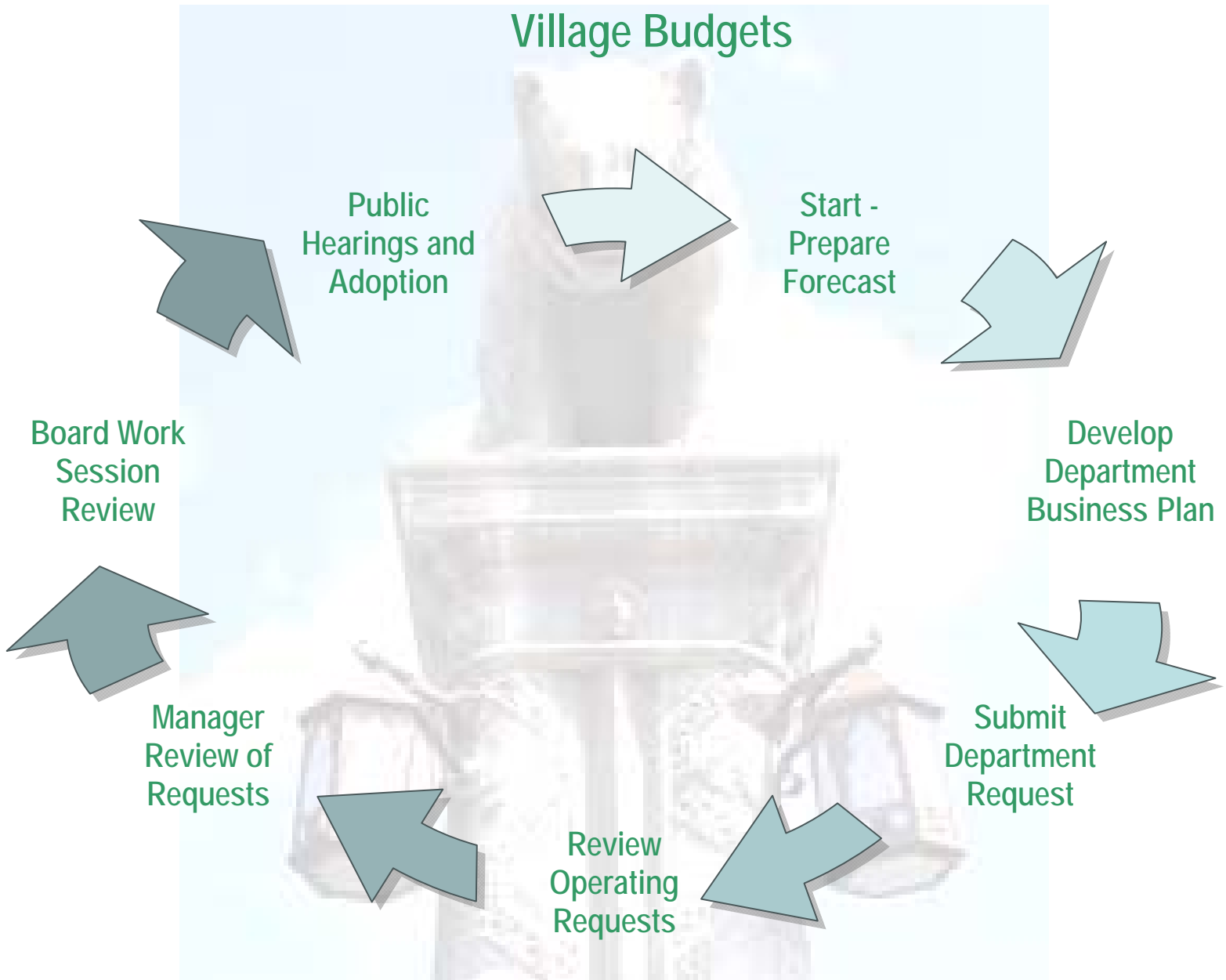
# ORGANIZATIONAL CHART



# The Village of Glenview



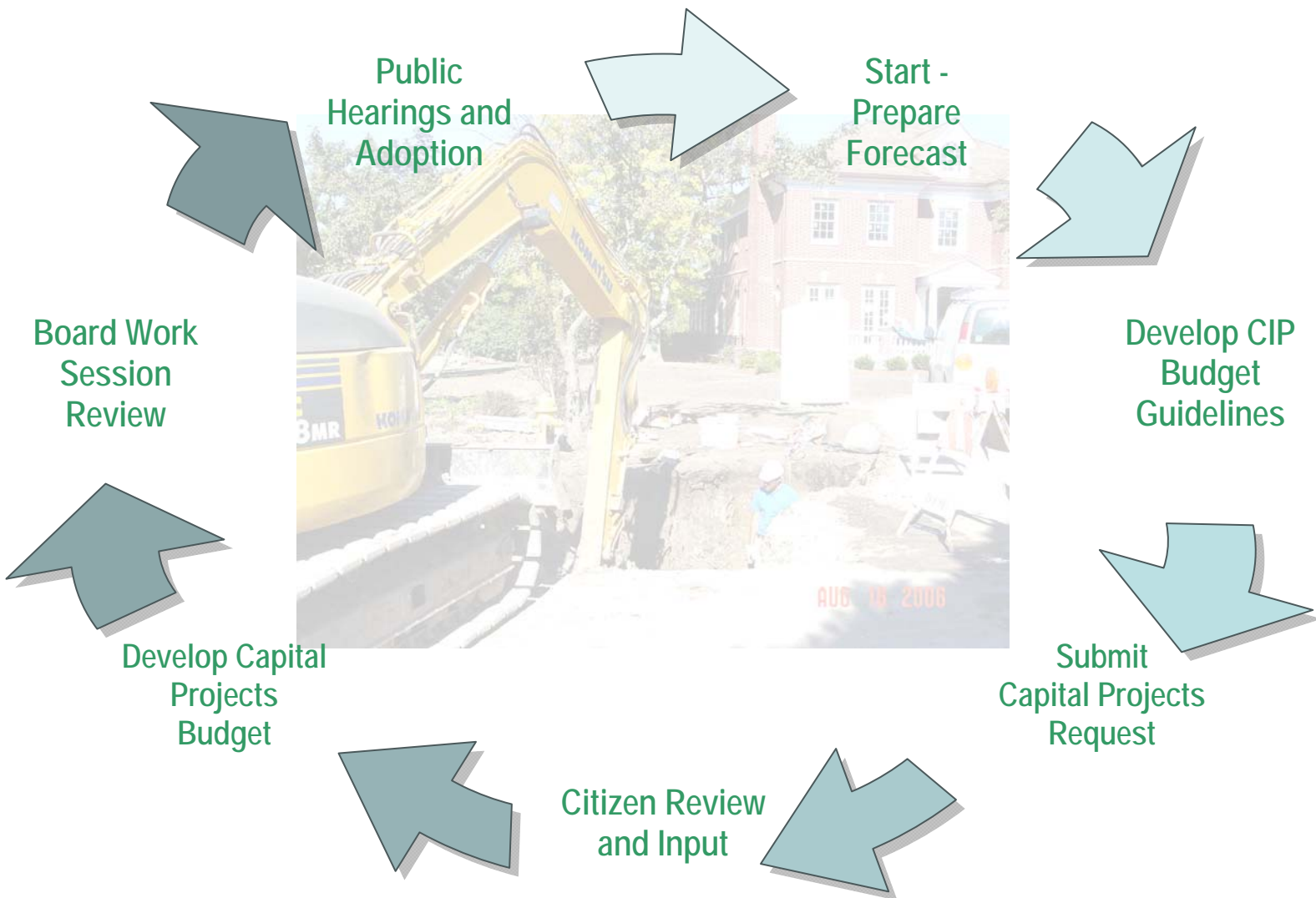
# BUDGET PROCESS FLOWCHART



Pictured as a watermark: Hug the Bear (Village Trademark)

# BUDGET PROCESS FLOWCHART

## Capital Projects Budgets



Pictured as a watermark: Reconstruction of a Glenview Water System Water Main



# BUDGET CALENDAR

<u>DATE</u>	<u>TASK</u>
April-09	Department meetings regarding Instructions for Business Plan with updated Business Plan model
May-09	Budget Kick Off meeting
June-09	Finalize Performance Indicators with Village Manager Introduction of Preliminary 2010 Revenue Projections Departments submit supplemental position requests Departments submit changes to 5-Year Capital Projects Plan
July-09	Board Goal Setting Meeting Personnel Projections for 2010 entered by Finance staff Departments completed Level 1 budget entry Finance staff meetings regarding Level 1 budget request meetings with departments Finalized performance indicators with Village Manager Finalized business plan with Village Manager
August-09	Capital Projects and Planning Staff Citizen meetings on Preliminary CIP Refined department 2010 budget requests (Level 2) submitted Finalized 2010 Revenue Projection presentation Budget Office changes completed (Level 3)
September-09	Presentation of 2010 department budgets to the Village Manager
October-09	Village Manager's changes incorporated into 2010 budget request (Level 4) Revised 5-Year revenue and expenditure estimates presented Final 2010 - 2013 Capital Projects Plan submitted First projection 2010 Library budget request submitted (Draft Tax Levy included) Presentation to the Board the 2010 Village Budget Request Conduct Budget Workshops with citizens invited
November-09	Incorporate Board changes into Proposed 2010 Budget Request (Level 5) Tentative 2010 Budget available for public inspection Introduce 2009 Tax Levy Ordinance (First Reading) Publish Truth in Taxation Notice in newspaper
December-09	Public hearing on Proposed 2010 Budget & 2009 Tax Levy (Second Reading) Adoption of the 2010 Budget & 2009 Tax Levy Final 2010 Library Budget request submitted File 2009 Tax Levy Ordinance with the Cook County Clerk File Truth in Taxation Certification with the Cook County Clerk File 2010 Budget Resolution with the Cook County Clerk

# BUDGET BASICS

The Village of Glenview's budget is built upon these fundamental ideas:

## **Service Delivery – OUR PRIMARY MISSION**

Village services are delivered by department units. Please refer to the department section of this document for a review of the department's missions, accomplishments and goals. Village code, ordinances and political discourse determine the nature and extent of the services provided by these departments.

These five major operating departments provide the most direct services to residents:

- Public Works
- Police
- Fire
- Development
- Capital Projects

Services are also provided, both to citizens and internally to the 'line' departments by these administrative departments:

- President and Board of Trustees
- Village Manager's Office – Administration, Human Resources, Communications, Risk Management and Legal
- Finance – Budget, Accounting, Purchasing, Customer Service
- Administrative Services – Finance (Budget, Accounting, Purchasing, Customer Service), CADD Operations and Information Technology

## **Revenues**

Like a business, a Village must have revenues to pay for the services it provides its citizens. Unlike the federal government, it cannot spend money it does not have. Accordingly, service levels depend entirely on the amount of monies the Village collects. Revenues come in two broad categories: taxes and charges for services.

Taxes are broad-based revenues over larger tax bases to cover services for which the ultimate user is difficult to determine for fee purposes, i.e., public safety services. Taxes may be assessed on the basis of property valuation (property taxes) or upon the basis of a business transaction (sales taxes). The Village of Glenview uses both methods.

Charges and fees are assessed directly to the ultimate beneficiary of service and may be intended to cover all or only a part of the service provided, such as;

- Licenses and permits
- Utility charges

In those instances in which the charge is insufficient to cover the cost of service, the Village must subsidize the service with its general tax revenues.

Revenues, both taxes and charges, derive from three sources; local, state shared and grants/entitlements.

# BUDGET BASICS – CONTINUED

## **Funds**

Governments separate the accounting of revenue sources because of internal or external requirements and restrictions. For instance:

- The Village can not use Motor Fuel Tax revenues to pay for public safety operations (statutory limitations).
- The Village can not use E-911 Communications revenues to pay for road improvements.

For these reasons, the Village follows rules promulgated by the Government Accounting Standards Board (GASB) and uses fund accounting to record and report its financial transactions.

Each fund is a self-balancing set of accounts used to track the activity of specific revenues or series of revenues. Fund types that involve service delivery include the Corporate Fund, special revenue funds and enterprise funds. These three fund types account for most of the Village's service delivery. The Corporate Fund is the largest fund and accounts for most primary services. Special revenue funds account for the proceeds of special revenue sources, taxes, charges or grants that are used to finance projects or activities as required by law or contractual agreements. Enterprise funds are used for those activities designated by the board to operate on a self-funding basis, using accounting methods similar to business enterprises. The intent of an enterprise fund is to earn sufficient profit to insure the fund's continued existence without reliance on general tax revenues.

Other fund types used are debt Service, capital projects and internal service funds. These funds account for transactions not related to service delivery. Instead, they account for the financing, construction and inter-department services of the Village.

## **How It All Works**

The chart on the following page shows the interaction of revenues and how they are recorded within the major operating funds and how the related departments expend those revenues in service delivery.

Typical of the Corporate Fund is the receipt of a number of different types of revenues, whether they are local or shared. Most departments in the village provide general services, which are paid through the Corporate Fund. Thus, revenue is "matched" with the expenditure or service provision.

Moreover, departments may cover services that are recorded in funds other than the Corporate Fund. These "special revenues" must be segregated because of legislative, regulatory or board requirements. In providing services with these special funds, expenditures are recorded in special revenue funds, again to match the expenditures against its revenues.

## BUDGET BASICS – CONTINUED

In this manner, a given department, while a contiguous unit for management purposes, can expend various types of monies when providing certain services upon which the revenue is based. For example, as you can see in the chart under the Expenditure Section, the Public Works Department provides services through the Corporate Fund for roadway and street light maintenance, Special Revenue Funds (specifically the Caretaker Fund) for maintenance activities within the boundaries of the Glen Redevelopment Project, and Enterprise Funds for Water and Sewer services both for Glenview and the North Maine Utility District.

Revenues		General	Special Revenue	Enterprise
Shared	State Sales Tax	√		
	State Income Tax	√		
	Motor Fuel Tax		√	
	Grants		√	
Local	Property Taxes	√	√	
	Sales Tax – Home Rule	√		
	Utility Tax	√		
	Hotel Room Tax	√		
	Licenses	√		
	Fees	√	√	
	Permits	√		
	Charges for Services	√	√	√
Fines	√			
Expenditures				
Departments	Public Works	√	√	√
	Police	√	√	
	Fire	√	√	
	Development	√		
	Capital Projects	√	√	
	President and Board	√		
	Village Manager's	√		
	Finance	√		
	Administrative Services	√		
	General Government	√	√	

# FINANCIAL POLICIES

Financial policies provide guidance and direction while developing the operating and capital improvements project's (CIP) budget and managing the fiscal resources of the Village. Their framework lends to responsible long range planning. With these tools the Village continues its quality accounting practices per the Government Finance Officers' Association and Government Accounting Standards Board guidelines.

The Village must follow general budget legal requirements established by Illinois law, Cook County regulations and Municipal Code when preparing the annual budget. The chart below outlines the various actions and deadlines that must be followed. Under each category are the requirements listed by Illinois State Statute, Cook County regulations and Municipal Code or Village Policy.

Action Required	Municipal Code/ Village Policy	Illinois Statute/ County Deadlines	Process Date
Budget Officer presents proposed Operating, Capital Projects and Debt Service budgets to the Board of Trustees	On or before the first Friday of October	NA	Aug 26 & Sept 16
Tentative Annual Budget made available for public inspection	At least 10 days prior to the passage of the budget	At least 10 days prior to the passage of the budget	Nov 25
Legal Notice of Public Hearing	At least one week prior to the public hearing	At least 7 days prior to the required public hearing	Nov 26
Public Hearing on tentative annual budget	Not less than one week after the tentative budget is made available for inspection	Held prior to adoption	Dec 8
Adoption of the Annual Budget by the Board of Trustees	Prior to the start of the fiscal year	Prior to the start of the fiscal year	Dec 8
Public Hearing on the Proposed Tax Levy	7 – 14 days after publication	7 – 14 days after publication	Nov 17
Adoption of the Annual Tax Levy by the Board of Trustees	In time to meet the filing requirement of the last Tuesday in December	In time to meet the filing requirement of the last Tuesday in December	Dec 8
Filing the Tax Levy with the County Clerk's Office	On or before the last Tuesday in December	On or before the last Tuesday in December	Dec 22
Filing the Truth in Taxation Certification	On or before the last Tuesday in December	Filed with the Tax Levy	Dec 22
Filing the Budget and Appropriations Ordinance		Within 30 days of adoption by the Board of Trustees	Dec 28

# FINANCIAL POLICIES – CONTINUED

## **Statutory Limitations**

Illinois Compiled Statutes (50 ILCS 330/), Illinois Municipal Budget Law, and Cook County filing requirements have regulations that certain timelines be met during the Village's budget process. According to State statute a municipal government must adopt a combined annual budget and appropriation ordinance before the end of the first quarter of the year. Cook County guidelines require that the Budget and Appropriations Ordinance must be filed with the County Clerk's Office within 30 days of the adoption of the Ordinance. The filing must be accompanied by an estimate of revenues by sources and must be certified by the municipality's chief financial officer. In connection with the adoption of the Ordinance the State requires that... "Such budget and appropriations ordinance shall be prepared in tentative form by some person or persons designated by the governing body, and in such tentative form shall be made conveniently available to public inspection for at least thirty days prior to final action thereon."

The statute also requires at least one public hearing be held as to the budget and appropriation ordinance prior to final adoption and that public notice be given at least 30 days prior to the public hearing. The Statute allows for a municipality to pass a continuing annual budget ordinance.

Other Cook County deadlines require the government file its Tax Levy with the County Clerk's Office on or before the last Tuesday in December. In addition the government must file a "Truth in Taxation Certification" with its Tax Levy signed by the governing body's chief financial officer.

## **Basis of Accounting & Budgeting**

The budget is prepared using the modified accrual basis of accounting for both governmental and proprietary funds.

- Depreciation is not budgeted.
- Capital purchases in proprietary funds are budgeted as expenditures.
- Debt service payments in proprietary funds are budgeted as expenditures and proceeds of long-term debt are budgeted as revenue-like "Other Financing Sources."
- For all funds, compensated absences expenditures are not recorded as earned; instead, all continuing positions are budgeted at 100% annually. Any differences relating to use of leave time or other accruable leave is immaterial.
- Operating funds budget authority lapse at year end.

## **Budget Amendments**

- Budget transfers between funds require Board approval.
- The Budget Officer (Village Manager) is authorized to make transfers between departments (within the same fund).
- Budgetary transfer authority within department non-personnel line items in the same fund is delegated to the Budget Manager.

# FINANCIAL POLICIES – CONTINUED

## **Operating Budget Preparation**

- Develop a balanced budget whereby the sum of all revenues and others sources added to available fund balance does not exceed requested expenditures unless short term interfund borrowing will maintain fund liquidity and provide for cash resources to maintain operations.
- Maintain General Fund balance per fiscal policy approved in 2009 at 30 to 40% of total budgeted expenditures and other uses.
- Maintain Enterprise Fund working capital (Cash and Investments less current Liabilities) balances at a level to pay for current operations.
- A contingency (0.7% of General Fund Expenditures) is incorporated into the Village Manager's Office budget.
- Assumptions used in developing the Revenue Projection and Long-Range Forecasts:
  - Inspection Fee and Engineering Fees declining due to completion of the Glen and decreased development in the Village. (Revenue projections provided through the Development Department)
  - Building Permits decreasing for 2010. The Astellas development will bring in an anticipated \$950,000 in building permit revenue.
  - Glenbrook Fire Revenues increasing by 1% annually based on trending over the last several years.
  - State Shared Income Tax is anticipated to decrease in 2010 based on Illinois Municipal League projections.
  - Nicor Gas Utility Taxes are anticipated to decrease based on reduced natural gas prices for 2010.
  - All other revenue sources remaining constant through the forecasting period.
  - Sales Taxes, both general and home rule, are anticipated to be static in 2010.

## **Revenues**

- The Village maintains a broad-based, well diversified portfolio of revenues.
- Forecasted revenues are calculated by using a five year trend analysis and are forecasted for the next five years. Adjustments to revenue forecasts are performed annually.
- Property Taxes have been increased to capture all new or improved Equalized Assessed Valuation (EAV) into the Levy calculation. New EAV is defined as annexed while improved are permitted property improvements.
- Based upon the Five Year Financial Forecasts the base Levy (prior year's EAV) will be increased by an index to CPI.
- Projected property tax receipts for 2010 are based on the 2008 levy and are budgeted at \$10,575,000.
- All Village rates and fees are reviewed annually and adjusted if necessary.

## **Capital Projects**

- Project costs must be greater than \$50,000.
- Impacts on the Village's future operating costs must be included in planning of project and incorporated within the respective department's operating budgets.
- Capital Projects are adopted in whole with the intent that each project retains its budget authority until project completion.

# FINANCIAL POLICIES – CONTINUED

## **Capital Projects – Continued**

- All projects must have identified and approved funding sources.
- Projects will not start until the funds have been received – bond, loan or cash flow. Exceptions will be made for reimbursable projects only (Special Service Area and reimbursable grant projects).

## **Debt Management**

- The Village is home rule unit and there is presently no statutory limit on the amount of general obligation debt outstanding.
- When advantageous to the Village the type of debt to be issued is General Obligation Debt with annual abatements to the Debt Service Levy based upon acquiring debt service resources from alternate revenue sources.
- Long-term debt is not to be issued to finance current operations.
- The maturity date of any debt will not exceed the reasonably expected useful life of the project financed.
- The Village issues long-term debt to only those capital improvements that cannot be financed from current assets.

## **Investments**

- The Village of Glenview's Investment Policy is adopted by the Board of Trustees. In accordance with that policy, public funds will be invested in a manner which will provide the maximum security of principal invested with secondary emphasis on providing the highest yield while meeting the daily cash needs of the Village.
- All investments will conform to applicable State and Village statutes governing the investment of public funds.

## **Miscellaneous**

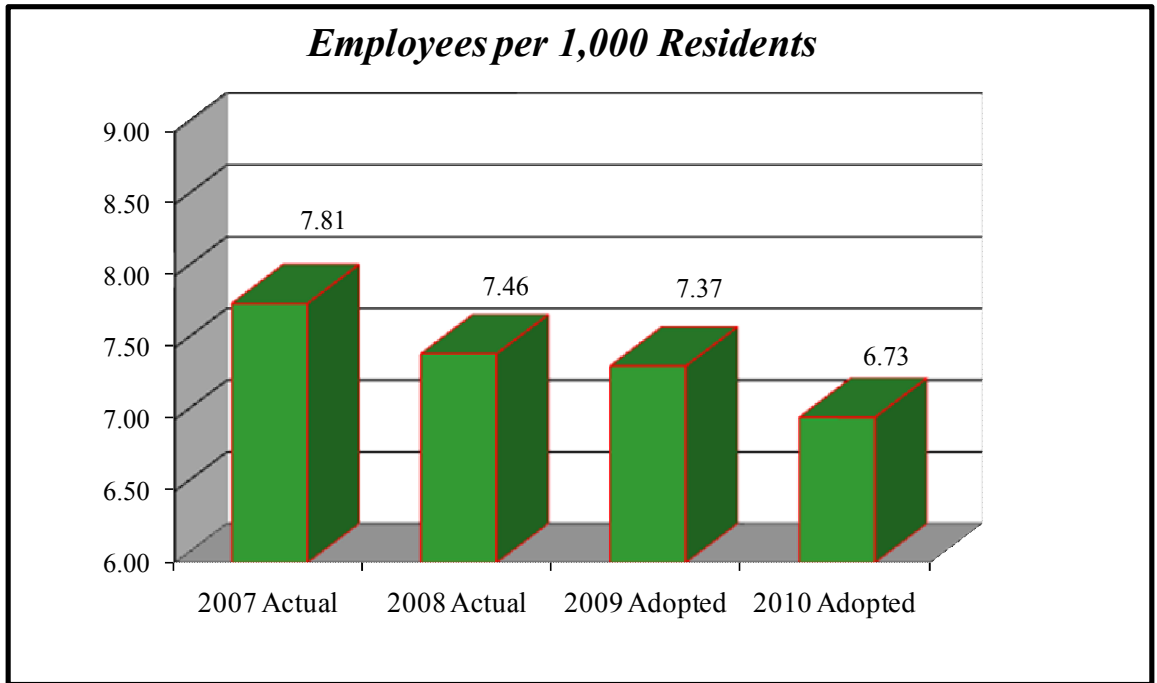
- The Village is self insured for employee and covered dependent dental coverage up to a maximum of \$1,500 annually for each employee.
- The Village's capitalization policy is for items that have a life of at least two years and a minimum cost of \$25,000. Certain items in excess of \$5,000 but less than \$25,000 are budgeted in Capital Outlay line items but items costing less than \$25,000 per unit are not capitalized.



# PERSONNEL REQUIREMENTS

Full Time Equivalents By Department	2007 Actual	2008 Actual	2009 Adopted	2010 Adopted	% Change FY10 / FY09
President and Board of Trustees	1.00	1.00	1.00	1.00	0.00%
Village Manager's Office	27.88	27.85	27.85	30.97	11.20%
Administrative Services	22.60	21.60	20.60	16.40	-20.39%
Public Works	70.88	63.88	62.66	60.75	-3.05%
Police	100.08	96.04	95.30	94.00	-1.36%
Fire	91.00	86.60	86.60	86.60	0.00%
Development	27.75	31.75	30.75	22.25	-27.64%
Capital Projects	20.50	16.75	16.75	13.00	-22.39%
<b>TOTAL:</b>	<b>361.69</b>	<b>345.47</b>	<b>341.51</b>	<b>324.97</b>	<b>-1.15%</b>

Population*:	46,329	46,329	46,329	46,329 *
Employees per 1,000 Residents:	7.81	7.46	7.37	7.01



Note: Full Time Equivalents includes all full time, part time, and temporary/seasonal staff

\*Based on U.S. Census Bureau Estimates 2001-2007

VILLAGE OF GLENVIEW



SUMMARY BUDGETS – ALL FUNDS

# ALL FUNDS – INCLUDING TRANSFERS BETWEEN FUNDS

Budget Summary by Fund Group Fiscal Year 2010	Governmental Funds Types				Proprietary Funds Types		Trust Fund Types	Total All Fund Types		
	Corporate	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Trust and Agency	2010 Total Adopted Budget	2009 Projected Actual	2008 Actual
Balance, January 1	\$ 19,578,105	\$ 54,040,866	\$ (50,013)	\$ 9,721,256	\$ 51,685,958	\$ 18,155,357	\$ 85,939,897	\$ 150,937,600	\$ 165,013,306	\$ 182,685,477
Sources:										
Revenues:										
Local Taxes	36,234,476	26,500,000	14,029	-	-	-	41,905	62,790,410	62,099,361	65,191,876
Licenses and Permits	2,130,778	-	-	-	-	-	-	2,130,778	1,974,149	1,720,755
Fees and Fines	100,000	175,180	-	-	27,000	19,000	-	321,180	280,284	363,975
Charges for Services	2,352,992	1,371,027	-	-	23,732,623	9,219,655	4,239,446	40,915,743	38,202,460	35,260,430
Intergovernmental	8,753,614	1,991,396	-	5,127,735	-	278,000	-	16,150,745	12,181,740	10,526,945
Investment Income	210,000	589,933	20	38,000	94,600	191,600	575,586	1,699,739	1,619,955	(2,870,573)
All Others	705,200	145,544	-	-	211,455	400,000	1,275,285	2,737,484	2,925,924	4,869,415
Total Revenues	50,487,060	30,773,080	14,049	5,165,735	24,065,678	10,108,255	6,132,222	126,746,079	119,283,873	115,062,822
Transfers In	1,006,386	4,360,656	1,945,050	16,405,696	-	5,300,178	-	29,017,986	21,846,360	22,207,362
Charges for Services	1,191,811	-	-	-	-	-	-	1,191,811	1,045,158	-
Proceeds of Long-term Debt	-	-	-	-	-	-	-	-	520,034	-
Other/Miscellaneous	-	-	-	-	10,000	-	-	10,000	5,000	(81,440)
Total Sources	52,685,257	35,133,736	1,959,099	21,571,431	24,075,678	15,408,433	6,132,222	159,965,856	142,700,426	137,188,744
Uses:										
Expenditures:										
Personnel	29,123,406	2,635,580	-	-	3,015,099	564,411	5,458,262	40,796,759	43,853,562	45,124,799
Contractual	7,294,472	15,442,727	-	-	10,697,159	7,465,860	169,500	41,069,718	39,096,033	42,419,765
Commodities	1,715,819	182,254	-	-	814,117	1,099,870	-	3,812,000	2,686,156	1,116,782
Others	7,554,393	2,782,076	-	-	1,672,517	90,684	-	12,099,670	10,286,367	4,227,629
Total O&M Expenditures	45,688,090	21,042,637	-	-	16,198,892	9,220,826	5,627,762	97,778,206	95,922,118	92,888,975
Capital Outlay	529,000	8,750	-	-	10,535	3,729,227	-	2,139,512	2,195,574	456,368
Debt Service	-	14,666,847	1,945,550	-	1,990,076	-	91,479	18,693,952	19,617,970	16,580,971
Depreciation	-	-	-	-	-	-	-	-	-	1,575,597
Capital Improvements	2,210,000	1,540,002	-	21,533,430	6,050,403	2,138,000	-	33,471,835	19,085,613	12,608,685
Joint Dispatch	1,116,034	-	-	-	-	-	-	1,116,034	990,000	1,239,681
Total Expenditures	49,543,124	37,258,235	1,945,550	21,533,430	24,249,906	12,950,053	5,719,241	153,199,539	137,811,275	125,350,277
Transfers Out	1,945,050	12,533,012	-	4,043,760	2,155,992	4,868,118	61,000	25,606,932	21,296,590	22,547,829
Charges for Services	1,191,811	-	-	-	-	-	-	1,191,811	1,045,158	-
Total Uses	52,679,985	49,791,247	1,945,550	25,577,190	26,405,898	17,818,171	5,780,241	179,998,282	160,153,023	147,898,106
Change in Restricted Balance	\$ -	\$ -	\$ -	\$ -	\$ (4,422,123)	\$ 137,864	\$ -	\$ (4,284,259)	\$ -	\$ (1,160,877)
Balance, December 31	\$ 19,583,376	\$ 39,383,354	\$ (36,464)	\$ 5,715,497	\$ 44,933,615	\$ 15,883,483	\$ 86,291,878	\$ 127,311,423	\$ 147,560,709	\$ 170,955,346
Net Sources - Uses	\$ 5,272	\$ (14,657,511)	\$ 13,549	\$ (4,005,759)	\$ (2,330,220)	\$ (2,409,738)	\$ 351,981	\$ (23,032,426)	\$ (17,452,597)	\$ (10,709,362)

NOTE: Table does not conform to Generally Accepted Accounting Principals

# ALL FUNDS – EXCLUDING TRANSFERS BETWEEN FUNDS

Budget Summary by Fund Group Fiscal Year 2010	Corporate	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Trust and Agency	2010 Total Adopted Budget	2009 Projected Actual	2008 Actual
<b>Sources:</b>										
<b>Revenues:</b>										
Local Taxes	36,234,476	26,500,000	14,029	-	-	-	41,905	62,790,410	62,099,361	65,191,876
Licenses and Permits	2,130,778	-	-	-	-	-	-	2,130,778	1,974,149	1,720,755
Fees and Fines	100,000	175,180	-	-	27,000	19,000	-	321,180	280,284	363,975
Charges for Services	2,352,992	1,371,027	-	-	23,732,623	9,219,655	4,239,446	40,915,743	38,202,460	35,477,230
Intergovernmental	8,753,614	1,991,396	-	5,127,735	-	278,000	-	16,150,745	12,181,740	10,450,252
Investment Income	210,000	589,933	20	38,000	94,600	191,600	575,586	1,699,739	1,619,955	(2,870,573)
All Others	705,200	145,544	-	-	211,455	400,000	1,275,285	2,737,484	2,925,924	4,869,415
<b>Total Revenues</b>	<b>50,487,060</b>	<b>30,773,080</b>	<b>14,049</b>	<b>5,165,735</b>	<b>24,065,678</b>	<b>10,108,255</b>	<b>6,132,222</b>	<b>126,746,079</b>	<b>119,283,873</b>	<b>115,202,930</b>
Proceeds of Long-term Debt	-	-	-	-	-	-	-	-	520,034	-
Other/Miscellaneous	-	-	-	-	10,000	-	-	10,000	5,000	(81,440)
<b>Total Sources</b>	<b>50,487,060</b>	<b>30,773,080</b>	<b>14,049</b>	<b>5,165,735</b>	<b>24,075,678</b>	<b>10,108,255</b>	<b>6,132,222</b>	<b>126,756,079</b>	<b>119,808,907</b>	<b>115,121,490</b>
<b>Uses:</b>										
<b>Expenditures:</b>										
Personnel	29,123,406	2,635,580	-	-	3,015,099	564,411	5,458,262	40,796,759	43,853,562	45,124,799
Contractual	7,294,472	15,442,727	-	-	10,697,159	7,465,860	169,500	41,069,718	39,096,033	42,419,765
Commodities	1,715,819	182,254	-	-	814,117	1,099,870	-	3,812,060	2,686,156	1,116,782
Others	7,554,393	2,782,076	-	-	1,672,517	90,684	-	12,099,670	10,286,367	4,227,629
<b>Total O&amp;M Expenditures</b>	<b>45,688,090</b>	<b>21,042,637</b>	<b>-</b>	<b>-</b>	<b>16,198,892</b>	<b>9,220,826</b>	<b>5,627,762</b>	<b>97,778,206</b>	<b>95,922,118</b>	<b>92,888,975</b>
Capital Outlay	529,000	8,750	-	-	10,535	1,591,227	-	2,139,512	2,195,574	456,368
Debt Service	-	14,666,847	1,945,550	-	1,990,076	-	91,479	18,693,952	19,617,970	16,580,971
Depreciation	-	-	-	-	-	-	-	-	-	1,575,597
Capital Improvements	2,210,000	1,540,002	-	21,533,430	6,050,403	2,138,000	-	33,471,835	19,085,613	12,608,685
Joint Dispatch	1,116,034	-	-	-	-	-	-	1,116,034	990,000	1,239,681
<b>Total Expenditures</b>	<b>49,543,124</b>	<b>37,258,235</b>	<b>1,945,550</b>	<b>21,533,430</b>	<b>24,249,906</b>	<b>12,950,053</b>	<b>5,719,241</b>	<b>153,199,539</b>	<b>137,811,275</b>	<b>125,350,277</b>
<b>Total Uses</b>	<b>49,543,124</b>	<b>37,258,235</b>	<b>1,945,550</b>	<b>21,533,430</b>	<b>24,249,906</b>	<b>12,950,053</b>	<b>5,719,241</b>	<b>153,199,539</b>	<b>137,811,275</b>	<b>125,350,277</b>
<b>Net, Sources - Uses</b>	<b>\$ 943,936</b>	<b>\$ (6,485,155)</b>	<b>\$ (1,931,501)</b>	<b>\$ (16,367,695)</b>	<b>\$ (174,228)</b>	<b>\$ (2,841,798)</b>	<b>\$ 412,981</b>	<b>\$ (26,443,460)</b>	<b>\$ (18,002,368)</b>	<b>\$ (10,228,787)</b>

NOTE: Table does not conform to Generally Accepted Accounting Principals

VILLAGE OF GLENVIEW



CORPORATE FUND

## OVERVIEW – CORPORATE FUND

The Corporate Fund is the main operating fund of the village. It accounts for all or a portion of every department that provides Village services. The main sources of revenue for the fund are general-purpose taxes such as property taxes, Home Rule Sales Tax and revenues shared by the state. Other revenues include charges such as business licenses, building permits and zoning fees.

The Corporate Fund consists of eleven different departments are as follows:

- 1) President and Board of Trustees
- 2) Special Appropriations
- 3) Village Manager's Office
- 4) Legal
- 5) Administrative Services
- 6) Public Works
- 7) Police
- 8) Fire
- 9) Development
- 10) Capital Projects

The Village of Glenview Board of Trustees has adopted a policy that requires that the Corporate Fund Year-end Balance should be maintained at 30 to 40% of the total expenditures and uses of that year. This budget meets the policy goals of the Board of Trustees by maintaining a year end Unrestricted Fund Balance of 37.17% of the total adopted expenditures and uses.

Each of the departments has formulated goals and performance measures, which are on the following pages.

This fund contributes 29.27% or \$52,679,985 to the Village of Glenview's total \$179,998,282 budget.

**CORPORATE FUND – CONTINUED**  
**FUND BALANCE STATEMENT BY EXPENDITURE**  
**TYPE**

Fund Balance Statement By Expenditure Type					
	2008	2009		2010	
	Actual	Adopted Budget	Revised Budget	Projected Actual	Adopted Budget
<b>Beginning Fund Balance</b>	\$ 18,827,634	\$ 16,201,996	\$ 16,201,996	\$ 16,201,996	\$ 19,578,105
<b>Revenues</b>					
Local Taxes	35,825,260	36,688,227	36,688,227	35,434,533	36,234,476
Licenses and Permits	1,720,755	2,622,000	2,622,000	1,974,149	2,130,778
Fees and Fines	174,506	200,000	200,000	75,098	100,000
Charges for Services	1,014,357	2,681,610	2,681,610	3,306,583	3,544,803
Intergovernmental	9,223,923	9,141,178	9,141,178	8,753,771	8,753,614
Investment Income	248,004	435,000	435,000	105,000	210,000
Other/Miscellaneous	680,452	710,000	710,000	677,206	705,200
<b>Total Revenues</b>	<u>48,887,257</u>	<u>52,478,015</u>	<u>52,478,015</u>	<u>50,326,340</u>	<u>51,678,871</u>
<b>Other Sources</b>					
Transfers In from Other Funds	2,599,217	2,678,002	2,678,002	2,646,752	1,006,386
Proceeds from Bonds or Loans	-	-	-	-	-
Other/Miscellaneous	-	-	-	-	-
<b>Total Other Sources</b>	<u>2,599,217</u>	<u>2,678,002</u>	<u>2,678,002</u>	<u>2,646,752</u>	<u>1,006,386</u>
<b>Total Revenues and Other Sources</b>	<u>51,486,476</u>	<u>55,156,017</u>	<u>55,156,017</u>	<u>52,973,093</u>	<u>52,685,257</u>
<b>Total Funds Available for Appropriations</b>	70,314,109	71,358,013	71,358,013	69,175,090	72,263,362
<b>Expenditures and Other Uses</b>					
Personnel	34,448,330	34,387,696	34,387,696	29,716,801	29,123,406
Contractual	10,057,062	7,215,953	7,327,953	7,830,717	7,562,299
Commodities	743,546	2,611,073	2,611,073	2,395,640	2,639,803
Others	1,666,746	5,704,361	5,584,361	6,369,937	7,554,393
<b>Total Operating Expenditures</b>	<u>46,915,684</u>	<u>49,919,083</u>	<u>49,911,083</u>	<u>46,313,095</u>	<u>46,879,901</u>
<b>Capital Outlay</b>	387,780	308,225	308,225	310,225	529,000
<b>Debt Service</b>	-	-	-	-	-
<b>Capital Projects</b>	-	-	-	-	-
<b>Transfers Out (excluding CIP)</b>	3,100,405	990,000	990,000	2,933,175	3,061,084
<b>Total Expenditures</b>	<u>50,403,869</u>	<u>51,217,308</u>	<u>51,209,308</u>	<u>49,556,495</u>	<u>50,469,985</u>
<b>Ending Fund Balance before CIP</b>	<u>19,910,240</u>	<u>20,140,705</u>	<u>20,148,705</u>	<u>19,618,594</u>	<u>21,793,376</u>
<b>Ending Fund Balance as a Percent of Total Expenditures before CIP</b>	39.50%	39.32%	39.35%	39.59%	43.18%
Surplus/Deficit	1,082,607	3,938,709	3,946,709	3,416,598	2,215,272
Transfer to CIP	3,708,244	2,040,490	40,490	40,490	2,210,000
<b>Total Expenditures</b>	<u>54,112,113</u>	<u>53,257,798</u>	<u>51,249,798</u>	<u>49,596,985</u>	<u>52,679,985</u>
<b>Ending Fund Balance</b>	<u>16,201,996</u>	<u>18,100,215</u>	<u>20,108,215</u>	<u>19,578,105</u>	<u>19,583,376</u>
<b>Ending Fund Balance as a Percent of Total Expenditures</b>	29.94%	33.99%	39.24%	39.47%	37.17%

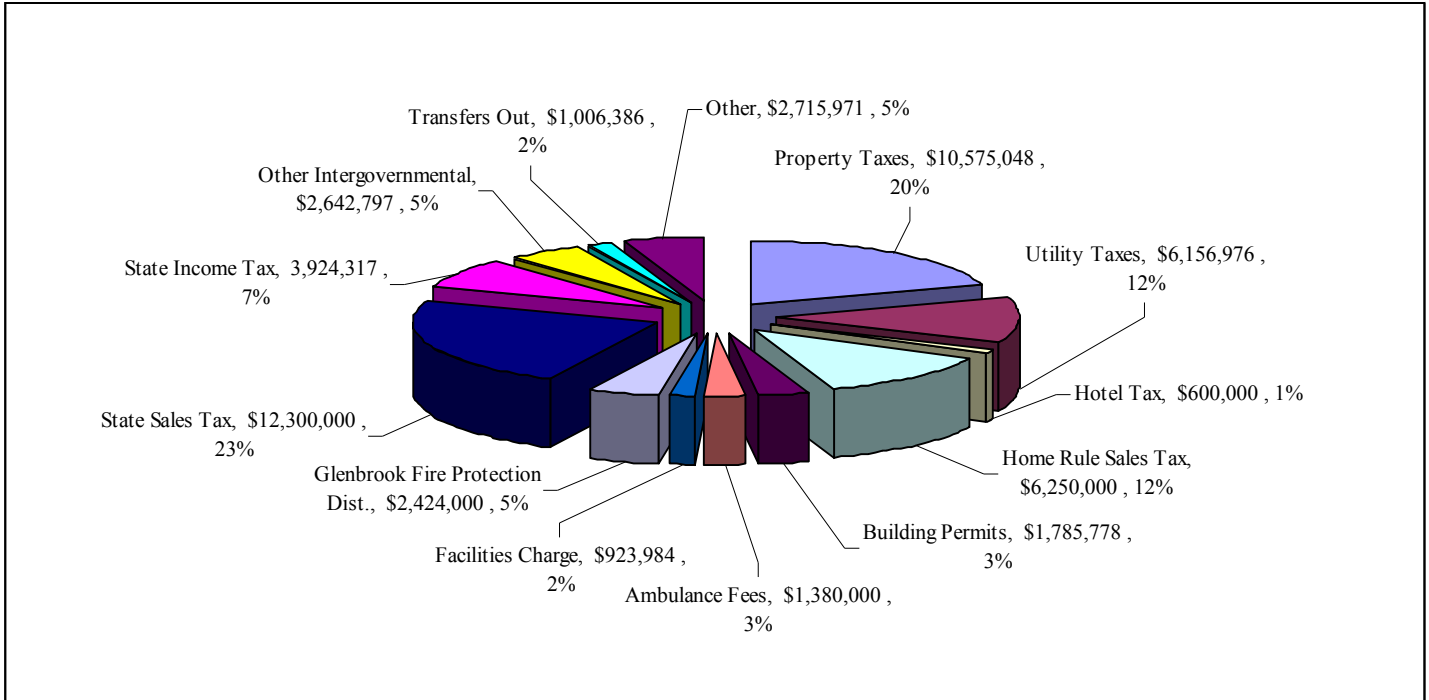
# CORPORATE FUND – CONTINUED

## FUND BALANCE STATEMENT BY DEPARTMENT

Fund Balance Statement by Department					
	2008		2009		2010
	Actual	Adopted Budget	Revised Budget	Projected Actual	Adopted Budget
<b>Beginning Fund Balance</b>	\$ 18,827,634	\$ 16,201,996	\$ 16,201,996	\$ 16,201,996	\$ 19,578,105
<b>Revenues</b>					
Local Taxes	35,825,260	36,688,227	36,688,227	35,434,533	36,234,476
Licenses and Permits	1,720,755	2,622,000	2,622,000	1,974,149	2,130,778
Fees and Fines	174,506	200,000	200,000	75,098	100,000
Charges for Services	1,014,357	2,681,610	2,681,610	3,306,583	3,544,803
Intergovernmental	9,223,923	9,141,178	9,141,178	8,753,771	8,753,614
Investment Income	248,004	435,000	435,000	105,000	210,000
Other/Miscellaneous	680,452	710,000	710,000	677,206	705,200
<b>Total Revenues</b>	<u>48,887,257</u>	<u>52,478,015</u>	<u>52,478,015</u>	<u>50,326,340</u>	<u>51,678,871</u>
<b>Other Sources</b>					
Transfers In from Other Fund	2,599,217	2,678,002	2,678,002	2,646,752	1,006,386
<b>Total Other Sources</b>	<u>2,599,217</u>	<u>2,678,002</u>	<u>2,678,002</u>	<u>2,646,752</u>	<u>1,006,386</u>
<b>Total Revenues and Other Sources</b>	<u>51,486,476</u>	<u>55,156,017</u>	<u>55,156,017</u>	<u>52,973,093</u>	<u>52,685,257</u>
<b>Total Funds Available for Appropriations</b>	70,314,109	71,358,013	71,358,013	69,175,089	72,263,362
<b>Expenditures and Other Uses</b>					
Board of Trustees	68,905	63,609	63,609	60,599	61,769
Special Appropriations	243,481	547,620	547,620	546,420	574,100
Village Manager's Office	3,586,919	3,130,927	3,171,838	2,746,978	2,247,418
Administrative Services	3,059,259	3,730,274	3,746,599	4,210,680	3,719,273
General Government (excluding CIP)	5,837,688	4,999,078	4,728,152	4,344,352	5,242,162
Legal	338,568	570,500	570,500	554,619	450,306
Public Works	6,650,923	6,826,442	6,859,638	6,715,554	6,767,678
Police	12,370,398	11,579,496	11,680,827	11,267,766	12,109,427
Fire	12,540,051	12,840,330	12,869,900	12,716,040	13,324,946
Development	3,638,358	3,356,471	3,378,021	3,235,034	2,805,042
Capital Projects	2,069,319	3,572,561	3,592,604	3,158,451	3,167,865
<b>Total Expenditures</b>	<u>50,403,870</u>	<u>51,217,308</u>	<u>51,209,308</u>	<u>49,556,495</u>	<u>50,469,985</u>
<b>Ending Fund Balance</b>	<u>19,910,240</u>	<u>20,140,705</u>	<u>20,148,705</u>	<u>19,618,594</u>	<u>21,793,376</u>
<b>Ending Fund Balance as a Percent of Total Expenditures</b>	39.50%	39.32%	39.35%	39.59%	43.18%
	1,082,606	3,938,709	3,946,709	3,416,599	2,215,272
Transfer to CIP	3,708,243	2,040,490	40,490	40,490	2,210,000
<b>Total Expenditures</b>	<u>54,112,113</u>	<u>53,257,798</u>	<u>51,249,798</u>	<u>49,596,985</u>	<u>52,679,985</u>
<b>Ending Fund Balance</b>	<u>16,201,996</u>	<u>18,100,215</u>	<u>20,108,215</u>	<u>19,578,105</u>	<u>19,583,376</u>
<b>Ending Fund Balance as a Percent of Total Expenditures</b>	29.94%	33.99%	39.24%	39.47%	37.17%

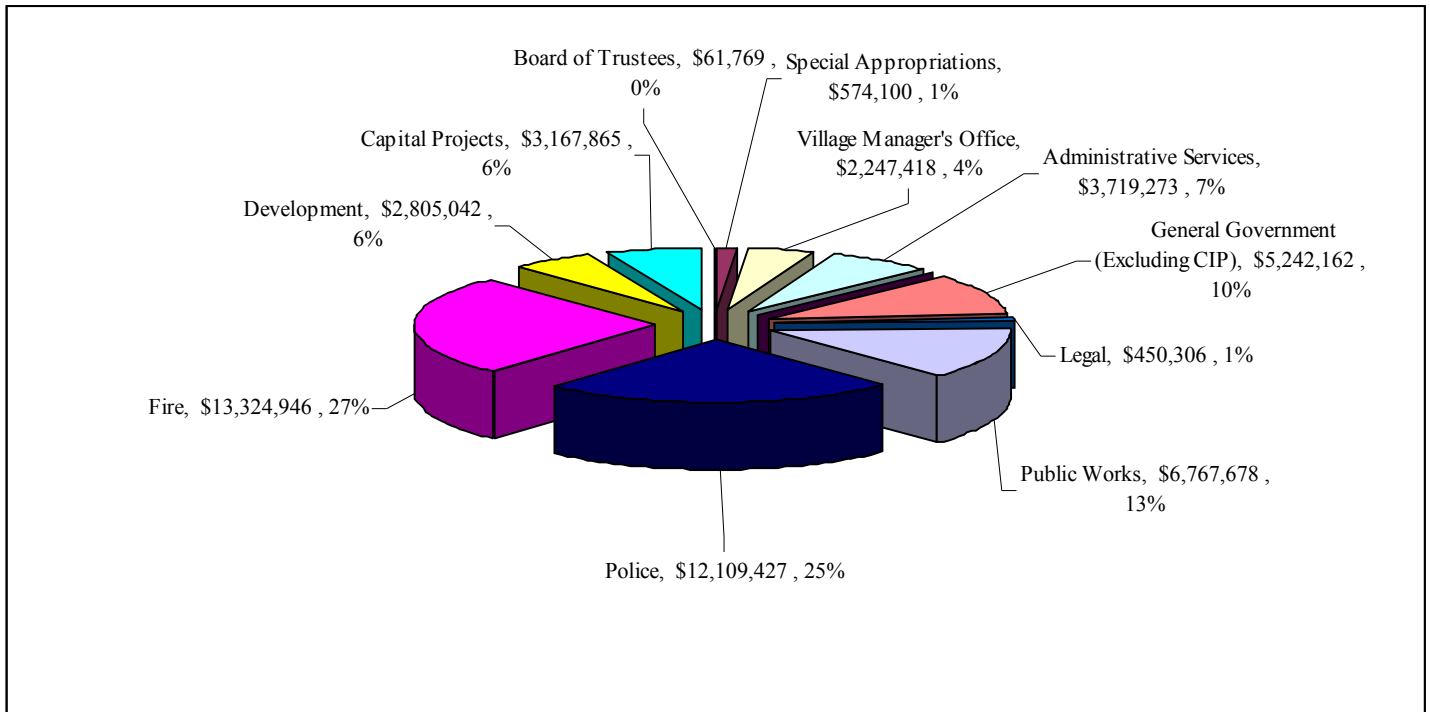


# CORPORATE FUND REVENUE SUMMARY



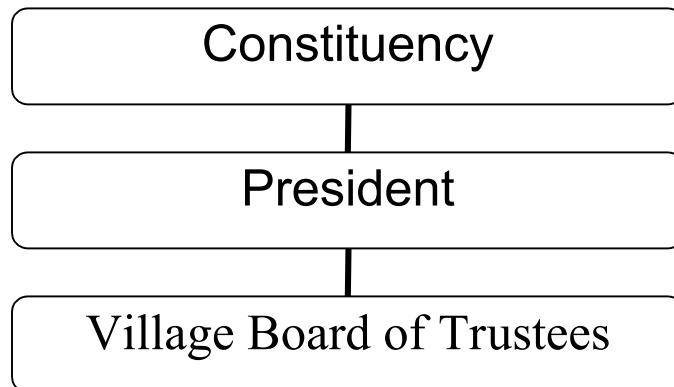
	2008 Actual	2009 Adopted Budget	2009 Revised Budget	2009 Projected Actual	2010 Adopted Budget	% Change Adopted to Adopted	% of Total
Corporate Property Taxes	3,753,557	3,632,300	3,632,300	3,505,008	2,788,471	-30.3%	5.3%
Pension Property Taxes	4,064,200	4,565,252	4,565,252	4,382,642	5,841,479	21.8%	11.1%
Debt Service Property Taxes	1,851,417	1,943,175	1,943,175	1,865,448	1,945,050	0.1%	3.7%
Utility Taxes	6,103,945	7,020,000	7,020,000	6,576,381	6,156,976	-14.0%	11.7%
Hotel Tax	1,009,566	950,000	950,000	750,000	600,000	-58.3%	1.1%
Home Rule Sales Tax	5,531,093	5,225,000	5,225,000	6,000,000	6,250,000	16.4%	11.9%
Amusement Tax	100,416	115,000	115,000	115,000	115,000	0.0%	0.2%
Building Permits	1,228,046	1,940,000	1,940,000	1,036,664	1,785,778	-8.6%	3.4%
Other Licenses and Permits	492,709	355,000	355,000	937,485	345,000	-2.9%	0.7%
Lease Fees	297,868	420,800	420,800	420,800	519,824	19.0%	1.0%
Franchise Fees	548,662	500,000	500,000	566,857	595,200	16.0%	1.1%
Developer Fees	46,658	150,000	150,000	22,050	21,168	-608.6%	0.0%
Ambulance Fees	411,971	700,000	700,000	1,380,000	1,380,000	49.3%	2.6%
Other Fees and Fines	373,694	652,000	652,000	223,673	242,000	-169.4%	0.5%
Facilities Charge	-	1,014,636	1,014,636	923,984	923,984	-9.8%	1.8%
Support Services Charge	-	121,174	121,174	121,174	267,827	54.8%	0.5%
Other Charge for Services	66,121	60,000	60,000	300,000	300,000	80.0%	0.6%
Glenbrook Fire Protection Dist.	2,476,373	2,400,000	2,400,000	2,400,000	2,424,000	1.0%	4.6%
State Sales Tax	13,118,090	13,000,000	13,000,000	12,000,000	12,300,000	-5.7%	23.3%
State Income Tax	4,207,152	4,406,700	4,406,700	3,955,427	3,924,317	-12.3%	7.4%
Other Intergovernmental	2,833,374	2,571,978	2,571,978	2,638,399	2,642,797	2.7%	5.0%
Investment Income	235,911	435,000	435,000	105,000	210,000	-107.1%	0.4%
Other/Miscellaneous	136,434	300,000	300,000	100,349	100,000	-200.0%	0.2%
Transfers In	2,599,217	2,678,002	2,678,002	2,646,752	1,006,386	-166.1%	1.9%
<b>TOTAL</b>	<b>\$ 51,486,474</b>	<b>\$ 55,156,018</b>	<b>\$ 55,156,018</b>	<b>\$ 52,973,093</b>	<b>\$ 52,685,257</b>	<b>-4.7%</b>	<b>100.0%</b>

# CORPORATE FUND EXPENDITURE SUMMARY



	2008 Actual	2009 Adopted Budget	2009 Revised Budget	2009 Projected Actual	2010 Adopted Budget	% Change Adopted to Adopted	% of Total
Board of Trustees	68,905	63,609	63,609	60,599	61,769	-3.0%	0.1%
Special Appropriations	243,481	547,620	547,620	546,420	574,100	4.6%	1.1%
Village Manager's Office	3,586,919	3,130,927	3,171,838	2,746,978	2,247,418	-39.3%	4.5%
Administrative Services	3,059,259	3,730,274	3,746,599	4,210,680	3,719,273	-0.3%	7.4%
General Government (Excluding CIP)	5,837,688	4,999,078	4,728,152	4,344,352	5,242,162	4.6%	10.4%
Legal	338,568	570,500	570,500	554,619	450,306	-26.7%	0.9%
Public Works	6,650,923	6,826,442	6,859,638	6,715,554	6,767,678	-0.9%	13.4%
Police	12,370,398	11,579,496	11,680,827	11,267,766	12,109,427	4.4%	24.0%
Fire	12,540,051	12,840,330	12,869,900	12,716,040	13,324,946	3.6%	26.4%
Development	3,638,358	3,356,471	3,378,021	3,235,034	2,805,042	-19.7%	5.6%
Capital Projects	2,069,319	3,572,561	3,592,604	3,158,451	3,167,865	-12.8%	6.3%
<b>TOTAL</b>	<b>\$ 50,403,869</b>	<b>\$ 51,217,308</b>	<b>\$ 51,209,308</b>	<b>\$ 49,556,493</b>	<b>\$ 50,469,986</b>	<b>-1.5%</b>	<b>100.0%</b>
CIP Transfer	3,708,243	2,040,490	40,490	40,490	2,210,000	7.7%	
<b>TOTAL</b>	<b>\$ 54,112,112</b>	<b>\$ 53,257,798</b>	<b>\$ 51,249,798</b>	<b>\$ 49,596,983</b>	<b>\$ 52,679,986</b>	<b>-1.1%</b>	

**CORPORATE FUND – CONTINUED**  
**VILLAGE PRESIDENT & BOARD OF TRUSTEES**



The President and seven Trustees serve as the legislative body vested with identifying, interpreting, and addressing the public needs of the Glenview Community. The elected representatives also establish policies for the efficient operation of the municipal government units. Accomplishments, Initiatives, Goals, and Performance Measures are addressed on behalf of the President and Board of Trustees through the Village Manager.

The President and Board serve the citizens of Glenview. The President is the chief elected officer of the Village; presides at all meetings of the President and Board of Trustees; supervises the conduct of the officers of the Village (except Trustees); and appoints members of the various Boards and Commissions with the consent of the Board of Trustees.

**Accomplishments 2009**

During 2009 the Village President and Board of Trustees, through the Village Manager:

- Identified innovative strategies which have put Glenview at the forefront of municipal efforts toward inter-jurisdictional partnerships and cost containment for citizens.
- Launched a new Resolution Center handling citizen/customer inquiries and complaints across operational areas, including Public Works, Development, and Capital Projects.
- Adopted collective bargaining agreements with unions representing personnel in the Village’s 9-1-1 Dispatch, Police, and Fire departments.
- Conducted Waukegan Road corridor study to provide short-term and long-term transportation plans with comprehensive solutions for the Waukegan Road corridor (Golf Road to Willow Road).
- Monitored key redevelopment opportunities including former Culligan site; facilitated the decision of major corporate headquarters to locate at the site, bringing 600+ jobs to Glenview.
- Worked with Library representatives to facilitate planning and construction process and developed financing plan for library construction project.
- Continued monitoring Willow Road project.
- Launched citizen Stormwater Management Committee.

# CORPORATE FUND – CONTINUED

## VILLAGE PRESIDENT & BOARD OF TRUSTEES

### Accomplishments 2009 – Continued

- Actively sought stimulus funding, as well as other federal and state sources, to support the Village's capital improvement programming needs.
- Analyzed and adjusted financial policies regarding fund balances in light of economic conditions, demands on Village resources, and capital improvement and maintenance needs.

### Initiatives 2010

During 2010 the Village President and Board of Trustees will, through the Village Manager:

- Expand Resolution Center duties to support customer service for additional functional areas.
- Refine the Special Service Area policy.
- Review health insurance plan design and co-insurance program for FY 2011 and 2012.
- Conclude analysis of North Maine Utility System.
- Consider acquisition of land adjacent to Navy Disposition Parcel; assess marketability of Village-owned Navy Parcel.
- Continue monitoring Willow Road Project.
- Work with legislators, Metra and Amtrak officials to develop an Intergovernmental Agreement facilitating the relocation of the Amtrak station to The Glen of North Glenview station.
- Continue seeking funds through the State and Federal appropriations and authorization process.
- Communicate with Metropolitan Water Reclamation District officials regarding regional storm water and sanitary sewer initiatives.
- Establish priorities and develop funding plans for Downtown, Waukegan Road, Milwaukee Avenue Improvement Plans.
- Determine appropriate service levels and adopt new residential refuse and recycling service contract.

### Core Goals

- Guide the analysis, design and implementation of information and technology assets leveraging projects across multiple departments to support Village operations and excellent customer service.
- Continue improving operating budget and financial practices to promote fiscal responsibility, transparency, and efficient service delivery.
- Enhance the Village's community planning and economic development efforts to continue improving the quality of life in the Village of Glenview.
- Continue developing intergovernmental relationships to enhance the overall quality of life in the Village and to contribute, via coordination of services, to the long-term financial stability of the Village.

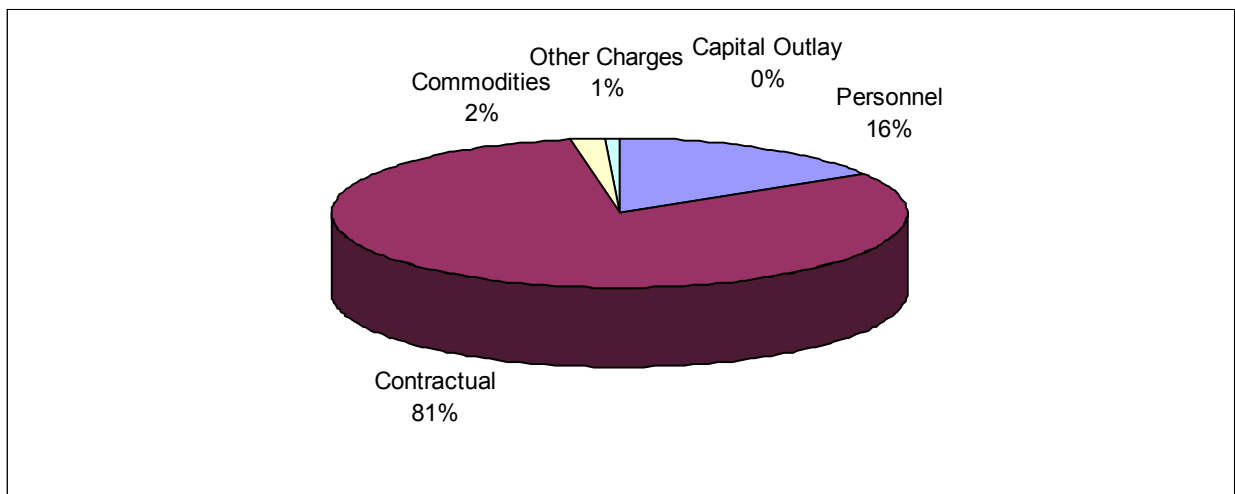
# CORPORATE FUND – CONTINUED

## VILLAGE PRESIDENT & BOARD OF TRUSTEES

### Core Goals – Continued

- Continue improving the capital improvement program planning process pertaining to infrastructure and facilities projects in an effective, fiscally-responsible manner.
- Enhance the Village’s communication program to promote expedient and effective dissemination of information to internal and external customers of the Village.
- Manage traffic-related issues to maintain high levels of public safety and quality of life in the Village.

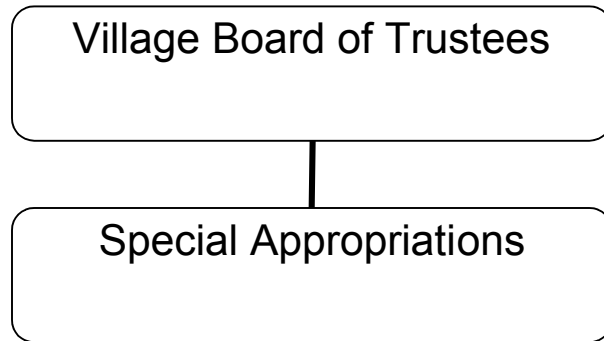
### Appropriations by Category & Personnel



<b>Appropriations by Category</b>	<b>2008 Actual</b>	<b>2009 Adopted Budget</b>	<b>2009 Revised Budget</b>	<b>2009 Projected Actual</b>	<b>2010 Adopted Budget</b>
Personnel	9,689	9,689	9,689	9,689	9,969
Contractual	58,003	34,500	34,500	49,110	50,000
Commodities	875	18,420	18,420	1,300	1,300
Other Charges	339	1,000	1,000	500	500
Capital Outlay	-	-	-	-	-
<b>Total</b>	<b>68,906</b>	<b>63,609</b>	<b>63,609</b>	<b>60,599</b>	<b>61,769</b>

# CORPORATE FUND – CONTINUED

## SPECIAL APPROPRIATIONS



On an annual basis, the Village Board considers funding for special projects or services provided by outside agencies that are valued by the Glenview community. These programs are usually temporary, with funds to be spent within a designated time period. The budget continues to reflect expenditures for Youth Services of Glenview, North Shore Senior Center, Glenview Senior Center, and Senior Housing Assistance.

### **Accomplishments 2009**

During 2009, Glenview Senior Services and Youth Services:

- Processed 33 full grants and two half grants through the Senior Housing Assistance Program (SHAP), for a total of \$47,940 leaving \$15,980 or approximately 11 full grants.
- Handled a total of 4,421 client contacts, with a monthly average of 368.
- Expended \$3,702.17 through the Angel Fund Program, which is designed to help Glenview seniors with one-time expenses (such as utility bills and medical supplies) that they cannot afford.
- Provided a 32.5 hours per week staff person, who is contracted through the North Shore Senior Center, onsite at Village Hall.
- Served youth in the Juvenile Court Diversion Program – a program, developed with input from the Glenview Police Department, which requires community service and provides counseling for first and second time offenders in lieu of a court appearance.
- Offered Violence Prevention Programming – counseling and support services targeted at reducing the risks to youth from domestic or other forms of violence. Services include anger management groups for teens and acceptance of referrals from the Department of Child and Family Services to work with families at risk of losing their children due to violence or neglect in the home.

# CORPORATE FUND – CONTINUED

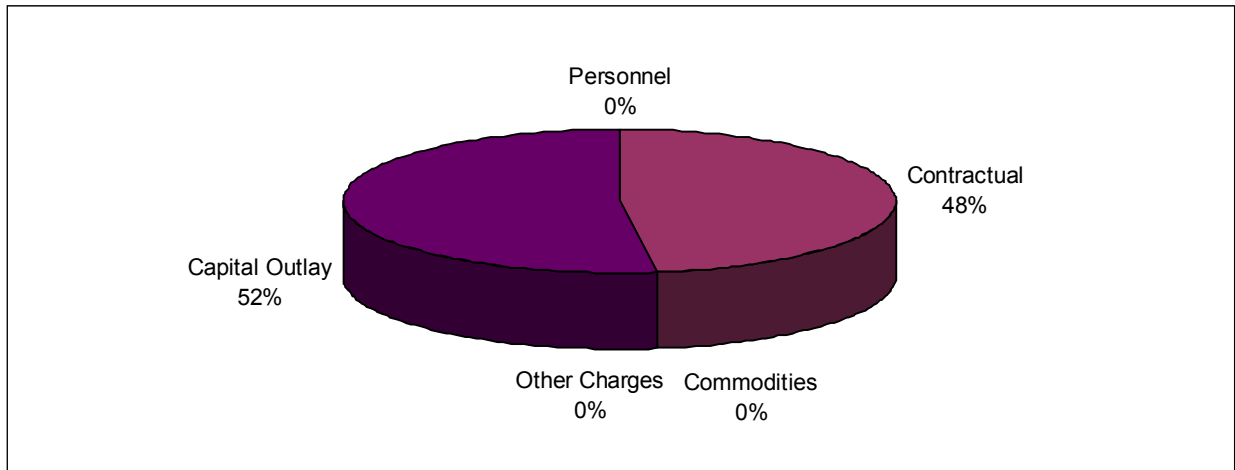
## SPECIAL APPROPRIATIONS

### Initiatives 2010

During 2010, Glenview Senior Services and Youth Services will:

- Continue to respond to the needs of seniors through a presence at Glenview Village Hall.
- Continue to administer financial assistance programs.
- Continue to develop monthly social service programs at the Glenview Senior Center.
- Continue to manage the Senior Services Loan Closet.
- Continue to maintain the Depot Square waiting list.
- Continue offering a wide array of Prevention and Intervention programming for families and youth including counseling, crisis intervention, information and referral, parent support, client advocacy and case management, social skills groups, family counseling, Family Day, Befriend-A-Youth, Parent Partners, Boys and Girls Clubs, youth employment, study buddies, and Holiday Gift (through which over 1,800 individuals are served).
- Continue serving youths specifically through the Juvenile Court Diversion Program and Violence Prevention Programming.

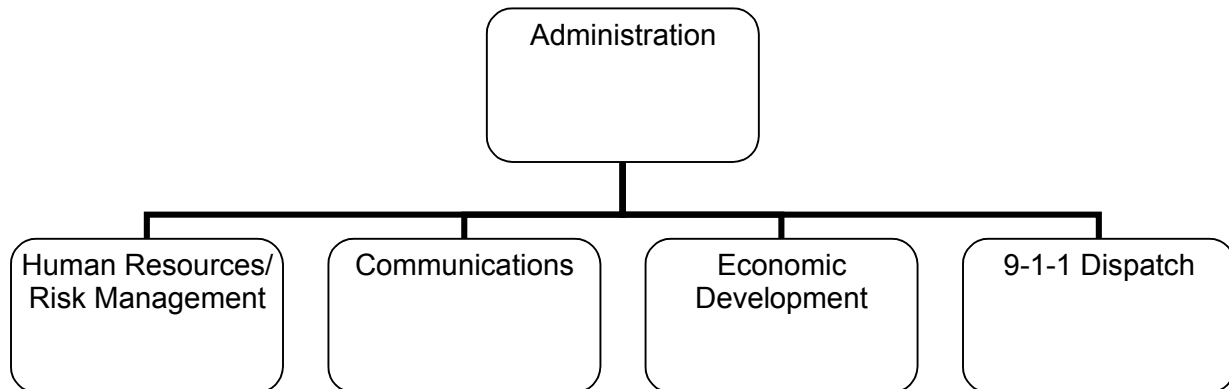
### Appropriations by Category



Appropriations by Category	2008 Actual	2009 Adopted Budget	2009 Revised Budget	2009 Projected Actual	2010 Adopted Budget
Personnel	663	-	-	-	-
Contractual	242,837	297,620	297,620	296,420	274,100
Commodities	-	-	-	-	-
Other Charges	-	-	-	-	-
Capital Outlay	550	250,000	250,000	250,000	300,000
<b>Total</b>	<b>244,050</b>	<b>547,620</b>	<b>547,620</b>	<b>546,420</b>	<b>574,100</b>

# CORPORATE FUND – CONTINUED

## VILLAGE MANAGER’S OFFICE



The Village Manager is the Chief Administrative Officer of the Village of Glenview and is responsible for implementing policies established by the Village Board. All departments are under the administrative authority of the Village Manager. Human Resources (which includes Risk Management), Communications, Economic Development, and 9-1-1 Dispatch are all divisions within the Village Manager’s Office. The Village Manager’s Office oversees the day to day operation of the Village as well as to providing 1) special events permitting, 2) website management, 3) Freedom of Information Act request processing, 4) coordination and development of Village Board packets, and 5) customer service for residents with questions on Village service issues.

### Accomplishments 2009

#### **Village Manager’s Office**

During 2009, the Village Manager’s Office:

- Created and launched an on-line staff workspace to streamline Village Board report review and approvals.
- Processed 70 special event permits.
- Processed 264 Freedom of Information Act requests.
- Renegotiated the Village’s water rate structure with the Illinois American Water Company, netting \$363,000 in new revenue per year to the Wholesale Water Fund.
- Developed Request for Proposals for Refuse and Recycling, incorporating a sustainable service model to ensure long-term fair pricing for residents and expanded recycling and green initiative options.
- Proposed, negotiated, and executed an agreement with the Village of Grayslake for 911 dispatch services, \$250,000 return after expenses per year through 2016.
- Jumpstarted municipal partnering initiatives: joint bidding on public works contracts, pitching for additional water sale customers.
- Assisted in establishing Lauterbach and Amen business model to reinvent management structure of Finance Department.
- Issued RFP for Labor Attorney Services selecting Seyfarth Shaw LLP.



# CORPORATE FUND – CONTINUED

## VILLAGE MANAGER’S OFFICE

### Accomplishments 2009 – Continued

#### **Village Manager’s Office – Continued**

- Oversaw major HR projects – two Reductions in Force, labor contracts, numerous grievances, day-to-day general employment cases.
- Developed Clerestory RFP to Consolidate Contracts in PW, Development, and Capital Projects.

#### **Communications**

During 2009 Communications:

- Expanded cable television programming to include more information about Village services, creating original programs focusing on snow removal and winter parking rule, senior services, the Village’s Citizens Police Academy, and storm water issues.
- Expanded community outreach, hosting information tables at high-traffic sites, including the Summer Festival, Park Center and Library.
- Launched an extensive intranet that includes a wide range of useful information for staff; built in the capacity to log on off-site, useful for employees who do not have access to a computer at work.
- Undertook a major public relations campaign to educate residents regarding the Village’s Storm Water Task Force, including a community-wide survey regarding storm water and flooding issues.
- Coordinated information dissemination regarding H1N1 and its vaccination.
- Continued to manage a wide range of communications vehicles, including the *Village Report*, E-Glenview, the Village website, and Glenview Television.
- Created a web presence for Economic Development, the Parkway Tree Program, and the Storm Water Task force; designed a more comprehensive web streaming page; designed and implemented an improved emergency web posting application.
- Received a 2009 Savy Silver Award from the City-County Communications & Marketing Association for the Village’s Crisis Communications Plan.

#### **Human Resources**

During 2009 Human Resources:

- Offered a multi-faceted Wellness Program, designed to help employees lead healthier lives.
- Partnered with Support Services on the implementation of the MUNIS employee benefits on-line open enrollment module for all Village and Library employees.
- Assisted with the successful negotiation of the first 911 Telecommunicator collective bargaining agreement, and assisted with the negotiation of the multi-year renewals for the Fire and Police unions, respectively.
- Implemented Phase I and II of the Village’s Supervisor 101/201 training curriculum.

# CORPORATE FUND – CONTINUED

## VILLAGE MANAGER’S OFFICE

### Accomplishments 2009 – Continued

#### **Human Resources – Continued**

- Developed and implemented a front-line customer service training program for the Resolution Center and Development Department through DePaul University.
- Conducted a drug/alcohol awareness training for Village supervisors and Public Works CDL licensees.
- Hosted an ICMA-RC retirement savings workshop for Village employees.
- Partnered with the Police Department in the implementation of performance reviews for the Police Records Division.
- Developed a Catastrophic Leave Policy (i.e. sick time donation) policy for non-union employees.
- Enhanced employee ICMA-RC retirement savings options through the implementation of the payroll deduction Roth IRA and the addition of investment advice services.
- Partnered with 9-1-1 Dispatch on the implementation of performance reviews for Telecommunicators and Team Leads.
- Oversaw the Village’s property/casualty and workers compensation insurance renewal, which resulted in a net savings of \$70,000 per year in premium costs to the Village.
- Conducted an employee satisfaction survey to assess employee opinions of Human Resources; approximately 97 percent of respondents indicated that they were “overall satisfied” with the Human Resources Division.
- Continued the successful Emerging Leaders Program for current supervisors and future leaders within the organization.

#### **Economic Development**

During 2009 Economic Development:

- Facilitated and negotiated commercial interest in reuse or redevelopment of the former Dominick’s property.
- Welcomed new corporate headquarters of Mead Johnson to Glenview.
- Enhanced Village website with Economic Development page, including a listing of all commercial properties available for lease or sale.
- Hosted Glenview booth at International Council of Shopping Centers Midwest tradeshow in Chicago. Distributed information on behalf of Glenview property owners with lease/sale opportunities.
- Cooperatively worked with Development Department to contact owners regarding incentivizing curb cuts as recommended in Waukegan Road Plan.

# CORPORATE FUND – CONTINUED

## VILLAGE MANAGER’S OFFICE

### Accomplishments 2009 – Continued

#### **9-1-1 Dispatch**

During 2009 Joint Dispatch:

- Successfully negotiated a fair labor agreement with the Village’s twelve (12) full-time Telecommunicators.
- Completed cross-training of staff.
- Promoted two Telecommunicators into supervisory roles, and hired two new full-time supervisors from outside the agency.
- Hired and cross-trained new part-time staff to supplement existing part-time pool of Telecommunicators.
- Negotiated a service agreement with the Village of Grayslake and completed the consolidation of Grayslake’s police dispatch services into the center, on time and under budget.
- Improved employee communications by holding regular staff meetings.
- Developed a new evaluation process and completed the first quarterly review of the Telecommunicators.
- Assisted the fire and police departments in completing a business process review as it related to the New World CAD, Records, and Mobile software.
- Obtained Association of Public Safety Communication Officials (APCO) certification for three additional Telecommunicators.
- Improved the new employee training program by adding new training techniques and documentation processes.
- Intergovernmental Agreement established with the Village of Golf to allow for the use of our rapid telephone notification system.
- Hosted a Technology Seminar for the region on our CAD/RMS software.
- Assisted Fire and Inspectional Services with the review and subsequent business plan to eliminate alarm monitoring services by the Village of Glenview.
- Participated in a multi-jurisdictional response drill.
- Assisted Fire and Inspectional Services with the review and subsequent plan to eliminate alarm monitoring services by the Village of Glenview.

# CORPORATE FUND – CONTINUED

## VILLAGE MANAGER’S OFFICE

### Initiatives 2010

#### **Village Manager’s Office**

During 2010 the Village Manager’s Office will:

- Continue providing information content to support the activities of the Resolution Center staff in their front line contact with the public.
- Adopt revised procedures to comply with recently adopted Freedom of Information Act regulations and educate departments as necessary to ensure compliance with the Act.
- Assist the public with requests for special events, processing permits and bringing event-related information to the attention of Village Board as warranted.
- Implement partnership agreement with the Village of Wilmette for tree trimming services.
- Oversee municipal partnership initiatives with the Village of Kenilworth: street sweeping, sidewalk replacement, etc.
- Seek additional dispatch partnerships in Cook and Lake Counties.
- Continue to pursue additional water sales for long term revenue enhancement in the utility funds.
- Oversee project deployment of consolidation of contracts.
- Focus on the Library operational cost containment project and cost containment opportunities within municipal operations.

#### **Communications**

During 2010 the Communications will:

- Continue expanding its outreach efforts. The goal is to increase opportunities to meet directly with residents and other constituencies through speaking opportunities and participation in community events.
- Produce high quality programming for GVTV. The goal is to increase programming regarding Village programs and services and ensure that the station is also capturing all major “happenings” around town.
- Enhance the Village website. A redesign is underway that should increase the attractiveness and professional look of the site, as well as ease of use.
- Coordinate and implement a Village-wide citizen satisfaction telephone survey.
- Enhance and raise awareness of the employee intranet.

#### **Human Resources**

During 2010 Human Resources/Risk Management will:

- Use feedback from the 2009 Wellness Program to further tailor program offerings to employee needs.
- Expand customer service training program to all Village supervisors.

# CORPORATE FUND – CONTINUED

## VILLAGE MANAGER’S OFFICE

### Initiatives 2010 – Continued

#### **Human Resources – Continued**

- Work with employee focus groups and the Illinois Personnel Benefit Cooperative on developing a Board recommendation regarding the potential implementation of a cafeteria style benefits plan.
- Design and implement a “Total Rewards Statements” for all Village employees as means to enhance employee understanding of their total wages and benefits.
- Formalize the Village’s new employee orientation to improve the employee on-boarding experience.
- In partnership with Support Services, continue to improve data processing efficiency and reporting accuracy through the implementation of the MUNIS personnel actions module and Phase II Human Resources modules (e.g. on-line applicant tracking, employee training tracking, etc.).
- Implement a Village-wide employee satisfaction survey.
- Develop a 3-yr Human Resources Strategic Plan.
- Conduct a comprehensive update of the Board of Fire and Police Commission Regulations in partnership with the Police and Fire Departments, respectively.
- Develop and issue a Request for Proposals for the Village’s occupational health services.
- Design and implement a core loss prevention training curriculum to increase employee awareness of safety sensitive work functions and mitigate the Village’s overall exposure to risk and the associated costs.
- Enhance employee safety committees’ operations.
- Create employee education materials regarding FMLA and workers compensation to improve employee understanding of each event.

#### **Economic Development**

During 2010, Economic Development will:

- Develop a year-round “Shop Local” effort in conjunction with the Chamber of Commerce.
- Use MUNIS and other available technology to enhance knowledge base about commercial properties and businesses for the purpose of marketing the community to internal and external audiences.
- Enhance business retention efforts via frequency of visits.
- Prepare site-specific demographic analyses for parcels in order to facilitate development or broker interest.
- Support property owners' efforts to attract new commercial development to the Culligan, Avon, and Pro Logis sites.
- Facilitate commercial interest with the goal of disposition / redevelopment of Village-owned parcels (e.g. Dominick's, Navy land).

# CORPORATE FUND – CONTINUED

## VILLAGE MANAGER’S OFFICE

### Initiatives 2010 – Continued

#### **9-1-1 Dispatch**

During 2010, 9-1-1 Dispatch will:

- Institute a weekly continuing education program for all Telecommunicators.
- Review, modify, and add policies and procedures to complete the 9-1-1 Dispatch operations manual.
- Increase the outside agency training opportunities for Telecommunicators through participation in both national and local dispatch organizations.
- Engage in regular, ongoing communication with labor representatives to foster positive relations.
- Develop monthly dashboard reports for internal and external customers as well as a quarterly report for the Village Board to allow for monitoring of service standards.
- Establish a management development training plan for the management team.
- Establish a schedule of regular one on one visits with each agency chief to ensure proper service levels and to maintain open communications.

### Core Goals

#### **Village Manager’s Office**

- Provide courteous, prompt, and efficient service to enhance the level of resident and customer satisfaction.
- Facilitate transparency and responsiveness through the efficient processing of Freedom of Information Act requests, including compliance with pertinent new regulations.
- Establish and promote collaborative labor-management relationships.
- Ensure all Village departments strive to achieve established goals by managing business plans and budget.
- Ensure that the Village Board is provided with the necessary forums and information to create the Village Manager’s goals.

#### **Communications**

- Support the communications goals and action steps of each Department or Division’s business plan, the Village Manager and the Board of Trustees.
- Ensure that existing communications programs (internal and external) continue to effectively meet the Division’s mission as well as the communications goals of other Departments, the Village Manager and the Board of Trustees.

# CORPORATE FUND – CONTINUED

## VILLAGE MANAGER’S OFFICE

### Core Goals – Continued

#### **Human Resources**

- Provide professional development and learning opportunities to enhance supervisors’ skills and abilities, as well as provide career development.
- Ensure the Village maintains a competitive and affordable health insurance program to attract and retain employees.
- Enhance employee understanding of Village’s wage/benefits package and policies.
- Improve Human Resources data processing efficiency and reporting accuracy through continued implementation of MUNIS modules.
- Maintain and enhance the Village’s risk management function and loss prevention programs in order to minimize the frequency and severity of loss.

#### **9-1-1 Dispatch**

- Facilitate optimal responses to emergency service calls and provide high-quality dispatch services to external and internal customers.
- Continue to develop an organized and professional management team.

#### **Economic Development**

- Encourage the retention and attraction of businesses which provide significant stability to the Village’s revenue base while maintaining consistency with community planning and development goals.
- Promote development and redevelopment of commercial property in Glenview in downtown, on Milwaukee Avenue, Waukegan Road, and in other areas of the community.

### New Goals

#### **Village Manager’s Office**

- Incorporate new Freedom of Information Act regulations into current procedures; revise procedures as necessary.
- Support and augment the customer service function of the new Resolution Center.

#### **Communications**

- Effectively manage range of projects as assigned by the Village Manager’s Office.

**CORPORATE FUND – CONTINUED**  
**VILLAGE MANAGER’S OFFICE**

**New Goals – Continued**

**9-1-1 Dispatch**

- Seek additional agencies to join Glenview Public Safety Dispatch – on a continual basis.
- Prepare Glenview Public Safety Dispatch, via continued training, response drills, and other mechanisms, for emergency situations.
- Improve Interoperability Capabilities for both internal and external customers.
- Maintain good labor and management relations.

**Human Resources/Risk Management**

- Improve Human Resources data processing efficiency and reporting accuracy through continued automation of MUNIS.
- Continue to provide value added services that enable Village Departments to meet their goals and objectives.
- Improve workers’ compensation, light duty and FMLA data tracking by implanting a process for using unique pay codes in MUNIS.

**Economic Development**

- Engage in a cooperative partnership with the Chamber of Commerce to promote shopping locally in Glenview.
- Utilize GIS, MUNIS, Business Analyst, and other applications to enhance the quality of readily-available information for the purpose of marketing Glenview as a business destination.

**Performance Indicators and Targets**

<b>Performance Measure</b>	<b>2008 Actual</b>	<b>2009 Target</b>	<b>2009 Projected Actual</b>	<b>2010 Target</b>
<b>Village Manager’s Office</b>				
Percent of customer contacts (calls) responded to within one business day	N/A	90%	90%	90%
Bargaining unit contracts settled for Police, Public Works, Fire and Dispatch	N/A	4	3	2 for 2011
Percent of quarterly meetings with department directors held to provide quarterly evaluations relating to budget progress on business plans, work plans and project lists	N/A	100%	100%	100%
Percentage of quarterly meetings held with department directors to provide quarterly evaluations relating to progress of business plans and project lists	100%	100%	100%	100%



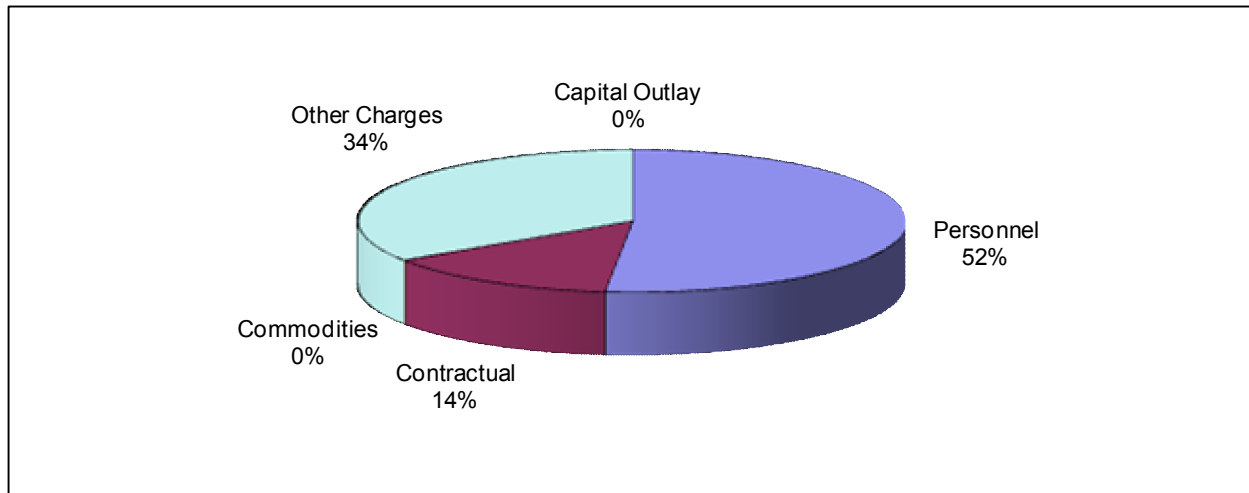
**CORPORATE FUND – CONTINUED**  
**VILLAGE MANAGER’S OFFICE**

**Performance Indicators and Targets – Continued**

<b>Performance Measure</b>	<b>2008 Actual</b>	<b>2009 Target</b>	<b>2009 Projected Actual</b>	<b>2010 Target</b>
<b>Communications</b>				
Percentage increase in E-Glenview subscriptions	10%	12%	12.58%	14%
Average number of web visits each month	56,000	48,000	48,460	50,000
Average neighborhood meeting participant satisfaction rating at least 4 out of 5	4.57	4	4.75	4
At least 90% of respondents to 2010 Telephone Survey not that they “receive adequate information from the Village about	90.10%	N/A	N/A	90%
Average rating of 4 out of 5 on Wellness Program participant satisfaction survey	N/A	4	4.27	4
<b>Risk Management</b>				
Customer satisfaction survey rating related to Risk Management	N/A	4	N/A	4
Average reporting lag time in days per claim from employee to Risk Management	N/A	1	N/A	1
Average reporting lag time in days per claim from Risk Management to Third Party Administrator	N/A	1	N/A	1
Percentage of compliance with OSHA annual training requirements	N/A	100%	N/A	100%
Percentage reduction in the number of claims reported to the Third Party Administrator	N/A	5%	N/A	5%
Percentage decrease in total cost of risk (TCOR)	N/A	5%	N/A	5%
Percentage of position achievement in the top 50% percent of comparable communities in TCOR as a percent of budget	N/A	90%	N/A	90%
<b>Economic Development</b>				
Percentage of major businesses leaving Glenview during year	N/A	<5%	<5%	<5%
Percentage annual increase in visits to Economic Development web page	N/A	10%	N/A	10%
Percent of new businesses listed on web page within one month of Certificate of Occupancy issuance	N/A	100%	N/A	100%
# of contacts organized into a cumulative, shared list, for use by Development Department and Economic Development	N/A	100	N/A	100
<b>Joint Dispatch</b>				
Percentage of accurately dispatched resources appropriately	N/A	100%	N/A	100%
<b>Human Resources</b>				
Customer satisfaction survey related to Human Resources	N/A	4	N/A	4
Increase in the number of employees participating in tuition assistance program	N/A	9	N/A	9
Percentage of filled vacancies within 45 days from time of position request to start date	N/A	80%	N/A	80%
Percentage of filled vacancies between 46-90 days from time of position request to start date	N/A	20%	N/A	20%
Percentage of respondents indicate benefits are not sufficient when offers of employment are declined	N/A	<5%	N/A	<5%
Establish position within the top 50% of comparable communities in benefit offerings as determined by survey	N/A	>50%	N/A	>50%

**CORPORATE FUND – CONTINUED**  
**VILLAGE MANAGER’S OFFICE**

**Appropriations by Category & Personnel**



<b>Appropriations by Category*</b>	<b>2008 Actual</b>	<b>2009 Adopted Budget</b>	<b>2009 Revised Budget</b>	<b>2009 Projected Actual</b>	<b>2010 Adopted Budget</b>
Personnel	1,484,860	1,452,907	1,452,907	1,293,275	1,160,236
Contractual	916,861	354,362	395,274	268,931	312,554
Commodities	3,595	4,500	4,500	3,565	3,250
Other Charges	1,181,602	1,319,157	1,319,157	1,181,207	771,378
Capital Outlay	-	-	-	-	-
<b>Total</b>	<b>3,586,918</b>	<b>3,130,926</b>	<b>3,171,838</b>	<b>2,746,978</b>	<b>2,247,418</b>

\* Corporate Fund total only; excludes Joint Dispatch and Risk Management, which are separate funds

**CORPORATE FUND – CONTINUED**  
**VILLAGE MANAGER’S OFFICE**

**Appropriations by Category & Personnel – Continued**

<b>Personnel Summary</b>	<b>2008 Actual</b>	<b>2009 Adopted Budget</b>	<b>2009 Projected Actual</b>	<b>2010 Adopted Budget</b>
<b>Full Time Authorized</b>				
Village Manager	1.00	1.00	1.00	1.00
Deputy Village Manager	2.00	2.00	1.00	1.00
Assistant to the Village Manager	1.00	1.00	-	-
Management Analyst	-	-	1.00	1.00
Administrative Coordinator	1.00	1.00	-	-
Executive Assistant	1.00	1.00	1.00	1.00
Human Resources Director	1.00	1.00	1.00	1.00
Human Resources Assistant Director	-	-	1.00	1.00
Human Resources Coordinator	1.00	1.00	-	-
Benefits Administrator	1.00	1.00	1.00	1.00
Public Information Director	1.00	1.00	1.00	1.00
Public Information Coordinator	1.00	1.00	-	-
Joint Dispatch Director	1.00	1.00	1.00	1.00
Public Safety Dispatcher	14.00	14.00	-	-
Team Lead	-	-	4.00	2.00
Telecommunicator	-	-	12.00	12.00
Risk Manager	1.00	1.00	-	1.00
<b>Total Full Time Authorized</b>	<b>27.00</b>	<b>27.00</b>	<b>25.00</b>	<b>24.00</b>
<b>Part Time Authorized</b>				
Economic Development Coordinator	0.60	0.60	0.60	0.60
Cable TV Technician	0.25	0.25	0.25	0.75
Telecommunicator	-	-	2.75	4.62
Intern	-	-	1.00	1.00
<b>Total Part Time Authorized</b>	<b>0.85</b>	<b>0.85</b>	<b>4.60</b>	<b>6.97</b>
<b>Total</b>	<b>27.85</b>	<b>27.85</b>	<b>29.60</b>	<b>30.97</b>

Notes:

- In 2009 the Village implemented a reduction in force, eliminating Human Resource Coordinator position
- One of the Deputy Village Manager positions was reclassified as Director of Capital Projects
- The Public Information Coordinator position was reclassified to Management Analyst
- The Administrative Coordinator position was reclassified to Customer Service Supervisor and moved to Administrative Services
- The Public Safety Dispatchers were reclassified to Telecommunicators
- Two Telecommunicators were promoted to Team Leads, one part-time Telecommunicator was promoted to Team Lead, and one part-time Telecommunicator was promoted to full-time Telecommunicator
- The part-time Cable TV Technician was increased to .75 FTE
- The Assistant to the Village Manager was reclassified to Assistant Human Resources Director
- The Risk Manager position was eliminated through attrition

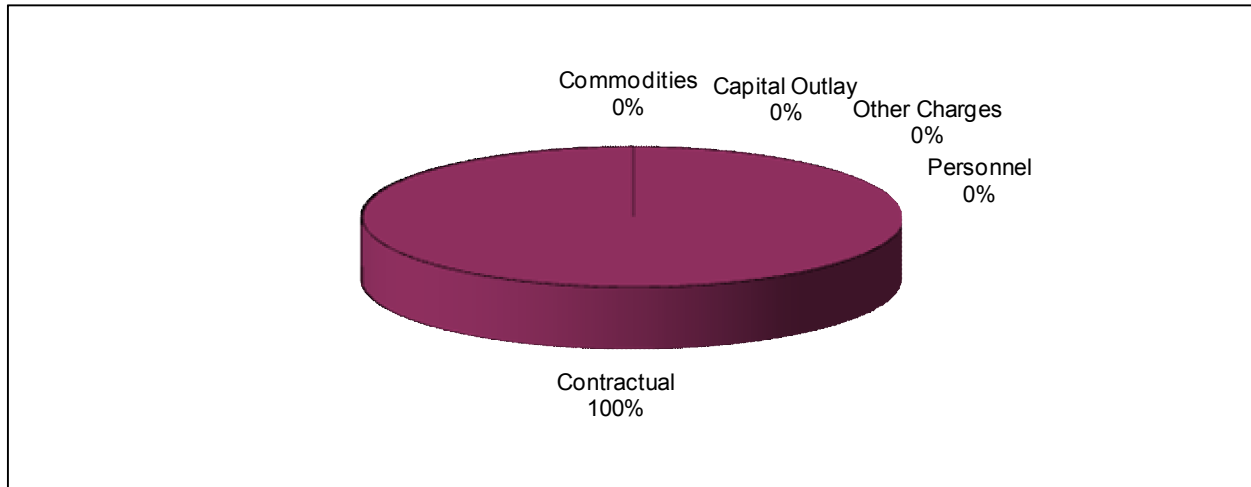
\* Includes FTE count from Water, Sewer, Wholesale Water, North Maine Utility, Joint Dispatch and Risk Management

# CORPORATE FUND – CONTINUED

## LEGAL

The Village of Glenview hires outside legal firms to represent the Village. The outside agencies are subject matter experts, readily available for use by the Village, and an efficient and effective use of the taxpayer’s dollars. The main areas of concentration are labor union negotiations, labor matters, prosecution, and general legal counsel.

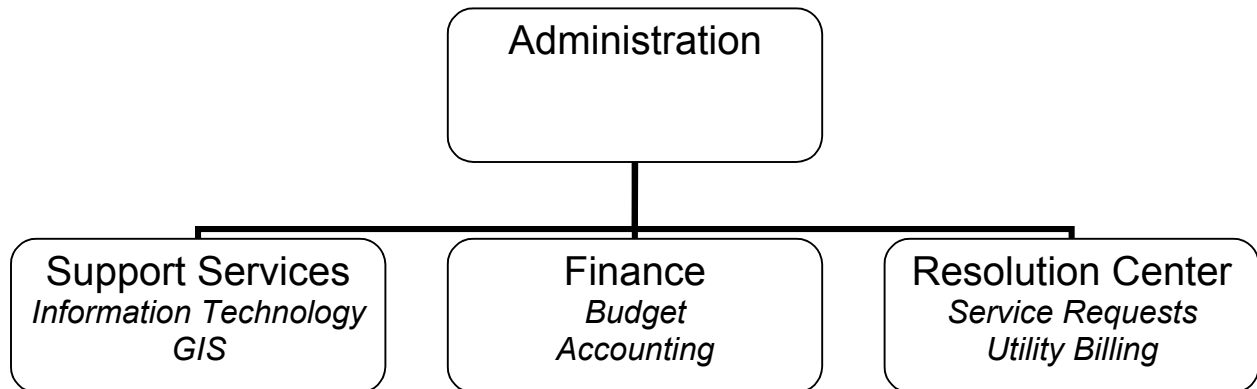
### Appropriations by Category



Appropriations by Category	2008 Actual	2009 Adopted Budget	2009 Revised Budget	2009 Projected Actual	2010 Adopted Budget
Personnel	-	-	-	-	-
Contractual	337,508	569,500	569,500	553,619	450,306
Commodities	1,060	1,000	1,000	1,000	-
Other Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
<b>Total</b>	<b>338,568</b>	<b>570,500</b>	<b>570,500</b>	<b>554,619</b>	<b>450,306</b>

# CORPORATE FUND – Continued

## ADMINISTRATIVE SERVICES



The Administrative Services Department manages the financial and technology assets of the Village promoting fiscal responsibility, transparency and efficient service delivery.

### Accomplishments 2009

- Issued bond counsel, financial and investment services RFP's for procuring competitively bid pricing for these services.
- Moody's Investors Service assigned Aaa rating to the Village of Glenview's \$26.7 million General Obligation Corporate Purpose Bonds to finance the construction of a new library and various storm sewer projects.
- Moody's Investors Service assigned Aaa rating to the Village of Glenview's \$11.8 million and \$28.3 million General Obligation Refunding Bonds to refund debt issued for the redevelopment of the former Glenview Naval Air Station.
- Maintained status as recipient of the Government Finance Officers Association Distinguished Budget Presentation Award.
- Completed the fire mobile records project enabling the Fire Department to access data and maps while en route in response to dispatch calls.
- Configured and installed all the necessary computer and telecommunications hardware and software for the new Fire Station 7 to begin operations.
- Completed Village-wide upgrade to Microsoft Office 2007.
- Designed and implemented technology solution to dispatch Village of Grayslake Police service.
- Continued development of the enterprise software application including the automation of payroll processing, form delivery, and providing web-based employee self service opportunities.
- Designed and implemented a centralized customer service center ("Resolution Center") for the Village to process work order requests, to answer general information requests enhancing the quality of service through call tracking and to provide residents open and convenient access to Glenview government.

# CORPORATE FUND – Continued

## ADMINISTRATIVE SERVICES

### Initiatives 2010

During 2010, Administrative Services will:

- Prepare a financial policy manual.
- Monitor the progress of revenue sources and produce a multi-year operating budget.
- Align the purchasing policy with enterprise software application.
- Update the Village technology strategic plan.
- Provide more on-line citizen services including utility bill payment.
- Expand the customer service support function of the Village.

### Core Goals

- Manage the Village's accounts to ensure compliance with applicable regulations and adoption of best practices.
- Improve policies and procedures to continue to improve the management of the Village's capital improvement funding and track capital assets.
- Budget to meet the Village's operating needs and management objectives while maintaining compliance with applicable regulations and using best practices.
- Improve utilization of integrated automated financial system to support the procurement of goods and services in accordance with requirements and best practices.
- Manage customer service requests for information technology support.
- Guide the analysis, design and implementation of information assets leveraging projects across multiple departments to support the technology goals of the Village.
- Govern Village information assets to control standards and ensure reliability and security.
- Manage technology to enable effective collaboration and communication.

### New Goals

- Manage resolution center growth and monitor citizen response.

# CORPORATE FUND – Continued

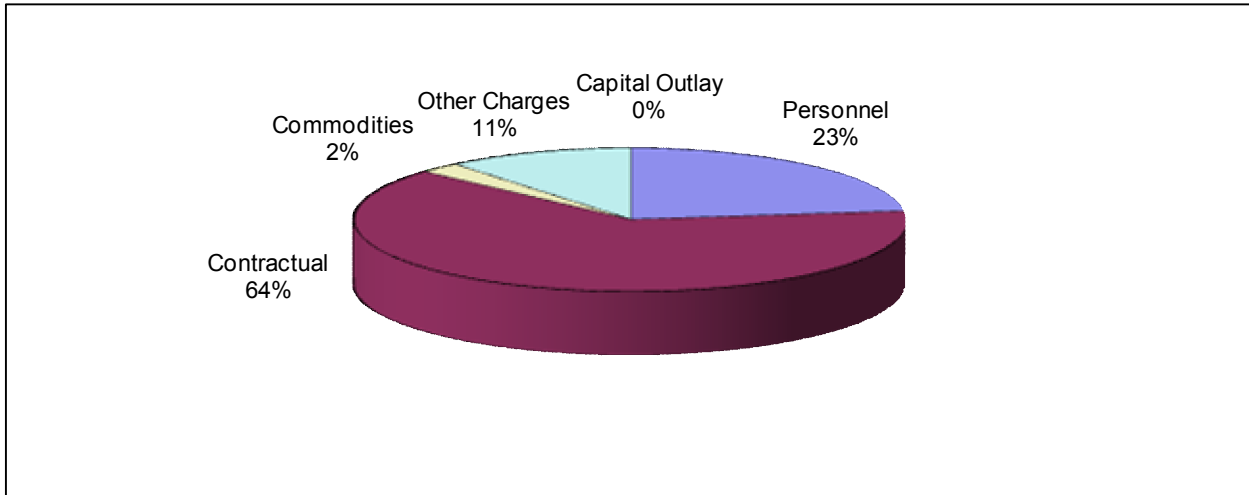
## ADMINISTRATIVE SERVICES

### Performance Indicators and Targets

<b>Performance Measure</b>	<b>2008 Actual</b>	<b>2009 Target</b>	<b>2009 Projected Actual</b>	<b>2010 Target</b>
<b>Support Services</b>				
Percentage of IT service level agreement response for Helpdesk support (ticket response, back-up completion and security patch update)	99%	99%	99%	99%
IT Helpdesk service satisfaction and courtesy rating	N/A	4	4	4
Internal customer rating on whether computer training matched employee skills and needs	4	4	4	4
Internal customer service rating that show staff's desktop mapping and GIS queries are being met	N/A	4	4	4
Percent time project tasks remain on schedule	90%	90%	90%	90%
Percentage of system and service availability	95%	95%	95%	95%
Percentage of IT service level agreement one-hour Priority One response	100%	100%	99%	100%
Percentage of environmentally friendly registered products (EPAT) technology products purchased	95%	95%	99%	95%
Management team's satisfaction rating on the enterprise systems' management dashboard	N/A	4	4	4
Percent efficiency gained on document scanning volume and value	N/A	25%	25%	25%
User satisfaction rating on the Village document archival system	N/A	4	4	4
<b>Finance</b>				
Consecutive years for receiving the Certificate of Achievement for Excellence in Financial Reporting award	24	26	25	26
Consecutive years for receiving the Distinguished Budget Presentation award	0	1	1	2
Percentage reduction of repeat auditor comments	NA	50%	50%	50%
Percentage of complete information provided to the auditors by the established date	NA	90%	90%	90%
Percentage of water billing filings transmitted timely and accurately	100%	100%	100%	100%
Internal customer satisfaction survey rating	N/A	4	4	4
Number of Special Service Areas that are not filed with Cook County	12	3	8	6
Village Board satisfaction survey rating	N/A	4	4	4
Percentage of manual entry of water bill payments	92%	50%	50%	50%
<b>Resolution Center (New Department Function)</b>				
Survey response indicated a 4 out of 5 overall satisfaction with work order communication and response	N/A	N/A	4	4
Log or route 95% of customer contacts	N/A	N/A	95%	95%
Generate 99% of work orders requested	N/A	N/A	99%	99%

**CORPORATE FUND – Continued**  
**ADMINISTRATIVE SERVICES**

**Appropriations by Category & Personnel**



<b>Appropriations by Category</b>	<b>2008 Actual</b>	<b>2009 Adopted Budget</b>	<b>2009 Revised Budget</b>	<b>2009 Projected Actual</b>	<b>2010 Adopted Budget</b>
Personnel	3,074,595	2,210,531	2,210,531	2,110,648	1,362,057
Contractual	2,061,094	2,845,429	2,845,429	3,166,085	3,749,591
Commodities	99,598	166,967	166,967	155,063	141,675
Other Charges	293,472	2,487,524	2,487,524	80,880	647,028
Capital Outlay	267,783	25,900	25,900	27,900	-
<b>Total</b>	<b>5,796,542</b>	<b>7,736,351</b>	<b>7,736,351</b>	<b>5,540,576</b>	<b>5,900,351</b>



**CORPORATE FUND – Continued**  
**ADMINISTRATIVE SERVICES**

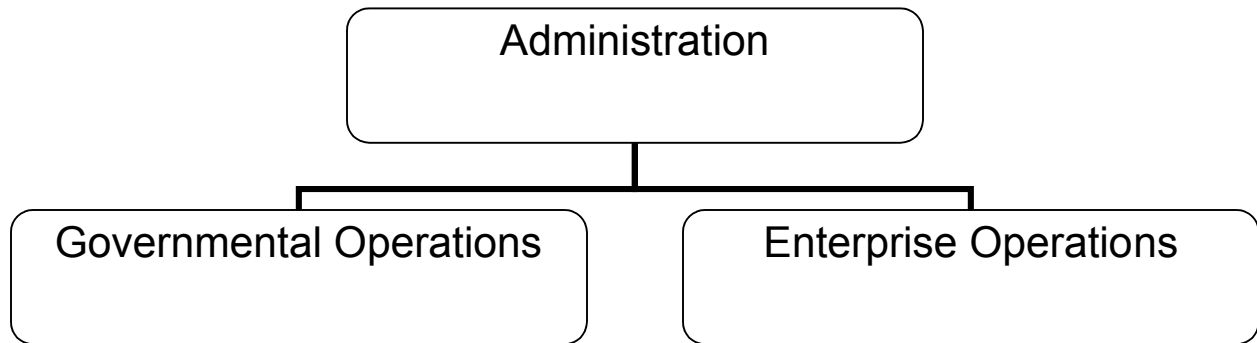
**Appropriations by Category & Personnel – Continued**

<b>Personnel Summary</b>	<b>2008 Actual</b>	<b>2009 Adopted Budget</b>	<b>2009 Projected Actual</b>	<b>2010 Adopted Budget</b>
<b>Full Time Authorized</b>				
Director of Support Services	1.00	1.00	-	-
Director of Administrative Services	-	-	1.00	1.00
Support Services Coordinator	1.00	1.00	-	-
Customer Service Representative	-	-	5.00	5.00
Customer Service Supervisor	-	-	1.00	1.00
Administrative Analyst	-	-	1.00	1.00
CADD Coordinator	1.00	1.00	1.00	1.00
CADD Operator	2.00	2.00	-	-
CADD/GIS Technician	-	-	2.00	2.00
Chief Financial Officer	1.00	1.00	-	-
Accountant	1.00	1.00	-	-
Accounting Clerk	6.00	6.00	-	-
Management Analyst	1.00	1.00	-	1.00
Accounting Supervisor	1.00	1.00	-	-
Financial Services Director	1.00	1.00	-	-
Purchasing Agent	1.00	1.00	-	-
Purchasing Manager	-	-	1.00	1.00
Budget Manager	-	1.00	-	1.00
Director of Budget and Performance Management	1.00	-	-	-
Senior Budget Analyst	1.00	-	-	-
Senior Financial Manager	1.00	1.00	1.00	1.00
<b>Total Full Time Authorized</b>	<b>20.00</b>	<b>19.00</b>	<b>13.00</b>	<b>15.00</b>
<b>Part Time Authorized</b>				
Accounting Clerk	1.00	1.00	-	-
Customer Service Representative	-	-	1.00	1.00
Recyclers/Waste Haulers	0.60	0.60	-	0.40
<b>Total Part Time Authorized</b>	<b>1.60</b>	<b>1.60</b>	<b>1.00</b>	<b>1.40</b>
<b>Total</b>	<b>21.60</b>	<b>20.60</b>	<b>14.00</b>	<b>16.40</b>

Notes:

- A new department was created that includes Support Services, Finance and Resolution Center, creating the Administrative Services Department
- In 2009 the Village implemented a reduction in force, eliminating the following positions: Support Services Coordinator, Accountant, Accounting Supervisor, Financial Services Director, and Budget Manager
- The Management Analyst position was eliminated through attrition
- Five Accounting Clerks were reclassified to staff of the Resolution Center as Customer Service Representatives
- One Accounting Clerk position was reclassified to Administrative Analyst
- The Customer Service Supervisor was transferred from the Village Manager's Office
- The CADD Operator positions were reclassified to CADD/GIS Technicians
- The Chief Financial Officer position was eliminated through attrition and replaced via contract
- The Village did not renew its contract with Glenkirk for recycling, this is now under the Village-wide janitorial contract

**CORPORATE FUND – CONTINUED**  
**PUBLIC WORKS**



The Village of Glenview Public Works Department, with pride and dedication, is committed around the clock to provide quality, reliable and efficient public services to maintain a safe, healthy and attractive community.

**Accomplishments 2009**

The 2009 fiscal year was focused on increasing operational efficiencies, improving data collection and reporting, and recognizing opportunities for cost savings. While focusing on these values, the Public Works Department had many notable accomplishments:

- The 2008-2009 snow season brought 52 inches of snow which resulted in 13 plow events. An average snow season typically results in 4 to 6 plow events.
- Refurbished the well pump at Gallery Park and installed new control devices, which are expected to result in substantial energy efficiencies and cost savings in the amount of \$43,000.
- The valve turning contract was brought back in house to be completed by village crews. Staff developed a three year cycle which is well within industry standards. In 2009 all of Glenview was completed.
- Utilizing SharePoint, staff worked with Support Services to develop a database to track all employee training and water/sewer inventory.
- Staff is reporting service indicators to the Village Manager's Office on a weekly basis.
- Staff produced the departments first Annual Report for 2008.
- An employee committee, including bargaining unit members, developed and implemented a comprehensive cross training program between the two divisions.
- Throughout the year the department offered 52 training courses to their staff. The majority of which were required trainings.
- Staff revised the tree and stump removal program which resulted in a more efficient service for the resident.
- Implemented fuel management system.
- New parking machines were installed at the commuter lots which will allow for payment by credit card, cell phone and cash.

# CORPORATE FUND – CONTINUED

## PUBLIC WORKS

### Accomplishments 2009 – Continued

- The holiday tree collection program was revised to limit the amount of driving and emissions related to the program. Groot, not Village crews, is now responsible for disposal of holiday trees. This program change resulted in an approximate fuel savings of \$35,446.
- Cleared buckthorn at the Baxter parcel, which will allow native vegetation to establish and grow.
- Installed and maintained colir log to prevent shoreline erosion at Lake Glenview.

### Initiatives 2010

During 2010, the Public Works Department will continue to focus its efforts on developing a professional infrastructure that emphasizes budgetary accountability, documentation of procedures, training, safety, and tracking performance.

The Public Works Department has created its first policy and procedure manual and will continue in 2010 to build and refine its contents. In conjunction with developing operating procedures, staff will continue to develop and implement long term preventative maintenance programs. One such program includes Cross Connection Control which is scheduled to begin the first of the year. This program will ensure the Village of Glenview is in compliant with the State of Illinois mandate, and safety of the public water supply.

Assuring that staff has proper training in the field is also a priority for the department. In 2009 a comprehensive training program was developed which included mandatory and voluntary training, as well as cross training. In 2010, the priority will be to maintain the training schedule and maintain accurate records. One notable training goal is for all Fleet Mechanics be EVT certified (Emergency Vehicle Technician) by the end of the year. The primary driver behind this aggressive training program is the safety of all employees. In addition to formal training, employees will also participate in facility safety audits and safety talks with their supervisors.

### Core Goals

- Increase employee knowledge through comprehensive training, including cross training.
- Effectively maintain the Village's fleet in order to ensure internal customers meets their operational goals.
- Formalize documentation and increase safety consciousness through implementation of standard operating procedures.
- Improve employee safety with comprehensive departmental risk management program.
- Improve management information through enhanced data collection and reporting mechanisms.
- Provide a high level of customer service to the residents and businesses in Glenview.

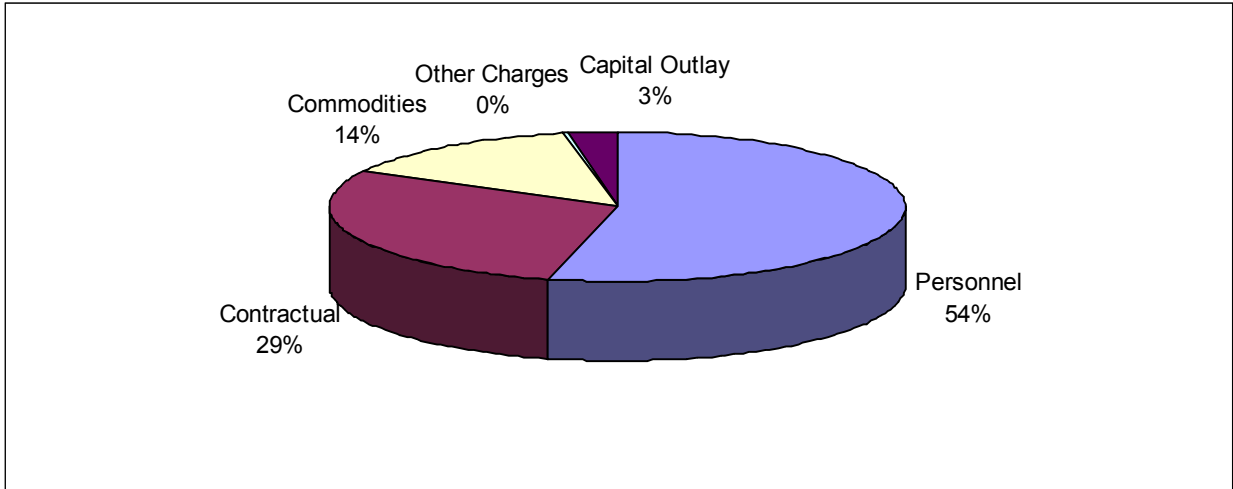
**CORPORATE FUND – CONTINUED**  
**PUBLIC WORKS**

**Performance Indicators and Targets**

<b>Performance Measure</b>	<b>2008 Actual</b>	<b>2009 Target</b>	<b>2009 Projected Actual</b>	<b>2010 Target</b>
Review 10% of standard operating procedures annually	N/A	N/A	N/A	100%
90% adherence to training schedules	N/A	N/A	76%	90%
# average hours of training per maintenance worker	N/A	N/A	N/A	30
Percent reduction in personal injuries	N/A	5%	N/A	5%
Percent reduction in property damages	N/A	5%	N/A	5%
Percent reduction in workers' compensation	N/A	2.5%	N/A	2.5%
Percent reduction on man-hours for JULIE locates	N/A	5%	14%	5%
# of utility hits	7	10	5	<10
Complete 95% of assignments given by Administrative Services on time	N/A	N/A	N/A	95%
80% of all work orders are closed in accordance with timeframes outlined in the Resolution Center SLA	N/A	N/A	N/A	80%
90% of non-residential properties with Cross Connections are inspected on an annual basis	N/A	N/A	N/A	30%
Internal customers' satisfaction rating on repair time, courteousness and quality of service	3.6	4.0	3.8	4.0
Percentage of fleet availability	96.89%	90.00%	96.56%	>95.00%
Percentage of minimum billable hours	75.01%	70.00%	73.13%	>70.00%
Percentage of repairs completed in 1 day	87.67%	80.00%	83.96%	>80.00%
Percentage of repairs completed in 3 days or less	96.44%	90.00%	94.25%	>90.00%
Percentage of "comeback/repeat" repairs	0.002%	0.002%	0.000%	<1.000%
Percentage of scheduled maintenance and unscheduled maintenance repair ratio	65/35	60/40	48/52	60/40

**CORPORATE FUND – CONTINUED**  
**PUBLIC WORKS**

**Appropriations by Category & Personnel**



<b>Appropriations by Category</b>	<b>2008 Actual</b>	<b>2009 Adopted Budget</b>	<b>2009 Revised Budget</b>	<b>2009 Projected Actual</b>	<b>2010 Adopted Budget</b>
Personnel	3,041,800	3,608,840	3,608,840	3,547,261	3,640,797
Contractual	3,626,762	2,555,675	2,555,675	2,280,878	1,965,192
Commodities	(17,180)	40,520	73,715	883,495	960,258
Other Charges	(5,563)	621,408	621,408	3,920	11,430
Capital Outlay	5,102	-	-	-	190,000
<b>Total</b>	<b>6,650,921</b>	<b>6,826,443</b>	<b>6,859,638</b>	<b>6,715,554</b>	<b>6,767,677</b>

**CORPORATE FUND – CONTINUED**  
**PUBLIC WORKS**

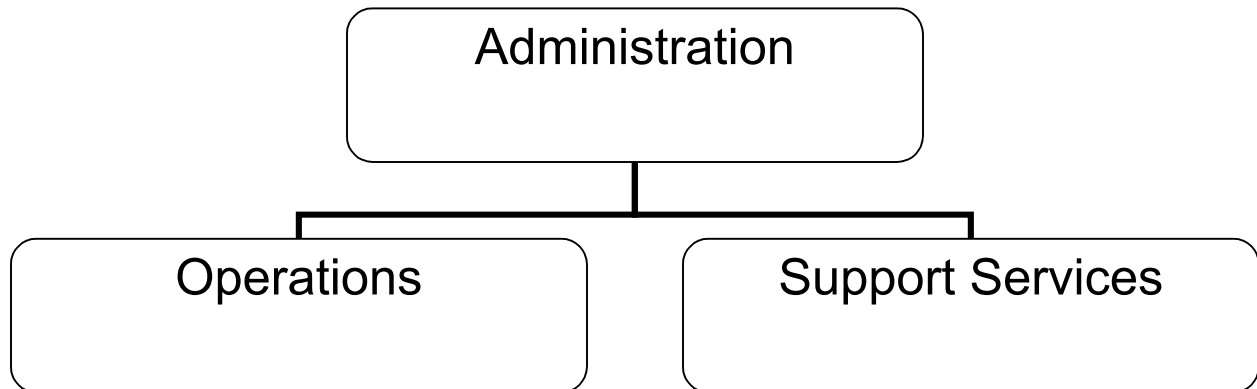
**Appropriations by Category & Personnel – Continued**

<b>Personnel Summary</b>	<b>2008 Actual</b>	<b>2009 Adopted Budget</b>	<b>2009 Projected Actual</b>	<b>2010 Adopted Budget</b>
<b>Full Time Authorized</b>				
Director	1.00	1.00	1.00	1.00
Assistant to the Director	1.00	1.00	1.00	1.00
Strategic Services Manager	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	-	-
Administrative Coordinator	-	-	1.00	1.00
Management Analyst	1.00	1.00	1.00	1.00
Public Works Superintendent	2.00	2.00	2.00	2.00
Supervisor	7.00	7.00	6.00	6.00
Maintenance Equipment Operator	40.00	40.00	40.00	40.00
Auto Mechanic	4.00	-	-	-
Mechanic Technician	-	4.00	3.00	3.00
Natural Resources Manager	1.00	1.00	1.00	1.00
<b>Total Full Time Authorized</b>	<b>59.00</b>	<b>59.00</b>	<b>57.00</b>	<b>57.00</b>
<b>Part Time Authorized</b>				
Administrative Secretary	0.50	0.50	0.50	0.50
Seasonal Public Works	3.25	2.03	2.03	2.75
Fleet Assistant	0.50	0.50	0.50	0.50
Intern	0.63	0.63	-	-
<b>Total Part Time Authorized</b>	<b>4.88</b>	<b>3.66</b>	<b>3.03</b>	<b>3.75</b>
<b>Total</b>	<b>63.88</b>	<b>62.66</b>	<b>60.03</b>	<b>60.75</b>

Notes:

- In 2009 the Village implemented a reduction in force, eliminating one Mechanical Technician position
  - The Administrative Assistant was reclassified to Administrative Coordinator
  - One Supervisor was promoted to Superintendent and the vacant Supervisor position was eliminated
- \* Includes FTE count from Water, Sewer, Wholesale Water, North Maine Utility and Fleet Services

**CORPORATE FUND – CONTINUED**  
**POLICE**



It is the mission of the Glenview Police Department to protect life and property, to enforce state laws and local ordinances, and to provide services and assistance to the residents and visitors of Glenview in a professional and courteous manner. It is also the responsibility of the Police Department to work cooperatively with other Village Departments to support the goals of the Glenview Village Board and enhance the quality of life within the community.

**Accomplishments 2009**

- Completed promotional exam for the rank of Sergeant.
- Instituted Community Relations program using contract services.
- Reduced full time employees by 5 (4 sworn and 1 civilian).
- Substantially reduced overtime expenses.
- Completed an agreement with Lockheed Martin Inc. for range lease services.
- Successfully implemented 12 hour patrol shifts.

**Initiatives 2010**

- Establish a new police officer eligibility list.
- Pursue additional lease revenue opportunities.
- Continue employee development through unit assignment rotations.

**Core Goals**

- Implement the New World accident module allowing for immediate data transfer to State's data base.
- Complete a recruitment and selection program for police officers.
- Manage traffic related issues to maintain high levels of public safety and quality of life in the Village.
- Utilize directed patrol to target identified community problems.

# CORPORATE FUND – CONTINUED

## POLICE

### New Goals

- Complete and oversee implementation of first contract with Fraternal Order of Police for Dispatch Center.
- Complete and implement second police contract with Fraternal Order of Police.

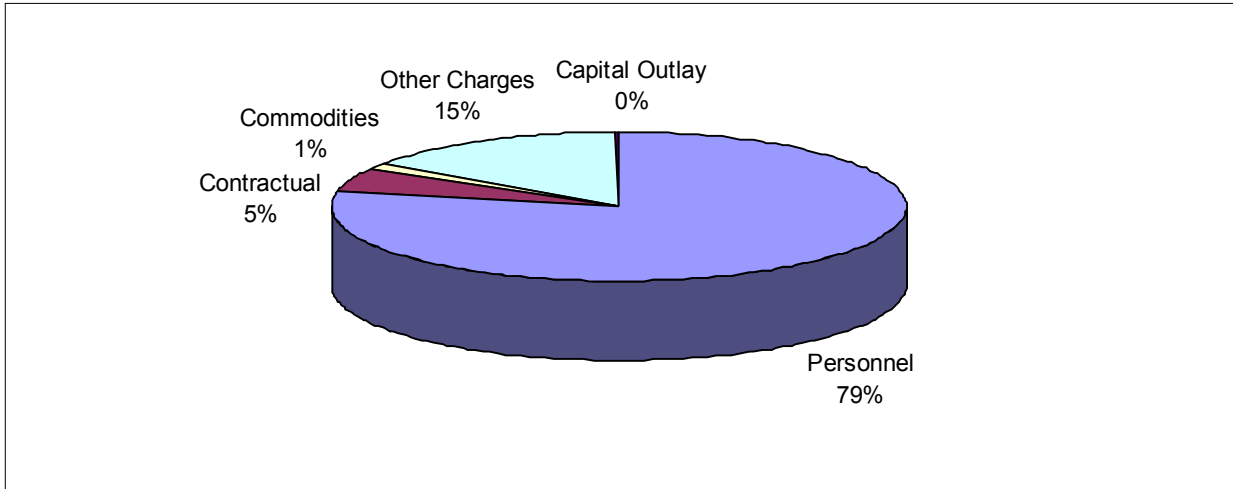
### Performance Indicators and Targets

<b>Performance Measure</b>	<b>2008 Actual</b>	<b>2009 Target</b>	<b>2009 Projected Actual</b>	<b>2010 Target</b>
Increase usage of traffic calming devices by 10% over 2009	15	17	20	25
Increase contacts by 10% over 2009	1,377	1,500	2,163	2,200
Number of applicants on the promotional list	N/A	5	18	5
Citizen satisfaction rating	N/A	4	4.9	4
Percentage of missing signs of foul play in missing person cases	N/A	0%	0%	0%
Number of residents that participated in Village events	N/A	10	60	30
Number of community members that utilized/toured the Police campus	N/A	3,000	5,000	5,500
Increase enforcement efforts at school zones, hazardous intersections and speeding "hot spots"	1,874	1,967	2,450	2,575
Number of communication meetins per week with contractors and government traffic groups during construction season	N/A	1	1	1
Percentage of domestic violence victims supported/assisted within 24 hours of notification	N/A	90%	90%	90%



**CORPORATE FUND – CONTINUED**  
**POLICE**

**Appropriations by Category & Personnel**



<b>Appropriations by Category</b>	<b>2008 Actual</b>	<b>2009 Adopted Budget</b>	<b>2009 Revised Budget</b>	<b>2009 Projected Actual</b>	<b>2010 Adopted Budget</b>
Personnel	9,433,607	9,585,285	9,585,285	9,386,933	9,490,412
Contractual	1,243,742	171,882	273,212	514,694	609,559
Commodities	138,474	185,525	185,525	134,375	145,800
Other Charges	1,459,096	1,605,605	1,605,605	1,200,565	1,824,656
Capital Outlay	94,909	31,200	31,200	31,200	39,000
<b>Total</b>	<b>12,369,828</b>	<b>11,579,497</b>	<b>11,680,827</b>	<b>11,267,767</b>	<b>12,109,427</b>

**CORPORATE FUND – CONTINUED**  
**POLICE**

**Appropriations by Category & Personnel – Continued**

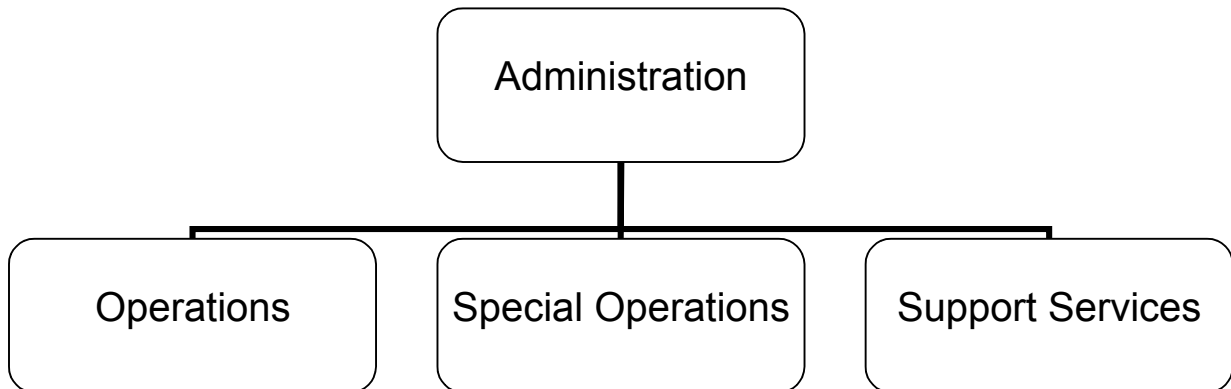
<b>Personnel Summary</b>	<b>2008 Actual</b>	<b>2009 Adopted Budget</b>	<b>2009 Projected Actual</b>	<b>2010 Adopted Budget</b>
<b>Full Time Authorized</b>				
Chief of Police	1.00	1.00	1.00	1.00
Deputy Chief of Police	2.00	2.00	2.00	2.00
Executive Assistant	1.00	1.00	1.00	1.00
Commander	6.00	5.00	4.00	4.00
Sergeant	7.00	10.00	10.00	10.00
Police Officer	61.00	58.00	56.00	56.00
Records Supervisor	1.00	1.00	-	-
Support Services Supervisor	-	-	1.00	1.00
Records Clerk	1.00	-	-	-
Property/Evidence Officer	1.00	1.00	1.00	1.00
Public Service Officer	4.00	5.00	5.00	6.00
Animal Control Officer	1.00	1.00	1.00	1.00
Social Worker	1.00	1.00	1.00	1.00
<b>Total Full Time Authorized</b>	<b>87.00</b>	<b>86.00</b>	<b>83.00</b>	<b>84.00</b>
<b>Part Time Authorized</b>				
Records Clerk	1.37	-	-	-
Public Service Officer	1.70	3.07	1.00	1.00
Crossing Guards	5.97	6.23	7.62	9.00
<b>Total Part Time Authorized</b>	<b>9.04</b>	<b>9.30</b>	<b>8.62</b>	<b>10.00</b>
<b>Total</b>	<b>96.04</b>	<b>95.30</b>	<b>91.62</b>	<b>94.00</b>

Notes:

- One Commander position was eliminated through attrition and was not filled
- Two Police Officer positions were eliminated and were not filled
- Records Supervisor was reclassified to Support Services Supervisor

# CORPORATE FUND – CONTINUED

## FIRE



The Glenview Fire Department is a progressive agency dedicated to professionalism and efficient operations. The Department's 84 professional firefighters and a support staff of 2 full time equivalents provide a full range of emergency and educational services. Because the Village of Golf and areas of unincorporated Cook County contract with Glenview for the provision of fire services, the Department serves a population of more than 65,000 over a 21.5 square mile area and responds to over 7,100 calls for emergency service each year.

### Accomplishments 2009

- Finished construction and placed in service the new Fire Station #7 on Glenview Road.
- Fire Department staff participated in the successful negotiations of the first contract with the Glenview Dispatch communications personnel.
- Completed a comprehensive testing process and promoted four Firefighters to the rank of Lieutenant.
- Purchased and placed in service a new Pierce engine for Station #8.
- Working with Human Resources, successfully negotiated and signed the collective bargaining agreement with the Glenview Professional Firefighters Union, Local 4186.
- The Public Education Division presented fire safety education classes throughout the community, at schools, and many other civic events. Total contacts for 2009 were 25,203 citizens.
- Responded to 7160 fire and medical incidents, resulting in 16,080 apparatus responses, in 6 minutes or less travel time 96.50%.
- Implemented mobile data computers in fire apparatus resulting in more accurate mapping and data gathering capabilities.
- Working with the Police Department, implemented the joint Fire/Police Fire Investigation team.

# CORPORATE FUND – CONTINUED

## FIRE

### Initiatives 2010

- Complete a Battalion Chiefs promotional process and promote two Lieutenants to the rank of Battalion Chief.
- Complete a Captains promotional process and promote two Lieutenants to the rank of Captain.
- Promote two firefighters to the rank of Lieutenant to fill vacancies created by the promotion(s) of Lieutenants.
- Evaluate current Battalion Chief Job descriptions and update to include functional assignments.
- Create new job descriptions for the rank of Captain to incorporate all of the roles and responsibilities of the position.
- Plan for a Firefighters entrance exam as the current list expires in February 2010.
- Plan for contract negotiations with the Glenview Professional Firefighters Union, Local 4186.
- Implement the Labor Management Committee to foster a positive working relationship with Local 4186.
- Recruit additional personnel to participate in core functions of the department as part of succession planning.
- Update and implement the Villages Emergency Operations Plan.

### Core Goals

- Provide for accurate and easily accessible building and property pre-fire plans.
- Provide support in a review process of administrative roles and responsibilities in the Fire Department. This includes all programs and functional job assignments.

### New Goals

- Support and facilitate Phase 1 of a Glenview Fire Department Standard of Cover document following established industry standards.

The purpose of the Standards of Cover document is to design and develop an “all hazards” response system that will meet the needs of the Village, as well as those unincorporated areas of the response district. Matching the arrival of resources with the specific point of fire growth or medical problem is one of the greatest challenges currently facing the fire department.

The creation of a Standards of Cover document consists of decisions made regarding the placement of resources in relation to potential demand. It is our goal to better document the needs and requirements of the fire department through this process.

# CORPORATE FUND – CONTINUED

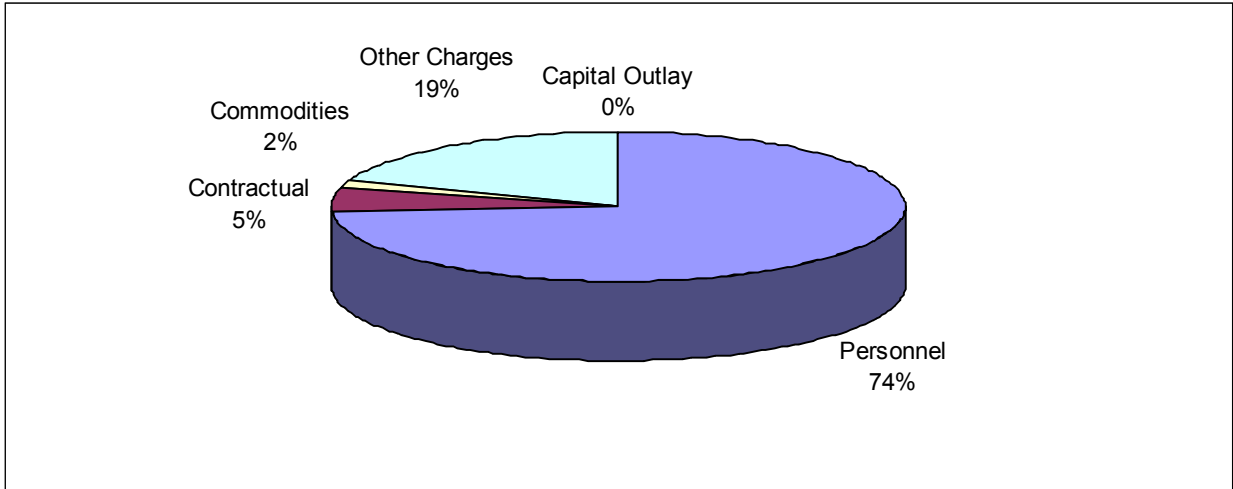
## FIRE

### Performance Indicators and Targets

<b>Performance Measure</b>	<b>2008 Actual</b>	<b>2009 Target</b>	<b>2009 Projected Actual</b>	<b>2010 Target</b>
100% of all response categories will have an established time standard	N/A	N/A	N/A	100%
100% of target hazard occupancies are completed for district(s) #6 and #13	N/A	N/A	N/A	100%
Make assignments, describe roles and responsibilities of 100% of the shift officers participating in the review process	N/A	N/A	N/A	100%
Update 100% of Fire job descriptions	N/A	N/A	N/A	100%
25% of Fire Department policies are reviewed	N/A	N/A	N/A	100%
25% of Fire Department standard operating procedures are reviewed	N/A	N/A	N/A	100%
25% of Police and Fire Commission Rules and Regulations are reviewed	N/A	N/A	N/A	100%
Percentage of turnout times (time from end of dispatch to start of vehicle movement) of less than 70 seconds on day and evening hours	N/A	90%	83.6%- 98.2%	90%
Percentage of turnout times of less than 90 seconds during night hours (Note: accurate data analysis is dependent on a software update from New World)	N/A	90%	N/A	90%
Percentage of response times (travel time) in less than 5 minutes (Note: adjustment to this time may be warranted after an analysis of population densities)	N/A	90%	92.2%- 95.6%	90%
Percentage of K-8 classrooms and senior facilities visited to present a specific message	N/A	100%	N/A	100%
Operational readiness of Emergency Operations Center (EOC) from time of notification	N/A	1 hour	N/A	1 hour

**CORPORATE FUND – CONTINUED**  
**FIRE**

**Appropriations by Category & Personnel**



<b>Appropriations by Category</b>	<b>2008 Actual</b>	<b>2009 Adopted Budget</b>	<b>2009 Revised Budget</b>	<b>2009 Projected Actual</b>	<b>2010 Adopted Budget</b>
Personnel	9,414,658	9,790,016	9,790,016	9,678,996	9,845,434
Contractual	1,105,150	233,343	262,913	775,715	688,651
Commodities	166,568	153,269	153,269	208,852	240,336
Other Charges	1,604,642	2,663,702	2,663,702	2,052,480	2,550,525
Capital Outlay	-	-	-	-	-
<b>Total</b>	<b>12,291,018</b>	<b>12,840,330</b>	<b>12,869,900</b>	<b>12,716,043</b>	<b>13,324,946</b>

# CORPORATE FUND – CONTINUED

## FIRE

### Appropriations by Category & Personnel – Continued

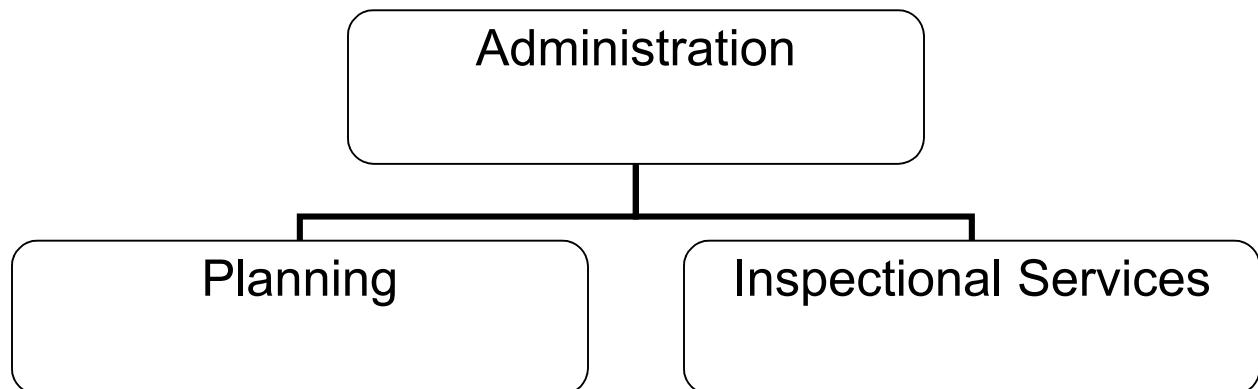
Personnel Summary	2008 Actual	2009 Adopted Budget	2009 Projected Actual	2010 Adopted Budget
<b>Full Time Authorized</b>				
Fire Chief	1.00	1.00	1.00	1.00
Deputy Fire Chief	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00
Administrative Secretary	1.00	1.00	1.00	1.00
Fire Battalion Chief	4.00	4.00	2.00	3.00
Fire Captain	-	-	1.00	-
Fire Lieutenant	15.00	15.00	14.00	16.00
Firefighter Paramedic	63.00	63.00	61.00	60.00
Firefighter	-	-	2.00	3.00
<b>Total Full Time Authorized</b>	<b>86.00</b>	<b>86.00</b>	<b>84.00</b>	<b>86.00</b>
<b>Part Time Authorized</b>				
Management Analyst	0.60	0.60	-	0.60
<b>Total Part Time Authorized</b>	<b>0.60</b>	<b>0.60</b>	<b>-</b>	<b>0.60</b>
<b>Total</b>	<b>86.60</b>	<b>86.60</b>	<b>84.00</b>	<b>86.60</b>

Notes:

- In 2009 the Village implemented a reduction in force, eliminating the part-time Management Analyst
- Two Fire Battalion Chief positions were vacated through attrition
- As part of the Fire Union negotiations, the Captain position was reinstated and a Lieutenant was reclassified to the position
- Two Firefighter Paramedic positions were vacated through attrition and were filled with two Firefighters

# CORPORATE FUND – CONTINUED

## DEVELOPMENT



The Development Department is dedicated to enhancing the quality of life, environment, and property values of the Glenview community through education and enforcement delivered with resourceful, responsive and reliable customer service. The Development Department is comprised of the Inspectional Services and Planning Divisions. The department's core values include integrity, teamwork, professionalism, competency and character.

### **Accomplishments 2009**

- Completed the Waukegan Road Corridor study and coordinated short term recommendations including curb cut consolidation and traffic improvements.
- Updated codes: Annual fee ordinance, vacant property, Appearance Code Design Guidelines updates (generators and multi-tenant ground signs).
- Managed regulatory approval, plan review and inspection of major development projects including GlenStar/Astellas, Glenview Public Library, General Board, and 600 Milwaukee, and two McDonald's redevelopments.
- Performed annual fire and health/sanitation inspections in all occupancies.
- Responded to 1074 property maintenance complaints, resolving 95.6%.
- A historical structures survey was completed and a comprehensive approach for Park Drive architectural guidelines was presented.

### **Initiatives 2010**

- Begin implementation of Waukegan Road Corridor Plan recommendation.
- Complete 100% of annual recurring inspections, and reduce number of low scoring food service establishments.
- Increase level of performance indicator reporting.
- Efficiently manage outsourced inspection and review contracts.
- Increase use of village web-page and other communication tools to educate residents and customers about the services that the Department offers.
- Establish and implement Department Best Management Practices and protocols.
- Update the Official Map and Appearance Code.



# CORPORATE FUND – CONTINUED

## DEVELOPMENT

### Core Goals

- Provide timely and efficient Inspection Services.
- Enhance communication and increase the understanding of Department process.
- Provide a more responsive staff by increasing employee knowledge and skills through training.
- Deliver efficient Planning Division work product.

### New Goals

- Launch Crystal Reports and refine MUNIS processes to monitor core department functions.
- Draft for adoption updated health and electrical codes (Inspectional Services), subdivision, cross access/traffic management, signs and lighting ordinances (Planning).
- Improve customer service follow-up with complainants and permittees through electronic surveys, phone calls and site audits
- Continue to cross-train department personnel by completing procedures manuals and training all employees with same.

### Performance Indicators and Targets

<b>Performance Measure</b>	<b>2008 Actual</b>	<b>2009 Target</b>	<b>2009 Projected Actual</b>	<b>2010 Target</b>
Percent completion of food service inspections based on hazard	N/A	100%	100%	100%
Reduction in the number of low scoring food service establishments	N/A	N/A	N/A	10%
Complete new annual life safety inspections and schedule re-inspections	N/A	80%	*	100%
Percentage of building plans initially reviewed within 10 working days	N/A	90%	85%	90%
Percentage of completion on fire acceptance tests scheduled and conducted within 48 hours of request	N/A	90%	*	90%
Percentage of complaints resolved within established protocol	N/A	90%	*	90%
Acceptability rating through survey of applicants/complainants in regards to the process and if staff communicated their progress effectively	N/A	4	*	4/5
Reduction on re-inspections for low priority target annual fire inspection	N/A	15%	*	15%
Percent of Department application forms and informational packets reviewed	N/A	N/A	N/A	25%
Acceptability rating of each regulatory Commission applicants to determine if process was understandable and how staff communicated their progress	N/A	4	*	4/5
Acceptability rating on survey of residents to determine if information provided by Inspectional Services is clear and understandable	N/A	4	*	4/5

# CORPORATE FUND – CONTINUED

## DEVELOPMENT

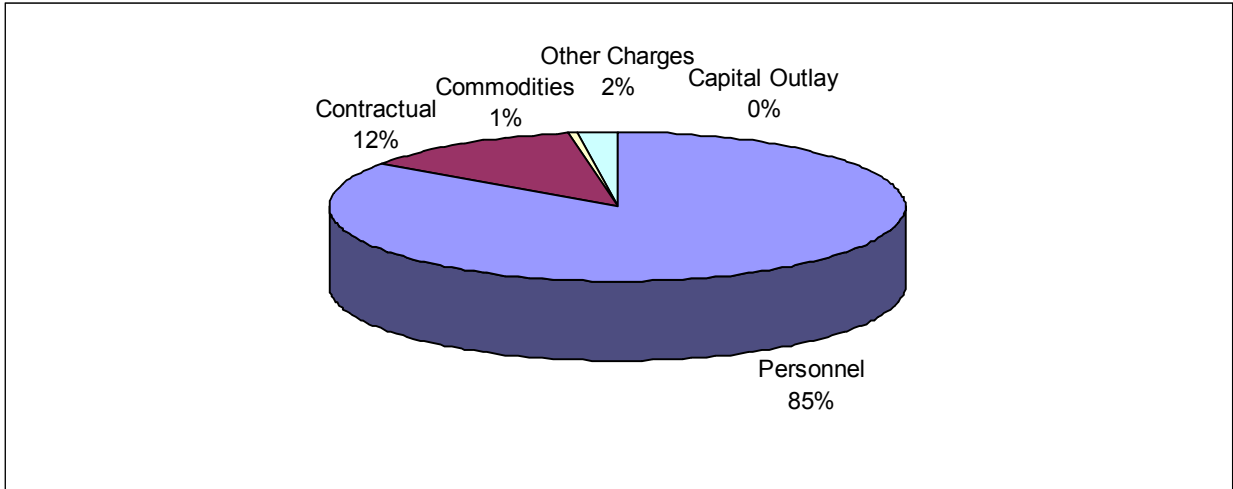
### Performance Indicators and Targets – Continued

<b>Performance Measure</b>	<b>2008 Actual</b>	<b>2009 Target</b>	<b>2009 Projected Actual</b>	<b>2010 Target</b>
Visioning session conducted to gain feedback and modifications to process	N/A	N/A	N/A	100%
Internal surveys conducted to gain feedback on performance and necessary improvements	N/A	N/A	N/A	100%
Percentage of staff compliance with minimum certification/licensing requirements	N/A	100%	100%	100%
Percentage of Inspectional Services budget devoted to training	N/A	2%	N/A	2%
Percentage of staff exceeding minimum certification/licensing requirements of their specialty	N/A	30%	43.5%	30%
Percentage of staff cross-trained in at least one additional discipline	N/A	30%	60.8%	30%
Satisfaction rating on employee survey to determine quality of answers to general department questions	N/A	4	*	4/5
Percentage of Commission packets that are error free	N/A	N/A	N/A	97%
Case reports will be completed and ready for distribution per established Commission deadlines and schedules	N/A	N/A	N/A	100%
Maintain deadline dates associated with business plan, 5 year plan, and individual work plans	N/A	N/A	N/A	100%
Develop policies and /or interpret and implement local policies, procedures and regulations. New policies should be clearly written and should include necessary components	N/A	N/A	N/A	100%
Research of 100% of benchmarked communities will be conducted according to established Best Research Practices to provide accurate background knowledge necessary to the process of development and new policies	N/A	N/A	N/A	100%
Percentage of completed reports, templates and canned components	N/A	N/A	N/A	50%

\* Currently developing targets for tracking in 2010.

# CORPORATE FUND – CONTINUED DEVELOPMENT

## Appropriations by Category & Personnel



<b>Appropriations by Category</b>	<b>2008 Actual</b>	<b>2009 Adopted Budget</b>	<b>2009 Revised Budget</b>	<b>2009 Projected Actual</b>	<b>2010 Adopted Budget</b>
Personnel	3,064,063	2,701,761	2,701,761	2,609,524	2,377,945
Contractual	469,490	476,489	498,039	499,960	349,412
Commodities	7,864	13,860	13,860	25,445	17,280
Other Charges	77,138	163,236	163,236	98,980	60,405
Capital Outlay	19,800	1,125	1,125	1,125	-
<b>Total</b>	<b>3,638,355</b>	<b>3,356,471</b>	<b>3,378,021</b>	<b>3,235,034</b>	<b>2,805,042</b>

**CORPORATE FUND – CONTINUED**  
**DEVELOPMENT**

**Appropriations by Category & Personnel – Continued**

<b>Personnel Summary</b>	<b>2008 Actual</b>	<b>2009 Adopted Budget</b>	<b>2009 Projected Actual</b>	<b>2010 Adopted Budget</b>
<b>Full Time Authorized</b>				
Development Director	1.00	1.00	1.00	1.00
Administrative Coordinator	2.00	2.00	3.00	3.00
Director of Planning	1.00	1.00	1.00	1.00
Village Planner	1.00	1.00	1.00	1.00
Senior Planner	1.00	1.00	1.00	1.00
Civil Engineer	1.00	1.00	1.00	1.00
Director of Inspectional Services	1.00	1.00	-	1.00
Assistant Director of Inspectional Services	1.00	1.00	-	-
Inspectional Services Manager	-	-	1.00	1.00
Administrative Secretary	2.00	2.00	-	-
Building Inspector Supervisor	1.00	1.00	-	-
Building Inspector	2.00	2.00	2.00	2.00
Plan Examiner Supervisor	1.00	1.00	1.00	1.00
Plan Examiner	1.00	1.00	1.00	1.00
Plan Review Division Engineer	-	-	1.00	1.00
Electrical Inspector	1.00	-	-	-
Fire Prevention Supervisor	1.00	1.00	-	-
Fire Inspector	2.00	2.00	2.00	2.00
Sanitarian	3.00	3.00	2.00	2.00
Engineering Technician	2.00	2.00	-	-
<b>Total Full Time Authorized</b>	<b>25.00</b>	<b>24.00</b>	<b>18.00</b>	<b>19.00</b>
<b>Part Time Authorized</b>				
Intern	1.50	1.50	0.50	0.50
Clerical	0.75	0.75	-	-
Scanner	1.00	-	-	-
Site Inspector	1.50	1.50	0.50	0.50
Electrical Inspector	0.50	0.50	0.50	0.50
Fire Inspector	1.00	1.00	1.75	1.75
Property Maintenance Inspector	-	1.00	-	-
Senior Planner	0.50	0.50	-	-
<b>Total Part Time Authorized</b>	<b>6.75</b>	<b>6.75</b>	<b>3.25</b>	<b>3.25</b>
<b>Total</b>	<b>31.75</b>	<b>30.75</b>	<b>21.25</b>	<b>22.25</b>

# CORPORATE FUND – CONTINUED DEVELOPMENT

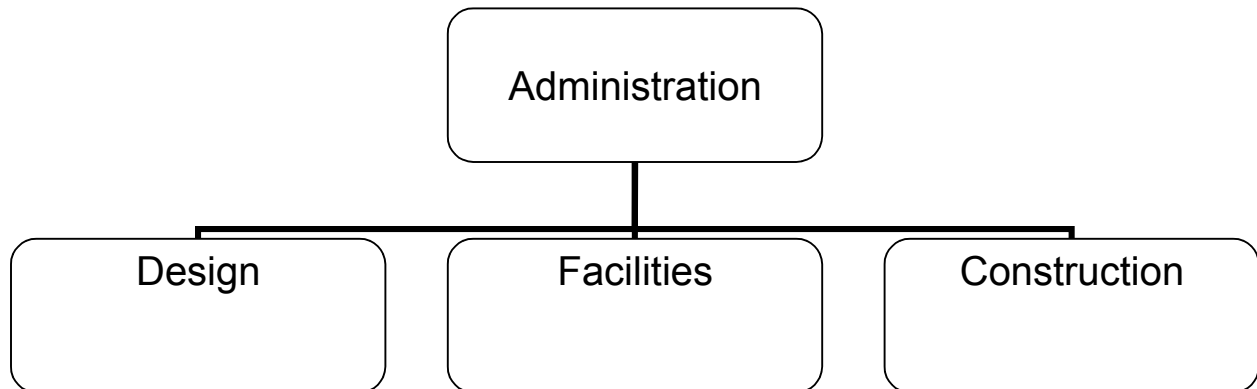
## Appropriations by Category & Personnel – Continued

Notes:

- In 2009 the Village implemented a reduction in force, eliminating the following positions: Assistant Director of Inspectional Services, Sanitarian, Engineering Technician, two part-time Inspectors, and a part-time Senior Planner
- One Administrative Secretary position was transferred to Fire, the other was reclassified to Administrative Coordinator
- The Building Inspector Supervisor was reclassified to Inspectional Services Manager
- The Fire Prevention Specialist was eliminated through attrition
- The part-time Clerical position was transferred to Public Works

# CORPORATE FUND – CONTINUED

## CAPITAL PROJECTS



The mission of the Capital Projects Department is to build quality public amenities and infrastructure and promote a high quality of life for the Village of Glenview. The department consists of three primary divisions (Design, Facilities, and Construction) and provides primary management of Capital Improvement Program (CIP) projects, facility maintenance and repair functions, and Glen related functions.

### Accomplishments 2009

- Bid all 2009 core projects by May 1, 2009.
- Facilitated a comprehensive analysis of community-wide flooding via the Storm Water Task Force process.
- Obtained nearly \$1 million in federal Stimulus funding to resurface Central Road and Overlook Drive.
- Obtained IDOT funding commitment of \$1 million for Glenview Road (west of Washington and east of Greenwood).
- Obtained several state funding commitments: \$300,000 for Glenview Road (west of Greenwood), \$250,000 for Amtrak relocation; \$275,000 for a salt dome; \$200,000 for sanitary system improvements; and \$150,000 for storm system improvements.
- Submitted federal Department of Transportation grant in the amount of \$11.8 million for the widening of Chestnut Avenue.
- Completed two major Storm Water Area Management Plan (SWAMP) projects in Glen Oak Acres Areas J and P.
- Completed the five-year Core and Facilities CIPs.
- Completed the five-year Glen CIP.
- Completed project-level web updates.
- Conducted Phase I design for the Chestnut/Waukegan intersection.
- Conducted Phase II design for the Glenview/Greenwood intersection.
- Completed reconstruction of the Development Department and Resolution Center spaces; obtained several hundreds of thousands of dollars of free furniture by coordinating with a local business that relocated.
- Completed major repair of Rugen Sr. Water Reservoir roof and tank.

# CORPORATE FUND – CONTINUED

## CAPITAL PROJECTS

### Accomplishments 2009 – Continued

- Completed the annual Tax Increment Financing (TIF) core jurisdiction meeting and facilitated the payment of over \$12 million in annual Make Whole Payments to the core jurisdictions.
- Completed analysis of the North Maine Utility System.

### Initiatives 2010

- Bid all 2010 core projects by May 1, 2010.
- Finalize Storm Water Task Force recommendation; commence implementation of \$7 million in Board-approved projects.
- Coordinate with the Metropolitan Water Reclamation District regarding the North Branch of the Chicago River watershed plan and the district-wide Watershed Management Ordinance.
- Receive 2009 state funding commitments; complete 2010 projects as applicable.
- Complete Amtrak/Metra Intergovernmental Agreement to relocate Amtrak stop to The Glen of North Glenview station; construct new Amtrak warming shelter and modify office space for Amtrak operations.
- Complete Glenview Park District Intergovernmental Agreement to lease/transfer approximately 60 acres of Gallery Park from the Village to the Park District.
- Participate in the Willow Road Study to widen Willow Road from Waukegan to I-94.
- Coordinate to file paperwork with Cook County to receive payments for established Special Service Areas.
- Commence construction on the Glenview/Greenwood intersection improvement project.
- Commence Phase II design for the Chestnut/Waukegan intersection.
- Refine community goals for the Navy housing area.
- Pursue additional legislative initiatives, as appropriate.
- Publish the Facilities Strategic Plan.
- Complete major repairs to Public Works, Village Hall, various water pump stations as applicable.
- Construct new salt dome.
- Complete remodeling of Fire Station 8.
- Evaluate MUNIS Work Order module for facilities.
- Complete annual TIF reporting, annual TIF core jurisdiction meeting, funding of Make Whole Payments, and Pro Forma update.

# CORPORATE FUND – CONTINUED

## CAPITAL PROJECTS

### Core Goals

- Manage the Village's three-year design process to ensure adequate information is available for the five-year CIP planning process and seamless transition to the Construction Division for project delivery.
- Maintain and evaluate the Village's Project Manager activities to ensure on-time and on-budget delivery of core CIP projects while working in concert with Village residents.
- Maintain and improve existing Village Facilities to ensure a high quality work environment for Village employees and guests.

### New Goals

- No new goals for this budget cycle.

### Performance Indicators and Targets

<b>Performance Measure</b>	<b>2008 Actual</b>	<b>2009 Target</b>	<b>2009 Projected Actual</b>	<b>2010 Target</b>
Percentage of attendance of impacted residents at design meetings	18%	20%	13%	20%
Resident satisfaction with usefulness of design meetings ( 5 point scale)	4.00	4.00	4.72	4.00
Resident satisfaction with quality and clarity of information in design meetings (5 point scale)	4.20	4.00	4.72	4.00
Resident satisfaction with staff's helpfulness and willingness to answer questions (5 point scale)	4.70	4.00	5.00	4.00
Resident satisfaction with the meeting space for design meetings (5 point scale)	4.80	4.00	5.00	4.00
Resident satisfaction with the length of design meetings (5 point scale)	4.70	4.00	5.00	4.00
Overall average of residents satisfaction survey with conduct of design meetings (5 point scale)	4.50	4.00	4.89	4.00
Project manager satisfaction with Design Division on clarity and quality of plans (5 point scale)	4.40	4.00	3.66	4.00
Project manager satisfaction with Design Division on timeliness of bidding and award to complete project on time (5 point scale)	4.60	4.00	4.33	4.00
Project manager satisfaction with Design Division on availability to answer questions as they arise during construction (5 point scale)	5.00	4.00	5.00	4.00



**CORPORATE FUND – CONTINUED**  
**CAPITAL PROJECTS**

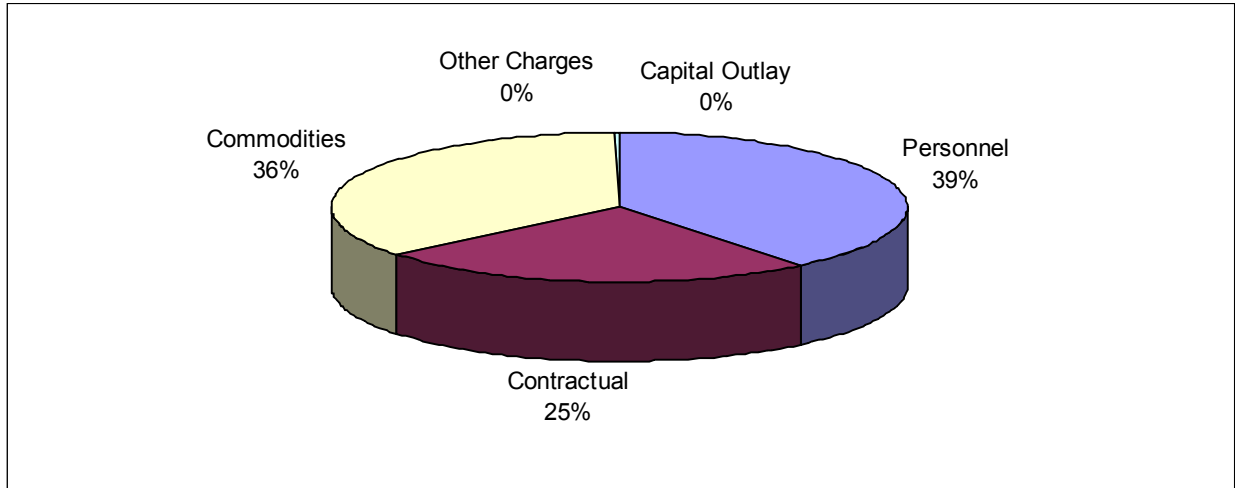
**Performance Indicators and Targets – Continued**

<b>Performance Measure</b>	<b>2008 Actual</b>	<b>2009 Target</b>	<b>2009 Projected Actual</b>	<b>2010 Target</b>
Project manager survey rating of Design Division (5 point scale)	4.70	4.00	4.33	4.00
Resident satisfaction for the design of projects (5 point scale)	4.20	3.80	4.42	3.80
Resident satisfaction for the construction quality of projects (5 point scale)	3.69	3.80	4.10	3.80
Resident satisfaction for the construction timetable of projects (5 point scale)	4.00	3.80	4.36	3.80
Resident satisfaction for the landscaping and restoration of projects (5 point scale)	3.90	3.80	4.30	3.80
Resident satisfaction for the tree preservation of projects (5 point scale)	4.10	3.80	4.32	3.80
Resident satisfaction of Village staff performance and response (5 point scale)	N/A	3.80	4.26	3.80
Resident satisfaction of contractor performance (5 point scale)	N/A	3.80	4.02	3.80
Overall average resident satisfaction with Village construction projects (5 point scale)	3.90	4.00	4.24	4.00
Percentage of contract deadlines met	56%	95%	100%	90%
Percentage of contingency used in core CIP projects	20%	50%	14%	50%
Overall average contractor survey rating of project managers (5 point scale)	N/A	3.70	4.15	3.80
Village-wide facilities satisfaction in cleanliness (5 point scale)	4.00	4.00	4.00	4.00
Village-wide facilities satisfaction in appearance/repair of facilities (5 point scale)	3.70	4.00	3.74	4.00
Village-wide satisfaction in responsiveness to facility work order requests (5 point scale)	3.80	4.00	3.81	4.00
Village-wide satisfaction with facility staff friendliness (5 point scale)	4.80	4.00	4.77	4.00
Village-wide satisfaction with customer services from Facility Division (5 point scale)	3.90	4.00	3.89	4.00
Overall average staff survey rating of Village-wide facilities in cleanliness, appearance/repair, responsiveness to work order requests and staff's customer service (5 point scale)	4.00	4.20	4.04	4.00

# CORPORATE FUND – CONTINUED

## CAPITAL PROJECTS

### Appropriations by Category & Personnel



<b>Appropriations by Category</b>	<b>2008 Actual</b>	<b>2009 Adopted Budget</b>	<b>2009 Revised Budget</b>	<b>2009 Projected Actual</b>	<b>2010 Adopted Budget</b>
Personnel	1,725,746	1,661,408	1,661,408	1,464,278	1,236,556
Contractual	875,267	660,588	680,631	699,828	792,755
Commodities	342,687	1,190,912	1,190,912	982,545	1,129,904
Other Charges	23,025	59,653	59,653	11,800	8,650
Capital Outlay	206	-	-	-	-
<b>Total</b>	<b>2,966,931</b>	<b>3,572,561</b>	<b>3,592,604</b>	<b>3,158,451</b>	<b>3,167,865</b>

**CORPORATE FUND – CONTINUED**  
**CAPITAL PROJECTS**

**Appropriations by Category & Personnel – Continued**

<b>Personnel Summary</b>	<b>2008 Actual</b>	<b>2009 Adopted Budget</b>	<b>2009 Projected Actual</b>	<b>2010 Adopted Budget</b>
<b>Full Time Authorized</b>				
Director	1.00	1.00	1.00	1.00
Assistant Director	-	-	1.00	1.00
Administrative Assistant	1.00	1.00	-	-
Administrative Secretary	1.00	1.00	1.00	1.00
Administrative Coordinator	-	-	1.00	1.00
Engineer	2.00	2.00	-	-
Design Engineer	1.00	1.00	1.00	1.00
Capital Project Division Manager	-	-	1.00	1.00
Design Division Engineer	-	-	1.00	1.00
Facilities Supervisor	1.00	1.00	-	-
Facilities Assistant	-	-	1.00	1.00
Lead Facility Technician	-	-	1.00	1.00
Maintenance Assistant	2.00	2.00	-	-
Village Engineer	1.00	1.00	1.00	1.00
Project Manager	3.00	3.00	2.00	2.00
Engineer/Inspector	2.00	2.00	-	-
<b>Total Full Time Authorized</b>	<b>15.00</b>	<b>15.00</b>	<b>12.00</b>	<b>12.00</b>
<b>Part Time Authorized</b>				
Intern	1.25	1.25	1.00	1.00
Administrative Secretary	0.50	0.50	-	-
<b>Total Part Time Authorized</b>	<b>1.75</b>	<b>1.75</b>	<b>1.00</b>	<b>1.00</b>
<b>Total</b>	<b>16.75</b>	<b>16.75</b>	<b>13.00</b>	<b>13.00</b>

Notes:

- In 2009 the Village implemented a reduction in force, eliminating the following positions: Project Manager, Part-time Administrative Secretary, and two Engineer/Inspectors
  - The Deputy Village Manager transferred and reclassified to Director of Capital Projects
  - The Director of Capital Projects was reclassified as the Assistant Director of Capital Projects
  - The Facilities Supervisor position was eliminated through attrition
  - The two Maintenance Assistant positions were reclassified to Facilities Assistant and Lead Facility Technician
  - The Administrative Assistant was reclassified as Administrative Coordinator
  - The Engineer positions were reclassified to Capital Projects Design Division Engineer and Design Engineer
- \* Includes FTE count from Glen Redevelopment Fund

VILLAGE OF GLENVIEW



SPECIAL REVENUE FUNDS

## OVERVIEW – SPECIAL REVENUE FUNDS

Special revenue funds are used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditures for specified purposes. The funds are as follows with the Tax Increment Financing related funds listed separately:

### Corporate Related Funds:

- Motor Fuel Tax Fund
- Refuse and Recycling Fund
- Joint Dispatch Fund
- Foreign Fire Tax Fund
- Police Special Fund
- Permanent Fund

### Tax Increment Financing Related Funds:

- Glen Redevelopment Fund
- Glen Caretaker Fund
- Glen Land Sales Fund
- Special Tax Allocation Fund

The Corporate related Special Revenue Funds contribute 8.58% or \$15,437,101 to the Village of Glenview's total \$179,998,282 budget.

The Glen TIF related Special Revenue Funds contribute 19.09% or \$34,354,148 to the Village of Glenview's total \$179,998,282 budget.

# SPECIAL REVENUE FUNDS – CONTINUED

## **Motor Fuel Tax Fund – Corporate Special Revenue Fund**

The Illinois Motor Fuel Tax (MFT) Fund is derived from a tax on the privilege of operating motor vehicles upon public highways and of operating recreational watercraft upon the waters of the State. It is based on the consumption of motor fuel. Illinois motor fuel taxes are 19.0 cents per gallon on non-diesel fuel and 21.5 cents per gallon on diesel fuel. The State of Illinois distributes 54.4% of the monies to local taxing districts based on a statutory formula.

Expenditures in MFT funds require the supervision and approval of the Illinois Department of Transportation (IDOT). The corporate authorities of the municipality must adopt an ordinance or resolution appropriating the MFT funds and stating how the funds will be used.

When MFT funds are to be used for construction, the ordinance or resolution shall specify the location, type and dimensions of the proposed construction. IDOT must approve the plans, specifications, and estimates of any construction project prior to the municipality advertising for bids and letting the contract, and IDOT must concur in the award of the contract. When MFT funds are to be used for maintenance, IDOT must also approve the maintenance estimate prior to advertising for bids. All work requiring bids must be advertised in the Department of Transportation’s weekly contractors’ bulletin. Engineering agreements also require approval by IDOT.

The Village uses all of the resources derived from the Motor Fuel Tax Fund to perform capital construction work on eligible roadways through the Village’s Capital Improvements Program.

<b>Fund Balance Statement</b>					
	<u>2008</u>	<u>2009</u>			<u>2010</u>
	<u>Actual</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Projected Actual</u>	<u>Approved Budget</u>
<b>Beginning Fund Balance</b>	\$ 1,231,283	\$ 552,981	\$ 552,981	\$ 552,981	\$ 546,181
<b>Revenues</b>					
Intergovernmental	1,195,818	1,250,000	1,250,000	1,240,000	1,540,000
Investment Income	26,902	25,500	25,500	3,200	5,000
<b>Total Revenues</b>	<u>1,222,720</u>	<u>1,275,500</u>	<u>1,275,500</u>	<u>1,243,200</u>	<u>1,545,000</u>
<b>Total Revenues and Other Sources</b>	<u>1,222,720</u>	<u>1,275,500</u>	<u>1,275,500</u>	<u>1,243,200</u>	<u>1,545,000</u>
<b>Total Funds Available for Appropriations</b>	2,454,003	1,828,481	1,828,481	1,796,181	2,091,181
<b>Expenditures and Other Uses</b>					
<b>Capital Projects</b>	1,901,022	1,250,000	1,250,000	1,250,000	1,540,002
<b>Total Expenditures and Other Uses</b>	<u>1,901,022</u>	<u>1,250,000</u>	<u>1,250,000</u>	<u>1,250,000</u>	<u>1,540,002</u>
<b>Ending Fund Balance</b>	<u>552,981</u>	<u>578,481</u>	<u>578,481</u>	<u>546,181</u>	<u>551,179</u>

# SPECIAL REVENUE FUNDS – CONTINUED

## **Refuse and Recycling Fund – Corporate Special Revenue Fund**

The Refuse and Recycling Fund is used to account for the costs of refuse, recycling and landscape waste services. The Village of Glenview rebid its residential services in 2010 and Groot Recycling and Waste Services, Inc. was awarded a six year contract. This contract has an annual 2.5% rate increase cap.

The Village of Glenview is a member of the Solid Waste Agency of Northern Cook County (SWANCC). SWANCC was incorporated on May 2, 1988 by 23 member communities as a joint municipal action agency. SWANCC was created to provide a regional approach to solid waste management.

Refuse and recycling activities generate three main sources of revenue:

1. Disposal fees collected from residents
2. Host community revenues of approximately \$100,000 to \$110,000 annually received from SWANCC for municipal services provided
3. Recycling incentive program rebates from the sale of collected and recyclable materials. Revenues from the recycling incentive program are based on the market for recyclable materials and have fluctuated since its inception in 2008.

The Village Board of Trustees directed staff to transfer the host community revenue to the Corporate Fund and to use fund balance to purchase standard refuse containers for residents in 2010.

# SPECIAL REVENUE FUNDS – CONTINUED

## **Refuse and Recycling Fund – Corporate Special Revenue Fund – Continued**

<b>Fund Balance Statement</b>					
	<u>2008</u>	<u>2009</u>			<u>2010</u>
	<u>Actual</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Projected Actual</u>	<u>Adopted Budget</u>
<b>Beginning Fund Balance</b>	\$ 1,550,678	\$ 1,616,912	\$ 1,616,912	\$ 1,616,912	\$ 1,554,780
<b>Revenues</b>					
Fees and Fines	-	5,000	5,000	5,000	5,000
Charges for Services	1,007,750	1,036,325	1,036,325	734,242	715,027
Intergovernmental	76,693	-	-	-	-
Investment Income	31,628	26,000	26,000	6,600	11,000
Other/Miscellaneous	-	209,991	209,991	85,268	83,544
<b>Total Revenues</b>	<u>1,116,071</u>	<u>1,277,316</u>	<u>1,277,316</u>	<u>831,110</u>	<u>814,571</u>
<b>Total Revenues and Other Sources</b>	<u>1,116,071</u>	<u>1,277,316</u>	<u>1,277,316</u>	<u>831,110</u>	<u>814,571</u>
<b>Total Funds Available for Appropriations</b>	2,666,749	2,894,228	2,894,228	2,448,022	2,369,351
<b>Expenditures and Other Uses</b>					
Commodities	-	18,000	18,000	18,000	33,000
Others	749,837	724,617	724,617	725,242	706,027
<b>Total Operating Expenditures</b>	<u>749,837</u>	<u>742,617</u>	<u>742,617</u>	<u>743,242</u>	<u>739,027</u>
<b>Transfers Out</b>	<u>300,000</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>-</u>
<b>Total Expenditures and Other Uses</b>	<u>1,049,837</u>	<u>892,617</u>	<u>892,617</u>	<u>893,242</u>	<u>739,027</u>
<b>Ending Fund Balance</b>	<u>1,616,912</u>	<u>2,001,611</u>	<u>2,001,611</u>	<u>1,554,780</u>	<u>1,630,324</u>



# SPECIAL REVENUE FUNDS – CONTINUED

## **Joint Dispatch Fund – Corporate Special Revenue Fund**

The Joint Dispatch Fund is used to account for the activities of the Public Safety combined police and fire dispatch operations in addition to the 911 emergency services system. Resources used in this fund include the surcharges on wireless communication devices, contracts with other local governments for which the Village provides emergency dispatch services and transfers from the Village's Corporate Fund.

The changes to this activity, which took place during the 2007 fiscal year, include: combining separate police and fire emergency dispatch operations onto one combined emergency dispatch center located in the new police facility and reducing the number of staff members needed to provide emergency dispatch services by six. The Joint Dispatch operations goal is to facilitate optimal responses to emergency service calls and provide high-quality dispatch services to external and internal customers.

Along with the move to the Joint Dispatch Facility, new software was purchased and implemented during 2007. The new software, purchased through New World Systems, integrates both police and fire dispatch as well as providing an integration in to the police and fire records management system.

Glenview Public Safety Dispatch has become one of the leading independent dispatching centers in metropolitan Chicago. The consolidation has made the Police, Fire, and Dispatch departments stronger in service delivery and has been a significant step towards management of finite resources.

In February 2009 the Village entered into a 7-year agreement with the Village of Grayslake to provide police dispatch services beginning in October of 2009. By expanding existing technology currently used by both municipalities and making one-time capital investments, the intergovernmental initiative will provide improved service levels to Grayslake residents and the Grayslake Police Department.

# SPECIAL REVENUE FUNDS – CONTINUED

## **Joint Dispatch Fund – Corporate Special Revenue Fund – Continued**

<b>Fund Balance Statement</b>					
	<u>2008</u>	<u>2009</u>			<u>2010</u>
	<u>Actual</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Projected Actual</u>	<u>Approved Budget</u>
<b>Beginning Fund Balance</b>	\$ 151,036	\$ 307,896	\$ 307,896	\$ 307,896	\$ 131,901
<b>Revenues</b>					
Charges for Services	766,102	631,000	631,000	656,000	656,000
Intergovernmental	-	-	359,734	359,734	451,396
Investment Income	1,690	7,700	7,700	7,700	2,000
<b>Total Revenues</b>	<u>767,793</u>	<u>638,700</u>	<u>998,434</u>	<u>1,023,434</u>	<u>1,109,396</u>
<b>Other Sources</b>					
Transfers In from Other Fund	1,239,681	990,000	990,000	990,000	1,116,034
<b>Total Other Sources</b>	<u>1,239,681</u>	<u>990,000</u>	<u>990,000</u>	<u>990,000</u>	<u>1,116,034</u>
<b>Total Revenues and Other Sources</b>	<u>2,007,474</u>	<u>1,628,700</u>	<u>1,988,434</u>	<u>2,013,434</u>	<u>2,225,430</u>
<b>Total Funds Available for Appropriations</b>	2,158,510	1,936,596	2,296,330	2,321,330	2,357,331
<b>Expenditures and Other Uses</b>					
Personnel	1,559,540	1,601,458	1,601,458	1,690,240	2,050,702
Contractual	87,273	84,080	84,080	57,210	141,411
Commodities	15,306	18,900	18,900	39,520	17,650
Others	188,495	52,459	77,459	77,459	114,841
<b>Total Operating Expenditures</b>	<u>1,850,614</u>	<u>1,756,897</u>	<u>1,781,897</u>	<u>1,864,429</u>	<u>2,324,604</u>
<b>Capital Outlay</b>	-	-	325,000	325,000	-
<b>Total Expenditures and Other Uses</b>	<u>1,850,614</u>	<u>1,756,897</u>	<u>2,106,897</u>	<u>2,189,429</u>	<u>2,324,604</u>
<b>Ending Fund Balance</b>	<u>307,896</u>	<u>179,699</u>	<u>189,433</u>	<u>131,901</u>	<u>32,727</u>

# SPECIAL REVENUE FUNDS – CONTINUED

## **Foreign Fire Fund – Corporate Special Revenue Fund**

The Foreign Fire Fund was established in 2002 by Ordinance Number 4389. The revenues derived and accounted for in this fund are restricted for use by direction of the Foreign Fire Insurance Board. The revenues are derived from a 2% charge on the premiums received from companies that are not incorporated in the State of Illinois but that are engaging in providing fire insurance within the Village.

Expenditures approved by the Foreign Fire Board for fiscal year 2010 are in the area of professional services. The funds will be utilized as required to assist the Fire Department in continuing to deliver its high standard of service.

<b>Fund Balance Statement</b>					
	<u>2008</u>	<u>2009</u>			<u>2010</u>
	<u>Actual</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Projected Actual</u>	<u>Adopted Budget</u>
	\$ 228,387	\$ 274,652	\$ 274,652	\$ 274,652	\$ 275,477
<b>Revenues</b>					
Investment Income	4,730	2,250	2,250	825	1,150
Other/Miscellaneous	61,114	40,000	40,000	40,000	60,000
<b>Total Revenues</b>	<u>65,844</u>	<u>42,250</u>	<u>42,250</u>	<u>40,825</u>	<u>61,150</u>
<b>Total Revenues and Other Sources</b>	<u>65,844</u>	<u>42,250</u>	<u>42,250</u>	<u>40,825</u>	<u>61,150</u>
<b>Total Funds Available for Appropriations</b>	294,231	316,902	316,902	315,477	336,627
<b>Expenditures and Other Uses</b>					
Contractual	19,579	40,000	40,000	40,000	40,000
<b>Total Operating Expenditures</b>	<u>19,579</u>	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>
<b>Ending Fund Balance</b>	<u>274,652</u>	<u>276,902</u>	<u>276,902</u>	<u>275,477</u>	<u>296,627</u>

# SPECIAL REVENUE FUNDS – CONTINUED

## **Police Special Fund – Corporate Special Revenue Fund**

The Police Special Fund is used to account for funds received through the forfeiture of assets as directed by the State of Illinois court system. Direction on the use of these funds is controlled by State statutes. In general, resources are used based upon the type of crime that led to the court-ordered forfeiture of assets. For example, asset forfeiture monies stemming from drug-related crimes might be used specifically for drug prevention activities. Specifically, funds were used in 2009 for the replacement of in-car video systems.

<b>Fund Balance Statement</b>					
	<u>2008</u>	<u>2009</u>			<u>2010</u>
	<u>Actual</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Projected Actual</u>	<u>Adopted Budget</u>
<b>Beginning Fund Balance</b>	\$ 72,944	\$ 73,596	\$ 73,596	\$ 73,596	\$ 49,051
<b>Revenues</b>					
Investment Income	304	100	100	100	100
Other/Miscellaneous	348	2,000	2,000	355	2,000
<b>Total Revenues</b>	<u>652</u>	<u>2,100</u>	<u>2,100</u>	<u>455</u>	<u>2,100</u>
<b>Total Revenues and Other Sources</b>	<u>652</u>	<u>2,100</u>	<u>2,100</u>	<u>455</u>	<u>2,100</u>
<b>Total Funds Available for Appropriations</b>	73,596	75,696	75,696	74,051	51,151
<b>Expenditures and Other Uses</b>					
Others	-	25,000	25,000	25,000	25,000
<b>Total Operating Expenditures</b>	<u>-</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>
<b>Ending Fund Balance</b>	<u>73,596</u>	<u>50,696</u>	<u>50,696</u>	<u>49,051</u>	<u>26,151</u>

# SPECIAL REVENUE FUNDS – CONTINUED

## **Permanent Fund – Corporate Special Revenue Fund**

The Village’s Permanent Fund is used to accumulate proceeds from the sale of land at the Village’s Glen Tax Increment Financing (TIF) District, and to provide resources for the Village-wide improvements outside of the TIF district. The fund is also allowed to provide short-term liquidity for TIF district improvements. Twenty percent of all land sales in the TIF district are dedicated to the Permanent Fund.

Expenditures planned for fiscal year 2010 from the Permanent Fund include infrastructure improvements around the Library and the east bank of the river downtown, and Library debt service expenditures.

<b>Fund Balance Statement</b>					
	<u>2008</u>	<u>2009</u>		<u>2010</u>	
	<u>Actual</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Projected Actual</u>	<u>Adopted Budget</u>
<b>Beginning Fund Balance</b>	\$ 51,005,494	\$ 42,180,221	\$ 42,180,221	\$ 48,122,261	\$ 37,345,223
<b>Revenues</b>					
Fees and Fines	156,000	156,000	156,000	143,000	156,000
Investment Income	1,068,262	400,375	400,375	400,375	513,883
Other/Miscellaneous	-	-	-	136,720	-
<b>Total Revenues</b>	<u>1,224,262</u>	<u>556,375</u>	<u>556,375</u>	<u>680,095</u>	<u>669,883</u>
<b>Other Sources</b>					
Transfers In from Other Fund	<u>625,257</u>	-	-	-	-
<b>Total Other Sources</b>	<u>625,257</u>	-	-	-	-
<b>Total Revenues and Other Sources</b>	<u>1,849,519</u>	<u>556,375</u>	<u>556,375</u>	<u>680,095</u>	<u>669,883</u>
<b>Total Funds Available for Appropriations</b>	52,855,013	42,736,596	42,736,596	48,802,356	38,015,106
<b>Expenditures and Other Uses</b>					
Personnel	-	-	-	3,345,059	-
Contractual	274,129	-	-	40	50
Others	-	1,002,862	1,002,862	1,099,923	1,484,028
<b>Total Operating Expenditures</b>	<u>274,129</u>	<u>1,002,862</u>	<u>1,002,862</u>	<u>4,445,022</u>	<u>1,484,078</u>
<b>Transfers Out</b>	<u>4,458,623</u>	<u>3,405,937</u>	<u>3,422,937</u>	<u>7,012,111</u>	<u>9,284,390</u>
<b>Total Expenditures and Other Uses</b>	<u>4,732,752</u>	<u>4,408,799</u>	<u>4,425,799</u>	<u>11,457,133</u>	<u>10,768,468</u>
<b>Ending Fund Balance</b>	<u>48,122,261</u>	<u>38,327,797</u>	<u>38,310,797</u>	<u>37,345,223</u>	<u>27,246,638</u>

VILLAGE OF GLENVIEW



DEBT SERVICE FUNDS

## OVERVIEW – DEBT SERVICE FUNDS

Debt service funds are used to account for payment of principal and interest on bonded debt paid from governmental fund resources. Long-term bonded debt of enterprise funds is recorded and paid directly from the fund. A discussion of debt activity is included in the Debt Management section.

The Village has two types of long-term governmental debt. One type is debt associated with the Glen Tax Increment Financing District (TIF). The several bond issues of the Glen TIF are represented as expenditures from the Special Tax Allocation Fund (STAF). There is one debt service fund for the TIF – the Corporate Purpose Bond Issue 2009E related to Glen land sales. The other type of long-term governmental debt is Corporate Purpose Bond Issues, which fund infrastructure improvements through the Capital Projects Fund. There is one outstanding Corporate debt issue, the Corporate Purpose Bond Series 2004B which was issued to provide resources for the construction of the police headquarters. The Village of Glenview also issued \$26.7 million General Obligation Corporate Purpose Bonds, Series 2009A, to finance the construction of a new library and various storm sewer projects within two of the Village's special service areas in May of 2009. Moody's assigned an Aaa rating to both the 2009A and 2009E bond issues in 2009. All other Village Corporate Purpose Bonds or General Obligation Bonds are abated.

The Corporate related Debt Service Fund contributes 1.08% or \$1,945,550 to the Village of Glenview's total \$179,998,282 budget.

The Glen TIF related Debt Service Fund contributes 0.00% or \$0 to the Village of Glenview's total \$179,998,282 budget.

# DEBT SERVICE FUNDS – CONTINUED

## Corporate Debt Service Fund

Fund Balance Statement					
	2008	2009			2010
	Actual	Adopted Budget	Revised Budget	Projected Actual	Adopted Budget
<b>Beginning Fund Balance</b>	\$ (9,175)	\$ (77,170)	\$ (77,170)	\$ (77,170)	\$ (50,013)
<b>Revenues</b>					
Local Taxes	1,899,650	-	-	30,000	14,029
Investment Income	8,480	3,600	3,600	57	20
<b>Total Revenues</b>	<u>1,908,130</u>	<u>1,946,775</u>	<u>3,600</u>	<u>30,057</u>	<u>14,049</u>
<b>Other Sources</b>					
Transfers In from Other Fund	-	-	-	1,943,175	1,945,050
<b>Total Other Sources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,943,175</u>	<u>1,945,050</u>
<b>Total Revenues and Other Sources</b>	<u>1,908,130</u>	<u>1,946,775</u>	<u>3,600</u>	<u>1,973,232</u>	<u>1,959,099</u>
<b>Total Funds Available for Appropriations</b>	1,898,955	1,869,605	(73,570)	1,896,062	1,909,086
<b>Expenditures and Other Uses</b>					
Debt Service	1,976,125	1,946,775	1,946,775	1,946,075	1,945,550
<b>Total Expenditures and Other Uses</b>	<u>1,976,125</u>	<u>1,946,775</u>	<u>1,946,775</u>	<u>1,946,075</u>	<u>1,945,550</u>
<b>Ending Fund Balance</b>	<u>(77,170)</u>	<u>(77,170)</u>	<u>(2,020,345)</u>	<u>(50,013)</u>	<u>(36,464)</u>



# DEBT SERVICE FUNDS – CONTINUED

## TIF Debt Service Fund

Fund Balance Statement					
	2008	2009		2010	
	Actual	Adopted Budget	Revised Budget	Projected Actual	Aopted Budget
<b>Beginning Fund Balance</b>	\$ 2,846,128	\$ 1,649,841	\$ 1,649,841	\$ 1,649,841	\$ -
<b>Revenues</b>					
Investment Income	117,393	-	-	19,784	-
<b>Total Revenues</b>	<u>117,393</u>	<u>-</u>	<u>-</u>	<u>19,784</u>	<u>-</u>
<b>Other Sources</b>					
Transfers In from Other Fund	-	27,621,257	27,621,257	655,823	-
<b>Total Other Sources</b>	<u>-</u>	<u>27,621,257</u>	<u>27,621,257</u>	<u>655,823</u>	<u>-</u>
<b>Total Revenues and Other Sources</b>	<u>117,393</u>	<u>27,621,257</u>	<u>27,621,257</u>	<u>675,607</u>	<u>-</u>
<b>Total Funds Available for Appropriations</b>	2,963,521	29,271,098	29,271,098	2,325,448	-
<b>Expenditures and Other Uses</b>					
Debt Service	1,313,680	29,253,780	29,253,780	1,313,680	-
Transfers Out	-	-	-	1,011,768	-
<b>Total Expenditures and Other Uses</b>	<u>1,313,680</u>	<u>29,253,780</u>	<u>29,253,780</u>	<u>2,325,448</u>	<u>-</u>
<b>Ending Fund Balance</b>	<u>1,649,841</u>	<u>17,318</u>	<u>17,318</u>	<u>-</u>	<u>-</u>

VILLAGE OF GLENVIEW



CAPITAL PROJECTS FUNDS

## OVERVIEW – CAPITAL PROJECTS FUNDS

These funds account for the expenditures related to capital improvement projects for governmental funds. Revenues include anticipated or actual bond proceeds and transfers from other funds for their respective projects. Expenditures for capital projects of Enterprise Funds are shown within that section. A list of capital projects is included within the Capital Improvement Section of this document.

For the Capital Projects Fund, the only Corporate capital projects fund, a series of public meetings and presentations to the Board of Trustees occur with this portion of the budget. The Capital Improvement Program (CIP) is developed separately from the operating budget. However, while separate, this budget is not independent, as it relies on revenues from the operating funds for its capital sources. Accordingly, operational needs of the departments come first in determining use of expendable resources. Other sources of revenue for this fund include governmental activity long-term debt proceeds and developer deposits. These are the primary reason why the fund ends a given year with a fund balance, as these proceeds are not always spent in the year received. For the 2008 actual numbers the Police Department Headquarters 2004B, 2000 and 2003 Projects Funds are included but were closed out at the end of 2008 and are not included in the 2009 or 2010 numbers.

The funds that make up the Glen Tax Increment Financing Capital Projects Funds are Glen Capital Projects, 2006A Bond Projects, and 2006B Bond Projects. The Glen Capital Projects Fund's main revenues are from 1) Transfer from the 2006A Bond Fund used for the 2010 CIP and 2) Congestion Mitigation and Air Quality (CMAQ) grant of \$1.0M towards the Metra Commuter Parking Lots projects in the CIP. 2006B Bond Fund is transferring \$2.3M of fund balance to the Debt Service Fund.

The Corporate related Capital Projects Funds contribute 8.71% or \$15,674,396 to the Village of Glenview's total \$179,998,282 budget.

The Glen TIF related Capital Projects Funds contribute 5.50% or \$9,902,794 to the Village of Glenview's total \$179,998,282 budget.

# CAPITAL PROJECTS FUNDS – CONTINUED

## Corporate Capital Projects Funds

Fund Balance Statement					
	2008	2009		2010	
	<u>Actual</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Projected Actual</u>	<u>Adopted Budget</u>
<b>Beginning Fund Balance</b>	\$ 397,899	\$ 1,749,952	\$ 1,749,954	\$ 1,749,952	\$ 499,687
<b>Revenues:</b>					
Charges for Services	-	123,938	123,938	-	-
Intergovernmental	-	676,860	676,860	676,860	3,312,460
Investment Income	63,523	16,000	16,000	9,000	18,000
Other/Miscellaneous	45,003	-	-	124,438	-
<b>Total Revenues</b>	<u>108,526</u>	<u>816,798</u>	<u>816,798</u>	<u>810,298</u>	<u>3,330,460</u>
<b>Other Sources:</b>					
Transfers In from Other Fund	8,519,249	6,552,084	6,552,084	4,552,084	12,361,936
Proceeds from Bonds or Loans	-	520,034	520,034	520,034	-
<b>Total Other Sources</b>	<u>8,519,249</u>	<u>7,072,118</u>	<u>7,072,118</u>	<u>5,072,118</u>	<u>12,361,936</u>
<b>Total Revenues and Other Sources</b>	<u>8,627,775</u>	<u>7,888,916</u>	<u>7,888,916</u>	<u>5,882,416</u>	<u>15,692,396</u>
<b>Total Funds Available for Appropriations</b>	9,025,674	9,638,868	9,638,870	7,632,368	16,192,083
<b>Expenditures and Other Uses:</b>					
<b>Capital Projects</b>	<u>6,839,482</u>	<u>9,132,681</u>	<u>9,132,681</u>	<u>7,132,681</u>	<u>15,674,396</u>
<b>Total Expenditures</b>	<u>7,275,722</u>	<u>9,132,681</u>	<u>9,132,681</u>	<u>7,132,681</u>	<u>15,674,396</u>
<b>Ending Fund Balance</b>	<u>1,749,952</u>	<u>506,187</u>	<u>506,189</u>	<u>499,687</u>	<u>517,687</u>

Includes: Capital Projects, 2000 Project, 2003 Project, and Police Dept. Headquarters Funds

# CAPITAL PROJECTS FUNDS – CONTINUED

## TIF Capital Projects Funds

Fund Balance Statement					
	2008	2009			2010
	Actual	Adopted Budget	Revised Budget	Projected Actual	Adopted Budget
<b>Beginning Fund Balance</b>	\$ 13,522,984	\$ 13,463,578	\$ 13,463,578	\$ 13,463,578	\$ 9,221,569
<b>Revenues</b>					
Intergovernmental	-	1,148,375	1,148,375	1,148,375	1,815,275
Investment Income	382,012	60,100	60,100	73,480	20,000
Other/Miscellaneous	4,750	-	-	-	-
<b>Total Revenues</b>	<u>386,762</u>	<u>1,208,475</u>	<u>1,208,475</u>	<u>1,221,855</u>	<u>1,835,275</u>
<b>Other Sources</b>					
Transfers In from Other Fund	1,518,282	1,954,525	1,954,525	2,552,296	4,043,760
<b>Total Other Sources</b>	<u>1,518,282</u>	<u>1,954,525</u>	<u>1,954,525</u>	<u>2,552,296</u>	<u>4,043,760</u>
<b>Total Revenues and Other Sources</b>	<u>1,905,044</u>	<u>3,163,000</u>	<u>3,163,000</u>	<u>3,774,151</u>	<u>5,879,035</u>
<b>Total Funds Available for Appropriations</b>	15,428,028	16,626,578	16,626,578	17,237,729	15,100,604
<b>Expenditures and Other Uses</b>					
<b>Capital Projects</b>	464,450	3,102,900	3,102,900	3,102,900	5,859,034
<b>Transfers Out</b>	1,500,000	4,232,430	4,232,430	4,913,260	4,043,760
<b>Total Expenditures</b>	<u>1,964,450</u>	<u>7,335,330</u>	<u>7,335,330</u>	<u>8,016,160</u>	<u>9,902,794</u>
<b>Ending Fund Balance</b>	<u>13,463,578</u>	<u>9,291,248</u>	<u>9,291,248</u>	<u>9,221,569</u>	<u>5,197,810</u>

VILLAGE OF GLENVIEW



ENTERPRISE FUNDS

## OVERVIEW – ENTERPRISE FUNDS

Enterprise funds are used by governments to account for operations in which user charges are the main source of revenue. Taxes and other general revenues are not used to finance these operations for a number of reasons:

- The beneficiary of services of an enterprise-related activity can be readily identified and the service provision can be measured to determine charges.
- General revenues have legal or statutory limitations in amount and cannot cover all the services required by its citizens.
- General revenues are historically used to finance expenditures for services in which the ultimate beneficiary cannot be readily identified.

Enterprise funds account for activities using accounting principles similar to commercial businesses. For financial reporting purposes, each fund records transactions on an accrual basis in which long-lived assets are not recorded as expenses when purchased but as assets. The costs of these assets are then amortized over their useful lives as depreciation. Similarly, any debt of an enterprise fund is recorded as a long-term liability within the fund with the only expense recognition related to interest on the debt.

For budget purposes, however, the expense of monies related to these activities must be accounted for like those of governmental funds. As such, the expense of funds are generally reported when expended, irrespective of the long-term use of the underlying asset. Moreover, Village policy requires the budgeting of all non-capital project funds to be expended in a fiscal year. This leads to a budget basis of reporting that is not in accordance with generally accepted accounting principals (GAAP). This “budget basis” results in two types of reporting for Enterprise Funds on the Village’s financial statements. That basis shows operating budgets that are similar to GAAP and capital budgets that report in a more traditional governmental display. This display does not include budgets for depreciation.

These funds contribute 14.67% or \$26,405,897 to the Village of Glenview’s total \$179,998,282 budget.

# ENTERPRISE FUNDS – CONTINUED

## **Glenview Water & Sanitary Sewer Funds**

The Village's water customer base includes approximately 15,900 water customers, 1,820 of whom are in unincorporated Glenview. The sanitary sewer system has approximately 9,700 customers, all of them within the corporate boundaries of the Village. Some properties in the Village receive water service but are not connected to the Village's sanitary sewer system. Along with those water customers served by the Village that are outside of the Village limits, make up the difference of about 5,500 customers. The Village separates its customers into five customer classes: residential, commercial, government, industrial and municipal. Approximately 95.6% of total customers are residential, 3.4% are commercial, and about 1% are industrial, government and municipal customers. Customers are billed quarterly and one-third of customers are billed each month. In order to project future costs of service and provide the revenues to meet those costs, the Village must project trends in water consumption and number of customers. The 2010 budget assumes only a slight increase in consumption of approximately 1%, consistent with recent years. Actual consumption depends to a significant degree on weather.

In 2006 the Village conducted an in-depth water and sewer cost of service study, performed by the Municipal & Financial Services Group (MFSG) of Annapolis, Maryland. The study was predicated on the use of cash flow analysis to support the pricing of utility services. The cost of service analysis used a planning period of 10 years (fiscal year 2007 – 2016). The goal of structuring revenue streams which would make the Systems self-supporting, provide resources for operations and capital improvements, and maintain a reasonable fund balance all while keeping the rates as low as feasible over time. The result of that study indicated that rates would need to be increased annually over the period covered by the study in order to meet those goals. In 2008, the Village asked MFSG to update the study using actual revenues and expenses for 2007 and budgeted revenues and expenses for 2008.

The first step in stabilizing the revenue stream was to provide a predictable cash flow to the Systems, as certain costs, such as customer service, billing and meter reading are recurring and independent of consumption. This step was accomplished through the implementation of a fixed charge for service. The fixed charges are billed each quarterly billing cycle and are based upon the size of the customer's water meter.

The 2006 study indicated that in order to ensure the water system continued to meet the previously mentioned goals, increases in the consumption rate revenues of 7.25% for water services were required in years 2007 through 2010 and 2.5% in 2011. Likewise, in order to ensure the sanitary sewer system continued to meet the goals, increases in the consumption rate revenues of 18.5% for sanitary sewer services were required in years 2007 through 2010 and 2.5% in 2011. For both systems, the fixed charge was to stay flat from 2007 onward.

Staff updates the systems' rate model assumptions annually and this year's recommendation varies slightly from the original study to ensure the Village reaches the set goals for the Systems. First, in recognition of the stable revenue streams and to support the goal of keeping rates as low as feasible, the fund balance policy was reduced from 60 days to 30 days of operating reserves. For both water and sewer, the fixed rate is recommended to be increased by 7.00% or \$0.45 per quarter (5/8" meter charge).



# ENTERPRISE FUNDS – CONTINUED

## **Glenview Water & Sanitary Sewer Funds – Continued**

The consumption rate increase for water is also recommended to be \$0.18 per 1,000 gallons for incorporated areas and \$0.27 for unincorporated areas; while the consumption rate increase for sewer is recommended to be \$0.16 per 1,000 gallons. The resulting rates are:

### QUARTERLY FIXED FEES

<u>Meter Size</u>	<u>Water</u>	<u>Sewer</u>
5/8"	\$ 6.87	\$ 6.87
3/4"	\$ 10.31	\$ 10.31
1"	\$ 17.18	\$ 17.18
1 1/2"	\$ 34.35	\$ 34.35
2"	\$ 54.96	\$ 54.96
3"	\$109.92	\$109.92
4"	\$171.75	\$171.75
6"	\$343.50	\$343.50
8"	\$549.60	\$549.60

### CONSUMPTION FEES\*

<u>Customer</u>	<u>Type of Service</u>	<u>Fee</u>
Resident	Water	\$3.83/1,000 gal.
	Sanitary Sewer	\$1.17/1,000 gal.
Non- Resident	Water	\$5.75/1,000 gal.
	Sanitary Sewer	\$1.17/1,000 gal.

\*Note: Depending on various conditions of ownership of system component, fees will differ from this table. Refer to the fee ordinance for special circumstances.

# ENTERPRISE FUNDS – CONTINUED

## **Glenview Water & Sanitary Sewer Funds – Continued**

<b>Glenview Water Fund</b>					
<b>Net Assets Statement</b>					
	<u>2008</u>	<u>2009</u>			<u>2010</u>
	<u>Actual</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Projected Actual</u>	<u>Adopted Budget</u>
<b>Beginning Net Assets</b>	\$ 34,377,301	\$ 34,648,984	\$ 34,648,984	\$ 34,648,984	\$ 34,001,947
<b>Revenues</b>					
Charges for Services	8,015,672	10,673,569	10,673,569	10,205,119	10,726,930
Investment Income	104,729	160,000	160,000	28,000	55,000
Other/Miscellaneous	119,621	-	-	109,075	210,455
<b>Total Revenues</b>	<u>8,240,022</u>	<u>10,833,569</u>	<u>10,833,569</u>	<u>10,342,194</u>	<u>10,992,385</u>
<b>Other Sources</b>					
Transfers In from Other Fund	605,515	-	-	-	-
Other/Miscellaneous	-	-	-	-	-
<b>Total Other Sources</b>	<u>605,515</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Revenues and Other Sources</b>	<u>8,845,537</u>	<u>10,833,569</u>	<u>10,833,569</u>	<u>10,342,194</u>	<u>10,992,385</u>
<b>Total Funds Available for Appropriations</b>	43,222,838	45,482,553	45,482,553	44,991,178	44,994,332
<b>Expenses and Other Uses</b>					
Personnel	1,604,820	1,620,636	1,620,636	1,641,787	1,925,335
Contractual	3,987,594	4,641,085	4,641,085	3,845,750	4,443,860
Commodities	19,124	13,760	13,760	206,850	523,390
Others	190,789	1,156,010	1,156,010	1,118,698	1,134,290
<b>Total Operating Expenses</b>	<u>5,802,327</u>	<u>7,431,491</u>	<u>7,431,491</u>	<u>6,813,085</u>	<u>8,026,874</u>
<b>Capital Outlay</b>	-	-	-	-	5,835
<b>Debt Service</b>	94,908	370,794	370,794	371,394	369,394
<b>Capital Projects</b>	1,341,637	2,535,019	2,535,019	2,593,860	4,086,780
<b>Depreciation</b>	1,015,669	-	-	-	-
<b>Transfers Out</b>	319,313	1,210,892	1,210,892	1,210,892	682,169
<b>Total Expenses and Other Uses</b>	<u>8,573,854</u>	<u>11,548,196</u>	<u>11,548,196</u>	<u>10,989,231</u>	<u>13,171,052</u>
<b>Ending Net Assets</b>	<u>34,648,984</u>	<u>33,934,357</u>	<u>33,934,357</u>	<u>34,001,947</u>	<u>31,823,280</u>
<b>Invested in Capital Assets, Net of Related Debt</b>	30,552,057	32,071,407	32,071,407	32,071,407	35,142,518
<b>Unrestricted Net Assets</b>	<u>4,096,927</u>	<u>1,862,950</u>	<u>1,862,950</u>	<u>1,930,540</u>	<u>(3,319,238)</u>
<b>Ending Net Assets</b>	<u>34,648,984</u>	<u>33,934,357</u>	<u>33,934,357</u>	<u>34,001,947</u>	<u>31,823,280</u>

# ENTERPRISE FUNDS – CONTINUED

## **Glenview Water & Sanitary Sewer Funds – Continued**

<b>Glenview Sanitary Sewer Fund</b>					
<b>Net Assets Statement</b>					
	<u>2008</u>	<u>2009</u>		<u>2010</u>	
	<u>Actual</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Projected Actual</u>	<u>Adopted Budget</u>
<b>Beginning Net Assets</b>	\$ 12,854,907	\$ 13,348,223	\$ 13,348,223	\$ 13,348,223	\$ 12,719,304
<b>Revenues</b>					
Fees and Fines	2,560	11,075	11,075	30,873	12,000
Charges for Services	1,542,446	1,838,666	1,838,666	1,842,558	2,114,845
Investment Income	46,242	65,868	65,868	2,600	20,700
<b>Total Revenues</b>	<u>1,591,248</u>	<u>1,915,609</u>	<u>1,915,609</u>	<u>1,876,031</u>	<u>2,147,545</u>
<b>Other Sources</b>					
Transfers In from Other Fund	356,725	-	-	-	-
Other/Miscellaneous	48,775	10,150	10,150	5,000	10,000
<b>Total Other Sources</b>	<u>405,500</u>	<u>10,150</u>	<u>10,150</u>	<u>5,000</u>	<u>10,000</u>
<b>Total Revenues and Other Sources</b>	<u>1,996,748</u>	<u>1,925,759</u>	<u>1,925,759</u>	<u>1,881,031</u>	<u>2,157,545</u>
<b>Total Funds Available for Appropriations</b>	14,851,655	15,273,982	15,273,982	15,229,254	14,876,849
<b>Expenses and Other Uses</b>					
Personnel	308,826	387,285	387,285	396,428	408,731
Contractual	201,930	23,685	23,685	25,384	28,844
Commodities	3,023	26,460	26,460	26,460	30,701
Others	42,998	152,517	152,517	134,072	97,646
<b>Total Operating Expenses</b>	<u>556,777</u>	<u>589,947</u>	<u>589,947</u>	<u>582,344</u>	<u>565,922</u>
<b>Capital Outlay</b>	1,040	-	-	-	-
<b>Debt Service</b>	78,635	291,338	291,338	291,338	290,238
<b>Capital Projects</b>	510,198	1,605,251	1,605,251	1,605,251	1,563,623
<b>Depreciation</b>	326,668	-	-	-	-
<b>Transfers Out</b>	30,114	31,017	31,017	31,017	52,458
<b>Total Expenses and Other Uses</b>	<u>1,503,432</u>	<u>2,517,553</u>	<u>2,517,553</u>	<u>2,509,950</u>	<u>2,472,241</u>
<b>Ending Net Assets</b>	<u>13,348,223</u>	<u>12,756,429</u>	<u>12,756,429</u>	<u>12,719,304</u>	<u>12,404,608</u>
<b>Invested in Capital Assets, Net of Related Debt</b>	11,428,822	12,707,405	12,707,405	12,707,405	13,944,360
<b>Unrestricted Net Assets</b>	<u>1,919,401</u>	<u>49,024</u>	<u>49,024</u>	<u>11,899</u>	<u>(1,539,752)</u>
<b>Ending Assets</b>	<u>13,348,223</u>	<u>12,756,429</u>	<u>12,756,429</u>	<u>12,719,304</u>	<u>12,404,608</u>

# ENTERPRISE FUNDS – CONTINUED

## **North Maine Water and Sewer Utility Fund**

The Village of Glenview purchased the North Maine Water and Sewer System in September 1997. The system was purchased for approximately \$7 million with the issuance of debt. One of the primary reasons for the purchase of the system was to generate a reasonable return for the Village based on its initial investment. The Village has regularly considered whether it should continue to operate the North Maine Utility or divest the operation. At this time, the Village has determined to continue operating the system. Though the Village must raise rates to meet the annual cash requirements of the North Maine system, it is able to maintain control of costs with a more modest increase than it is believed would be required by a private operator. In addition, by continuing to operate the system, the Village can continue to receive a return on its original investment, an amount that is earmarked for Village-wide infrastructure improvements.

The service area of the System is primarily unincorporated Cook County, but it does serve small portions of Niles, Park Ridge and Des Plaines. The System has approximately 4,900 customers who purchase approximately 1 billion gallons of water per year.

The System is supplied water by the City of Chicago via the Village of Niles and, pursuant to the 30-year provisions of the water supply contract between Niles and the System (effective through June 7, 2020), Niles may increase its charge for water with 60 days notice. Since 1997, Niles has annually increased its rate to the System and the Village has passed that increase on to the North Maine Utility customers. ***It should be noted that the primary reason the fees for this System are higher than fees for the Glenview water and sanitary systems is that the cost of water from Niles, which passes through Chicago, is approximately 3.5 times higher than the cost of water from the Village of Wilmette. Because of the water contract that existed when the System was purchased, this can not be changed.***

During June, 2006 the Board of Trustees agreed to maintain ownership of the North Maine Water and Sewer Utility System and to increase user fees by 10.25% for water operations and 17.5% for sewer operations. The increase was to take effect with bills generated after August 1<sup>st</sup>. Customers in the North Maine System are billed monthly with alternate bills being estimated versus being generated from meter readings. An annual analysis of cash requirements will be performed to determine whether rates will need to be adjusted in order to operate the System (including maintaining an O&M Reserve, 3R Reserve and providing for capital projects) on a cash-as-you-go basis.

Annually, staff updates the System's rate model assumptions and this year's recommendation varies from the original study to ensure the Village reaches the set goals for the System. First, in recognition of the stable revenue streams and to support the goal of keeping rates as low as feasible, the fund balance policy was reduced from 60 days to 30 days of operating reserves. For both water and sewer, the fixed rate is recommended to be increased by 7.00% or \$0.15 per month (5/8" meter charge). The consumption rate increase for water is recommended to be 10.00% or \$0.47 per 1,000 gallons. The consumption rate increase for sewer is recommended to be 9.00% or \$0.03 per 1,000 gallons. The resulting rates are:

# ENTERPRISE FUNDS – CONTINUED

## **North Maine Water and Sewer Utility Fund – Continued**

### MONTHLY FIXED FEES

<u>Meter Size</u>	<u>Water</u>	<u>Sewer</u>
5/8"	\$ 2.29	\$ 2.29
3/4"	\$ 3.44	\$ 3.44
1"	\$ 5.73	\$ 5.73
1 1/2"	\$ 11.45	\$ 11.45
2"	\$ 18.32	\$ 18.32
3"	\$ 36.64	\$ 36.64
4"	\$ 57.25	\$ 57.25
6"	\$114.50	\$114.50

### CONSUMPTION FEES\*

<u>Type of Service</u>	<u>Fee</u>
Water	\$8.30/1,000 gal.
Sanitary Sewer	\$0.91/1,000 gal.

\*Note: Depending on various conditions of ownership of system component, fees will differ from this table. Refer to the fee ordinance for special circumstances.

# ENTERPRISE FUNDS – CONTINUED

## North Maine Water and Sewer Utility Fund – Continued

Net Assets Statement					
	2008	2009			2010
	Actual	Adopted Budget	Revised Budget	Projected Actual	Adopted Budget
<b>Beginning Net Assets</b>	\$ 1,101,678	\$ 1,084,408	\$ 1,084,408	\$ 1,084,408	2,115,233
<b>Revenues</b>					
Charges for Services	6,728,735	8,242,426	8,242,426	8,231,773	8,567,546
Investment Income	43,604	51,000	51,000	6,200	11,500
Other/Miscellaneous	95,901	1,000	1,000	1,000	1,000
<b>Total Revenues</b>	<u>6,868,240</u>	<u>8,294,426</u>	<u>8,294,426</u>	<u>8,238,973</u>	<u>8,580,046</u>
<b>Other Sources</b>					
Other/Miscellaneous	(106,806)	-	-	-	-
<b>Total Other Sources</b>	<u>(106,806)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Revenues and Other Sources</b>	<u>6,761,434</u>	<u>8,294,426</u>	<u>8,294,426</u>	<u>8,238,973</u>	<u>8,580,046</u>
<b>Total Funds Available for Appropriations</b>	7,863,112	9,378,834	9,378,834	9,323,381	10,695,279
<b>Expenses and Other Uses</b>					
Personnel	598,439	589,809	589,809	589,952	637,458
Contractual	4,636,067	5,358,703	5,358,703	4,463,403	5,003,216
Commodities	47,381	5,200	5,200	3,200	157,125
Others	84,250	185,773	185,773	185,773	189,945
<b>Total Operating Expenses</b>	<u>5,366,137</u>	<u>6,139,485</u>	<u>6,139,485</u>	<u>5,242,328</u>	<u>5,987,744</u>
Capital Outlay	5,043	-	-	-	1,200
Debt Service	299,397	957,419	957,419	957,419	1,095,692
Capital Projects	191,107	75,000	248,921	248,921	400,000
Depreciation	179,661	-	-	-	-
Transfers Out	737,359	759,480	759,480	759,480	802,775
<b>Total Expenses and Other Uses</b>	<u>6,778,704</u>	<u>7,931,384</u>	<u>8,105,305</u>	<u>7,208,148</u>	<u>8,287,411</u>
<b>Ending Net Assets</b>	<u>1,084,408</u>	<u>1,447,450</u>	<u>1,273,529</u>	<u>2,115,233</u>	<u>1,676,253</u>
<b>Invested in Capital Assets, Net of Related Debt</b>	(731,615)	(836,276)	(836,276)	(836,276)	(615,937)
<b>Unrestricted Net Assets</b>	<u>1,816,023</u>	<u>2,283,726</u>	<u>2,109,805</u>	<u>2,951,509</u>	<u>2,292,190</u>
<b>Ending Assets</b>	<u>1,084,408</u>	<u>1,447,450</u>	<u>1,273,529</u>	<u>2,115,233</u>	<u>1,676,253</u>

# ENTERPRISE FUNDS – CONTINUED

## **Wholesale Water Fund**

The Wholesale Water Fund was established to account for the operations associated with the purchase of water from the Village of Wilmette for sale to other water systems. The Village of Glenview is in essence a pass-through provider of Lake Michigan water. The major cost of operations of this fund is the cost of the water Glenview purchases and the transmission costs. Revenues are derived from contracts with the water systems that purchase the water from Glenview. Anticipated revenues in excess of expenses are used as transfers to other funds to provide resources for Village-wide capital improvements are given to the Corporate Fund as a return on investment for the operations of the system.

The results of the water and sewer rate study conducted by MFSG indicated that the operations and maintenance expenses for the Wholesale Water Fund would be \$1.4 million. Of that amount about \$84,000 would be associated with personnel costs, \$150,000 for other operational expenses, \$820,000 for the purchase of water and the remainder for debt service. The majority of the Wholesale Water Fund operating expenses were assumed to increase annually by 3% which would result in expenses of about \$1.8 million by fiscal year 2016.

Similar to the Glenview Water Utility Fund, the Wholesale Water Fund has established both an O&M Reserve and a 3R Reserve. Based on the result of the cost of service study the Wholesale Water Fund will continue to operate with a net surplus through 2011. However, rate adjustments will be needed during that time to maintain the level of return on investment (7.5% of revenues) expected from this operation and provide funds for village-wide infrastructure improvements. An annual analysis will be performed to determine the needed rate increases. When appropriate a recommendation will be made to the Village Board of Trustees to approve the adjustments.

# ENTERPRISE FUNDS – CONTINUED

## Wholesale Water Fund – Continued

Net Assets Statement					
	2008	2009			2010
	Actual	Adopted Budget	Revised Budget	Projected Actual	Adopted Budget
<b>Beginning Net Assets</b>	\$ 2,645,291	\$ 3,183,970	\$ 3,183,970	\$ 3,183,970	\$ 1,039,829
<b>Revenues</b>					
Charges for Services	1,863,483	1,873,000	1,873,000	1,657,924	1,829,034
Investment Income	36,601	15,500	15,500	6,824	5,800
<b>Total Revenues</b>	<u>1,900,084</u>	<u>1,888,500</u>	<u>1,888,500</u>	<u>1,664,748</u>	<u>1,834,834</u>
<b>Total Revenues and Other Sources</b>	<u>1,900,084</u>	<u>1,888,500</u>	<u>1,888,500</u>	<u>1,664,748</u>	<u>1,834,834</u>
<b>Total Funds Available for Appropriations</b>	4,545,375	5,072,470	5,072,470	4,848,718	2,874,663
<b>Expenses and Other Uses</b>					
Personnel	30,395	63,330	63,330	41,996	43,575
Contractual	963,724	894,000	894,000	958,778	991,313
Commodities	479	2,300	2,300	1,400	1,935
Others	11,350	115,635	115,635	70,133	66,023
<b>Total Operating Expenses</b>	<u>1,005,948</u>	<u>1,075,265</u>	<u>1,075,265</u>	<u>1,072,307</u>	<u>1,102,846</u>
<b>Debt Service</b>	36,318	236,312	236,312	236,312	234,752
<b>Depreciation</b>	67,910	-	-	-	-
<b>Transfers Out</b>	251,229	2,500,270	2,500,270	2,500,270	570,590
<b>Total Expenses and Other Uses</b>	<u>1,361,405</u>	<u>3,811,847</u>	<u>3,811,847</u>	<u>3,808,889</u>	<u>1,908,188</u>
<b>Ending Net Assets</b>	<u>3,183,970</u>	<u>1,260,623</u>	<u>1,260,623</u>	<u>1,039,829</u>	<u>966,475</u>
<b>Invested in Capital Assets, Net of Related Debt</b>	667,729	599,819	599,819	599,819	531,909
<b>Unrestricted Net Assets</b>	<u>2,516,241</u>	<u>660,804</u>	<u>660,804</u>	<u>440,010</u>	<u>434,566</u>
<b>Ending Assets</b>	<u>3,183,970</u>	<u>1,260,623</u>	<u>1,260,623</u>	<u>1,039,829</u>	<u>966,475</u>



# ENTERPRISE FUNDS – CONTINUED

## **Commuter Parking Fund**

The Village maintains commuter parking lots and related facilities at both METRA stations located in the Village, downtown and in the Glen. Revenues of the Fund consist mainly of parking fees. The Village offers a daily parking fee of \$2.00 per day. METRA allows the sale of a limited number of parking permits. Permits cost \$300 annually for Glenview residents and \$400 annually for non-residents. Permits may be purchased in six month increments. There are a total of 679 parking spaces at the downtown station, 628 of which are reserved for annual parking permit holders, while the remaining 51 spaces are daily fee. The North Glenview station has a total of 500 annual parking permit spaces and 500 daily fee spaces.

<b>Net Assets Statement</b>					
	<u>2008</u>	<u>2009</u>			<u>2010</u>
	<u>Actual</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Projected Actual</u>	<u>Adopted Budget</u>
<b>Beginning Net Assets</b>	\$ 1,508,095	\$ 1,695,347	\$ 1,695,347	\$ 1,695,347	\$ 1,809,645
<b>Revenues</b>					
Fees and Fines	11,739	10,000	10,000	5,000	15,000
Charges for Services	466,356	460,250	460,250	470,900	494,268
Investment Income	1,695	5,500	5,500	500	1,600
<b>Total Revenues</b>	<u>479,790</u>	<u>475,750</u>	<u>475,750</u>	<u>476,400</u>	<u>510,868</u>
<b>Other Sources</b>					
Transfers In from Other Fund	93,595	150,000	150,000	150,000	-
<b>Total Other Sources</b>	<u>93,595</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>-</u>
<b>Total Revenues and Other Sources</b>	<u>573,385</u>	<u>625,750</u>	<u>625,750</u>	<u>626,400</u>	<u>510,868</u>
<b>Total Funds Available for Appropriations</b>	2,081,480	2,321,097	2,321,097	2,321,747	2,320,513
<b>Expenses and Other Uses</b>					
Personnel	32,104	-	-	-	-
Contractual	255,994	343,452	343,452	214,952	229,926
Commodities	47,913	117,250	117,250	94,250	100,966
Others	3,250	3,399	3,399	4,900	184,613
<b>Total Operating Expenses</b>	<u>339,261</u>	<u>464,101</u>	<u>464,101</u>	<u>314,102</u>	<u>515,505</u>
<b>Capital Outlay</b>	-	-	-	150,000	3,500
<b>Depreciation</b>	41,872	-	-	-	-
<b>Transfers Out</b>	5,000	48,000	48,000	48,000	48,000
<b>Total Expenses and Other Uses</b>	<u>386,133</u>	<u>512,101</u>	<u>512,101</u>	<u>512,102</u>	<u>567,005</u>
<b>Ending Net Assets</b>	<u>1,695,347</u>	<u>1,808,996</u>	<u>1,808,996</u>	<u>1,809,645</u>	<u>1,753,508</u>
<b>Invested in Capital Assets, Net of Related Debt</b>	1,431,726	1,389,854	1,389,854	1,389,854	1,351,482
<b>Unrestricted Net Assets</b>	<u>263,621</u>	<u>419,142</u>	<u>419,142</u>	<u>419,791</u>	<u>402,026</u>
<b>Ending Assets</b>	<u>1,695,347</u>	<u>1,808,996</u>	<u>1,808,996</u>	<u>1,809,645</u>	<u>1,753,508</u>

VILLAGE OF GLENVIEW



INTERNAL SERVICE FUNDS

## OVERVIEW – INTERNAL SERVICE FUNDS

Internal service funds are used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost recovery basis. The Village of Glenview has five internal service funds:

- Capital Equipment Replacement Fund
- Municipal Equipment Repair Fund
- Facilities Replacement and Repair Fund
- Insurance Fund
- Risk Management Fund

These funds contribute 9.90% or \$17,818,171 to the Village of Glenview's total \$179,998,282 budget.

# INTERNAL SERVICE FUNDS – CONTINUED

## **Capital Equipment Replacement Fund (CERF)**

This Fund accounts for the accumulation of resources from each department for the replacement of vehicles and equipment. After the initial purchase by the operating fund, the asset is recorded in this fund and “leased” by the operating department. The lease payment amounts are determined by a calculation that determines: the life of the asset, the anticipated replacement cost of the vehicle/equipment, the anticipated salvage value of the asset, and any investment earnings on resources accumulated during the life of the asset. The calculation is determined for each piece of equipment assigned to the Fund. Projects are made that will enable the Fund to have sufficient resources to replace every piece of equipment on its scheduled due date. The Village Board of Trustees adopted a CERF fund balance policy in 2009 that determines the annual charge for service based on vehicle and equipment replacement costs over a 10-year period accumulated as the reserve and then funded at a 50% level.

<b>Net Assets Statement</b>					
	<u>2008</u>	<u>2009</u>			<u>2010</u>
	<u>Actual</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Projected Actual</u>	<u>Adopted Budget</u>
<b>Beginning Net Assets</b>	\$ 5,430,005	\$ 4,664,700	\$ 4,664,700	\$ 4,664,700	\$ 4,153,583
<b>Revenues</b>					
Charges for Services	637,148	795,982	795,982	795,982	1,499,340
Investment Income	204,237	113,250	113,250	113,250	50,100
<b>Total Revenues</b>	<u>841,385</u>	<u>909,232</u>	<u>909,232</u>	<u>909,232</u>	<u>1,549,440</u>
<b>Other Sources</b>					
Transfers In from Other Fund	-	-	-	-	1,016,906
Other/Miscellaneous	6,804	-	-	-	-
<b>Total Other Sources</b>	<u>6,804</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,016,906</u>
<b>Total Revenues and Other Sources</b>	<u>848,189</u>	<u>909,232</u>	<u>909,232</u>	<u>909,232</u>	<u>2,566,346</u>
<b>Total Funds Available for Appropriations</b>	6,278,194	5,573,932	5,573,932	5,573,932	6,719,929
<b>Expenses and Other Uses</b>					
Contractual	410	472,736	472,736	272,000	-
Commodities	2,235	205,600	205,600	30,000	229,000
<b>Total Operating Expenses</b>	<u>2,645</u>	<u>678,336</u>	<u>678,336</u>	<u>302,000</u>	<u>229,000</u>
<b>Capital Outlay</b>	15,940	1,773,738	1,773,738	1,118,349	1,591,227
<b>Transfers Out</b>	1,594,909	-	-	-	-
<b>Total Expenses and Other Uses</b>	<u>1,613,494</u>	<u>2,452,074</u>	<u>2,452,074</u>	<u>1,420,349</u>	<u>1,820,227</u>
<b>Ending Net Assets</b>	<u>4,664,700</u>	<u>3,121,857</u>	<u>3,121,858</u>	<u>4,153,583</u>	<u>4,899,702</u>

# INTERNAL SERVICE FUNDS – CONTINUED

## **Municipal Equipment Repair Fund (MERF)**

This Fund accounts for the maintenance of the Village's fleet by the Public Works Department. Revenues of the fund consist of charges to other user departments and funds. For instance, the Water Fund helps pay for the cost of repairing vehicles and equipment that are employed in the activity of maintaining water service and improving water infrastructure. The Fund also receives revenue from other agencies that use its service and fuel vehicles at the Village's fleet fueling station. These outside agencies include the Village of Golf Police Department, Village of Glenview Park District, and School District #34.

The largest expense of the Fund, and one that has been growing over the past couple of years, is the cost of fuel. The Village plans to phase out older and inefficient vehicles and replace them with more fuel efficient vehicles. Professional services constitute the next largest use of non-personnel expenses in the Fund. Professional services include some vehicles maintenance that cannot be performed in house, and specialty services such as car washing and vehicle painting. Information on the Accomplishments and Initiatives for MERF is discussed under the Public Works Department Summary.

# INTERNAL SERVICE FUNDS – CONTINUED

## **Municipal Equipment Repair Fund (MERF) – Continued**

<b>Net Assets Statement</b>					
	<u>2008</u>	<u>2009</u>		<u>2010</u>	
	<u>Actual</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Projected Actual</u>	<u>Adopted Budget</u>
<b>Beginning Net Assets</b>	\$ 928,492	\$ 1,072,781	\$ 1,072,781	\$ 1,072,781	\$ 1,351,693
<b>Revenues</b>					
Fees and Fines	13,460	26,400	26,400	10,000	19,000
Charges for Services	1,673,680	1,552,331	1,552,331	1,502,331	1,028,654
Intergovernmental	-	5,500	5,500	3,000	3,000
Investment Income	10,009	7,875	7,875	900	-
Other/Miscellaneous	166,784	100,000	100,000	120,000	150,000
<b>Total Revenues</b>	<u>1,863,933</u>	<u>1,692,106</u>	<u>1,692,106</u>	<u>1,636,231</u>	<u>1,200,654</u>
<b>Total Revenues and Other Sources</b>	<u>1,863,933</u>	<u>1,692,106</u>	<u>1,692,106</u>	<u>1,636,231</u>	<u>1,200,654</u>
<b>Total Funds Available for Appropriations</b>	2,792,425	2,764,887	2,764,887	2,709,012	2,552,347
<b>Expenses and Other Uses</b>					
Personnel	576,130	558,784	558,784	527,718	456,531
Contractual	226,939	120,465	120,465	121,500	137,354
Commodities	295,757	823,739	823,739	647,983	851,870
Others	610,190	48,118	48,118	48,118	89,684
<b>Total Operating Expenses</b>	<u>1,709,016</u>	<u>1,551,106</u>	<u>1,551,106</u>	<u>1,345,319</u>	<u>1,535,440</u>
<b>Capital Outlay</b>	150	13,000	13,000	12,000	-
<b>Depreciation</b>	10,478	-	-	-	-
<b>Transfers Out</b>	-	-	-	-	1,016,906
<b>Total Expenses and Other Uses</b>	<u>1,719,644</u>	<u>1,564,106</u>	<u>1,564,106</u>	<u>1,357,319</u>	<u>2,552,346</u>
<b>Ending Net Assets</b>	<u>1,072,781</u>	<u>1,200,781</u>	<u>1,200,781</u>	<u>1,351,693</u>	<u>137,865</u>
<b>Invested in Capital Assets, Net of Related Debt</b>	137,864	140,386	140,386	140,386	129,908
<b>Unrestricted Net Assets</b>	<u>934,917</u>	<u>1,060,395</u>	<u>1,060,395</u>	<u>1,211,307</u>	<u>7,957</u>
<b>Ending Net Assets</b>	<u>1,072,781</u>	<u>1,200,781</u>	<u>1,200,781</u>	<u>1,351,693</u>	<u>137,865</u>

# INTERNAL SERVICE FUNDS – CONTINUED

## **Facilities Replacement and Repair Fund (FRRF)**

This Fund was created during the 2006 fiscal year. The Fund was developed for the accumulation of resources to pay for major repairs and replacement of the various Village buildings. For 2010 the funding for this Fund comes from two major sources: a transfer of resources already accumulated in the Village’s Capital Equipment Fund (CERF) made available by the change in how the Village monitors and maintains the CERF with the goal of preventing over funding in the CERF, and a state grant for the salt dome of \$275,000.

<b>Net Assets Statement</b>					
	<u>2008</u>	<u>2009</u>		<u>2010</u>	
	<u>Actual</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Projected Actual</u>	<u>Adopted Budget</u>
<b>Beginning Net Assets</b>	\$ 9,625,634	\$ 8,654,560	\$ 8,654,560	\$ 8,654,560	\$ 6,558,760
<b>Revenues</b>					
Intergovernmental	5,064	-	-	-	275,000
Investment Income	430,195	100,500	100,500	110,200	120,500
<b>Total Revenues</b>	<u>435,259</u>	<u>100,500</u>	<u>100,500</u>	<u>110,200</u>	<u>395,500</u>
<b>Other Sources</b>					
Transfers In from Other Fund	-	946,000	946,000	946,000	432,060
<b>Total Other Sources</b>	<u>-</u>	<u>946,000</u>	<u>946,000</u>	<u>946,000</u>	<u>432,060</u>
<b>Total Revenues and Other Sources</b>	<u>435,259</u>	<u>1,046,500</u>	<u>1,046,500</u>	<u>1,056,200</u>	<u>827,560</u>
<b>Total Funds Available for Appropriations</b>	10,060,893	9,701,060	9,701,060	9,710,760	7,386,320
<b>Capital Outlay</b>	1,312,738	3,152,000	3,152,000	3,152,000	2,138,000
<b>Transfers Out</b>	93,595	-	-	-	-
<b>Total Expenses</b>	<u>1,406,333</u>	<u>3,152,000</u>	<u>3,152,000</u>	<u>3,152,000</u>	<u>2,138,000</u>
<b>Ending Net Assets</b>	<u>8,654,560</u>	<u>6,549,060</u>	<u>6,549,060</u>	<u>6,558,760</u>	<u>5,248,320</u>

# INTERNAL SERVICE FUNDS – CONTINUED

## **Insurance Fund**

This Fund accounts for the financial activity of the Village’s insurance program, excluding risk management. In addition to conventional primary insurance, the Village is a member of the High-Level Excess Liability Pool (HELP), which provides excess liability coverage. The Village also provides health and life insurance by participating in the Intergovernmental Personnel Benefit Cooperative (IPBC). When budgets are developed the estimated costs associated with insurance costs are made to the various Village funds. Based upon the budgeted amounts in the various funds, monthly expenditures are recorded within those funds and the associated resources are recorded within the Insurance Fund. As payments to insurance carriers become due, payments are then made from the Insurance Fund. Use of an internal service fund type for this purpose helps the Village administer the insurance activities more efficiently.

<b>Net Assets Statement</b>					
	<u>2008</u>		<u>2009</u>		<u>2010</u>
	<u>Actual</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Projected Actual</u>	<u>Adopted Budget</u>
<b>Beginning Net Assets</b>	\$ 6,872,172	\$ 6,288,270	\$ 6,288,270	\$ 6,288,270	\$ 5,833,255
<b>Revenues</b>					
Charges for Services*					
Employees					
HMO	-	-	-	-	102,318
PPO	215,815	244,188	244,188	181,475	193,289
Other	-	-	-	-	2,135
Employer	4,241,700	4,171,898	4,171,898	3,740,588	-
HMO	-	-	-	-	2,725,278
PPO	-	-	-	-	1,339,229
Other	-	-	-	-	38,836
Retirees	695,821	514,395	514,395	720,000	750,000
Library	425,000	444,360	444,360	444,360	499,992
Insurance Liability	1,547,650	-	-	-	-
Insurance Recoveries	568,852	-	-	-	-
Investment Income	348,519	51,500	51,500	26,500	20,500
Other/Miscellaneous	-	-	-	-	-
<b>Total Revenues</b>	<u>8,043,357</u>	<u>5,426,341</u>	<u>5,426,341</u>	<u>5,112,923</u>	<u>5,671,577</u>
<b>Total Revenues and Other Sources</b>	<u>8,043,357</u>	<u>5,426,341</u>	<u>5,426,341</u>	<u>5,112,923</u>	<u>5,671,577</u>
<b>Total Funds Available for Appropriations</b>	14,915,529	11,714,611	11,714,611	11,401,193	11,504,832
<b>Expenses and Other Uses</b>					
Personnel	63,224	-	-	-	-
Contractual	8,024,035	5,583,091	5,583,091	5,567,938	6,153,621
<b>Total Operating Expenses</b>	<u>8,087,259</u>	<u>5,583,091</u>	<u>5,583,091</u>	<u>5,567,938</u>	<u>6,153,621</u>
<b>Transfers Out</b>	<u>540,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,851,212</u>
<b>Total Expenses and Other Uses</b>	<u>8,627,259</u>	<u>5,583,091</u>	<u>5,583,091</u>	<u>5,567,938</u>	<u>10,004,833</u>
<b>Ending Net Assets</b>	<u>6,288,270</u>	<u>6,131,520</u>	<u>6,131,520</u>	<u>5,833,255</u>	<u>1,499,999</u>



# INTERNAL SERVICE FUNDS – CONTINUED

## **Risk Management Fund**

This Fund accounts for the financial activity of the Village’s risk management program, including the resources annually set aside for health and life insurance benefits provided through participation in the Intergovernmental Personnel Benefits Cooperative (IPBC).

<b>Net Assets Statement</b>					
	<u>2008</u>		<u>2009</u>		<u>2010</u>
	<u>Actual</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Projected Actual</u>	<u>Adopted Budget</u>
<b>Beginning Net Assets</b>	\$ -	\$ 62,411	\$ 62,411	\$ 62,411	\$ 258,066
<b>Revenues</b>					
Charges for Services	-	1,618,783	1,618,783	1,618,783	1,040,584
Investment Income	9	5,500	5,500	5,500	500
Other/Miscellaneous	35,767	250,000	250,000	250,000	250,000
<b>Total Revenues</b>	<u>35,776</u>	<u>1,874,283</u>	<u>1,874,283</u>	<u>1,874,283</u>	<u>1,291,084</u>
<b>Other Sources</b>					
Transfers In from Other Fund	540,000	-	-	-	3,851,212
<b>Total Other Sources</b>	<u>540,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,851,212</u>
<b>Total Revenues and Other Sources</b>	<u>575,776</u>	<u>1,874,283</u>	<u>1,874,283</u>	<u>1,874,283</u>	<u>5,142,296</u>
<b>Total Funds Available for Appropriations</b>	575,776	1,936,694	1,936,694	1,936,694	5,400,362
<b>Expenses and Other Uses</b>					
Personnel	-	130,112	130,112	126,743	107,880
Contractual	513,100	1,218,450	1,218,450	1,521,885	1,174,885
Commodities	265	15,000	15,000	30,000	19,000
Others	-	5,400	5,400	-	1,000
<b>Total Operating Expenses</b>	<u>513,365</u>	<u>1,368,962</u>	<u>1,368,962</u>	<u>1,678,628</u>	<u>1,302,765</u>
<b>Ending Net Assets</b>	<u>62,411</u>	<u>567,732</u>	<u>567,732</u>	<u>258,066</u>	<u>4,097,597</u>

VILLAGE OF GLENVIEW



TRUST AND AGENCY FUNDS

## OVERVIEW – TRUST AND AGENCY FUNDS

Trust and Agency funds are used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs. There are two types of trust and agency funds that the Village of Glenview utilizes.

1. Pension Trust Funds – used to report resources that are required to be held in trust for the members and beneficiaries of defined contribution plans, other post employment benefit plans, or other employee benefit plans.
  - Police Pension Fund
  - Firefighters' Pension Fund
  
2. Agency Funds – used to report resources held by the reporting government in a purely custodial capacity (assets equal liabilities). Agency funds typically involve only the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments.
  - Escrow Deposit Fund
  - Special Service Area Bond Fund

These funds contribute 3.21% or \$5,780,241 to the Village of Glenview's total \$179,998,282 budget.

# TRUST AND AGENCY FUNDS – CONTINUED

## **Police Pension Fund**

The Village's sworn police employees participate in the Police Pension Employees Retirement System (PPERS). The PPERS functions for the benefit of these employees and is governed by a five-member pension board consisting of two members appointed by the Village's President, one elected pension beneficiary and two elected police employees. The Village and the PPERS participants are obligated to fund all PPERS costs based upon actuarial valuations. The State of Illinois is authorized to establish benefit levels and the Village is authorized to approve the actuarial assumptions used in the determination of contribution levels. Although it possesses many of the characteristics of a legally separate government, the PPERS is reported as if it were part of the Village for budgetary purposes because of the Village's fiduciary responsibility to the Pension.

<b>Net Assets Statement</b>					
	<u>2008</u>	<u>2009</u>			<u>2010</u>
	<u>Actual</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Projected Actual</u>	<u>Adopted Budget</u>
<b>Beginning Net Assets</b>	\$ 44,775,657	\$ 42,215,945	\$ 42,215,945	\$ 42,215,945	\$ 42,511,198
<b>Revenues</b>					
Charges for Services	1,393,628	1,151,500	1,151,500	1,151,500	1,758,051
Investment Income	(2,733,385)	1,001,500	1,001,500	456,000	389,587
Other/Miscellaneous	642,492	688,173	688,173	688,173	652,269
<b>Total Revenues</b>	<u>(697,265)</u>	<u>2,841,173</u>	<u>2,841,173</u>	<u>2,295,673</u>	<u>2,799,907</u>
<b>Total Funds Available for Appropriations</b>	44,078,392	45,057,118	45,057,118	44,511,618	45,311,105
<b>Expenses and Other Uses</b>					
Personnel	1,790,677	1,999,208	1,999,208	1,942,920	2,000,955
Contractual	71,770	57,500	57,500	57,500	57,500
<b>Total Expenses and Other Uses</b>	<u>1,862,447</u>	<u>2,056,708</u>	<u>2,056,708</u>	<u>2,000,420</u>	<u>2,058,455</u>
<b>Ending Net Assets</b>	<u>42,215,945</u>	<u>43,000,410</u>	<u>43,000,410</u>	<u>42,511,198</u>	<u>43,252,650</u>

# TRUST AND AGENCY FUNDS – CONTINUED

## **Firefighters’ Pension Fund**

The Village’s firefighters participate in the Firefighters’ Pension Employees Retirement System (FPERS). The FPERS functions for the benefit of these employees and is governed by a nine-member pension board consisting of the Village’s President, Treasurer, Clerk, Attorney and Fire Chief; one elected pension beneficiary; and three elected fire employees. The Village and the FPERS participants are obligated to fund all FPERS costs based upon actuarial valuations. The State of Illinois is authorized to establish benefit levels and the Village is authorized to approve the actuarial assumptions used in the determination of contribution levels. Although it possesses many of the characteristics of a legally separate government, the FPERS is reported as if it were part of the Village for budgetary purposes because of the Village’s fiduciary responsibility to the Pension.

<b>Net Assets Statement</b>					
	<u>2008</u>	<u>2009</u>		<u>2010</u>	
	<u>Actual</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Projected Actual</u>	<u>Adopted Budget</u>
<b>Beginning Net Assets</b>	\$ 48,536,291	\$ 44,062,172	\$ 44,062,172	\$ 44,062,172	\$ 43,381,951
<b>Revenues</b>					
Charges for Services	2,456,234	1,987,500	1,987,500	1,987,500	2,481,395
Investment Income	(3,727,735)	1,001,500	1,001,500	115,000	118,485
Other/Miscellaneous	-	685,889	685,889	685,889	623,016
<b>Total Revenues</b>	<u>(1,271,501)</u>	<u>3,674,889</u>	<u>3,674,889</u>	<u>2,788,389</u>	<u>3,222,896</u>
<b>Total Revenues and Other Sources</b>	<u>(1,271,501)</u>	<u>3,674,889</u>	<u>3,674,889</u>	<u>2,788,389</u>	<u>3,222,896</u>
<b>Total Funds Available for Appropriations</b>	47,264,790	47,737,061	47,737,061	46,850,561	46,604,847
<b>Expenses and Other Uses</b>					
Personnel	3,202,618	3,257,572	3,257,572	3,356,610	3,457,307
Contractual	-	112,000	112,000	112,000	112,000
<b>Total Expenses and Other Uses</b>	<u>3,202,618</u>	<u>3,369,572</u>	<u>3,369,572</u>	<u>3,468,610</u>	<u>3,569,307</u>
<b>Ending Net Assets</b>	<u>44,062,172</u>	<u>44,367,489</u>	<u>44,367,489</u>	<u>43,381,951</u>	<u>43,035,540</u>

# TRUST AND AGENCY FUNDS – CONTINUED

## **Escrow Deposit Fund**

The Escrow Deposits Fund is used to account for deposits held by the Village from contractors. The deposits are invested by the Village and the income derived remains in the Fund after deposits are either used or returned. Excess fund balances are transferred to the Capital Improvements Fund at the direction of the Village Board of Trustees when there are sufficient funds to provide resources for projects designated in the Village’s Five-Year Capital Projects Plan.

<b>Due to Others Statement</b>					
	<u>2008</u>	<u>2009</u>		<u>2010</u>	
	<u>Actual</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Projected Actual</u>	<u>Adopted Budget</u>
<b>Beginning Due to Others</b>	\$ -	\$ (23,094)	\$ (23,094)	\$ (23,094)	\$ (6,344)
<b>Revenues</b>					
Investment Income	129,857	75,000	75,000	60,500	67,344
<b>Total Revenues</b>	<u>129,857</u>	<u>75,000</u>	<u>75,000</u>	<u>60,500</u>	<u>67,344</u>
<b>Total Revenues and Other Sources</b>	<u>129,857</u>	<u>75,000</u>	<u>75,000</u>	<u>60,500</u>	<u>67,344</u>
<b>Total Funds Available for Appropriations</b>	129,857	51,906	51,906	37,406	61,000
<b>Expenses and Other Uses</b>					
Transfers Out	152,951	75,000	75,000	43,750	61,000
<b>Total Expenses and Other Uses</b>	<u>152,951</u>	<u>75,000</u>	<u>75,000</u>	<u>43,750</u>	<u>61,000</u>
<b>Ending Due to Others</b>	<u>(23,094)</u>	<u>(23,094)</u>	<u>(23,094)</u>	<u>(6,344)</u>	<u>-</u>

# TRUST AND AGENCY FUNDS – CONTINUED

## **Special Service Area Bond Funds**

Special Service Area (SSA) bonds are not obligations of the Village because they are secured by the levy of special service on the real property within the special service area. The Village is in no way liable for repayment but is only acting as the agent for the property owners in levying and collecting the assessments and forwarding the collections to the bondholders. The Village prepares a budget to reflect the amounts of assessments that need to be collected and amount of principal, interest and service fees required to retire the debt for non-operating planning purposes only.

<b>Due to Others Statements</b>					
	<u>2008</u>	<u>2009</u>			<u>2010</u>
	<u>Actual</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Projected Actual</u>	<u>Approved Budget</u>
<b>Beginning Due to Others</b>	\$ 13,346	\$ 31,737	\$ 31,737	\$ 31,737	\$ 53,092
<b>Revenues</b>					
Local Taxes	153,639	134,926	134,926	134,828	41,905
Investment Income	439	1,250	1,250	110	170
<b>Total Revenues</b>	<u>154,078</u>	<u>136,176</u>	<u>136,176</u>	<u>134,938</u>	<u>42,075</u>
<b>Total Revenues and Other Sources</b>	<u>154,078</u>	<u>136,176</u>	<u>136,176</u>	<u>134,938</u>	<u>42,075</u>
<b>Total Funds Available for Appropriations</b>	167,424	167,913	167,913	166,675	95,167
<b>Expenses and Other Uses</b>					
<b>Debt Service</b>	<u>135,687</u>	<u>135,686</u>	<u>135,686</u>	<u>113,583</u>	<u>91,479</u>
<b>Total Expenses and Other Uses</b>	<u>135,687</u>	<u>135,686</u>	<u>135,686</u>	<u>113,583</u>	<u>91,479</u>
<b>Ending Due to Others</b>	<u>31,737</u>	<u>32,227</u>	<u>32,227</u>	<u>53,092</u>	<u>3,688</u>

VILLAGE OF GLENVIEW



CAPITAL SPENDING



# CAPITAL SPENDING - CONTINUED

## **Capital Improvement Program**

The Village of Glenview Capital Improvement Program (CIP) is a comprehensive schedule of major public improvement projects which are proposed for the Village within the next five years. The CIP is comprised of a project description, the financial requirements of projects, the financing sources, and the timing of the project. The CIP is vital for anticipating and planning for the physical assets of the Village required for the safety, health and welfare of the people.

The CIP provides an effective method for the Village to systematically construct, maintain, upgrade, expand and replace the community's physical assets, as required by Village policy. The CIP provides for the attainment of long-range capital investment goals within the financial capabilities of the municipality.

This section provides a broad overview of the CIP and its elements. To gain a more in-depth perspective of the five year program, the reader should refer to the 2010-2014 Capital Improvement Program, a separately published document. This document contains detailed project descriptions, revenue sources, detailed mapping, and analysis of the comprehensive five year program.

## **CIP Criteria**

Projects that are typically included in the CIP include infrastructure improvements to streets, roads, and underground piping for water disbursement and sanitary lines. Projects also can include design work, studies, the purchase of land, land improvements, building construction, maintenance, and reconstruction projects.

To qualify for inclusion in the CIP, a project must meet the following criteria:

- Project costs must be greater than \$50,000,
- Has a multiple year useful life, and
- Results in a capital asset.

Beyond the qualification of a project for addition to the CIP, the Village will evaluate other criteria to determine the inclusion and timing of qualified projects. The Village will review if:

- The capital assets that require maintenance, repair, or replacement, that if not addressed, will result in higher costs for the Village,
- Infrastructure improvements are to support new development or redevelopment,
- Projects will have a revenue-generating potential, and
- The project reflects changes in Village needs, policies, or goals.

Another item to note is that the Village's capitalization policy is for items that have a life of at least two years and a minimum cost of \$25,000. Items that are in excess of \$5,000 but less than \$50,000 are budgeted in Capital Outlay line items of the annual operating budget, but items that cost less than \$25,000 per unit are not capitalized.

# CAPITAL SPENDING - CONTINUED

## **CIP Project Descriptions**

The following information is included for each project that is included in the 2010-2014 CIP.

### *Project Type*

The independent CIP document is divided into sections based upon project type. This classification refers to the generally project purpose. The different projects types for the Village of Glenview are: planning, design and construction projects, road resurfacing, road reconstruction, ancillary projects, water projects, sanitary projects, library projects, downtown projects, facility projects and Glen related projects.

### *Name of Project*

This section of the CIP gives the project a title.

### *Project Number*

A unique identification number is given to each project to help in tracking project costs.

### *Total Project Cost*

This is an estimated total project cost based upon current assumptions.

### *Cost by Year*

This section provides the cost per year and is broken down by the source of funds for the project.

### *Description*

This section provides a narrative of specific information regarding the project. This section will highlight information about work to be completed, purpose of the work, relationship to Village goals, how the project will be completed, and estimated timeline of the project

### *Map*

A map is included to highlight where the project(s) will be completed.

## **CIP Process**

The CIP is a statement of budgetary policy and a planning document. Implementation of the CIP is a tool to accomplish the adopted goals and policies of the Board of Trustees. Therefore, each year the Capital Improvement Program is revised and extended for another year maintaining the five-year program. This annual process is in place to review and update the CIP; completed projects are removed, new projects are proposed, and scheduled projects are updated. The annual process allows the Village to adjust to changing circumstances and, as needed, change plans and priorities to meet the goals of the Village. Below are the major steps in the CIP development:

1. Start – Prepare Forecast Models
2. Develop CIP Budget Guideline
3. Submit Capital Project Requests
4. Citizen Review and Input
5. Develop Capital Projects Budget
6. Board Work Session Review
7. Public Hearings and Adoption

# CAPITAL SPENDING - CONTINUED

## **CIP Process – Continued**

Projects are developed through the course of the fiscal year. The first stage of the process is the determination of projects to include in the capital program. Projects are proposed by the Village Board, residents, or staff to be included in the five year program. These project proposals will generally identify the scope of the project, related CIP projects, funding sources, and a proposed schedule. The proposed projects are then reviewed by Village staff to determine if the project is compatible with Village wide goals.

If the project is deemed compatible with Village goals, staff will evaluate goals based upon the feasibility of accomplishing the project in a given year and within the limits of the Village's control. From this point, staff will work to enhance the project description, funding sources, and develop a project schedule. Projects are then reviewed by the responsible department and incorporated within the five year CIP schedule.

During the final stage of the process, Village staff provides recommendations to the Village Board for approval of the five-year Capital Improvement Program. This recommendation is based upon Village goals and the impact of the capital projects on the Village's financial future. Once the five-year CIP is approved, projects within the first year of the CIP are placed into the CIP Budget and are prioritized based upon current needs and currently available resources. The Capital Projects Department is delegated to be project managers of the capital projects and this department works with other departments to prioritize, schedule and carry out the CIP.

## **CIP Funding**

There are a variety of funding sources available, but these sources are limited in both the amount available and how these funds can be used. Projects can be funded by village, state or federal monies, as well as outside agencies and individuals. Village funding sources typically include local taxes and service fees. In addition, the Village Permanent Fund can be used when specifically approved by the Board of Trustees.

The Village of Glenview's evaluation of a CIP project's funding includes the following factors:

- All projects must have identified and approved funding sources.
- The Project impacts on the Village's future operating costs must be included in planning of project and incorporated within the respective department's operating budgets.
- Capital Projects are adopted in whole with the intent that each project retains its budget authority until project completion.
- Projects will not start until the funds have been received – bond, loan or cash flow. The only exceptions are made for reimbursable projects such as a Special Service Area or reimbursable grant projects.

# CAPITAL SPENDING - CONTINUED

## **CIP Funding – Continued**

Below is a listing of the major sources of funds that the Village utilizes to fund CIP projects.

Project Funding Source	Description
<b>Corporate Fund</b>	Revenues from Local Taxes, Fees, Charges, Intergovernmental and Investment Income.
<b>Motor Fuel Tax Fund</b>	Intergovernmental revenues received from the State.
<b>Special Tax Allocation Fund</b>	Incremental Property Tax in the Village's Tax Increment Financing (TIF) District.
<b>Glen Capital Projects Fund</b>	Normally bond proceeds for capital construction projects in the TIF District.
<b>Permanent Fund</b>	Proceeds from the sale of property in the TIF District restricted for use outside the District.
<b>Water Fund</b>	Income received from users of the Village's Water Utility System.
<b>Wholesale Water Fund</b>	Return on Investment from the transportation of water to other providers through the Village System.
<b>North Maine Utility Fund</b>	Return on Investment from the operations of the North Maine Utility System.
<b>Sewer Fund</b>	Income received from users of the Village's Sanitary Sewer System.
<b>Facility Replacement Fund</b>	Funds set aside for the stabilization of costs for repair and replacement of facilities.
<b>Grants</b>	Non-village funds provided by the state or federal government for qualifying projects.
<b>Bonds</b>	Temporary borrowing of resources to fund current projects the principal of which is paid back over time.

## **Impact on Operating Budget**

The Corporate Fund includes the revenues and expenditures that drive the daily services provided by the Village. In addition to these daily services, the Village Board has set forth a policy to utilize Corporate Funds to accomplish their goal of improving overall Village infrastructure. These transfers to the capital budget have a direct impact on the Village's operating budget.

The CIP can have two direct impacts on the Corporate Fund operating budget. The first impact is the transferring of funds from the Corporate Fund to pay for certain projects; this reduces the available funds for operations. These projects generally include design projects and road resurfacing and reconstruction projects. The second impact is the ongoing costs borne by the Corporate Fund related to improvements made on capital assets.

# CAPITAL SPENDING - CONTINUED

## **Impact on Operating Budget – Continued**

When funding for capital projects comes from the corporate and special revenues funds, operating budget development must have a clear connection to the CIP process. When the Village decides to use Corporate Funds to pay for capital improvements, the Village must determine the priority of projects and if revenues are sufficient to maintain normal day-to-day operations of the Village within the Village's fund balance policy. The Village also must consider the creation and/or expansion of current Village infrastructure and the ongoing costs of maintenance. For example, if a new roadway is built, as was the case in the Glen, then the Public Works Department must include supplemental information in its budget to maintain the new roadways. This would include not only employees or contractors to maintain the roadway, but equipment and supplies for the roadway maintenance.

The 2010 – 2014 CIP plans to directly transfer \$11,822,840 from the Corporate Fund for capital projects. In 2010 the Corporate Fund transfer to the Capital Projects Fund is \$2,210,000; however, the Corporate Fund is acting as a pass through from other Village funds to pay for capital projects.

There is also a minimal impact on the 2010 operating budget associated with the increase in ongoing costs. The budgeted capital items are modifications or improvements to existing capital items and not creations or expansions of capital. Therefore, there is a minimal increase in annual operating costs, such as personnel, supplies, or equipment. In most instances operating costs are projected to remain constant offsetting the impact of inflation.

The Village has established the following thresholds to determine the degree to which capital spending affects the operating budget:

- Minimal Impact ---- Capital Spending of Less than \$10,000 per Year
- Moderate Impact ---- Capital Spending of \$10,000 to \$25,000 per Year
- Moderate to Significant Impact ---- Capital Spending of \$25,000 to \$100,000 per Year
- Significant Impact ---- Capital Spending Greater than \$100,000

## **Capital Improvement Program Budget**

The first year of the five year CIP program is called the capital budget. The capital budget is integrated with the operating budget of the Village and adopted in one motion.

The CIP projects within the annual CIP Budget utilize project length budgeting. Therefore, costs associated with an extensive multi-year projects could span several years but expenditures would be approved in the year that the project was started. For instance, all expenditures associated with the construction of a new municipal building would be approved in 2010 if the project began in 2011 and was completed in 2014.

However, certain projects that span several years can be considered autonomous projects based upon the different project functions. For instance, if the Village has a road construction project that starts in 2010 with design of the roadway and then construction of the roadway in 2011, each function is separated and budgeted to the distinct budget year.

# PROJECT LISTING 2010 DETAIL

## **CORE INFRASTRUCTURE**

### **Design**

**\$615,366**

Annual activities include pavement testing and surveying, storm sewer inspections, IMS updates, bridge and retaining wall inspections as well as outsourced engineering services for the various phases of road improvement programs and natural resource projects. Outsourced engineering service increases reflect the supplemental help required beyond the in-house staff capacity.

### **Road Resurfacing**

**\$2,365,434**

Street resurfacing and minor water, sanitary sewer, and storm sewer rehabilitation. Typical work involves grinding of street surface, underground utility spot repairs, minor concrete work, roadway patching, street surface placement, and landscape restoration. Minor Area Repair Strategy – Asphalt (MARS-A) and Minor Area Repair Strategy - Concrete (MARS-C) used throughout the Village is included. There will be a total of 1.91 miles resurfaced in 2010. The roadways include:

- Glenwood Avenue (Highland Terrace to East End)
- Terrace Lane (Knollwood Lane to North End)
- Terrace Lane (Glenview Road to Knollwood Lane)
- Meadowlark Lane (Knollwood Lane to Terrace Lane)
- Michael Lane (Barbary Lane to Joanne Drive)
- Bonnie Glen Lane (Bonnie Glen Court to Elizabeth Lane)
- Bonnie Glen Lane (Hawthorne Lane to Bonnie Glen Court)
- Bonnie Glen Court (Bonnie Glen Lake to West End)
- Bonnie Glen Lane (Canterbury lane to Hawthorne Lane)
- MARS Asphalt
- MARS Concrete

### **Road Reconstruction**

**\$10,383,305**

Street reconstruction, sanitary sewer replacement/relining, water main replacement, and storm sewer replacement/relining. Typical work involves street removal, curb removal, underground utility installation/replacement/relining/repairs, public utility relocations, curb installation, sidewalk slab replacement, roadway base repair, street pavement installation, parkway grading, and landscape restoration. There will be a total of 3.22 miles reconstructed in 2010. The roadways include:

- Pflingsten Road w CD's (Glenview Road to Union Pacific Tracks)
- Indian Road (Wilmette Avenue to Glenview Road)
- Beverly Lane (Hunter Road to Juniper Street)
- Carousel Drive (Crestwood Drive to Crestwood Drive)
- Barbary Lane (Michael Lane to Carousel Drive)
- Briarford Lane (Carousel Drive to North CDS)
- Windsor Road (Glenview Road to Central Road)
- Polo Lane (Surrey Lane to Wagner Road)
- Old Willow (Johns Drive to Willow Road) – Glen CIP

# PROJECT LISTING 2010 DETAIL - CONTINUED

## ***ANCILLARY PROJECTS***

### **Crack Sealing**

**\$100,000**

This is the Village's annual crack-sealing program managed by Public Works but funded out of the CIP. Crack-sealing is an important maintenance strategy to protect roadway's base courses from premature failure.

### **Glenview/Greenwood Intersection Construction**

**\$3,184,400**

Intersection geometric and signal improvements will reduce congestion, minimize cut-through traffic and enhance safety. The Village has obtained approval of Surface Transportation Program (STP) grant funding for Phase II engineering and construction. This funding is for 70% of the costs with a 30% local match. The Village has also received CMAQ grant funding for installation of a sidewalk on the east side of Greenwood, north of Glenview, and IDOT funding in the amount of \$260,000 to support the paving.

### **Glenview/Greenwood Legislative Initiatives for Parking Mitigation**

**\$425,000**

Staff has been working with adjacent businesses along the southeast corner of this planned intersection improvement to develop a parking mitigation plan. Upon concurrence with the business owners, an outside funding source would attempted to be indentified to complete any offsite work.

### **Inspectional Services for Construction**

**\$368,000**

This funding provides the field observation and inspection support necessary to deliver the core CIP. This out-sourced contract work includes daily site records of activities and field notes, project quantities, change-order reviews, material testing, preparation of ongoing and final punchlists and all necessary related documentation. This budget solely covers the core CIP and inspection services for special projects are carried within those projects costs.

### **Miscellaneous Restoration**

**\$40,000**

To facilitate closure of projects from the previous construction season, isolated restoration measures in the parkway tend to re-occur the following spring which require separate budget funds. Construction division staff will re-inspect all previous year capital projects and utilize this project funding to address any follow-up restoration measures before transferring parkway maintenance responsibilities back to the adjacent residents and the Public Works Department.

### **Natural Resource Project Construction**

**\$221,000**

This project includes the implementation of new natural resource projects based upon the approved Plan for Nature in Glenview. Village staff seeks grants and projects are recommended for funding with matching CIP revenues. For 2010, two Section 319 grants have been applied for. Grant funding was awarded for construction of stream bank stabilization at the Downtown East Bank which has been eroding over the past few years. The East Bank project work involves regrading, stabilizing, and planting the streambank at West Fork Green with native species. The second project, awaiting feedback on the applied for IEPA permit, involves a second phase of retrofitting turf-lined detention basins to a natural native lined planting scheme to promote pollution reduction, recharge groundwater and provide opportunities for public education. The basins are located near Vantage Lane, Keenan Lane, and Highland Lane. For 2011, the Natural Resources Commission is working on a implementation plan supporting the approved Plan for Nature in Glenview which will be briefed to the Village Board upon completion.

# PROJECT LISTING 2010 DETAIL - CONTINUED

## ***ANCILLARY PROJECTS – CONTINUED***

### **Rain Garden Program** **\$15,000**

This is a continuation of a program started in FY 2007 to partially subsidize the cost of installation of rain gardens on private residential properties in order to mitigate storm water runoff and provide water quality improvements. Residents with an existing drainage issue would submit an application along with a proposed landscaping plan. If the plan has a drainage benefit and a proper planting plan, they would qualify for the Village to reimburse them 50% of the project costs up to \$1,000 upon final inspection. This program assists the Village in meeting portions of requirements under the National Pollution Discharge Elimination System (NPDES) program which is an unfunded federal mandate.

### **Techny Trail (Glen to Downtown)** **\$450,000**

This project includes completion of the next proposed leg of the Techny Trail system. This will extend the existing shared use path completed along Lehigh with the Glen into Downtown Glenview adjacent to the new Library. This project is supported by an approved CMAQ grant in the amount of \$360,000, and construction, upon Board approval, will be coordinated with the Library's construction.

### **Storm Sewer Relining** **\$70,000**

Storm sewer relining is a cost-effective rehabilitation program that lines sewers without requiring excavating and extends the life of the sewer. These funds are for use in non-street specific areas throughout the Village.

### **Storm Water Task Force** **\$5,050,000**

The Village's 2009 Storm Water Task Force process identified \$7,150,000 in "Quick-Win" projects that could be completed in 2010 and 2011 to help reduce flooding risk within the Village. Of that scope, \$5,050,000 is proposed to be expended in 2010 to complete the following scopes of work:

- East of Harms Sanitary System Improvements - \$2,950,000
- Cost-sharing Programs - \$600,000
- Local Infrastructure Storm Sewer Improvements - \$1,500,000

## ***WATER SYSTEM PROJECTS***

### **Water Design** **\$60,000**

This line item includes the design of water main-only project design within the five-year CIP.

### **Water Main Breaks** **\$50,000**

Water main breaks that occur randomly with roadway reconstruction projects are hard to plan, and budget, for on a project-level. As such, this separate budget item within the Water CIP has been identified to cover these costs as they occur.

### **Water Main Lining** **\$635,000**

Following completion and evaluation of the Tanglewood water main project in 2008, the IEPA has now approved water main lining as a tool. Staff is identifying high-priority water main lining projects for 2010 and will brief the Board upon completion. Also, a long-term strategy for the use of lining is being developed.



# PROJECT LISTING 2010 DETAIL - CONTINUED

## ***SANITARY SEWER PROJECTS***

### **Sanitary Sewer Television Inspections** **\$100,000**

This project will televise sections of sanitary sewer throughout the Village to assist in prioritizing future capital improvement projects primarily with road reconstruction programs. Some additional high-concern sanitary televising is also included as directed by Public Works.

### **Sanitary Relining** **\$509,500**

Sanitary sewer lining is a cost-effective rehabilitation program that lines sewers without requiring excavating and extends the life and performance of the sewer. This lining is non-project related work.

## ***NORTH MAINE UTILITIES***

### **Infrastructure Projects** **\$334,400**

Projects are based on the North Maine Master Plan and prioritized and approved by the Village Board.

## ***THE GLEN***

### **Surveying** **\$5,000**

Completion of the Glen Master Plan will require all parcels to be subdivided and utility easements placed over all final infrastructure locations. This budget also incorporates additional surveying required for the Navy Disposition Parcel, possible Gallery Park transfer and Catellus Site marketing.

### **Geographic Information System** **\$50,000**

The Village has received several volumes of as-built engineering documents for both public and private developments in the Glen. This information must be integrated into the Village road and utility maps. The integration began in 2006, but the majority of the work will be completed between 2008 and 2012 as all subdivisions and improvements are accepted by the Village.

### **Development Department Fees** **\$21,168**

Village staff has estimated the cost of engineering plan review and inspection fees related to the installation of public infrastructure at The Glen and have carried it as a cost to the project.

### **Environmental Review Commission (ERC) Environmental Plan Set Review** **\$7,500**

This budget includes possible ERC plan review of projects adjacent to the Air Station Prairie.

### **Supplemental Mitigation Plantings** **\$5,000**

This project consists of possible required mitigation plantings necessary at the Air Station Prairie in 2009.

# PROJECT LISTING 2010 DETAIL - CONTINUED

## ***THE GLEN - CONTINUED***

### **Pedestrian Connection Construction** **\$60,000**

This project includes the construction of a pedestrian connection from Cambridge to the Air Station Prairie (South of Compass). This project will be coordinated with the Compass Road South METRA lot construction.

### **Wetland Mitigation Permits** **\$20,000**

The Village has provided off-site wetland mitigation as part of The Glen Master Plan including Air Station Prairie, Gallery Park, Baxter Parcel (along Chestnut Avenue), and The Grove. The majority of the mitigation project work is located in an outlet structure in North Meadow to increase wetland hydrology.

### **Gallery Park Sign Program** **\$70,000**

This project includes design and construction of gateway, way-finding, and interpretive signs for Gallery Park. Staff has proposed a phased program that is commencing with the gateway signs that will be located at major park entrances and will inform visitors regarding park rules, identify landmarks such as washrooms and include an overall location map.

### **METRA - Compass Road South Lot** **\$1,297,566**

As ridership increases at The Glen of North Glenview, grant funding will be sought jointly with METRA to develop this land-banked parking area on the west side of Lehigh Avenue and on the south side of Compass Road for approximately 279 spaces. Construction is programmed to commence in 2009 based on projected quantity of ridership. There will be 1,500 total spaces upon completion of this lot, the Compass Road North Lot, and the North Glen Phase III Lot.

### **METRA - North Glen Lot Phase III** **\$442,800**

As ridership increases at The Glen of North Glenview, grant funding will be sought jointly with METRA to develop this land-banked parking area on the west side of the tracks and east side of Lehigh Avenue for approximately 123 spaces. The south lot is programmed for design and construction in 2008/2009 and the north lot is programmed for design and construction in 2010/2011. There will be 1,500 total spaces upon completion of this lot, the Compass Road North Lot, and the North Glen Phase III Lot.

### **Amtrak Relocation** **\$500,000**

This project will allow Amtrak to relocate their Glenview stop from Downtown to The Glen of North Glenview Station. With the aide of state funding, this project includes upgrades at the station to accommodate the move. This project will be a benefit to traffic in the downtown area as the Amtrak trains currently block passage at Glenview Road and Dewes Street, when the train is stopped at the station.

### **Patriot Boulevard and Independence Avenue Signalization** **\$325,000**

This project includes the signalization at Patriot Boulevard and Independence Avenue. Based on the resident complaints regarding traffic at the four-way intersection, a preliminary traffic study was completed by the traffic consultant, Robinson Engineering. The preliminary study verified that the construction of the traffic signal is warranted and potentially a candidate for Congestion Mitigation and Air Quality (CMAQ) grant funding. This project is scheduled for design in 2009 and construction in 2010.

# PROJECT LISTING 2010 DETAIL - CONTINUED

## ***THE GLEN – CONTINUED***

### **Construction Fence** **\$5,000**

Temporary construction fence rental for public projects.

### **Chestnut Avenue Infrastructure** **\$250,000**

Complete construction of Chestnut Avenue to extend and match the Toll Brothers site plan for parcel 4. Toll Brothers will complete the construction as part of their development and the Village will pay for their share upon receipt of the invoice.

## ***FACILITIES MANAGEMENT***

### **Village Hall** **\$658,000**

Complete built-up roof replacement. Conduct leakage analysis and complete any necessary remediation. Replacement of Finance and Development Departments ceiling tiles. Parking lot repairs (MARS). Boardroom remodeling. Install generator for complete Village Hall back-up power. Plumbing/piping replacement of hot and cold potable water lines (phased). Mammoth AC system and air handler are in need of replacement. 2010 Montreal protocol for refrigerant phase out begins. A “green” roof will be bid as an alternative.

### **Inspections Annex** **\$300,000**

This facility to be removed. \$200,000 for demolition cost and \$100,000 for environmental abatement. There could be an additional \$200,000 to mitigate cellular leases if the antenna is removed.

### **Support Services** **\$20,000**

This facility is to be removed.

### **Public Works – Phase I** **\$134,000**

This facility is the administration area at the Public Works campus. 2010 Montreal protocol for refrigerant phase out begins. As such, HVAC system equipment needs replacement. Overhead doors are identified for replacement. An automated gate system will be added to enhance safety and security for the campus. Increased generator capacity will provide electrical supply to all essential facility operations. Translucent panels which control solar heat gain deliver significant savings to HVAC costs. These panels are starting to deteriorate and phasing for replacement will begin in 2013.

### **Public Works – Phase II** **\$78,000**

This phase of the campus houses a restroom and fuel filling station, materials, equipment and the Village’s road salt supply. Most exterior components including pedestrian doors are in need of replacement and painting due to the corrosive salt material.

### **Public Works – Phase III** **\$56,000**

This phase of the campus is the main garage that houses the department’s vehicles, equipment, materials, etc. Overhead doors require replacement as well as the epoxy quartz covering over the concrete floor. 2010 Montreal protocol for refrigerant phase out begins. As such, HVAC system components equipment has been identified as needing replacement. An automated gate system and keyless door access system will be added to enhance safety and security for the campus. Replacement of carbon monoxide sensors is required on a five year cycle.

# PROJECT LISTING 2010 DETAIL - CONTINUED

## ***FACILITIES MANAGEMENT – CONTINUED***

### **Police Station** **\$84,000**

The majority of the Village's servers are located at this facility. The building's HVAC system is inadequate. Replacement of carbon monoxide sensors and concrete sealing on a five year cycle. Both sally port garage and evidence garage surfaces comprised of quartz epoxy flooring have an estimated life cycle which is expected to end in 2014. This facility has approximately 125,000 square feet of asphalt which will require replacement in failed areas.

### **Fire Station 6** **\$19,000**

Due to the anticipated downtown development program, this building's life expectancy has been reduced; therefore major projects have been minimized and will be prioritized accordingly. The budget assumes the building will not be utilized beyond 2012.

### **Fire Station 8** **\$160,000**

Items that make up the living and sleeping quarters, such as the variety of flooring, carpeting, plumbing fixtures, wall coverings, are in need of repair or replacement. This remodeling will be phased over several years. The exterior suffers from masonry and sealant deficiencies as well as rusting of the metal fascia. Overhead door operator replacements will also be required. Fire system panel is obsolete and will need to be replaced. 2010 Montreal protocol for refrigerant phase out begins. As such, HVAC equipment has been identified for replacement.

### **Downtown Train Station** **\$20,000**

This station, built in the mid-1990's, requires needed exterior element repairs. The exterior wood benches positioned throughout the pedestrian platforms will eventually need to be replaced due to weathering. Vinyl interior flooring is needed in non-public areas.

### **North Glen Train Station** **\$20,000**

Brick paver cleaning and sealing is high priority in order to maintain life expectancy, which is shortened by de-icing products. Metal beam work that supports the canopy structures are rusting and need to be recoated. Brick pavers are showing signs of decay similar to what occurred at Depot Street Metra Station; therefore replacement is scheduled for 2012.

### **North Glen Train Station Warming House** **\$8,000**

The ceiling mounted furnace is scheduled to be replaced. The need for tuck pointing is evident.

### **Rugen Sr. Pump Station** **\$25,000**

This reservoir houses 6 million gallons of potable water that is distributed throughout the Village. The exterior of the building suffers from masonry spalling. Ventilation exhaust fans will eventually need to be replaced due to their age.

### **Executive Pump Station** **\$220,000**

Replacement of roof and supporting structures. Replacement of the top half of the tank including supporting structure. If this facility is to be removed a \$200,000 demolition cost is to be expected. We are currently waiting on a Public Works evaluation of the water system to gauge overall effect to the west side water distribution system.

# PROJECT LISTING 2010 DETAIL - CONTINUED

## ***FACILITIES MANAGEMENT – CONTINUED***

### **Portage Run Pump Station** **\$16,000**

Replacement of roof system on building and tank rehabilitation. If this facility is to be removed a \$200,000 demolition cost is to be expected. We are currently waiting on a Public Works evaluation of the water system to gauge overall effect to the west side water distribution system.

### **Salt Dome** **\$300,000**

This facility will be built in 2010 at Community Park West. The new salt dome will be similar to this salt dome. The capacity of this dome is 3,000 tons. A \$275,000 state grant has been received for this facility.

### **Youth Services Trailer** **\$20,000**

This facility is to be removed.

# PROJECT LISTING 5-YEAR TOTALS

CORE INFRASTRUCTURE	2010	2011	2012	2013	2014	TOTAL
<b>Design</b>						
Roadway Design (Pavement Testing, IMS, Surveying)	101,040	-	-	-	-	101,040
Road Design Phase I - III	250,000	-	-	-	-	250,000
Greenwood/West Lake Avenue Phase II	-	-	-	-	-	-
Storm Sewer TV Inspections Design	75,000	-	-	-	-	75,000
Bridge and Retaining Wall Inspection and Assessment	11,760	-	-	-	-	11,760
IMS Program Update	125,000	-	-	-	-	125,000
Natural Resource Project Design	52,566	-	-	-	-	52,566
<b>Design Subtotal</b>	<b>615,366</b>	<b>814,838</b>	<b>502,855</b>	<b>502,855</b>	<b>502,855</b>	<b>\$ 2,938,769</b>
<b>Road Resurfacing</b>						
Glenwood Avenue (Highland Terrace to East End)	156,843	-	-	-	-	156,843
Terrace Lane (Knollwood Lane to North End)	155,880	-	-	-	-	155,880
Terrace Lane (Glenview Road to Knollwood Lane)	525,644	-	-	-	-	525,644
Meadowlark Lane (Knollwood Lane to Terrace Lane)	553,210	-	-	-	-	553,210
Michael Lane (Barbary Lane to Joanne Drive)	166,752	-	-	-	-	166,752
Bonnie Glen Lane (Bonnie Glen Court to Elizabeth Lane)	88,042	-	-	-	-	88,042
Bonnie Glen Lane (Hawthorne Lane to Bonnie Glen Court)	195,650	-	-	-	-	195,650
Bonnie Glen Court (Bonnie Glen Lake to West End)	48,912	-	-	-	-	48,912
Bonnie Glen Lane (Canterbury lane to Hawthorne Lane)	97,824	-	-	-	-	97,824
MARS Asphalt	116,676	-	-	-	-	116,676
MARS Concrete	260,000	-	-	-	-	260,000
<b>Road Resurfacing Subtotal</b>	<b>2,365,434</b>	<b>1,745,663</b>	<b>1,630,539</b>	<b>3,921,380</b>	<b>1,208,779</b>	<b>\$ 10,871,795</b>
<b>Road Reconstruction</b>						
Pfingsten Road w CD's (Glenview Road to Union Pacific Tracks)	3,348,358	-	-	-	-	3,348,358
Indian Road (Wilmette Avenue to Glenview Road)	1,147,917	-	-	-	-	1,147,917
Beverly Lane (Hunter Road to Juniper Street)	210,916	-	-	-	-	210,916
Carousel Drive (Crestwood Drive to Crestwood Drive)	1,203,055	-	-	-	-	1,203,055
Barbary Lane (Michael Lane to Carousel Drive)	260,123	-	-	-	-	260,123
Briarford Lane (Carousel Drive to North CDS)	199,933	-	-	-	-	199,933
Windsor Road (Glenview Road to Central Road)	1,038,560	-	-	-	-	1,038,560
Polo Lane (Surrey Lane to Wagner Road)	174,443	-	-	-	-	174,443
Road Reconstructions Old Willow Road	2,800,000	0	0	0	0	2,800,000
<b>Road Reconstruction Subtotal</b>	<b>10,383,305</b>	<b>4,061,799</b>	<b>4,592,179</b>	<b>3,166,590</b>	<b>6,072,803</b>	<b>\$ 28,276,676</b>
<b>Ancillary Projects</b>						
Baxter Fence Installation	-	140,000	-	-	-	140,000
Chestnut/Waukegan Intersection Construction	-	2,150,230	-	-	-	2,150,230
Chestnut/Waukegan Legislative Initiatives	-	1,125,000	-	-	-	1,125,000
Crack Sealing	100,000	100,000	100,000	100,000	100,000	500,000
Glenview/Greenwood Intersection Construction	3,184,400	-	-	-	-	3,184,400
Glenview/Greenwood Legislative Initiatives for Parking Mitigation	425,000	-	-	-	-	425,000
Golf/Shermer Intersection Construction	261,000	-	-	-	-	261,000
Greenwood/West Lake Avenue Construction	-	-	4,683,368	-	-	4,683,368
Inspectional Services for Construction	368,000	235,000	225,000	252,000	258,000	1,338,000
Milwaukee Avenue Roadway Construction	-	-	-	200,000	-	200,000
Miscellaneous Restoration	40,000	43,200	48,384	56,125	67,351	255,060
Natural Resource Project Construction	221,000	116,000	124,000	124,000	124,000	709,000
Rain Garden Program	15,000	15,000	15,000	15,000	15,000	75,000
Techny Trail (Glen to Downtown)	450,000	-	-	-	-	450,000
Centennial Trail along West Lake Ave. Construction	-	-	644,000	-	-	644,000
Waukegan Road Short - Term IDOT Permit Project	761,500	-	-	-	-	761,500
Storm Sewer Relining	70,000	100,000	100,000	128,000	268,800	666,800
Storm Water Task Force	5,050,000	2,000,000	-	-	-	7,050,000
<b>Ancillary Projects Subtotal</b>	<b>10,945,900</b>	<b>6,024,430</b>	<b>5,939,752</b>	<b>875,125</b>	<b>833,151</b>	<b>\$ 16,806,858</b>
<b>Water System Projects</b>						
Water Design	60,000	-	-	-	-	60,000
Water Main Breaks	50,000	50,000	50,000	50,000	50,000	250,000
Water Mains	-	-	850,000	1,125,000	130,000	2,105,000
Water Main Lining	635,000	994,000	1,070,000	1,100,000	1,100,000	4,899,000
Church and Glenview Roads Water Main Upsizing	-	666,200	-	-	-	666,200
<b>Water System Projects Subtotal</b>	<b>745,000</b>	<b>1,710,200</b>	<b>1,970,000</b>	<b>2,275,000</b>	<b>1,280,000</b>	<b>7,980,200</b>
<b>Sanitary Sewer Projects</b>						
Sanitary Sewer Television Inspections	100,000	100,000	100,000	100,000	100,000	500,000
Sanitary Relining	509,500	200,000	122,000	985,000	156,000	1,972,500
<b>Sanitary Sewer Projects Subtotal</b>	<b>609,500</b>	<b>300,000</b>	<b>222,000</b>	<b>1,085,000</b>	<b>256,000</b>	<b>2,472,500</b>
<b>TOTAL CORE INFRASTRUCTURE USES</b>	<b>25,664,505</b>	<b>14,656,930</b>	<b>14,857,325</b>	<b>11,825,950</b>	<b>10,153,588</b>	<b>\$ 77,158,298</b>

# PROJECT LISTING 5-YEAR TOTALS - CONTINUED

NORTH MAINE UTILITIES	2010	2011	2012	2013	2014	TOTAL
Infrastructure Projects Based on the Master Plan	334,400	684,491	711,870	740,345	769,959	\$ 3,241,065
<b>TOTAL NORTH MAINE USES</b>	<b>334,400</b>	<b>684,491</b>	<b>711,870</b>	<b>740,345</b>	<b>769,959</b>	<b>3,241,065</b>

THE GLEN	2010	2011	2012	2013	2014	TOTAL
Surveying	5,000	5,000	5,000	0	0	15,000
Geographic Information System	50,000	50,000	50,000	0	0	150,000
Development Department Fees	21,168	235,815	0	234,811	94,135	585,929
ERC Environmental Plan Set Review	7,500	0	0	0	0	7,500
Supplemental Mitigation Plantings	5,000	0	0	0	0	5,000
Ped. Connection Constr. (Cambridge to Catellus Prairie; S' of Compass)	60,000	0	0	0	0	60,000
Wetland Mitigation Permits	20,000	0	0	0	0	20,000
Sign Program	70,000	0	0	0	0	70,000
Compass Road North Lot	0	55,622	556,220	0	0	611,842
Compass Road South Lot	1,297,566	0	0	0	0	1,297,566
North Glen Station Lot Phase III	442,800	0	0	0	0	442,800
Amtrak Stop-Relocation / Warming Shelter	500,000	0	0	0	0	500,000
Navy Housing Retention Pond Stormwater Connection	0	200,000	1,800,000	0	0	2,000,000
Stormwater Control Devices	0	40,000	0	0	800,000	840,000
Road Reconstruction Willow Road Overpass	0	0	100,000	0	0	100,000
Patriot Blvd. & Independence Signalization	325,000	0	0	0	0	325,000
Resurfacing Patriot Blvd. [S' & Mid Sections], Chestnut and W' Lake Ave [E' Section]	0	0	3,289,043	0	0	3,289,043
Resurfacing Patriot Blvd. [N' Section], W' Lake Ave [W' Section]	0	0	0	2,228,386	0	2,228,386
Chestnut North of Chestnut Square	0	0	0	0	182,571	182,571
Fence Projects	5,000	0	0	0	0	5,000
Chestnut Avenue Infrastructure by Toll Brothers Dev.	250,000	0	0	0	0	250,000
<b>TOTAL GLEN USES</b>	<b>3,059,034</b>	<b>586,437</b>	<b>5,800,263</b>	<b>2,463,197</b>	<b>1,076,706</b>	<b>12,985,637</b>

FACILITIES MANAGEMENT	2010	2011	2012	2013	2014	TOTAL
Village Hall	658,000	86,000	337,000	52,000	38,000	1,171,000
Former Police Station/Inspection Annex	300,000	0	0	0	0	300,000
Support Services	20,000	0	0	0	0	20,000
Capital Projects	0	0	0	0	5,000	5,000
Public Works Ph I	134,000	116,000	0	188,000	256,000	694,000
Public Works Ph II	78,000	20,000	32,000	5,000	20,000	155,000
Public Works Ph III	56,000	89,000	11,000	22,000	14,000	192,000
Police Station	84,000	15,000	0	0	41,000	140,000
Fire Station 6	19,000	10,000	0	0	0	29,000
Fire Station 7	0	0	0	0	0	0
Fire Station 8	160,000	50,000	32,000	64,000	18,000	324,000
Fire Station 13	0	0	25,000	14,000	21,000	60,000
Fire Station 14	0	0	31,000	0	30,000	61,000
Gallery Park North Pavilion	0	0	0	0	30,500	30,500
Gallery Park South Pavilion	0	0	0	0	30,500	30,500
Gallery Park Well House	0	0	0	0	6,500	6,500
Downtown Train Station	20,000	10,000	10,000	0	10,000	50,000
North Glen Train Station	20,000	0	10,000	126,500	48,000	204,500
North Glen Warming House	8,000	6,000	0	5,000	0	19,000
West Lake Pump Station	0	0	0	3,000	10,000	13,000
Rugen Sr. Pump Station	25,000	20,000	0	25,000	0	70,000
Rugen Jr. Pump Station	0	0	0	0	10,000	10,000
Laramie Pump Station	0	3,000	20,000	0	0	23,000
Executive Pump Station	220,000	374,000	0	0	0	594,000
Portage Run Pump Station	16,000	0	434,000	0	0	450,000
Heatherfield Lift Station	0	7,000	0	0	0	7,000
Salt Dome	300,000	0	0	0	0	300,000
Youth Services Trailer	20,000	0	0	0	0	20,000
<b>TOTAL FACILITIES MANAGEMENT USES</b>	<b>2,138,000</b>	<b>806,000</b>	<b>942,000</b>	<b>504,500</b>	<b>\$ 588,500</b>	<b>\$ 4,979,000</b>

<b>TOTAL 2009-2013 CAPITAL IMPROVEMENT PROGRAM</b>	<b>\$ 31,195,939</b>	<b>\$ 16,733,858</b>	<b>\$ 22,311,458</b>	<b>\$ 15,533,992</b>	<b>\$ 12,588,753</b>	<b>\$ 98,364,000</b>
--	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------

VILLAGE OF GLENVIEW



DEBT MANAGEMENT



# DEBT MANAGEMENT

The Capital Improvement Program section described how the Village provided for its infrastructure needs. It was noted that operating revenues were the primary source for CIP projects. This ‘pay-as-you-go’ financing plan works well for smaller projects that can be paid out of current revenues. However, when large capital projects are planned, they are often greater than the capacity of annual revenue sources. When this happens the Village will use long-term bonds as a source to finance capital projects that provide the necessary resources immediately to provide quality improvements for the community.

## **Long-Term Bonds**

Much like bank financing, the Village sells bonds on the open market to secure enough proceeds to pay for a project. With a ready source of cash, the Village can complete a large project without the cash-flow concerns of using ‘pay-as-you-go’. Again, like bank financing, the bonds must be repaid over time, at market driven interest rates. These payback terms are spread based on the flow of revenue and can range from five to twenty years or more.

There are several reasons why bond financing is the most attractive source of capital. The first reason is that bond financing carries a lower risk; municipal governments can pledge revenue streams for bond repayment creating lower interest rates. The second reason municipal bonds are attractive to investors is because of favorable income tax treatments of bond interest payments.

Interest rates are fixed at the time of the bond sale; providing the Village with a known payment schedule. Servicing this debt becomes part of the operating budget along with operational capital needs. As noted in the Fund Information section, the Village maintains a Debt Service Fund, which is used to account for payment of the debt. Monies are transferred into from other operating funds that can now pay over time for a costly project rather than trying to set aside monies until sufficient resources are available.

Most governments have been active in the bond market for years, especially with low long-term rates. The Village of Glenview is no exception. This bond financing to pay for capital projects is especially prevalent in fast-growing areas, such as the “Glen.”

## **Bond Types**

There are different types of bonds used depending on the type of project and its anticipated repayment funding. A description of the bond types and their use by the Village follows.

### General Obligation Bonds

This type of bond relies on property tax financing rather than current operating revenues. Because of Glenview’s status as a ‘home rule’ community, voter approval is not required before the issuance of these types of bonds. However, because of the Board of Trustees policy to maintain a constant dollar tax levy, any funds collected to repay this type of debt reduces the amount of available tax dollars to fund on-going operations.

# DEBT MANAGEMENT – CONTINUED

## Bond Types – Continued

### Revenue Bonds

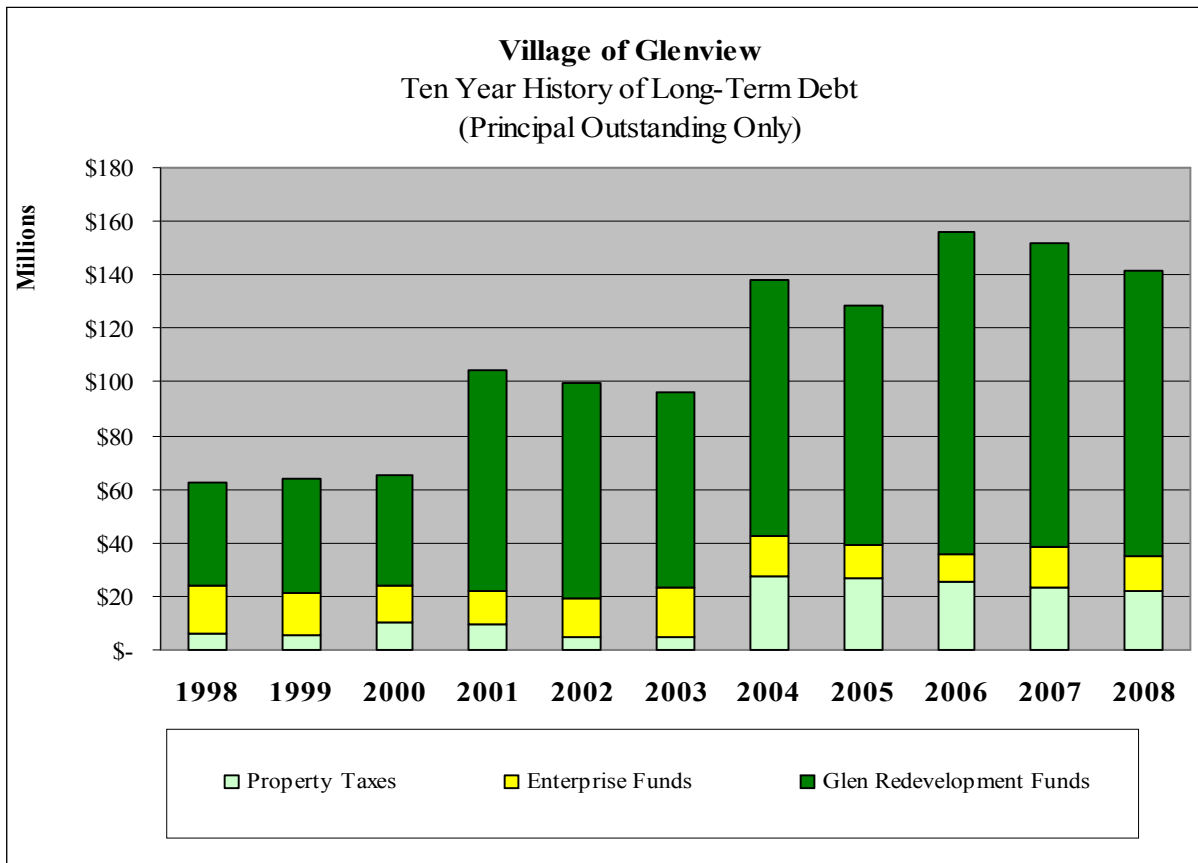
These bonds are similar to general obligation bonds except that they do not have the support of local property tax base for repayment. Instead, a source of revenue related to the project is pledged for repayment of the bonds. A typical revenue bond is related to the Water Fund. The User Charges of the Water Fund can be pledged for repayment of the bonds, as it is a reliable source of revenue. Debt service payments would then claim priority for spending from the fund until the bonds were repaid. The Village does not currently use this type of bond; however, it can be used if the need should arise.

### Special Service Area Bonds

Special Service Area financing is a special bonding arrangement for capital improvements in limited areas of the Village. This debt is authorized by the property owners of the area and secured by assessments paid by those property owners. The Village retains an obligation to pay should those assessments fail to meet the obligations of the bond; however, the Village then retains title to the property should that unlikely failure occur. The Village does, and will continue to use, special service area financing.

## Village of Glenview Debt

The Village of Glenview’s dedication to providing quality service is the foundation for the Village taking on debt. Below is a ten-year history of the Village’s borrowing, broken down by the repayment source each year.



\* Source: Village of Glenview Finance Department Records

# DEBT MANAGEMENT – CONTINUED

## Village of Glenview Debt – Continued

The Village currently has borrowed \$193,595,000 through thirteen bonds and one note payable. The Village’s current outstanding debt amounts to:

Principal	\$ 141,188,909
Interest	<u>27,970,651</u>
<b>Total</b>	<b><u>\$ 169,159,560</u></b>

This outstanding principal repayment is through 2024 and is paid through multiple sources, including:

Property Taxes	Enterprise Funds	Glen Redevelopment Funds	Total Long-Term Debt
\$ 22,315,000	\$ 12,683,909	\$ 106,190,000	<b>\$ 141,188,909</b>

A listing of the Village’s current debt and repayment plan are located in the debt service requirements to maturity section.

### Impact of Debt Service

Much like the impact of capital projects, debt service payments are derived from the same general revenues that are used for operations. A balance must be achieved between operational needs, debt requirements and capital expenditures to stay within the limitations of annual revenues. Each year, the Board of Trustees and staff work carefully to assure this balance.

To guide the Village in maintaining a healthy balance between operational need, debt requirements and capital; the Village uses several indicators. These indicators include; percentage of debt per Equalized Assessed Valuation (EAV), debt per capita, debt per personal income, and the Village’s bond rating.

The first three key indicators measure the health of the local economy and provide a perspective of the Village’s ability to repay debt. Debt represents leverage against the local economy and these indicators show the health of the economy and its ability to bear responsibility for the retirement of the debt. The final indicator, the bond rating, utilizes each of the other indicators and provides an overall grade of the Village and its ability to assume debt.

There are no set standards for the three guidelines because each community has a different set of circumstances. Communities that are growing must fund infrastructure projects before development can occur and will have higher debt burdens until businesses and people move-in, allowing the local economy to bear the cost of the improvements. Mature communities have aging infrastructure and redevelopment projects that can drive the costs of capital expenditures up for periods of time, but once completed allows the debt to be absorbed over time into the broader tax base.

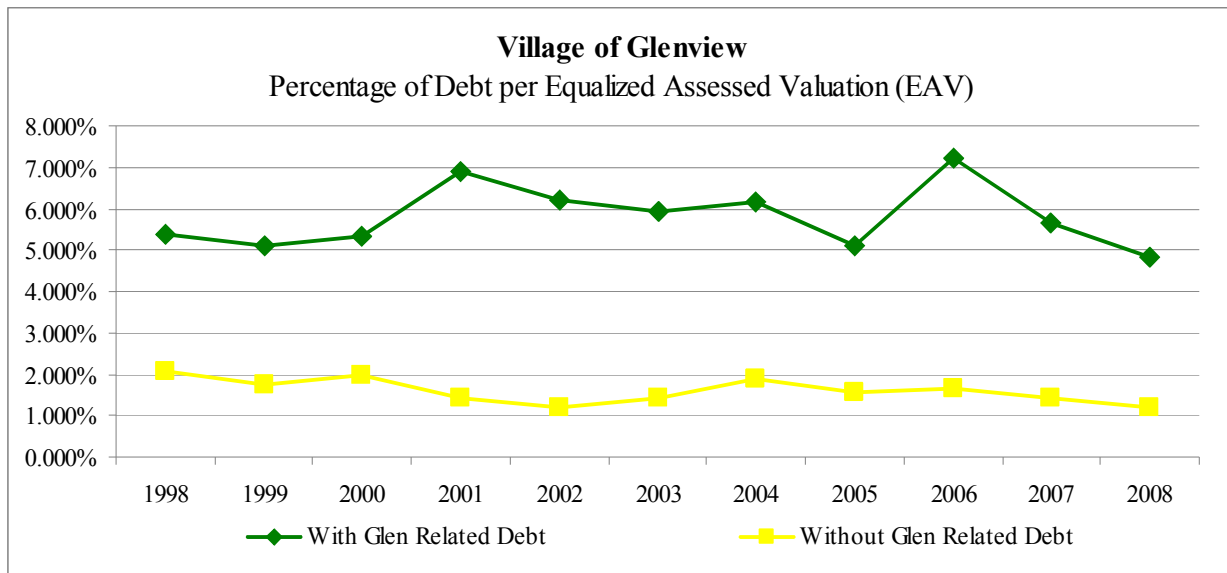
# DEBT MANAGEMENT – CONTINUED

## Impact of Debt Service – Continued

The best way to analyze the information is to take a global view and determine if the Village has a strong local economy, the ability to pay for debt over the local-term, and if there are mechanisms in place to pay for these improvements. For instance, one of the indicators below, debt as a percentage of equalized assessed valuation (EAV) shows that the Village’s percentage of 4.847%. This falls outside of Moody’s average range of 3.00 – 4.00%, however once you remove Glen Redevelopment Project related debt, the percentage falls to 1.202%. This indicates a healthy debt burden because once the Glen Redevelopment Project is completed; this property will become part of the broader Village tax base. Looking at the debt over a period of time allows the evaluation of any major fluctuations in debt burden for the Village and can provide a view of major project undertaken by the Village.

### Percentage of Debt per Equalized Assessed Valuation (EAV)

The first major indicator is the percentage of debt per EAV. The chart below shows this ratio for Village debt with Glen related debt and without Glen related debt. The Village is a home-rule municipality and therefore has no legal debt limit whereas non-home rule communities have a debt limit of 8.625% of EAV (*ILCS Chapter 24/8-5-1*). The Village’s total current debt as a percent of EAV is 4.847%, below the standard for non-home rule communities. This indicator is important because once the Glen TIF is completed property and the Glen becomes part of the total EAV and will drive down this percentage rate.



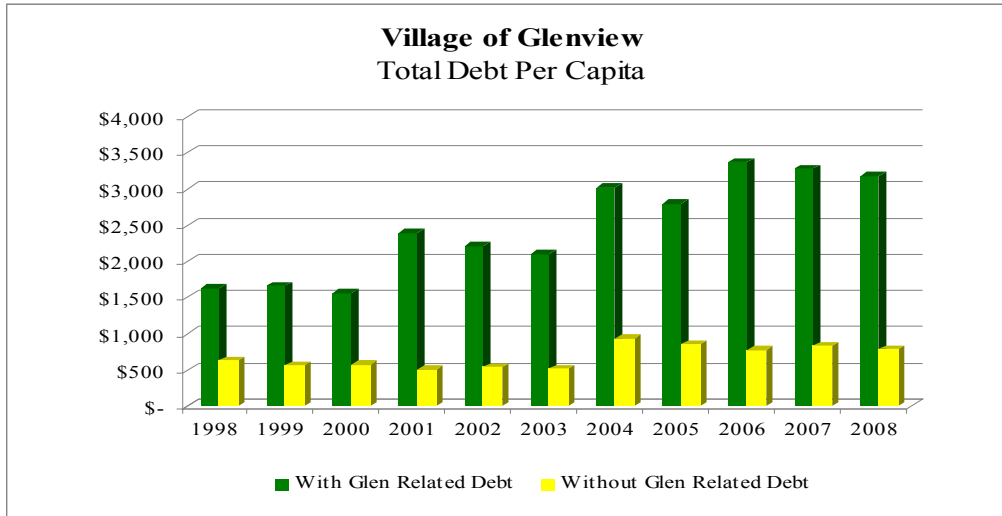
\* Source: Cook County Clerk’s Office and Village of Glenview Finance Department Records

### Debt per Capita

The second major indicator is debt per capita. This indicator shows the ability of the Village to spread the cost of debt across the population. If the debt per person is too high, then it could be difficult for the Village to carry the debt without finding additional sources of revenue. Currently, the Village’s debt per capita is \$3,177 with Glen related debt and \$788 without Glen related debt.

# DEBT MANAGEMENT – CONTINUED

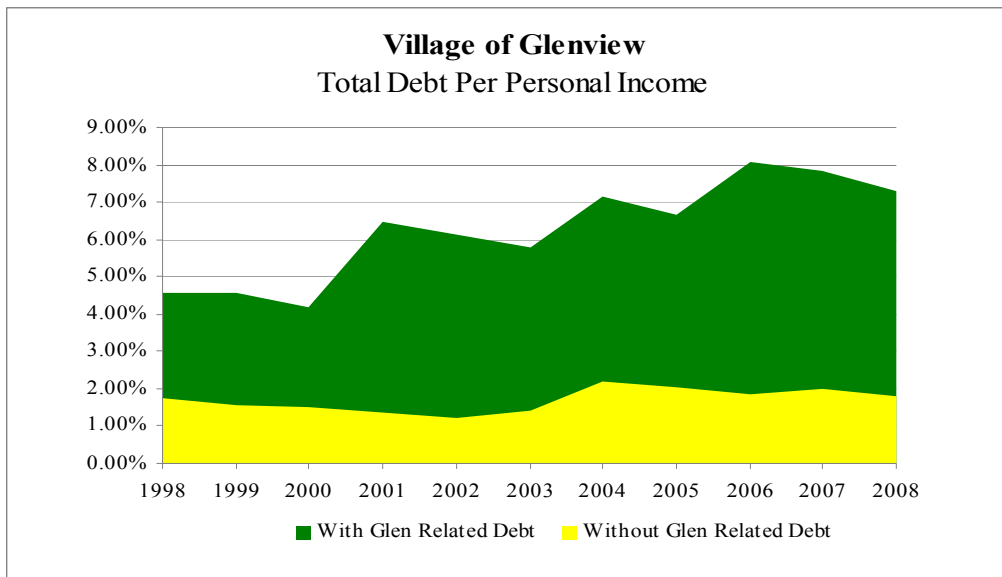
## Impact of Debt Service – Continued



\* Source: Cook County Clerk's Office, U.S. Census Bureau, and Village of Glenview Finance Department Records

### Percentage of Debt per Personal Income

The third major indicator is the percentage of debt per personal income. This indicator shows the strength and stability of the local tax base. If this percentage is too high, then the local residents may not be able to bear the burden of additional debt. Currently, with Glen related debt the ratio is 7.32% and without Glen related debt the ratio is 1.82%.



\* Source: Cook County Clerk's Office, U.S. Census Bureau, and Village of Glenview Finance Department Records

### Bond Rating

The final indicator of the Village's overall financial health and ability to bear the burden of debt is the Village's bond rating. A positive bond rating provides assurance to investors and will allow the Village to attain favorable interest rates when borrowing. The Village of Glenview continues to receive outstanding bond ratings; Moody's Investor Service issued the Village an Aaa rating during the last Village bond issuance. This rating is indicative of the Village's debt capacity, ability to pay debts and the Village's stable fiscal management.

# DEBT MANAGEMENT – CONTINUED

## Impact of Debt Service – Continued

### Outstanding Debt

This table lists the Village’s outstanding debt at December 31, 2008 (the latest audited information available):

General Obligation and Corporate Purpose Bonds						
Debt Title	Purpose	Source of Repayment	Interest Rate(s)	Date of Maturity	Authorized Issue	Principal Outstanding
CPBS 1997	System Purchase and Improvements	North Maine Water and Sewerage Fund	4.88%	2017	\$6,175,000	\$85,000
			5.00%			
GO Bond Series of 1998B	Glen Development	Debt Service Fund via GNAS Redevelopment Project Revenues	4.25%	2018	\$24,400,000	\$13,325,000
			4.50%			
GO Bond Series of 2001	Glen Development	Debt Service Fund via GNAS Redevelopment Project Revenues	3.50%	2012	\$41,800,000	\$21,000,000
			4.35%			
GO Refunding Bond Series of 2003A	Infrastructure Improvements	North Maine Water and Sewerage Fund; Glen Redevelopment Project Revenues; SSA #36 and SSA #37	2.05%	2017	\$9,990,000	\$4,354,470
			3.10%			
GO Refunding Bond Series of 2003B	System Improvements	Wholesale Water Fund	1.30%	2012	\$1,955,000	\$860,000
			3.85%			
GO Bond Series of 2004A	Glen Development	Glen Redevelopment Project Revenues	2.00%	2014	\$25,000,000	\$23,925,000
			4.00%			
GO Bond Series of 2004B	New Police Headquarters Facility	Property Tax Levy (Debt Service)	3.50%	2024	\$22,315,000	\$22,315,000
			4.70%			
GO Bond Series of 2005	Refunding	Glen Redevelopment Project Revenues	3.50%	2018	\$10,000,000	\$10,000,000
			3.75%			
GO Bond Series of 2006A	Glen Development	Glen Redevelopment Project Revenues	3.75%	2018	\$10,000,000	\$10,000,000
GO Bond Taxable Series 2006B	Purchase of Navy Housing Units	Land Sales Fund (Capitalized Proceeds)	4.70%	2009	\$27,940,000	\$27,940,000
GO Bond Series of 2007A	Infrastructure Improvements	Waterworks and Sewerage Funds	3.50%	2016	\$5,000,000	\$4,525,000
			3.75%			
GO Bond Taxable Series 2007B	Infrastructure Improvements	North Maine Water and Sewerage Fund	4.80%	2016	\$1,200,000	\$1,065,000
			5.00%			
Notes Payable						
CPN 1997	System Improvements	North Maine Water and Sewerage Fund	4.94%	2019	\$2,850,000	\$1,794,439

# DEBT SERVICE REQUIREMENTS TO MATURITY

## **Corporate Purpose Bond Series 1997**

Date of Issue	August 15, 1997
Date of Maturity	December 1, 2009
Authorized Issue	\$6,175,000
Interest Rates	4.875%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	American National Bank and Trust Company of Chicago
Source of Revenue for Repayment	North Maine Water and Sewer Fund

### **CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year Ending Dec. 31	Requirements			Interest Due on			
	Principal	Interest	Totals	June 1	Amount	Dec. 1	Amount
2009	\$ 85,000	\$ 4,144	\$ 89,144	2009	\$ 2,072	2009	\$ 2,072

# DEBT SERVICE REQUIREMENTS TO MATURITY – CONTINUED

## Corporate Purpose Notes Series 1997

Date of Issue	September 2, 1997
Date of Maturity	September 1, 2019
Authorized Issue	\$2,850,000
Interest Rates	4.942%
Interest Dates	September 1
Principal Maturity Date	September 1
Payable at	North Suburban Public Utility, Overland Park, Kansas
Source of Revenue for Repayment	North Maine Water and Sewer Fund

### CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year Ending Dec. 31	Requirements		
	Principal	Interest	Totals
2009	\$ 126,691	\$ 88,686	\$ 215,377
2010	132,952	82,425	215,377
2011	139,523	75,854	215,377
2012	146,419	68,958	215,377
2013	153,655	61,722	215,377
2014	161,249	54,128	215,377
2015	169,219	46,158	215,377
2016	177,582	37,795	215,377
2017	186,359	29,018	215,377
2018	195,569	19,808	215,377
2019	205,221	10,143	215,364
	<u>\$ 1,794,439</u>	<u>\$ 574,695</u>	<u>\$ 2,369,134</u>



# DEBT SERVICE REQUIREMENTS TO MATURITY – CONTINUED

## General Obligation Bond Series 1998B

Date of Issue	January 1, 1999
Date of Maturity	December 1, 2018
Authorized Issue	\$24,400,000
Interest Rates	4.250% - 4.500%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	American National Bank and Trust Company of Chicago
Source of Revenue for Repayment	Special Tax Allocation Fund

### **CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year Ending Dec. 31	Requirements			Interest Due on			
	Principal	Interest	Totals	June 1	Amount	Dec. 1	Amount
2009	\$ 1,870,000	\$ 597,756	\$ 2,467,756	2009	\$ 298,878	2009	\$ 298,878
2010	1,955,000	515,474	2,470,474	2010	257,737	2010	257,737
2011	2,050,000	427,500	2,477,500	2011	213,750	2011	213,750
2012	1,450,000	335,250	1,785,250	2012	167,625	2012	167,625
2013	1,000,000	270,000	1,270,000	2013	135,000	2013	135,000
2014	1,000,000	225,000	1,225,000	2014	112,500	2014	112,500
2015	1,000,000	180,000	1,180,000	2015	90,000	2015	90,000
2016	1,000,000	135,000	1,135,000	2016	67,500	2016	67,500
2017	1,000,000	90,000	1,090,000	2017	45,000	2017	45,000
2018	1,000,000	45,000	1,045,000	2018	22,500	2018	22,500
	<u>\$ 13,325,000</u>	<u>\$ 2,820,980</u>	<u>\$ 16,145,980</u>		<u>\$ 1,410,490</u>		<u>\$ 1,410,490</u>

# DEBT SERVICE REQUIREMENTS TO MATURITY – CONTINUED

## **General Obligation Bond Series 2001**

Date of Issue	August 1, 2001
Date of Maturity	December 1, 2012
Authorized Issue	\$41,800,000
Interest Rates	3.500% - 4.350%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	American National Bank and Trust Company of Chicago
Source of Revenue for Repayment	Special Tax Allocation Fund

### **CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year Ending Dec. 31	Requirements			Interest Due on			
	Principal	Interest	Totals	June 1	Amount	Dec. 1	Amount
2009	\$ 5,000,000	\$ 879,250	\$ 5,879,250	2009	\$ 439,625	2009	\$ 439,625
2010	5,000,000	679,250	5,679,250	2010	339,625	2010	339,625
2011	5,500,000	473,000	5,973,000	2011	236,500	2011	236,500
2012	5,500,000	239,250	5,739,250	2012	119,625	2012	119,625
	<u>\$ 21,000,000</u>	<u>\$ 2,270,750</u>	<u>\$ 23,270,750</u>		<u>\$ 1,135,375</u>		<u>\$ 1,135,375</u>

# DEBT SERVICE REQUIREMENTS TO MATURITY – CONTINUED

## General Obligation Refunding Bond Series 2003A

Date of Issue	April 1, 2003
Date of Maturity	December 1, 2017
Authorized Issue	\$9,990,000
Interest Rates	2.050% - 3.100%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	American National Bank and Trust Company of Chicago
Source of Revenue for Repayment	North Maine Water and Sewer Fund

### CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year Ending Dec. 31	Requirements			Interest Due on			
	Principal	Interest	Totals	June 1	Amount	Dec. 1	Amount
2009	\$ 334,573	\$ 130,754	\$ 465,327	2009	\$ 65,377	2009	\$ 65,377
2010	444,281	121,990	566,271	2010	60,995	2010	60,995
2011	458,938	108,682	567,620	2011	54,341	2011	54,341
2012	473,551	94,970	568,521	2012	47,485	2012	47,485
2013	488,127	80,842	568,969	2013	40,421	2013	40,421
2014	505,000	66,300	571,300	2014	33,150	2014	33,150
2015	525,000	51,150	576,150	2015	25,575	2015	25,575
2016	545,000	34,874	579,874	2016	17,437	2016	17,437
2017	580,000	17,980	597,980	2017	8,990	2017	8,990
	<u>\$ 4,354,470</u>	<u>\$ 707,542</u>	<u>\$ 5,062,012</u>		<u>\$ 353,771</u>		<u>\$ 353,771</u>

# DEBT SERVICE REQUIREMENTS TO MATURITY – CONTINUED

## General Obligation Refunding Bond Series 2003B

Date of Issue	April 1, 2003
Date of Maturity	December 1, 2017
Authorized Issue	\$1,955,000
Interest Rates	1.300% - 3.850%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	American National Bank and Trust Company of Chicago
Source of Revenue for Repayment	Wholesale Water Fund

### CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year Ending Dec. 31	Requirements			Interest Due on			
	Principal	Interest	Totals	June 1	Amount	Dec. 1	Amount
2009	\$ 205,000	\$ 30,712	\$ 235,712	2009	\$ 15,356	2009	\$ 15,356
2010	210,000	24,152	234,152	2010	12,076	2010	12,076
2011	220,000	16,802	236,802	2011	8,401	2011	8,401
2012	225,000	8,662	233,662	2012	4,331	2012	4,331
	<u>\$ 860,000</u>	<u>\$ 80,328</u>	<u>\$ 940,328</u>		<u>\$ 40,164</u>		<u>\$ 40,164</u>

# DEBT SERVICE REQUIREMENTS TO MATURITY – CONTINUED

## General Obligation Bond Series 2004A

Date of Issue	August 1, 2004
Date of Maturity	December 1, 2014
Authorized Issue	\$25,000,000
Interest Rates	2.000% - 4.000%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Wells Fargo Bank, N.A., Chicago
Source of Revenue for Repayment	Special Tax Allocation Fund

### **CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year Ending Dec. 31	Requirements			Interest Due on			
	Principal	Interest	Totals	June 1	Amount	Dec. 1	Amount
2009	\$ 1,775,000	\$ 882,476	\$ 2,657,476	2009	\$ 441,238	2009	\$ 441,238
2010	2,050,000	829,226	2,879,226	2010	414,613	2010	414,613
2011	1,800,000	762,600	2,562,600	2011	381,300	2011	381,300
2012	2,125,000	701,850	2,826,850	2012	350,925	2012	350,925
2013	7,925,000	623,226	8,548,226	2013	311,613	2013	311,613
2014	8,250,000	330,000	8,580,000	2014	165,000	2014	165,000
	<u>\$ 23,925,000</u>	<u>\$ 4,129,378</u>	<u>\$ 28,054,378</u>		<u>\$ 2,064,689</u>		<u>\$ 2,064,689</u>

# DEBT SERVICE REQUIREMENTS TO MATURITY – CONTINUED

## **General Obligation Bond Series 2004B**

Date of Issue	August 1, 2004
Date of Maturity	December 1, 2024
Authorized Issue	\$22,315,000
Interest Rates	3.500% - 4.700%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Wells Fargo Bank, N.A., Chicago
Source of Revenue for Repayment	Property Taxes

### **CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year Ending Dec. 31	Requirements			Interest Due on			
	Principal	Interest	Totals	June 1	Amount	Dec. 1	Amount
2009	\$ 1,015,000	\$ 930,576	\$ 1,945,576	2009	\$ 465,288	2009	\$ 465,288
2010	1,050,000	895,050	1,945,050	2010	447,525	2010	447,525
2011	1,100,000	858,300	1,958,300	2011	429,150	2011	429,150
2012	1,150,000	818,426	1,968,426	2012	409,213	2012	409,213
2013	1,175,000	773,862	1,948,862	2013	386,931	2013	386,931
2014	1,225,000	726,862	1,951,862	2014	363,431	2014	363,431
2015	1,275,000	677,862	1,952,862	2015	338,931	2015	338,931
2016	1,325,000	626,862	1,951,862	2016	313,431	2016	313,431
2017	1,375,000	573,862	1,948,862	2017	286,931	2017	286,931
2018	1,450,000	517,488	1,967,488	2018	258,744	2018	258,744
2019	1,500,000	456,588	1,956,588	2019	228,294	2019	228,294
2020	1,575,000	392,838	1,967,838	2020	196,419	2020	196,419
2021	1,650,000	323,932	1,973,932	2021	161,966	2021	161,966
2022	1,725,000	251,332	1,976,332	2022	125,666	2022	125,666
2023	1,825,000	173,706	1,998,706	2023	86,853	2023	86,853
2024	1,900,000	89,300	1,989,300	2024	44,650	2024	44,650
	<b>\$ 22,315,000</b>	<b>\$ 9,086,846</b>	<b>\$ 31,401,846</b>		<b>\$ 4,543,423</b>		<b>\$ 4,543,423</b>

# DEBT SERVICE REQUIREMENTS TO MATURITY – CONTINUED

## General Obligation Refunding Bond Series 2005

Date of Issue	November 1, 2005
Date of Maturity	December 1, 2018
Authorized Issue	\$10,000,000
Interest Rates	3.500% - 3.750%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Wells Fargo Bank, N.A., Chicago
Source of Revenue for Repayment	Glen Redevelopment Projects

### **CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year Ending Dec. 31	Requirements			Interest Due on			
	Principal	Interest	Totals	June 1	Amount	Dec. 1	Amount
2009	\$ -	\$ 374,938	\$ 374,938	2009	\$ 187,469	2009	\$ 187,469
2010	-	374,938	374,938	2010	187,469	2010	187,469
2011	25,000	374,938	399,938	2011	187,469	2011	187,469
2012	700,000	374,062	1,074,062	2012	187,031	2012	187,031
2013	1,275,000	347,812	1,622,812	2013	173,906	2013	173,906
2014	1,375,000	300,000	1,675,000	2014	150,000	2014	150,000
2015	1,475,000	248,438	1,723,438	2015	124,219	2015	124,219
2016	1,600,000	193,124	1,793,124	2016	96,562	2016	96,562
2017	1,725,000	133,124	1,858,124	2017	66,562	2017	66,562
2018	1,825,000	68,438	1,893,438	2018	34,219	2018	34,219
	<u>\$ 10,000,000</u>	<u>\$ 2,789,812</u>	<u>\$ 12,789,812</u>		<u>\$ 1,394,906</u>		<u>\$ 1,394,906</u>

# DEBT SERVICE REQUIREMENTS TO MATURITY – CONTINUED

## General Obligation Bond Series 2006A

Date of Issue	December 1, 2006
Date of Maturity	December 1, 2018
Authorized Issue	\$10,000,000
Interest Rates	3.750%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Wells Fargo Bank, N.A., Chicago
Source of Revenue for Repayment	Glen Redevelopment Projects

### **CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year Ending Dec. 31	Requirements			Interest Due on			
	Principal	Interest	Totals	June 1	Amount	Dec. 1	Amount
2009	\$ -	\$ 375,000	\$ 375,000	2009	\$ 187,500	2009	\$ 187,500
2010	-	375,000	375,000	2010	187,500	2010	187,500
2011	-	375,000	375,000	2011	187,500	2011	187,500
2012	-	375,000	375,000	2012	187,500	2012	187,500
2013	-	375,000	375,000	2013	187,500	2013	187,500
2014	-	375,000	375,000	2014	187,500	2014	187,500
2015	2,350,000	375,000	2,725,000	2015	187,500	2015	187,500
2016	2,450,000	286,876	2,736,876	2016	143,438	2016	143,438
2017	2,550,000	191,250	2,741,250	2017	95,625	2017	95,625
2018	2,650,000	99,376	2,749,376	2018	49,688	2018	49,688
	<u>\$ 10,000,000</u>	<u>\$ 3,202,502</u>	<u>\$ 13,202,502</u>		<u>\$ 1,601,251</u>		<u>\$ 1,601,251</u>



# DEBT SERVICE REQUIREMENTS TO MATURITY – CONTINUED

## General Obligation Bond Taxable Series 2006B

Date of Issue	December 1, 2006
Date of Maturity	December 1, 2009
Authorized Issue	\$27,940,000
Interest Rates	4.700%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Wells Fargo Bank, N.A., Chicago
Source of Revenue for Repayment	Glen TIF District

### **CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year Ending Dec. 31	Requirements			Interest Due on			
	Principal	Interest	Totals	June 1	Amount	Dec. 1	Amount
	2009	<u>\$ 27,940,000</u>	<u>\$ 1,313,180</u>	<u>\$ 29,253,180</u>	2009	<u>\$ 656,590</u>	2009

# DEBT SERVICE REQUIREMENTS TO MATURITY – CONTINUED

## General Obligation Bond Series 2007A

Date of Issue	December 15, 2007
Date of Maturity	December 1, 2016
Authorized Issue	\$5,000,000
Interest Rates	3.500% - 3.750%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Wells Fargo Bank, N.A., Chicago
Source of Revenue for Repayment	Glenview Water Fund and Glenview Sewer Fund

### **CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year Ending Dec. 31	Requirements			Interest Due on			
	Principal	Interest	Totals	June 1	Amount	Dec. 1	Amount
2009	\$ 500,000	\$ 162,132	\$ 662,132	2009	\$ 81,066	2009	\$ 81,066
2010	515,000	142,462	657,462	2010	71,231	2010	71,231
2011	535,000	124,438	659,438	2011	62,219	2011	62,219
2012	550,000	105,712	655,712	2012	52,856	2012	52,856
2013	575,000	86,462	661,462	2013	43,231	2013	43,231
2014	600,000	66,338	666,338	2014	33,169	2014	33,169
2015	615,000	45,338	660,338	2015	22,669	2015	22,669
2016	635,000	23,812	658,812	2016	11,906	2016	11,906
	<u>\$ 4,525,000</u>	<u>\$ 756,694</u>	<u>\$ 5,281,694</u>		<u>\$ 378,347</u>		<u>\$ 378,347</u>

# DEBT SERVICE REQUIREMENTS TO MATURITY – CONTINUED

## General Obligation Bond Series 2007B

Date of Issue	December 15, 2007
Date of Maturity	December 1, 2016
Authorized Issue	\$1,200,000
Interest Rates	4.800% - 5.000%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Wells Fargo Bank, N.A., Chicago
Source of Revenue for Repayment	North Maine Water and Sewer Fund

### **CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year Ending Dec. 31	Requirements			Interest Due on			
	Principal	Interest	Totals	June 1	Amount	Dec. 1	Amount
2009	\$ 135,000	\$ 51,972	\$ 186,972	2009	\$ 25,986	2009	\$ 25,986
2010	135,000	45,494	180,494	2010	22,747	2010	22,747
2011	135,000	39,012	174,012	2011	19,506	2011	19,506
2012	135,000	32,534	167,534	2012	16,267	2012	16,267
2013	135,000	25,984	160,984	2013	12,992	2013	12,992
2014	130,000	19,370	149,370	2014	9,685	2014	9,685
2015	130,000	12,934	142,934	2015	6,467	2015	6,467
2016	130,000	6,500	136,500	2016	3,250	2016	3,250
	<u>\$ 1,065,000</u>	<u>\$ 233,800</u>	<u>\$ 1,298,800</u>		<u>\$ 116,900</u>		<u>\$ 116,900</u>

VILLAGE OF GLENVIEW



GLENVIEW PUBLIC LIBRARY  
COMPONENT UNIT

**VILLAGE OF GLENVIEW**  
**GLENVIEW PUBLIC LIBRARY – COMPONENT**  
**UNIT**

<b>Fund Balance Statement</b>				
<b>Operations Fund</b>				
	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
	<b>Actual</b>	<b>Actual</b>	<b>Projected</b>	<b>Adopted</b>
			<b>Actual</b>	<b>Budget</b>
Beginning Fund Balance	\$3,255,438	\$3,740,616	\$2,116,312	\$2,310,817
<b>Revenues</b>				
Local Taxes	5,211,647	3,948,022	5,616,037	5,740,000
Fees and Fines	64,881	82,918	76,500	67,500
Charges for Services	73,620	54,143	54,000	49,200
Intergovernmental	651,900	688,290	536,807	736,998
Investment Income	174,764	93,172	30,900	21,000
Other/Miscellaneous	18,023	13,664	13,700	15,700
Total Revenues	<u>6,194,835</u>	<u>4,880,209</u>	<u>6,327,944</u>	<u>6,630,398</u>
<b>Other Sources</b>				
None	-	-	-	-
Total Other Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Revenues and Other Sources</b>	6,194,835	4,880,209	6,327,944	6,630,398
<b>Total Funds Available for Appropriations</b>	9,450,273	8,620,825	8,444,255	8,941,215
<b>Expenditures</b>				
Personnel	3,804,106	4,134,909	4,578,767	4,694,693
Contractual Services	559,016	635,587	591,940	630,790
Commodities	751,768	765,079	685,208	684,170
Other Operating Costs	114,570	75,070	68,887	127,690
Total Operating Costs	<u>5,229,460</u>	<u>5,610,646</u>	<u>5,924,801</u>	<u>6,137,343</u>
Capital Outlay	167,940	219,843	208,637	196,050
Total Expenditures	<u>5,397,401</u>	<u>5,830,489</u>	<u>6,133,438</u>	<u>6,333,393</u>
<b>Other Uses</b>				
Transfers	312,262	674,027	-	-
Total Uses	<u>312,262</u>	<u>674,027</u>	<u>-</u>	<u>-</u>
Total Expenditures and Other Uses	<u>5,709,663</u>	<u>6,504,516</u>	<u>6,133,438</u>	<u>6,333,393</u>
<b>Ending Fund Balance</b>	<u>3,740,616</u>	<u>2,116,312</u>	<u>2,310,817</u>	<u>2,607,822</u>
<b>Ending Fund Balance as a Percent of</b>				
Total Subsequent Yr Total Expenditures	64.16%	34.50%	36.49%	37.78%
<b>Operating Levy Estimates</b>		4,000,000	5,515,000	5,650,000
Annual Operating Levy % Increase				2.45%
<b>Debt Service Levy</b>		-	-	494,676
<b>Total Levy</b>		<u>4,000,000</u>	<u>5,515,000</u>	<u>6,144,676</u>
Annual Total Levy % Increase				11.42%

**VILLAGE OF GLENVIEW**  
**GLENVIEW PUBLIC LIBRARY – COMPONENT**  
**UNIT**

<b>Fund Balance Statement</b>			
<b>Gift Funds</b>			
	<b>2008</b>	<b>2009</b>	<b>2010</b>
	<b>Actual</b>	<b>Projected</b>	<b>Adopted</b>
		<b>Actual</b>	<b>Budget</b>
<b>Fund 810 Friends of the Library</b>			
Beginning Fund Balance	252,722	261,718	266,592
Revenues			
Investment Income	8,996	5,600	2,000
Expenditures			
Contractual Services	-	726	726
Transfer to Building Fund	-	-	261,718
Ending Fund Balance	<u>261,718</u>	<u>266,592</u>	<u>6,148</u>
<b>Fund 815 Wavering Gift</b>			
Beginning Fund Balance	75,929	78,334	80,834
Revenues			
Investment Income	2,405	2,500	2,000
Expenditures			
Transfer to Building	-	-	78,334
Ending Fund Balance	<u>78,334</u>	<u>80,834</u>	<u>4,500</u>
<b>Fund 820 Gift</b>			
Beginning Fund Balance	119,489	122,960	125,718
Revenues			
Investment Income	4,991	3,000	5,000
Expenditures			
Contractual Services	1,520	242	
Transfer to Building			122,960
Ending Fund Balance	<u>122,960</u>	<u>125,718</u>	<u>7,758</u>

VILLAGE OF GLENVIEW  
**GLENVIEW PUBLIC LIBRARY – COMPONENT  
UNIT**

<b>Fund Balance Statement</b>			
<b>Gift Funds - Continued</b>			
	<b>2008</b>	<b>2009</b>	<b>2010</b>
	<b>Actual</b>	<b>Projected</b>	<b>Adopted</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>
<b>Fund 825 Capital Contribution</b>			
Beginning Fund Balance	39,753	431,737	488,507
Revenues			
Donations	385,729	49,820	-
Investment Income	6,255	6,950	9,000
Expenditures			
Transfer to Building Fund	-	-	493,583
Ending Fund Balance	<u>431,737</u>	<u>488,507</u>	<u><b>3,924</b></u>
<b>Fund 835 Watson Gift</b>			
Beginning Fund Balance	130,507	138,416	140,416
Revenues			
Investment Income	7,959	2,000	500
Expenditures			
Miscellaneous	50	-	-
Transfer to Building Fund	-	-	138,416
Ending Fund Balance	<u>138,416</u>	<u>140,416</u>	<u><b>2,500</b></u>

<b>Summary of Transfers to Building Fund:</b>	
-Fund 810 Friends of Library	261,718
-Fund 815 Wavering Gift	78,334
-Fund 820 Gift	122,960
-Fund 825 Capital Contribution	493,583
-Fund 835 Watson	138,416
<b>Total Transfer to Building Fund</b>	<u>1,095,011</u>

**VILLAGE OF GLENVIEW**  
**GLENVIEW PUBLIC LIBRARY – COMPONENT**  
**UNIT**

<b>Fund Balance Statement</b>			
<b>Special Reserve, Building and Debt Service Funds</b>			
	<b>2008</b>	<b>2009</b>	<b>2010</b>
	<b>Actual</b>	<b>Projected</b>	<b>Adopted</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>
<b>Fund 830 Special Reserve</b>			
Beginning Fund Balance	298,262	945,140	881,640
Revenues:			
Investment Income	10,862	16,500	15,000
Transfer in from Operating	674,027	-	-
Expenses:			
Equipment Purchases	38,011	80,000	342,050
Ending Fund Balance	<u>945,140</u>	<u>881,640</u>	<u>554,590</u>
<b>Fund 845 New Building</b>			
Beginning Fund Balance	(350,391)	(1,513,375)	17,986,169
Revenues:			
Investment Income			
Contributions from Primary Gov't	233,295	200,237	1,000,000
Bond Proceeds	-	26,300,000	-
Transfer in from Gift Funds	-	-	1,095,011
Expenses:			
Capital Outlay-Building	1,396,279	7,000,693	20,081,180
Transfer to Building Fund	-	-	-
Ending Fund Balance	<u>(1,513,375)</u>	<u>17,986,169</u>	<u>-</u>
<b>Fund 850 Debt Service 2009A Bonds</b>			
Beginning Fund Balance	-	-	(506,234)
Revenues:			
Property Tax	-	-	494,676
Contributions from Primary Gov't	-	-	1,484,028
Expenses:			
Bond Payments	-	506,234	1,419,181
Ending Fund Balance	<u>-</u>	<u>(506,234)</u>	<u>53,289</u>



VILLAGE OF GLENVIEW

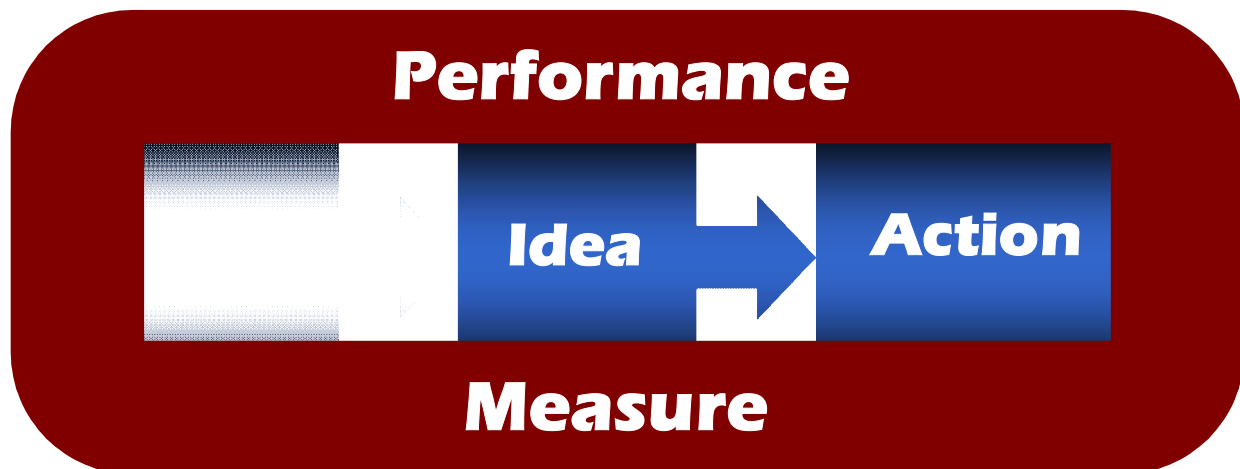


BUSINESS PLAN

# BUSINESS PLAN OVERVIEW

The Village of Glenview’s Business Plan model is based on a performance measurement foundation. In April 2008, Village staff worked to establish guidelines for the Village to utilize in the development of a Business Plan.

The first stage of the Business Plan Development is the setting of Village-wide goals, which are called “Ideals” in the chart below. Ideals are often derived from the Village’s mission statement or vision statement. In the second stage, specific objectives are developed at the departmental level; these items are called “Ideas,” which set plans to enact the Village Ideals. The third stage is the establishment of “Actions,” which are the detailed steps taken by Village staff to achieve the Ideas. The final stage of the Business Plan is evaluating if the Actions and Ideas are achieving the Village-wide Ideals. The Village utilizes Performance Measures, which are the glue that helps to link all of the Business Plan elements together.



Performance Measures act as indicators of performance throughout the Village. These measures describe the performance of particular service elements through the use of metrics. Metrics function by setting a goal for a service element over a specified time period and then assessing the service element at the end of that time period. The result of this assessment is the service level gap, which is the difference between the target and result. Essentially, performance measures are a scoreboard to record all the hits and misses of Village-wide performance.

## **Example**

Indicator:	Cost to Resurface a Street Mile
Goal:	\$200.00
Result:	\$215.00
Gap:	(\$ 15.00)

The above gap of (\$ 15.00) shows that the Village has not met its goal of \$200.00 as the cost to resurface a street mile. Therefore, the Village will address the service gap in the following years Business Plan by evaluating the Idea and developing new or modifying current Actions.

# BUSINESS PLAN OVERVIEW – Continued

## **Performance Measures**

Performance Measures report on four types of information:

- *Input*  
Amount of resources, financial or otherwise, used for a specific program or service,
- *Output*  
Quantity or units of service or product that is being provided,
- *Outcome*  
The results being received about the products and services provided,
- *Efficiency*  
Measure the cost (dollars and employee hours) per unit of output or outcome.

## **Business Plan Process**

Prior to 2009, the Business Plan cycled from July 1 to June 30. In 2009, the Business Plan will be extended to 18 months to bring the cycle parallel with the Village's budget year, which goes from January 1 to December 31, and then will continue, in a 12 month rotation. The current year's business planning started with the development of the Village Manager's annual goals. These goals are then tasked to specific departments for inclusion in their annual goals. In addition to the Village Manager tasked goals, departments develop new annual goals. New goals generally have a specific start and end date. An example of a new goal is the establishment of a Joint Communication Center. Once the center is established, this goal is no longer needed and is marked completed. Both the tasked goals and new annual goals are in addition to departmental core goals. Core goals are ongoing projects or functions and each year the performance measures and actions are reviewed. An example of a core goal is annual winter operations, including de-icing and snow plowing, performed by the Public Works Department.

### *Note:*

The Business Plan is a relatively new process for the Village, thus there will be continual enhancements to the process in the following years, until the kinks are worked out. With each year that the Business Plan is in place, a longer chain of history is built and a continuous performance improvement system will be created. For this document, there will be many performance measures that show N/A (not applicable) for previous years, this is because particular processes and performance measures had not been established yet.

# BUSINESS PLAN

## Village Manager's Office

### **GOAL #1**

Provide courteous, prompt and efficient service to enhance the level of resident and customer satisfaction.

#### **ACTION STEPS**

- Provide timely information updates to the Village Board.
- Catalog and preserve Village ordinances, resolutions, agreements and Village Board meeting minutes.
- Respond to requests for information with expediency and accuracy.
- Educate Administrative staff on new FOIA law to insure compliance with requests for information.
- Facilitate special event coordination.
- Revise Special Event Application to make more user friendly and to incorporate use of the Amphitheatre at Gallery Park.

### **GOAL #2**

Establish and promote collaborative labor-management relationships.

#### **ACTION STEPS**

- Negotiate and execute a multi-year agreement with the Police Department bargaining unit.
- Negotiate and execute a multi-year agreement with the Public Works Department bargaining unit.
- Re-negotiate and execute a multi-year agreement with the Fire Department bargaining unit.
- Negotiate and execute a multi-year agreement with the Dispatch bargaining unit.

### **GOAL #3**

Ensure all Village departments strive to achieve established goals by managing business plans and budgets.

#### **ACTION STEPS**

- Manage creation of department director business plans, department director work plans and project lists.
- Monitor departments' progress on business plans, work plans and project lists.
- Oversee budget development process, ensuring quarterly reports are provided by the Finance Department to the Village Board.

### **GOAL #4**

Ensure that the Village Board is provided with the necessary forums and information to create the Village Manager's goals.

#### **ACTION STEPS**

- Coordinate the Village Board's annual visioning session and provide all necessary preparatory reports and supporting commentary for this session.
- Coordinate the Village Board's annual goal-setting retreat and provide all necessary preparatory reports and supporting commentary for this retreat.

# BUSINESS PLAN – Continued

## Village Manager’s Office – Continued

### **GOAL #5**

Manage traffic related issues to maintain high levels of public safety and quality of life in the Village

#### **ACTION STEPS**

- Provide timely review of all traffic-related concerns that are beyond the purview of the Police Department's traffic division.
- Determine the appropriate education, enforcement, engineering and/or policy solutions for all concerns.
- Work with the appropriate Village department(s) to implement education, enforcement, engineering and/or policy solutions for all concerns, receiving approval from the Village Board whenever necessary.
- Research and develop a report concerning red-light cameras.
- Develop Traffic Committee web page to help residents understand the purpose and powers of the committee as well as help facilitate the reporting of traffic concerns and complaints.

### **GOAL #6**

Facilitate optimal responses to emergency service calls and provide high-quality dispatch services to external and internal customers.

#### **ACTION STEPS**

- Dispatch appropriate resources on emergency service calls.
- Continue to implement cross-training and update the dispatch procedures manual to prepare all dispatchers to handle medical, police and fire calls in a confident and professional manner.
- Communicate regularly with internal and external customers about their needs and satisfaction.
- Research, deploy and actively maintain an external customer satisfaction tracking tool.
- Negotiate and execute a multi-year agreement with the Dispatch bargaining unit.
- Process 90% of Future calls within two minutes.
- Obtain scores of 90% or better on EMD calls.

### **GOAL #7**

Establish and promote collaborative labor-management relationships.

#### **ACTION STEPS**

- Negotiate and execute a multi-year agreement with the Dispatch bargaining unit.

### **GOAL #7**

Seek additional agencies to join Glenview Public Safety Dispatch - on a continual basis.

#### **ACTION STEPS**

- Develop marketing strategies and materials to promote Glenview Public Safety Dispatch.
- Development and execution of capital infrastructure enhancements.

### **GOAL #8**

Prepare Glenview Public Safety Dispatch for emergency situations.

#### **ACTION STEPS**

- Glenview Public Safety Dispatch becomes a member of the Emergency Response Taskforce (TERT).
- Develop and implement Fire Station 6 as back-up center for Dispatch Center.
- Update and redesign Dispatch training manual.

# BUSINESS PLAN – Continued

## Village Manager’s Office – Communications

### **GOAL #1**

Support the communications goals and action steps of each Department/Division’s Business Plan; the Village Manager and Board of Trustees.

#### **ACTION STEPS**

- Review VM goals; incorporate relevant action steps into Communications work plan.
- Review all Department/Division business plans; incorporate relevant action steps into Communications work plan.
- Meet routinely with President to respond to communications needs.

### **GOAL #2**

Ensure that existing communications vehicles (internal and external) continue to effectively meet the Division’s mission as well as the communications goals of other Departments, the Village Manager and the Board of Trustees.

#### **ACTION STEPS**

- Produce *E-Glenview & In the Loop* each week.
- Collaborate with HR re updating the EIC to ensure timely information.
- Expand EIC capacity to provide information/include on-line form submission.
- Continue expanding capacity of GVTV to produce programming focusing on Village initiatives.
- Handle the technical operations of GVTV; cover all meetings as requested; respond to requests from other organizations for coverage.
- Ensure that key information is disseminated to press.
- Produce ten issues of the *Village Report*.
- Produce printed materials – resident handbook (Q1 ’10); other pieces as requested by Departments/Divisions.
- Ensure that information on the public website is relevant and timely.
- Redesign/rebuild public website to enhance user experience, usefulness, professional look.
- Coordinate, or support, communications forums such as the All Staff Meetings, Board Retreat, etc.
- Coordinate 2010 Telephone Resident Satisfaction Survey.
- Play an active role in a range of community initiatives and organizations (Character Counts, Glenview Values, Glenview Communicators).

### **GOAL #3**

Effectively manage range of projects as assigned by the Village Manager's Office.

#### **ACTION STEPS**

- With Wellness Committee, implement Village-wide Wellness Program.
- Manage bi-monthly Board report coordination process.
- Research feasibility of Volunteer Program.
- Assist with development of annual Business Plan.
- With Economic Development Coordinator, design and launch Green Recognition Program for local businesses.

# BUSINESS PLAN – Continued

## Village Manager’s Office – Economic Development

### **GOAL #1**

Encourage the retention and attraction of businesses which provide significant stability to the Village's revenue base while maintaining consistency with community planning and development goals.

#### **ACTION STEPS**

- Maintain Economic Development page on Village's website, including CoStar commercial property vacancy listing.
- Prepare site-specific demographic analyses for parcels in order to facilitate development or broker interest.
- Contact commercial real estate brokers, shopping center managers, and developers to solicit vacancy listings and promote ongoing use of the Village's website.
- Conduct retention meetings for the purpose of maintaining long-term presence of significant revenue generating businesses and a diverse business mix.
- Coordinate with other departments to respond to business owners' and property owners' questions, issue, or needs for Village assistance.
- Make recommendations to the Village Board for financial assistance in retaining or attracting businesses which contribute to the long-term revenue stability of the Village.
- Attend regional tradeshow and professional development events: host a booth at ICSC's Illinois deal-making sessions.
- Process applications for Cook County incentive programs; bring to BOT for review as appropriate.
- Maintain regular communication with Glenview hotels regarding membership in Chicago's North Shore Convention & Visitors Bureau.
- Attend monthly Chamber of Commerce meetings.

### **GOAL #2**

Promote development and redevelopment of commercial property in Glenview in downtown, Milwaukee Avenue, Waukegan Road, and in other areas of community priority.

#### **ACTION STEPS**

- Meet with property owners of parcels specifically identified in the Downtown, Milwaukee Avenue, or Waukegan Road plans as areas of high priority for redevelopment.
- Cooperatively work with Development Department to contact owners regarding incentivizing curb cuts as recommended in Waukegan Road Plan.
- Send promotional packets to developers regarding opportunities identified in Waukegan Road Plan.
- Facilitate interaction between property owners for the purpose of encouraging redevelopment of sites.
- Facilitate commercial interest with the goal of disposition / redevelopment of Village-owned parcels (e.g. Dominick's, Fire Station 6, Navy land).
- Coordinate with other Village departments to evaluate any commercial proposals for the Navy Land that arise from the RFP process.
- Coordinate with ProLogis in their efforts to attract a corporate user for the remaining undeveloped parcel in the Prairie Glen corporate campus.
- Support property owners' efforts to attract new commercial development to the Culligan and Avon sites.
- Coordinate bi-weekly meetings of the Development Team.
- Establish a shared, cumulative contacts list and commercial property vacancy list to be utilized by the Development Team.

# BUSINESS PLAN – Continued

## Village Manager's Office – Human Resources and Risk

### **GOAL #1**

Provide professional development and learning opportunities to enhance employee skills and abilities, as well as provide career development.

#### **ACTION STEPS**

- Conduct Supervisor 201 program for previous Supervisor 101 participants.
- Conduct Supervisor 301 program for previous Supervisor 201 participants.
- Initiate Customer Service Training Program for Supervisors.
- Explore two-tiered Education Assistance Program for supervisors as well as stipends for accredited continuing education classes for non-degree seeking employees.
- Conduct Round II of Emerging Leaders Program.

### **GOAL #2**

Ensure the Village maintains a competitive and cost-effective compensation plan to attract and retain quality employees.

#### **ACTION STEPS**

- Work with IPBC to develop a cost-competitive long-term employee health insurance strategy that provides continued value to employees.

### **GOAL #3**

Enhance employee understanding of Village's wage/benefits package and policies.

#### **ACTION STEPS**

- Develop a year-end total compensation summary statement (i.e. "Hidden Paycheck") for employees.
- Develop weekly newsletter articles that educates employees on various benefits and/or policies.
- Develop a formalized New Employee Orientation Program.

### **GOAL #4**

Improve HR data processing efficiency and reporting accuracy through continued automation of MUNIS.

#### **ACTION STEPS**

- Implement on-line benefits open enrollment via SharePoint in partnership with Support Services.
- Assist with implementation of Personnel Actions module in MUNIS.
- Develop formal protocols for recording and tracking workers comp, light duty, and FMLA time.
- Partner with Support Services on the implementation of Phase II HR Modules (on-line applicant tracking, personnel file maintenance, employee training tracking, etc.).

### **GOAL #5**

Continue to provide value added services that enable Village Departments to meet their goals and objectives.

#### **ACTION STEPS**

- Develop a 3-yr Human Resources Strategic Plan.
- Implement Village-wide Employee Satisfaction Survey.
- Conduct Comprehensive Update of Board of Fire and Police Commission Regulations in partnership with Fire and Police Department staff.



# BUSINESS PLAN – Continued

## Village Manager’s Office – Human Resources and Risk - Continued

### **GOAL #6**

Maintain and enhance the Village's risk management function and loss prevention programs in order to minimize the frequency and severity of loss.

#### **ACTION STEPS**

- Create a core loss prevention training curriculum.
- Research risk management best practices and continue to formalize policies and procedures, including (but not limited to), settlement authority, safety incentive, risk self-assessment, and recordkeeping.
- Develop RFP for Occupational Health Services.
- Research and assess outsourcing the administration of retiree/COBRA insurance.
- Coordinate risk management and safety audits.
- Conduct annual actuarial RFP and perform a self-insurance analysis to determine a short-term and long-term risk financing plan.
- Analyze historical risk-associated costs and develop benchmarks to measure effectiveness of programs.

## Administrative Services

### **GOAL # 1**

Manage the Village's accounts to ensure compliance with applicable regulations and adoption of best practices.

#### **ACTION STEPS**

- Review accounts receivable from billing to collections procedures and apply best practices.
- Review internal control and segregation of duties for accounting procedures.
- Update/enhance procedures manual so it is reconciled to department practice.
- Perform quarterly general ledger account and monthly cash account reconciliations.
- Improve and document overall cash and investment procedures including consolidation of cash and savings accounts, monitoring cash flow and investment activity, and evaluation of banking services.
- Develop a comprehensive annual audit checklist and calendar.
- Continue to improve grant management procedures.
- Continue to streamline payroll import of data and minimize output of custom forms and custom reports.

### **GOAL # 2**

Improve policies and procedures to continue to improve the management of the Village's capital improvement funding and track capital assets.

#### **ACTION STEPS**

- Refine the Special Service Area (SSA) policy to address financing and administrative practices.
- Coordinate with Capital Projects to obtain final cost information for Special Service Area projects and distribute prepayment options to residents and filing with Cook County.
- Update Glen Tax Increment Financing Performa (Q1) and TIF Management and Retirement Plan (Q2).
- Coordinate with Financial Advisor to issue bonds and file with Cook County for Real Estate Tax inclusion.
- Reconcile capitalized asset database with Certified Annual Financial Report.
- Prepare initial budget amendment for project life budgeting.
- Monitor cash flow and investments for 2009 Library bond issue.

# BUSINESS PLAN – Continued

## Administrative Services – Continued

### **GOAL # 3**

Budget to meet the Village's operating needs and management objectives while maintaining compliance with applicable regulations and using best practices.

#### **ACTION STEPS**

- Establish regular (quarterly) reviews of financials with departments and Village Board.
- Support analysis of North Maine Utility System.
- Continue to improve budget document for GFOA Distinguished Budget Award submission.
- Monitor fund balance levels on a routine basis per Village policy.
- Monitor the progress of new revenue sources adopted in most recent budget(s).
- Produce a Revenue Glossary.
- Conduct annual review of enterprise fund rate models and component assumptions.

### **GOAL # 4**

Improve utilization of integrated automated financial system to support the procurement of goods and services in accordance with requirements and best practices.

#### **ACTION STEPS**

- Track invoice payments processed against MUNIS purchase orders.
- Commence centralizing procurement records and make contracts available in Village document repository.
- Revise purchasing document to separate into procedures manual (see Goal #1) and a policy document.
- Track prevailing wage act as it applies to Village procurements and ensure compliance.

### **GOAL # 5**

Manage resolution center growth and monitor citizen response.

#### **ACTION STEPS**

- Complete Department Service-level Agreements and establish routine review cycles.
- Create call volume and citizen response reports.
- Establish steps to move forward with a public launch of the resolution center.
- Participate with Development in the Business License Renewals process.

### **GOAL #6**

Manage customer service requests for information technology support.

#### **ACTION STEPS**

- Continue to participate in the internal customer survey.
- Improve workflow for user network and application changes.
- Research and recommend tool to collect equipment repair and maintenance data history for analysis.
- Implement reports, reporting tools and reporting methodology to be used by the Village to measure service levels.
- Assess and recommend technology needs for migrating and relocating Village phone and data services.
- Establish routine training expectations and cycles for major enterprise applications.
- Participate in testing GIS data import required for software upgrades in support of the New World public safety enterprise application.

# BUSINESS PLAN – Continued

## Administrative Services – Continued

- Begin to convert paper and digital public and private as-built street improvement and development projects from 1998-2008 into GIS.
- Upon Village approval of annual data use agreement with Cook County, import GIS base map and property data, edge-match and update related databases.
- Complete evaluation and recommend GIS data export standards for engineering design.
- Continue GIS data development (backflow prevention devices, streetlights, Fire map books, CIP planning, as-built).

### **GOAL #7**

Guide the analysis, design and implementation of information assets leveraging projects across multiple departments to support the technology goals of the Village.

#### **ACTION STEPS**

- Plan staff software scheduling integration with MUNIS Time and Attendance.
- Setup and test MUNIS Purchase Orders within key department users.
- Setup and test MUNIS Fixed Assets within key department users.
- Support Human Resources workflow automation of on-line open enrollment for benefits.
- Implement Human Resources Phase II automated tasks (Personnel Actions, on-line applicant tracking, personnel file maintenance and employee training tracking).
- Recommend a plan to consolidate web-based customer service requests, facility requests, complaints and work orders.
- Research MUNIS contract management functionality.
- Support the setup and installation of upgrades to the Supervisory Control and Data Acquisitions system.
- Support the setup and implementation of automated parking machines.
- Support installation of Police in car video system.

### **GOAL #8**

Govern Village information assets to control standards and ensure reliability and security.

#### **ACTION STEPS**

- Incorporate survey responses to the annual update of the Technology Strategic Plan.
- Research and draft data retention policy for electronic communications.
- Complete final phase of server consolidation at Police Department Data Center.
- Deliver an Information Technology Disaster Recovery Plan that reflects the Police Department Data Center architecture and all critical Village applications.

### **GOAL #9**

Manage technology to enable effective collaboration and communication.

#### **ACTION STEPS**

- Develop standard operating procedure for Village-wide document scanning and indexing.
- Develop request for proposals for Village-wide document scanning and indexing.
- Research method for users to easily migrate documents to the central Village document repository.
- Design, train and implement SharePoint workflow for Board Reports.
- Evaluate technology enhancements for employee mobile computing.
- Provide technology consultation for Village Web site project.

# BUSINESS PLAN – Continued

## Public Works

### **GOAL #1**

Formalize documentation and increase safety consciousness through implementation of standard operating procedures.

#### **ACTION STEPS**

- Complete department wide Policy and Procedure Manual.
- Develop plan to Implement and communicate SOP's.
- Continue to develop, document and implement preventative maintenance programs.

### **GOAL #2**

Increase Employee Knowledge through comprehensive training, including cross training.

#### **ACTION STEPS**

- Implement Cross Training Program in January 2010.
- Develop and implement multiyear training Schedule.
- Develop tracking mechanism for training.

### **GOAL #3**

Improve employee safety with comprehensive departmental risk management program.

#### **ACTION STEPS**

- Hold monthly Safety Talk Brown Bag Lunches.
- Conduct quarterly facility safety audit.
- Conduct Tailgate Safety Talks.

### **GOAL #4**

Improve Management Information through enhanced data collection and reporting mechanisms.

#### **ACTION STEPS**

- Assist Support Services in the implementation of Purchase Orders.
- Assist Support Services in the implementation of Asset Management.
- Assist Support Services in the implementation of Work Orders.
- Continue tracking and reviewing department budget on a quarterly basis.
- Continue and improve upon the tracking of department outputs.

### **GOAL #5**

Provide a high level of customer service to the residents and businesses in Glenview.

#### **ACTION STEPS**

- Negotiate 2011-2013 Labor Management Contract.
- Continue to perform service analysis.
- Develop SLA with Development Department.
- Develop SLA with Finance.
- Update current SLA's including Fleet Services with rate calculation.
- Explore opportunities to develop and document SLA's with customers and outside agencies.
- Complete Cross Connection Program Development.
- Begin Cross Connection Program Implementation.

# BUSINESS PLAN – Continued

## Public Works – Continued

### **GOAL #6**

Effectively maintain the Village's fleet to ensure internal customers meet their operational goals.

#### **ACTION STEPS**

- Implement electronic indirect time, inventory, and repair order entry by Mechanics.
- Establish PW Vehicle Replacement Committee.

## Police

### **GOAL #1**

Implement the New World accident module allowing for immediate data transfer to State's data base.

#### **ACTION STEPS**

- Coordinate, install and troubleshoot of new module.
- Verify with State accuracy of data transfer.
- Explore feasibility of installing in-car printers to facilitate exchange of information for citizen convenience and better customer service.

### **GOAL # 2**

Manage traffic related issues to maintain high levels of public safety and quality of life in the Village.

#### **ACTION STEPS**

- Direct stationary patrol at hazardous locations to increase enforcement measures by 5% over 2009 figures.
- Enhance traffic calming efforts by utilizing additional speed cart and speed boards to expedite servicing neighborhood concerns for traffic safety.
- Continue our educational/enforcement efforts with Home Owners Associations, schools and neighborhoods in an effort to enhance traffic safety and quality of life.
- Increase school zone enforcements by 10% over 2009.

### **GOAL # 3**

Utilize directed patrol to target identified community problems.

#### **ACTION STEPS**

- Target quality of life traffic issues and ordinance violations in Sunset Village.
- Target parks and schools with crime prevention efforts with emphasis on drug and alcohol violations.
- Target Glen Town Center to minimize youth disruptions.

### **GOAL # 4**

Complete first contract with Fraternal Order of Police for Dispatch Center.

#### **ACTION STEPS**

- Meet with Village Manager to establish Village practices
- Meet with Fire, Police and Dispatch Center supervisors to establish priorities.
- Direct negotiations with Fraternal Order of Police.

# BUSINESS PLAN – Continued

## **Fire**

### **GOAL # 1**

Support and facilitate Phase 1 of a Glenview Fire Department Standard of Cover document following established industry standards.

#### **ACTION STEPS**

- Establish roles and responsibilities of Command Staff and line personnel.
- Complete a review of the Glenview, Golf, and unincorporated areas covered by the GFD.
- Complete a risk assessment of Station(s) 6 and 13 fire management zones.
- Measure system performance using historical data.
- Adopt draft performance measures.
- Introduce GIS in the planning process.
- Evaluate and update New World reporting criteria to provide accurate response data.

### **GOAL #2**

Provide for accurate and easily accessible building and property pre-fire plans.

#### **ACTION STEPS**

- Research and evaluate current and available software for inputting building pre-fire data.
- Evaluate current, on file pre-fire documents. Determine applicability and functionality towards new system.
- Purchase applicable CAD software for pre-fire plan drawings.
- Roll out expectations and requirements for data collection.
- Recruit shift personnel for data input of drawings.

### **GOAL #3**

Provide support in a review process of administrative roles and responsibilities in the Fire Department. This includes all programs and ensures compliance with basic governmental as well as agency policies.

#### **ACTION STEPS**

- Recruit and assign shift Officers areas of responsibilities for the various review processes.
- Review and update all job descriptions associated with the Fire Department
- Implement, review and update the Fire Department Organizational Chart.
- Implement a Fire Department Policy review program. Integrate Village Policies to assure compliance.
- Implement a Fire Department Standard Operating Procedure review program.
- Begin the review process of the Police and Fire Commission Rules and Regulations.

# BUSINESS PLAN – Continued

## Development

### **GOAL #1**

Provide timely and efficient inspections services.

#### **ACTION STEPS**

- Conduct annual fire inspections for all low, medium and high target hazard occupancies. Provide clear and concise inspection reports and if required schedule and conduct timely re-inspections.
- Conduct inspections and testing of fire suppression systems for new occupancies to insure compliance with adopted codes. Review all testing reports; identify deficiencies and schedule re-inspections and re-testing as required.
- Respond to and close complaints according to established protocols. Track and categorize types of complaints.
- Conduct the required number of health inspections. Take timely action to correct violations.
- Conduct effective building inspections, provide clear and concise inspection reports and if required schedule and conduct re-inspections. Track the number of inspections performed and the number of violations on a weekly basis.
- Review and/or re-review permit applications within established time frames. Provide clear and understandable plan review comments. Track the number and types of plan reviews conducted on a weekly basis.
- Audit 10 each plan review/complaint file/inspections monthly to determine area of improvement.
- Track number of inspections performed and critical violations.

### **GOAL #2**

Enhance communication and increase the understanding of Department processes.

#### **ACTION STEPS**

- Review and revise applications and handouts to ensure they are up to date and user-friendly.
- Coordinate with Administrative Services on more user-friendly website.
- Survey 30% of Commission regulatory approvals to determine areas of satisfaction/improvements.
- Increase community awareness of Inspectional Services through the development and implementation of five educational programs, focus groups and workshops.
- Regularly update website with current Commission information.
- Conduct quarterly Chairman Consultation and a yearly visioning session with each regulatory Commission to gauge areas for improvement and include implementation of such in Division work plan.
- Conduct an internal and Village Department wide survey to determine how effective Development is in providing our core services.

### **GOAL #3**

Provide for a more responsive staff by increasing employee knowledge and skills through training.

#### **ACTION STEPS**

- Maintain database of minimum staff certifications/license requirements.
- By employee, define types of cross training needed to increase efficiency.
- Develop a department operating procedures handbook that sets forth standard practices and protocols.
- Define individual development plans for each employee.
- Ensure staff regularly attends code seminars, annual code hearings, and local code association meetings.

# BUSINESS PLAN – Continued

## Development – Continued

### **GOAL #4**

Deliver efficient Planning Division work product.

#### **ACTION STEPS**

- Review development proposals and coordinate the necessary regulatory review process.
- Utilize and update 5yr Plan to effectively manage core functions and those initiatives prioritized by Village Board.
- Establish protocols using best management practices implement and measure performance for current and long range planning.
- Survey Village Board to aid in prioritizing the Planning Division work product for each year.
- Monitor full-time 2-person+ planning internship program.

### **GOAL #5**

Launch Crystal Reports and refine MUNIS processes to monitor core department functions.

#### **ACTION STEPS**

- Coordinate with Baecore on creation and implementation of Crystal Reports.
- Complete Development Department MUNIS Templates.
- Continue working on adding Canned Comments into MUNIS.
- Work with Baecore to determine how to effectively produce Business License Renewals.

## Capital Projects

### **GOAL #1**

Manage the Village's three-year design process to ensure adequate information is available for the five-year CIP planning process and seamless transition to the Construction Division for project delivery.

#### **ACTION STEPS**

- Coordinate steps to commence Phase I Study for Chestnut Avenue widening project.
- Ensure design meeting mailings go out on time and meetings held in 4th quarter. All meeting materials posted to Village website.
- Finalize Storm Water Task Force recommendations and develop implementation plan.
- Conclude analysis of North Maine Utility System.
- Assist the Development Department in coordinating the short-term recommendations of the Waukegan Road Corridor Study with IDOT's resurfacing program.
- Evaluate edge of pavement treatment versus various forms of curb and gutter and work review the existing concrete road policy.
- Consider releasing RFP for Navy Disposition Parcel.
- Establish priorities and develop funding recommendations for: Storm Water, Downtown, Milwaukee Corridor, and Waukegan Road.
- Support VMO in working with legislators, Metra, and Amtrak officials to develop IGA facilitating the relocation of the Amtrak station to The Glen of North Glenview.
- Establish an aggressive bidding and awarding schedule to ensure commencement of all 2010 core CIP projects by May 1, 2010.
- Coordinate with Public Works for storm and sanitary televising.
- Update RPI (Road Priority Index) for use in selecting road reconstruction projects for 2011-2015 CIP Planning.



# BUSINESS PLAN – Continued

## Capital Projects – Continued

- Review and identify funding sources to ensure sufficient long-term funding for CIP and maintenance of storm water related components.
- Complete plans for final design of 2011 projects, preliminary design of 2012 projects and conceptual design of 2013 projects.
- Monitor and use existing programmed grant funds and apply for any pertinent grants or other outside funding as available.
- Coordinate Village projects with other agencies (IDOT, CCHD, Townships, ICC, METRA, etc.) and vice-versa to ensure proper scheduling and allocating of CIP funds.
- Continue monitoring Willow Road widening project.
- Work with MWRD officials regarding regional storm water and sanitary sewer initiatives.

### **GOAL #2**

Maintain and evaluate the Village's Project Manager Activities to ensure on-time and on-budget delivery of core CIP projects while working in concert with Village residents.

#### **ACTION STEPS**

- Track and evaluate web update use and response for 2009 core CIP projects.
- Obtain Project Manager effectiveness surveys from major Contractors; evaluate areas for improvement.
- Adopt two construction policies (construction payout policy and website updates to enhance resident outreach ) drafted during the last Business Plan cycle.
- Coordinate with Finance to refine the Special Service Area policy to address financing and administrative practices.
- Closeout and submit all completed SSA projects.
- Coordinate with Support Services and update Village website with entire 2010-2014 CIP in conjunction with Village-wide web update.
- Coordinate with the Public Works Department restoration and budget allotment follow-up in spring 2010 for completed 2009 project.
- Track and analyze contingency use for CIP projects.
- Conduct 12 month warranty inspection on all 2009 Projects.

### **GOAL #3**

Maintain and improve existing Village Facilities to ensure a high quality work environment for Village employees and guests.

#### **ACTION STEPS**

- Complete Facilities Strategic Plan.
- Complete five-year Facilities CIP as part of Department's 2010-2014 CIP planning process.
- Commence and complete quarterly "In the Loop" Facilities work-order summary reports.
- Refine major inspection element lists for all Village facilities and related routine inspection schedule.
- Implement 25% of element list inspections noted above.
- Improve internal prioritization and communication of daily work orders to provide 24-hour status feedback to work requestor.
- Evaluate with Support Services the possibility of deploying the MUNIS "Work Orders" Module for Facilities.
- If approved for use, aid Support Services in implementation of MUNIS "Work Orders" Module.
- Establish policy for routine maintenance for use in developing 2011 Facilities Operating Budget.

VILLAGE OF GLENVIEW



BUDGET RESOLUTION

**RESOLUTION NO. 09-171**

**A RESOLUTION ADOPTING AN ANNUAL BUDGET FOR THE VILLAGE OF GLENVIEW FOR THE FISCAL YEAR COMMENCING JANUARY 1, 2010 AND ENDING DECEMBER 31, 2010**

**WHEREAS**, the Village of Glenview (the "Village") is a home rule municipality in accordance with the 1970 Constitution of the State of Illinois;

**WHEREAS**, the corporate authorities of the Village in accordance with its powers as a home rule municipality and in accordance with the applicable provisions of the Glenview Municipal Code have provided for the preparation and adoption of an annual budget in lieu of passage of an appropriations ordinance;

**WHEREAS**, the corporate authorities of the Village have determined that the fiscal year of the Village shall coincide with the calendar year;

**WHEREAS**, the tentative budget for the Village for the fiscal year ending December 31, 2010, as prepared by the Budget Officer and submitted to the corporate authorities, was placed on file in the Office of the Village Clerk on November 25, 2009, for public inspection as provided by Statute; and

**WHEREAS**, pursuant to notice duly published in a newspaper of general circulation in the Village on November 26, 2009, the corporate authorities held a public hearing on the 2010 tentative annual budget on December 8, 2009.

**NOW, THEREFORE BE IT RESOLVED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF GLENVIEW, COOK COUNTY, ILLINOIS, THAT;**

**SECTION ONE:** The foregoing recitals are incorporated herein as the findings of the corporate authorities.

**SECTION TWO:** The annual budget for the Village for the fiscal year beginning January 1, 2010 and ending December 31, 2010, a summary of which is attached hereto and made a part hereof, is hereby approved and adopted as the Annual Budget for the Village of Glenview for said fiscal year.

**SECTION THREE:** Within thirty (30) days following the passage of this resolution there shall be filed with the County Clerk of Cook County a copy thereof duly certified by the Village Clerk, along with an Estimate of Revenues by source anticipated to be received by the Village in 2010 as certified by the Finance Director.

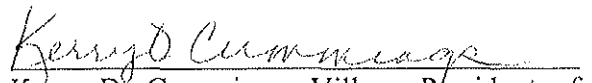
**SECTION FOUR:** The level of budgetary control, that is the level by which actual expenditures cannot exceed the amount budgeted, is hereby established at the fund level.

**SECTION FIVE:** This resolution shall be in full force and effect from and after its passage and approval in the manner provided by law.

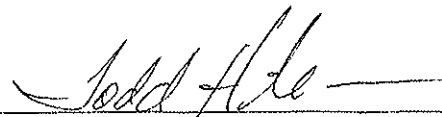
PASSED this 8<sup>th</sup> day of December, 2009.

AYES: Britton Detlefs Karton Patterson White  
NAYS: Cuisinier  
ABSENT: None

APPROVED by me this 8<sup>th</sup> day of December, 2009.

  
Kerry D. Cummings, Village President of  
the Village of Glenview, Cook County,  
Illinois

ATTEST:

  
Todd Hileman, Village Clerk of the Village  
of Glenview, Cook County, Illinois

VILLAGE OF GLENVIEW



2009 TAX LEVY CALCULATION

# 2009 TAX LEVY CALCULATION

## Village of Glenview 2009 Tax Levy Calculation

Fund	2009 Proposed Levy Requirements	2009 Abatements	2009 Net Levy Requirements	Provision For Loss & Cost in Collection	2009 Proposed Levy	2008 Final Extended Levy	Per- centage Change
Corporate	\$2,713,471	\$0	\$2,713,471	\$81,404	\$2,794,875	\$3,629,947	-23.01%
IMRF	1,602,033	0	1,602,033	48,061	1,650,094	1,426,252	15.69%
Police Pension	1,758,051	0	1,758,051	52,742	1,810,793	1,151,500	57.26%
Fire Pension	2,481,395	0	2,481,395	74,442	2,555,837	1,987,500	28.60%
Subtotal	<u>\$8,554,950</u>	<u>\$0</u>	<u>\$8,554,950</u>	<u>\$256,649</u>	<u>\$8,811,599</u>	<u>\$8,195,199</u>	<u>7.52%</u>
Debt Service							
2001 Corporate Purpose Bonds	5,679,250	(5,679,250)	0	0	0	0	0.00%
2003A Corporate Purpose Bonds	566,271	(566,271)	0	0	0	0	0.00%
2003B Refunding Bonds	234,152	(234,152)	0	0	0	0	0.00%
2004A Corporate Purpose Bonds	2,879,226	(2,879,226)	0	0	0	0	0.00%
2004B Corporate Purpose Bonds	1,945,050	0	1,945,050	97,253	2,042,303	1,982,890	3.00%
2005 Refunding Bonds	374,938	(374,938)	0	0	0	0	0.00%
2006A Corporate Purpose Bonds	375,000	(375,000)	0	0	0	0	0.00%
2007A Corporate Purpose Bonds	659,632	(659,632)	0	0	0	0	0.00%
2007B Corporate Purpose Bonds	180,494	(180,494)	0	0	0	0	0.00%
2009D Refunding Bonds	1,979,292	(1,979,292)	0	0	0	0	0.00%
2009E Refunding Bonds	745,391	(745,391)	0	0	0	0	0.00%
Total Village Debt Service	<u>\$15,618,696</u>	<u>(\$13,673,646)</u>	<u>\$1,945,050</u>	<u>\$97,253</u>	<u>\$2,042,303</u>	<u>\$1,982,890</u>	<u>3.00%</u>
<b>Total Village Tax Levy</b>	<b><u>\$24,173,646</u></b>	<b><u>(\$13,673,646)</u></b>	<b><u>\$10,500,000</u></b>	<b><u>\$353,901</u></b>	<b><u>\$10,853,901</u></b>	<b><u>\$10,178,089</u></b>	<b><u>6.64%</u></b>
Library Operations	\$5,650,000	\$0	\$5,650,000	\$169,500	\$5,819,500	\$5,680,450	2.45%
2009A Corporate Purpose Bonds	\$1,978,704	(\$1,484,028)	\$494,676	\$24,734	\$519,409	\$0	N/A
<b>Total Library Tax Levy</b>	<b><u>\$7,628,704</u></b>	<b><u>(\$1,484,028)</u></b>	<b><u>\$6,144,676</u></b>	<b><u>\$194,234</u></b>	<b><u>\$6,338,909</u></b>	<b><u>\$5,680,450</u></b>	<b><u>11.59%</u></b>
<b>COMBINED TOTAL LEVY</b>	<b><u>\$31,802,350</u></b>	<b><u>(\$15,157,674)</u></b>	<b><u>\$16,644,676</u></b>	<b><u>\$548,135</u></b>	<b><u>\$17,192,810</u></b>	<b><u>\$15,858,539</u></b>	<b><u>8.41%</u></b>

NOTES:

- (1) The EAV for 2009 is projected to increase by approximately 2% to \$2,971,018,962
- (2) Abatements will be funded from escrowed bond proceeds and transfers from other funds.

# VILLAGE OF GLENVIEW



## GLOSSARY OF TERMS AND COMMONLY USED ACRONYMS

# GLOSSARY OF TERMS

## A

### **ABATEMENT:**

A complete or partial cancellation of a levy imposed by a government. Abatements usually apply to tax levies, special assessments and service charges.

### **ACCOUNT:**

A term used to identify an individual asset, liability, expenditure control, revenue control or fund balance.

### **ACCRUAL BASIS OF ACCOUNTING:**

A method of accounting that recognizes the financial effect of transactions, events and interfund activities when they occur, regardless of the timing of related cash flows.

### **ACTIVITY:**

A specific and distinguishable service performed by one or more organizational components of a government to accomplish a function for which a government is responsible (e.g., *police* is an activity within the *public safety* function).

### **ACTUAL:**

The actual figures in the budget document are year-end audited totals for the fiscal year/s preceding the budget year.

**ACTUARIAL/ACTUARY:** A person or methodology that makes determinations of required contributions to achieve future funding levels that address risk and time.

### **ADDITIONS:**

Term used to describe the increases in the net assets of fiduciary funds.

### **ADOPTED BUDGET:**

The proposed budget as initially and formally approved by the Village Board.

### **AD VALOREM TAX:**

A tax levied in proportion to the value of the property levied.

### **ALLOTMENT:**

Portion of an annual or biennial budget appropriated to an interim period.

### **AMORTIZATION:**

The reduction of debt through regular payments of principal and interest, of which the principal payments are sufficient to retire the debt instrument at a predetermined date known as maturity.

**APPRAISED VALUE:** To make an estimate of value, generally for the purpose of taxation.

### **APPROPRIATION:**

An act or ordinance of the Village Board allowing agencies and departments to incur obligations and to make payments out of a specific budget for specified purposes.

### **ARBITRAGE:**

Investment earnings representing the difference between interest paid on the bonds and the interest earned on the investments made utilizing the bond proceeds.

### **ASSESSED VALUE:**

A value set upon real estate or other property by a government, generally for the purpose of levying taxes.

### **ASSETS:**

Resources owned or held by a government, which have monetary value.



# GLOSSARY OF TERMS – CONTINUED

## A – Continued

### **AUDIT:**

A comprehensive investigation of the manner in which the government's resources were actually utilized. A financial audit is a review of the accounting system and financial information to determine how government funds were spent and whether expenditures were in compliance with the legislative body's appropriations. A performance audit consists of a review of how well the government met its stated goals.

## B

### **BALANCED BUDGET:**

Total expenditure allocations do not exceed total available resources.

### **BENEFITS:**

Payments to which participants may be entitled under a pension plan, including pension, death and those due on termination of employment.

### **BOND:**

A written promise, generally under seal, to pay a specified sum of money called the face value, at a fixed time in the future, called the date of maturity and carrying interest at a fixed rate, usually payable periodically.

### **BOND ANTICIPATION NOTE (BAN):**

Notes issued by the Village to obtain temporary financing for projects that will eventually be financed on a long-term basis (and the BAN repaid) with bonds.

### **BOND REFINANCING:**

The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

### **BONDED DEBT:**

Debt for which general obligation bonds or revenue bonds are issued.

### **BUDGET:**

A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year.

### **BUDGET ADJUSTMENT:**

A legal procedure utilized by the Village staff and Village Board of Trustees to revise a budget. This can be done at any time during the year by action of the Board of Trustees.

### **BUDGET AUTHORITY:**

Authority provided by law that permits Village departments to incur obligations requiring either immediate or future payment of money.

### **BUDGET CALENDAR:**

The schedule of essential dates or milestones which the Village follows in the preparation, adoption and administration of the budget.

### **BUDGET DEFICIT:**

The amount by which the government's budget outlays exceed its budget receipts for a given period, usually a fiscal year.

# GLOSSARY OF TERMS – CONTINUED

## **B – Continued**

### **BUDGET DOCUMENT:**

The instrument used by the budget-making authority to present a comprehensive financial program to the Village Board.

**BUDGET MESSAGE:** A general discussion of the proposed budget as presented in writing by the Village Manager to the Village Board.

### **BUDGET ORDINANCE:**

The official enactment by the Village Board to legally authorize Village staff to obligate and expend resources.

### **BUDGETARY CONTROL:**

The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitation of available appropriations and available revenues.

### **BUILDING PERMITS:**

Revenues derived from the issuance of building permits prior to construction with the Village of Glenview.

## **C**

### **CABLE TV FRANCHISE:**

Franchise tax levied on a cable television company.

### **CAPITAL IMPROVEMENTS:**

A nonrecurring project including, but not limited to, construction of, and major alterations, remodeling or repair of physical facilities, buildings, structures, streets and highways, storm and sanitary sewers, fixed equipment and landscaping.

### **CAPITAL IMPROVEMENT PROGRAM:**

A multi-year plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or otherwise. It sets forth each project and specifies the full resources estimated to be available to finance the projected expenditures.

### **CAPITAL OUTLAY:**

Refers to the purchase of land, buildings, machinery and those equipment items which have an estimated useful life of greater than one year and belong to the classes of property commonly considered as fixed assets.

### **CAPITAL PROJECT:**

Major construction, acquisition or renovation activities which add value to a government's physical assets or significantly increases their useful life. Also called capital improvements.

### **CAPITAL PROJECTS FUND:**

A fund used to account for the acquisition or construction of major governmental capital facilities and equipment (which are not financed by other funds).

### **CASH ACCOUNTING**

A basis of accounting in which transactions are recorded when cash is either received or expended for goods and services.

### **CASH RESERVE(S):**

Policy established by the Village Board which requires a certain level of funds to be available for expenses caused by unforeseen emergencies or revenue declines. Year-end balances in the General Operating Fund computed on a modified accrual basis. The Village's goal is to maintain a Fund Balance reserve of 33 percent to 40 percent of the annual General Operating Fund Appropriation.

# GLOSSARY OF TERMS – CONTINUED

## **C – Continued**

### **CHARGEBACKS:**

Accounting transactions which recover the expenses of one fund from another fund that received the service.

### **CHART OF ACCOUNTS:**

A listing of the asset, liability, equity, expenditure and revenue accounts that are used in the accounting, operations and budgeting processes.

### **COMMODITIES**

Items which, after use, are consumed or show a material change in, or an appreciable impairment, of their physical condition, and which are generally of limited value and characterized by rapid depreciation.

### **COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR):**

This official annual report presents the status of the Village's finances in a standardized format. The CAFR is organized by fund and contains two basic types of information: a balance sheet that compares assets with liabilities and fund balance; and an operating statement that compares revenues and expenditures.

### **COMPREHENSIVE PLAN:**

The overall source of information and planning for a community, which is also intended to identify a community's needs and establish a vision for the future.

### **CONTINGENCY:**

An appropriation of funds to cover unforeseen events that occur during the fiscal year, such as emergencies, federal mandates shortfalls in revenue, and similar eventualities.

### **CONTRACTUAL SERVICES:**

Services provided by another individual, (not on Village payroll) agency, or private firm.

## **D**

### **DEBT PROCEEDS – BONDS:**

Funds available from the issuance of bonds.

### **DEBT SERVICE:**

Includes principal and interest payments and handling charges on general obligation bonds, special assessment bonds and notes.

### **DEBT SERVICE FUND:**

A fund used to account for the accumulation of resources for and the payment of general long-term debt principal, interest, and related costs.

### **DEFICIT:**

The excess of liabilities over assets or expenditures over revenues, in a fund over an accounting period.

### **DELINQUENT TAXES:**

Taxes that remain unpaid on and after the date on which a penalty for nonpayment is attached.

### **DEPARTMENT:**

The basic organizational unit of the Village, which is functionally unique in its services.

### **DEPRECIATION:**

A calculation of the estimated decrease in value of physical assets due to usage and passage of time.

# GLOSSARY OF TERMS – CONTINUED

## **D – Continued**

### **DISBURSEMENT:**

The expenditure of monies from an account.

### **DISTINGUISHED BUDGET PRESENTATION PROGRAM:**

A voluntary program administered by the Government Finance Officers Association to encourage governments to publish efficiently organized and easily readable budget documents, providing peer recognition and technical assistance to the fiscal officers preparing them.

### **DIVISION:**

A unit of an organization which reports to a department.

## **E**

### **EFFICIENCY:**

The relationship between the amount of input (usually dollars or personnel time) and the amount of output, or outcome, for an activity or program.

### **ENCUMBRANCES:**

These are obligations in the form of purchase orders or contracts which are chargeable to an appropriation and for which a part of the appropriation is reserved. The use of encumbrances is designed to prevent overspending and permits officials to be certain of how much money is available for new commitments.

### **ENTERPRISE FUNDS:**

Enterprise Funds are used to account for operations: (a) that are financed and operated in a manner similar to private business enterprises--where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis are financed or recovered through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

### **EQUALIZATION RATE:**

The total ratio of assessed value to full value of taxable property in a municipality.

### **EQUITY:**

The difference between fund assets and fund liabilities. (Fund Balance)

### **ESTIMATE:**

Revenue and expenditure estimates for the current fiscal year which are developed as part of the budget preparation process.

### **ESTIMATED REVENUE:**

The amount of projected revenue to be collected during the fiscal year. The amount of revenue appropriated is the amount approved by the Board.

### **EXPENDITURE:**

This term refers to the outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid. This term applies to all funds. (Note: An encumbrance is not an expenditure. An encumbrance reserves funds to be expended).

### **EXPENSES:**

Charges incurred, whether paid immediately or unpaid, for operation, maintenance, interest and other charges. (Used primarily in Proprietary Type Funds).

# GLOSSARY OF TERMS – CONTINUED

## **F**

### **FIDUCIARY FUNDS (TRUST AND AGENCY FUNDS):**

These funds are used to account for assets held by the Village in a trustee capa Village or as an agency for individuals, private organizations, other governments and/or other funds. These include Expendable Trust, Nonexpendable Trust, Pension Trust and Agency Funds. Nonexpendable Trust and Pension Trust Funds are accounted for essentially in the same manner as proprietary funds since capital maintenance is critical. Expendable Trust Funds are accounted for essentially in the same manner as governmental funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

### **FISCAL POLICY:**

A government's policies with respect to revenues, spending, an debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

### **FISCAL YEAR:**

The time period designated by the Village signifying the beginning and ending period for recording financial transactions. The Village of Glenview has a fiscal year of January 1 through December 31 which is also referred to as a calendar year.

### **FIXED ASSETS:**

Assets of a long-term character, which are intended to be held or used, such as land, buildings, machinery, furniture and other equipment.

### **FIXED COST:**

The costs of providing goods or services that do not vary proportionately to the volume of goods or services provided.

### **FLEET:**

The vehicles owned and operated by the Village.

### **FORECAST:**

A projection of future revenues and/or expenses based on historical and current economic, financial and demographic information.

### **FORFEITURE:**

The automatic loss of property, including cash, as a penalty for breaking the law or as compensation for losses resulting from illegal activity. Once property has been forfeited, the Village may claim it, resulting in confiscation of the property.

### **FULL-TIME EQUIVALENT (FTE):**

A part-time position converted to the decimal equivalent of a full-time position based upon 2,080 hours per year. For example, a part-time clerk working 20 hours per week, 26 weeks per year would be the equivalent to .25 of a full-time position.

### **FUNCTIONAL CLASSIFICATION:**

A means of presenting budgetary data in terms of the major purposes being served. Each program or activity is placed in the same category (e.g. administration, fire, police) that best represents its major purpose, regardless of the spending agency or department.

### **FUND:**

A fiscal and accounting entity with a self balancing set of accounts, recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

# GLOSSARY OF TERMS – CONTINUED

## **F – Continued**

### **FUND ACCOUNTING:**

The accounts of the Village are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of a fund are accounted for with separate sets of self balancing accounts that comprise its asset, liability, fund equity, revenue and expenditure accounts, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are to be controlled.

### **FUND BALANCE:**

The excess of assets over liabilities and is, therefore, also known as surplus funds.

### **FUND TRANSFER:**

A budgeted transfer of funds to another fund.

## **G**

### **GENERAL FUND:**

The General Fund is the general operating fund of the Village. It is used to account for all financial resources except those required to be accounted for in another fund.

### **GENERAL OBLIGATION BONDS:**

Bonds in which the full faith and credit of the issuing government are pledged.

### **GENERALLY ACCEPTED ACCOUNTING PRINCIPALS (GAAP):**

Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

### **GOAL:**

A statement of broad direction, purpose or intent based on the needs of the community.

### **GOVERNMENTAL FUND TYPE:**

One of three broad fund categories which also includes proprietary funds and fiduciary funds; this fund category includes activities usually associated with a typical state or local government operation; composed of four types: general fund, special revenue fund, capital projects fund and debt service fund.

### **GOVERNMENTAL ACCOUNTING:**

The composite of analyzing, recording, summarizing, reporting and interpreting the financial transactions of governmental units and agencies.

### **GOVERNMENTAL FUNDS:**

General, Special Revenue, Debt Service and Capital Project funds.

### **GRANT:**

A contribution by one governmental unit or other organization to another. The contribution is usually made to aid in the support of a specified function.

## **H**

### **HOME-RULE:**

A home-rule unit may exercise any power and perform any function pertaining to its government and affairs including but not limited to the power to regulate for the protection of the public health, safety, morals and welfare; to license; to tax; and to incur debt. The Village of Glenview is a home-rule municipality.

# GLOSSARY OF TERMS – CONTINUED

## I

**INFLATION:**

A substantial rise in the general level of prices related to an increase in the volume of money, resulting in the loss of value of currency.

**INFRASTRUCTURE:**

Public domain fixed assets including: roads, bridges, curbs, gutters, sidewalks, drainage systems, lighting systems and other items that have value only to the Village.

**INTERFUND TRANSFERS:**

Legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.

**INTERGOVERNMENTAL REVENUE:**

Revenue received from or through the Federal, State or County Government.

**INTERNAL SERVICE FUND:**

A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies.

**INVENTORY:**

A detailed listing of property currently held by the government.

## L

**LEVY:**

To impose or collect taxes, special assessments, or service charges for the support of Village activities.

**LIABILITIES:**

Debt or other obligations arising in the past, which must be liquidated, renewed or refunded at some future date.

**LINE ITEM BUDGET:**

A budget that allocates funds to specific cost centers, accounts or objects, (e.g., salaries and office supplies.)

**LIQUIDATION:**

To convert assets into cash.

**LONG-TERM DEBT:**

Bonded debt and other long-term obligation, such as benefit accruals, due beyond one year.

## M

**MANDATE:**

A requirement from a higher level of government that a lower level of government perform a task in a particular way or by a particular standard.

**MILL:**

A taxation unit equal to one dollar of tax obligations for every \$1,000 of assessed valuation of property.

**MILLAGE:**

The tax rate on real property based on \$1.00 per \$1,000 of assessed property value.

# GLOSSARY OF TERMS – CONTINUED

## M – Continued

### **MISCELLANEOUS REVENUE:**

Those revenues that are small in value and not individually categorized.

### **MISSION STATEMENT:**

The statement that identifies the particular purpose and function of a department.

### **MODIFIED ACCRUAL BASIS OF ACCOUNTING:**

Basis of accounting in which (a) revenues are recognized in the accounting period in which they become available and measurable and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for un-matured interest on general long-term debt and certain similar accrued obligations, which is recognized when due.

### **MUNICIPAL CODE:**

A collection of laws, rules and regulations that apply to the Village and its Citizens.

## Q

### **OBJECT CLASSIFICATION:**

A means of identifying and analyzing the obligations incurred by the Village in terms of the nature of the goods or services purchased (e.g. personnel compensations, commodities, capital outlays, contractual services and personnel benefits), regardless of the agency involved or purpose of the programs for which they are used.

### **OBJECTIVE:**

Something to be accomplished in specific, well-defined and measurable terms and that is achievable within a specific time frame.

### **OPERATING BUDGET:**

A financial plan that pertains to daily operations that provides basic governmental services. The operating budget contains appropriations for such expenditures as personnel, supplies, utilities, materials, travel and fuel. The operating budget presents proposed expenditures for the fiscal year and estimates the revenues to fund them.

### **OPERATING EXPENSES:**

Fund expenses that are ordinary, recurring in nature and directly related to the fund's primary service activities.

### **OPERATING REVENUES:**

Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings and grant revenues. Operating revenues are used to pay for day-to-day services.

### **OPERATING TRANSFER IN/OUT:**

A planned transfer of monies from one fund to another to assist in financing the operations of the recipient fund.

### **ORDINANCE:**

A formal, legislative enactment by the Village that carries the full force and effect of the law, within corporate boundaries of the Village, unless in conflict with any higher form of law such as state or federal.

### **OUTLAYS:**

Checks issued, interest accrued on public debt or other payments made, offset by refunds and reimbursements.



# GLOSSARY OF TERMS – CONTINUED

## P

### **PER CAPITA:**

A measurement of the proportion of some statistic to an individual resident determined by dividing the statistic by the current population.

### **PERSONNEL COSTS:**

Costs of wages, salaries, retirement, and other fringe benefits for Village employees; one of the five major expense categories defined in the financial plans.

### **PERFORMANCE INDICATORS:**

Specific quantitative and qualitative measures of work performed as an objective of the department.

### **PERFORMANCE MEASURE:**

A measure that is established to evaluate the effectiveness and efficiency of specific service.

### **POLICY BUDGET:**

The Village of Glenview's process is to present the recommendations for the annual work program of services provided to the citizens, the annual budget, and the long-range financial plan.

### **PRODUCTIVITY:**

A measure of the increase of service output of Village programs compared to the per unit of resource input invested.

### **PROPERTY TAX LEVY:**

A tax based on the assessed value of a property. Tax liability falls on the owner of record as of the appraisal date.

### **PROPERTY TAXES:**

Used to describe all revenues received in a period from property taxes, both current and delinquent, including all related penalties and interest. Property taxes are levied on both real and personal property according to the property's valuation and tax rate.

### **PROPRIETARY FUNDS:**

Activities found in this category are many times seen in the private sector and are operated in a manner similar to their counterparts in the commercial world; the focus of these funds is on the measurement of net income, composed of two fund types: enterprise funds and internal service funds.

### **PURCHASE OF SERVICE AGREEMENT (PSA):**

Agreement which outline the terms of contracts in which the Village enters into with outside agencies to provide services that the Village does not currently offer.

### **PURCHASE ORDER:**

A written legal document stating or confirming an offer to buy goods or services, which upon acceptance by a vendor becomes a contract. Its main function is to expedite and control buying by the Village.

## Q

### **QUALITY:**

Doing the right things right the first time, continuous improvement, meeting or exceeding customer expectations.

### **QUARTERLY FINANCIAL REPORTING:**

A periodic outline aimed at communicating the Village's fiscal condition to stakeholders' (Council, staff, residents) to serve as an update of important components of the annual budget.

# GLOSSARY OF TERMS – CONTINUED

## R

### **RESERVE:**

- (1) An account used to earmark a portion of a fund balance to indicate that it is not appropriate for expenditure and;
- (2) an account used to earmark a portion of fund equity as legally segregated for a specific future use.

### **RESERVE FUND BALANCE:**

Reported to denote portions of fund balance that are either legally restricted to a specific future use or not available for appropriation or expenditure.

### **RESOLUTION:**

A legislative act by the Village with less legal formality than an ordinance.

### **RESTITUTION:**

Revenues collected in payment for damage to Village property.

### **RETAINED EARNINGS:**

An equity account reflecting the accumulated earnings of an Enterprise Fund.

### **REVENUES:**

Money received into a fund from outside the fund that, together with fund balances, provide the financial resources for a given fiscal year.

### **REVENUE BONDS:**

Bonds in which principal and interest are paid exclusively from enterprise fund earnings.

### **REVISED BUDGET:**

The adopted budget as formally adjusted by the Village Board.

## S

### **SALES TAX:**

Tax imposed on taxable sales of all final goods.

### **SPECIAL ASSESSMENT:**

A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

### **SPECIAL ASSESSMENT FUNDS:**

A fund used to account for the financing of public improvements or services deemed to benefit the properties against which special assessments are levied.

### **SPECIAL REVENUE FUNDS:**

Funds used to account for the proceeds from specific revenue sources (other than trusts or major capital projects) that are legally restricted to expenditures for specific purposes.

### **STRATEGIC PLAN:**

A blueprint of ideas intended to serve as a tool for the implementation of a Comprehensive Plan.

## T

### **TAX LEVY:**

The total amount to be raised by general property taxes for a purpose specified in the Tax Levy Ordinance.

# GLOSSARY OF TERMS – CONTINUED

## **T – Continued**

### **TAXES:**

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

### **TRIAL BALANCE:**

A list of the balances by account in a ledger kept by double entry with the debit and credit balances shown in separate columns. If the totals of the debit and credit columns are equal or their net balance agrees with a control account, the ledger from which uses total expenditures and transfers to other funds that decreases net financial resources.

## **U**

### **UNRESERVED FUND BALANCE:**

Represents assets that are not considered “expandable available financial resources.” Examples of this category include advances to other funds and non-current loans receivable.

### **USER CHARGES:**

The payment of a fee for direct receipt of public service by the party benefiting from the service.

## **V**

### **VARIABLE RATE:**

A rate of interest subject to adjustment.

# COMMONLY USED ACRONYMS

**AA:** Affirmative Action  
**ADA:** Americans with Disabilities Act.  
**APWA:** American Public Works Association  
**BAN:** Bond Anticipation Note  
**CAD:** Computer Aided Dispatch, Computer Aided Design.  
**CAFR:** Comprehensive Annual Financial Report  
**CBD:** Central Business District.  
**CIP:** Capital Improvements Program  
**CPM:** Center for Performance Measurement.  
**DARE:** Drug Awareness Resistance Education program.  
**DPW:** Department of Public Works  
**EMS:** Emergency Medical Services.  
**EPA:** Environmental Protection Agency.  
**FTE:** Fulltime equivalent  
**GFOA:** Government Finance Officers Association  
**HHW:** Household Hazardous Waste  
**HR:** Human Resources  
**ICMA:** International City/County Management Association  
**IDOT:** Illinois Department of Transportation  
**IEPA:** Illinois Environment Protection Agency  
**IMRF:** Illinois Municipal Retirement Fund  
**IT:** Information Technology  
**J.U.L.I.E.:** Joint Utility Location Information & Excavation System  
**NPDES:** National Pollutant Discharge Elimination System  
**NPEDS:** National Pollutant Discharge Elimination System  
**OSHA:** Occupational Safety & Health Administration  
**PAFR:** Popular Annual Finance Report  
**RFP:** Request for Proposal  
**RFI:** Request for Information  
**RFQ:** Request for Qualifications  
**USEPA:** United States Environmental Protection Agency